Content 內容

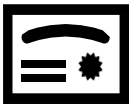
Section A: Verification Process 章節 A: 查證程序

Section B: GHG Pre-Verification Documentation Checklist 章節 B: GHG 文件預審檢核表

Section C: GHG On-site Verification Preparation Checklist 章節 C: GHG 現場查證準備檢核表

Section A: Verification Process

章節 A: 查證程序

Application 申請	Review 審查	Agreement /Quotation 協議 / 報價	Pre-verification Documentation/ On-Site Interview (If necessary) 文件預審 赴廠訪談 (若有需要)	On-site Verification 現場查證	Corrective Actions 矯正措施	Verification Decision 查證核定
						
1-2 Weeks 1-2 個禮拜			Pre-verification Documentation : 2-4 Weeks* (Preparation)/ On-Site Interview : more than one day On-site interviews will be conducted if necessary. May not be limited to once. Depending on the facility of the unit. 文件預審: 2-4 個禮拜* (準備)/ 赴廠訪談: 1 天以上 若有需要將進行赴廠訪談 可能不限一次 視單位設施而定	On-site verifications require 2 stages, with each stage lasting 1-2 days, depending on the unit facilities. 現場查證需 2 次，每次現場查證包含 1-2 天、視單位設施而定	2-4 Weeks* (Preparation) 2-4 個禮拜* (準備)	2-4 Weeks 2-4 個禮拜

*This is the average time period for client preparation and is dependent on the time it takes the client to prepare the necessary documents and actions to become certified. This time can be shorter or longer depending on client preparation.

*這是客戶的平均準備時間，取決於客戶準備所需文件及糾正措施改善的時間。

A.1 Application 申請

Information regarding the standards and applications can be found on our website – https://idfl.com/services/audits-certifications/ or by email request. For any questions or assistance with the application, please contact our regional offices or send an email to tw.audits@idfl.com.
在IDFL官方網站 - https://idfl.com/services/audits-certifications/，或經由電子郵件聯繫，可查詢相關標準和申請查證的資訊。對於申請查證有任何疑問或需要任何幫助，請聯繫各區域辦公室，台灣顧客可直接發送郵件至 tw.audits@idfl.com。

A.2 Application Review 申請審查

Upon receipt of the completed IDFLAS-FF-GHGI-8301-GHG Verification Application Form, IDFL will review and contact you if further information is necessary. A conference call or in-person meeting may be necessary to confirm all application requirements.
在收到完整的IDFLAS-FF-GHGI-8301-GHG Verification Application Form 查證申請表，IDFL將會進行審查，若需要進一步的資訊也會聯繫您。屆時可能需要進行電話會議或現場會議來確認所有的申請需求。

A.3 Agreement / Quotation 協議 / 報價

Once all questions and concerns have been addressed and the scope of the verification confirmed, IDFL will issue an agreement and quotation for the verification services. The client is expected to review and formally sign the agreement before the verification may commence.
一旦所有的問題和疑問得到釐清、查證範圍得到確認，IDFL 將為查證服務提出一份協議和報價。在評估開始之前，客戶需要確認正式簽署此協議。

A.4 Pre-Verification Documentation 文件預審

After the agreement is signed and payment is received, the next step is to prepare the pre-verification documentation. IDFL will provide a document checklist (see P.6, Section B) to be completed and returned via email.
在簽署完協議收到付款後，下一步是開始查證前文件資料的準備。IDFL將提供一份文件檢核表，請參閱 P.7，章節B，並透過電子郵件回傳。
IDFL, in accordance with ISO 14064-3 Section 5.1.7, conducts a pre-assessment of the written documents provided by the applicant organization regarding greenhouse gas management

information and evaluates potential sources and levels of errors, omissions, and misrepresentations.

IDFL依據ISO 14064-3第5.1.7節規定預審申請組織所提供的書面文件之溫室氣體管理資訊及評估潛在的錯誤、遺漏及誤導之來源與程度。

If the written pre-assessment results indicate that the applicant organization has significant unresolved deficiencies in greenhouse gas management that prevent the formal verification from proceeding, or if other factors necessitate it, an on-site interview may be conducted before the formal verification. The on-site interview may be conducted more than once if needed.

