1.目的 Purpose

為了讓擬申請查驗溫室氣體或產品碳足跡的客戶瞭解查驗主要步驟與基本適用方案，以及本公司執行查驗時依循的標準，訂定本說明。 For the client that applied for the validation / verification of GHG or CFP, they need to have basic understand on the validation and verification major step and the basic program, and the verification standard that ARES execute.

1.1 特別說明 Notice:
本程序內容全文以中文作成並具有英文翻譯對照，若文句的中、英文文意有所出入時，以中文版為準。
This procedure is defined in Chinese and has an English interpretation for reference. In the event of any discrepancy between the Chinese and English meaning, the Chinese version shall prevail.

2.適用範圍 Scope

適用於各擬申請查驗溫室氣體或產品碳足跡 的客戶。 目前可申請本公司執行查驗方案(各引用的標準)如下: Applicable to client that apply for the validation and verification of GHG or CFP. The following programs are ARES could execute validation / verification:
2.1 組織型溫室氣體 自願性方案 (ISO14064-1:2018) GHG program (ISO14064-1:2018)
2.2 組織型溫室氣體 環境部方案 (環境部溫室氣體盤查指引,查驗指引) GHG MOENV program (MOENV GHG inventory regulation, verification regulation)
2.3 產品碳足跡 自願性方案 (ISO14067:2018) CFP program (ISO14067:2018)
2.4 產品碳足