文件預審結果若申請組織有重大溫室氣體管理缺失尚待釐清且無法據以辦理正式查證或其他因素，如認為必要，於正式查證前將辦理赴廠訪談作業，赴廠訪談得視需要不限1次。

A.5 On-site Verification 現場查證

After the pre-audit documents have been submitted and reviewed, IDFL can begin to schedule a date and time for an on-site verification. In order to prepare for the on-site verification, see Section C.

在提交和審查了查證前文件資料後，IDFL 可以開始安排現場查證的日期和時間。

為了準備現場查證，請參閱下方P9. 章節C。

A.5.1 On-site verification activities are divided into First stage and Second stage .

現場查證作業分為第一階段及第二階段。

1. First Stage Verification: Conduct a verification of the completeness regarding the greenhouse gas claims, greenhouse gas inventory results, and the establishment and implementation of the related greenhouse gas systems for the applicant organization. Upon completion of the Stage 1 verification, agree with the applicant organization on the corrective action deadline for the identified non-conformities (in principle, not exceeding one month) and confirm the scheduled date for the Stage 2 verification.
   第一階段查證：就申請組織之溫室氣體主張、溫室氣體盤查結果及相關溫室氣體系統之建置及實施，做一完整性之查證。第一階段查證結束後，與申請組織協商不符合事項之改善期限（原則上不超過 1 個月），並確認第二階段查證的預定時程；
2. The second-stage verification involves confirming the statements declared by the entity under verification, including commitments and data (emissions or removals), as

well as closing out the non-conformities identified in the first stage.
第二階段查證：對受查證機構宣告的聲明，包含承諾與數據進行確認，及關閉第一階段的不符合事項。

A.5.4 Second stage verification activities will be handled in the same manner as first stage. The second stage verification team will consist of either all or some of the members from the first stage verification team. However, the lead verifier will generally remain the same as in first stage.
第二階段查證作業，比照第一階段之各項作業辦理，第二階段查證人員由第一階段查證小組全部成員或部分成員組成，惟主導查證員仍以原主導查證員為原則。

A.6 Corrective Actions 矯正措施

During the closing meeting of the on-site verification, the verifier will provide feedback and discuss any non-compliances (if any). For any non-compliance, a non-compliance report (NCR) will be issued to the organization. Corrective actions must be implemented within the set time period to close out each non-compliance and obtain Verification. Corrective actions should be sent to tw.audits@idfl.com and copy the Lead verifier. Necessary corrective action plans will need to be in place before Verification can be approved.
在現場查證結束前，查證員將提供反饋討論任何不符合事項(如果有)。對於任何不符合事項，將向單位設施發出不符合報告(NCR)。矯正措施必須在規定的時間內完成，以消除每個不符合事項獲得查證。矯正措施提交後，亦請信件通知主導查證員，並副本抄送到 tw.audits@idfl.com 郵箱。

A.7 Verification Statement Decision 查證聲明書決定

When all corrective actions are completed, the results are provided to an IDFL certifier.
The results are carefully reviewed, and a final verification statement decision is made.
當所有矯正措施完成後，結果將提供給 IDFL 查證機構。IDFL 將對結果進行仔細審查，做出最終查證聲明書決定。

A.8 Code of Conduct Statement 行為準則聲明

All IDFL personnel are expected to comply with the IDFL Code of Conduct, which include principles of impartiality, confidentiality, and anti-bribery/anti-corruption.
所有 IDFL 人員都應遵守 IDFL 行為準則，其中包括公正、保密和反賄賂/反腐敗的原則。
Principles of IDFL Code of Conduct行為準則的理念:
IDFL personnel are committed to conduct business in a professional, respectful, honest and

ethical manner. IDFL 人員致力於以專業、尊重、誠實和道德的方式開展業務。

IDFL personnel and top management fully understand the importance of impartiality in undertaking its business activities and shall follow the principles of the IDFL Impartiality Policy. IDFL will therefore ensure that all its dealings with clients or potential clients operate to safeguard objectivity and remain impartial in a non-discriminatory manner.

IDFL 人員和高層管理人員充分理解在執行其業務活動時保持公正的重要性，並應遵守 IDFL 公正政策的原則。因此，IDFL 將確保其與客戶或潛在客戶的所有交易均以非歧視性方式維護客觀性並保持公正。

IDFL personnel and top management fully understand the importance of confidentiality in undertaking its business activities and shall follow the principles of the IDFL Confidentiality Policy.

IDFL 人員和高層管理人員充分了解保密在執行其業務活動中的重要性，並應遵守 IDFL 保密政策的原則。

IDFL personnel shall NOT solicit or accept any advantage from any persons having business dealings with the IDFL.

IDFL 人員不得向與 IDFL有業務往來的任何人索取或接受與有業務往來的人任何好處。

IDFL personnel shall NOT solicit, accept or facilitate any form of benefit or value including currency, gifts, goods, services, or entertainment from any party directly or indirectly. As it is not possible to always understand the motivations of the individual providing the benefit or value, there is no minimum threshold for any items received.

IDFL 人員不得直接或間接向任何一方索取、接受或促進任何形式的利益或價值，包括貨幣、禮品、商品、服務或招待。由於無法了解提供利益或價值的個人的動機，因此對收到的任何物品沒有最低門檻。

IDFL personnel shall NOT engage in any form of bribery. IDFL has a zero-tolerance policy to bribery and corruption.

IDFL 人員不得從事任何形式的賄賂。 IDFL 對賄賂和腐敗採取零容忍政策。

IDFL personnel shall comply with the legal provisions of a particular country or region. Any personnel who conduct business on behalf of IDFL in another jurisdiction shall abide by the laws of that jurisdiction, including its laws and regulations on anti-corruption, and all other laws and regulations pertaining to ethical business conduct.

IDFL 人員應遵守特定國家或地區的法律規定。在其他司法管轄區代表 IDFL 開展業務的任何人員應遵守該司法管轄區的法律，包括其關於反腐敗的法律和法規，以及與道德商業行為有關的所有其他法律和法規。

IDFL personnel shall NOT be approached outside of the evaluation such as but not limited to their homes, hotel, or any place for any other reason than the audit or certification activities.

不得在評估之外接觸 IDFL 人員，例如但不限於他們的家、旅店或任何地方，除了稽核或驗證活動之外的任何其他原因。

In most circumstances, it is expected that IDFL personnel provide their own meals before, during and after evaluations. Beverages such as water, coffee, tea or soda which are customarily provided to visitors are allowed. In some situations, it may be appropriate for the client to provide a meal (typically a lunch) during the evaluation.

在大多數情況下，IDFL 人員應在評估之前、期間和之後提供自己的膳食。可接受平常提供給訪客的飲料，例如水、咖啡、茶或蘇打水。在某些情況下，客戶在評估期間提供一頓飯（通常是午餐）可能是合適的

IDFL personnel shall NOT accept transportation. Transportation provided by the client will only be allowed in circumstances where alternative transportation is not available or in case of the following: (1) Client is extremely difficult to find; (2) Safety concerns in getting to the client’ s facilities which can be mitigated by having the client provide transportation.

IDFL 人員不得接受接送。客戶提供的接送服務僅在沒有替代運輸的情況下或在以下情況下才允許： (1) 客戶極難找到； (2) 到達客戶設施時的安全問題，可以通過讓客戶提供交通工具來緩解。

A.9 Complaints and Appeals 申訴與抱怨

The Client may submit complaints about IDFL’ s Services or to appeal a verification decision taken by IDFL. For any questions or assistance regarding the verification execution or process, please contact our regional offices, or send an email to tw.audits@idfl.com.

客戶可對 IDFL 的服務提出抱怨，或對 IDFL 作出的查證決定提出申訴。在查證執行或流程中有任何問題，請聯繫各區域辦公室，台灣顧客可直接發送郵件至 tw.audits@idfl.com

Section B: ISO 14064-1 Pre-Verification Documentation Checklist

章節 B:ISO 14064-1文件預審檢核表

Before scheduling the on-site verification, the following pre-verification documents must be completed, and sent by email to tw.audits@idfl.com

在安排現場查證之前，必須先完成以下查證前文件資料並以信件寄送至tw.audits@idfl.com 郵箱。

Table 1. 表一

No	Documentation 文件資料	Guidance (if any)指引說明
1	"Company Registration Certificate" or "Business Registration Certificate"/photocopy of registered or legal certificate. (Those who have filled in the company or business unified number are not required to attach it) 「公司登記證明文件」或「營業登記證明文件」/ 已登記或法定證照影本。 (已填具公司或商業統一編號者可免附)	Business registration certificate to verify the legality of the site location. 營利事業登記證，以利確認場址合法性。
2	Factory registration certificate (Or documents proving exemption from registration) / Copy of park business registration certificate (Applicable to Science Park applicants) (If the service industry does not have or has filled in the factory registration number, it is exempted) 工廠登記證明文件(或免辦登記之證明文件)/園區事業登記證明文件(科學園區申請 者適用)影本(服務業若無或已填工廠登記編號者可免附)	Factory registration certificate to verify the legality of the site location. 工廠登記證明文件，以利確認場址合法性。
3	(1) A site layout plan and aerial photograph (satellite images may be used), with the inventory boundary clearly outlined. (2) If the application site is leased, please attach a valid lease agreement. (1) 場址平面圖與空拍圖(可使用衛星截圖) ，並以框線標示盤查範圍。 (2) 申請的場址若為租賃，請附上有效之租賃契約。	To confirm the boundary. 用以確認邊界範圍。
4	(Product)Process Flow Chart (Applicable to Manufacturing Industry)、Energy Flow Diagram (產品)製程流程圖(製造業適用) 、能源流程圖	Identification of greenhouse gas emission source categories 辨識溫室氣體排放源分類
5	Inventory related procedures (Including information management procedures or related processes.) 盤查相關管理程序，至少應包括：資訊管理程序/文件保留及記錄保存程序/基準年重新計算程序。	Including information management procedures or related processes. Can be in writing or other media format. 含資訊管理程序或相關流程 可為書面或其他媒體型式之格式

6	Greenhouse Gas Inventory 溫室氣體盤查清冊	Quantified greenhouse gas emission data 量化的溫室氣體排放資料 ※多場址的案件，請提供個別場址的溫室氣體盤查清冊 For multi-site cases, please provide a separate GHG inventory for each individual site.
7	Greenhouse Gas Report 溫室氣體報告	The emissions inventory should be thoroughly documented through a narrative description of the inventory process. The inventory report should include six main categories, which are: company basic information, inventory boundary setting, emission source identification, emission calculation, data quality management, and other requirements specified by the competent authorities. 將排放量清冊內容透過文字敘述詳實紀錄盤查過程，盤查報告書應包含事項內容可歸納為6大項，包含：公司基本資料、盤查邊界設定、排放源鑑別、排放量計算、數據品質管理及其他主管機關規定事項。
8	Legal licenses and documents related to major emission sources (such as: stationary pollution source operation license, stationary pollution source installation license, air pollution prevention and control plan (including variance statement), air pollution prevention and control measure description (including variance statement), water pollution prevention and control measure plan) (please attach this item if it exists) 主要排放源相關法定許可證照與文件(如:固定污染源操作許可證、固定污染源設置許可證、空氣污染防制計畫書(含差異說明書)、空氣污染防制措施說明書(含差異說明書)、 水污染防治措施計畫)	If applicable, please provide the relevant documentation of the emission sources within the organizational boundary of the applicant that have been included in the calculation. 本項若有則請檢附，請提供申請之組織邊界內的排放源有納入計算的相關設置文件。
9	Other supplementary information related to greenhouse gases (provide this item if available) 其他溫室氣體相關補充資料	If applicable, please provide. 本項若有則提供

Section C: ISO 14064-1 On-site Verification Preparation Checklist
章節 C: ISO 14064-1現場查證準備檢核表

In addition to the pre-audit documentation, the following documents, records, and preparation should be prepared during the on-site verification to demonstrate compliance to ISO 14064-1 requirements. 除了查證前的文件準備，應在現場查證前準備下列文件、記錄和準備工作，以證明符合ISO 14064-1要求。

C.1 ISO 14064-1 Production Management On-site Verification C.1 ISO 14064-1現場查證的文件準備		
No	**Documentation 文件資料**	**Guidance (if any)指引說明**
1	"Company Registration Certificate" or "Business Registration Certificate"/photocopy of registered or legal certificate. (Those who have filled in the company or business unified number are not required to attach it) 「公司登記證明文件」或「營業登記證明文件」/ 已登記或法定證照影本。 (已填具公司或商業統一編號者可免附)	Business registration certificate to verify the legality of the site location. 營利事業登記證，以利確認場址合法性。
2	Factory registration certificate(Or documents proving exemption from registration) / Copy of park business registration certificate (Applicable to Science Park applicants) (If the service industry does not have or has filled in the factory registration number, it is exempted) 工廠登記證明文件(或免辦登記之證明文件)/園區事業登記證明文件(科學園區申請 者適用)影本(服務業若無或已填工廠登記編號者可免附)	Factory registration certificate to verify the legality of the site location. 工廠登記證明文件，以利確認場址合法性。
3	(1) A site layout plan and aerial photograph (satellite images may be used), with the inventory boundary clearly outlined. (2) If the application site is leased, please attach a valid lease agreement. (1) 場址平面圖與空拍圖(可使用衛星截圖) ，並以框線標示盤查範圍。 (2) 申請的場址若為租賃，請附上有效之租賃契約。	To confirm the boundary. 用以確認邊界範圍。
4	(Product)Process Flow Chart (Applicable to Manufacturing Industry)、Energy Flow Diagram (產品)製程流程圖(製造業適用) 、能源流程圖	Identification of greenhouse gas emission source categories 辨識溫室氣體排放源分類
5	Inventory related procedures(Including information management procedures or related processes.)	Including information management procedures or related processes.

	盤查相關管理程序，至少應包括：資訊管理程序/文件保留及記錄保存程序/基準年重新計算程序。	Can be in writing or other media format. 含資訊管理程序或相關流程 可為書面或其他媒體型式之格式
6	Greenhouse Gas Inventory 溫室氣體盤查清冊	Quantified greenhouse gas emission data 量化的溫室氣體排放資料
7	Greenhouse Gas Report 溫室氣體報告	The emissions inventory should be thoroughly documented through a narrative description of the inventory process. The inventory report should include six main categories, which are: company basic information, inventory boundary setting, emission source identification, emission calculation, data quality management, and other requirements specified by the competent authorities. 將排放量清冊內容透過文字敘述詳實紀錄盤查過程，盤查報告書應包含事項內容可歸納為6大項，包含：公司基本資料、盤查邊界設定、排放源鑑別、排放量計算、數據品質管理及其他主管機關規定事項。
8	Legal licenses and documents related to major emission sources (such as: stationary pollution source operation license, stationary pollution source installation license, air pollution prevention and control plan (including variance statement), air pollution prevention and control measure description (including variance statement), water pollution prevention and control measure plan) (please attach this item if it exists) 主要排放源相關法定許可證照與文件(如:固定污染源操作許可證、固定污染源設置許可證、空氣污染防制計畫書(含差異說明書)、空氣污染防制措施說明書(含差異說明書)、 水污染防治措施計畫)	If applicable, please provide the relevant documentation of the emission sources within the organizational boundary of the applicant that have been included in the calculation. 本項若有則請檢附，請提供申請之組織邊界內的排放源有納入計算的相關設置文件。
9	Other supplementary information related to greenhouse gases (provide this item if available) 其他溫室氣體相關補充資料	If applicable, please provide. 本項若有則提供
10	Records of internal training 內部教育訓練紀錄	Used to verify internal management procedures. 用以確認內部管理程序
11	Internal verification and technical review records 內部查證與技術審查紀錄	Used to verify internal management procedures. 用以確認內部管理程序
12	Relevant supporting data and information aggregation flow 相關佐證資料與資訊彙總流向	The information in the inventory and the corresponding supporting data are consolidated by which personnel or computer systems. 盤查清冊中資訊以及相對應的佐證資料經由哪些人員或電腦系統彙總。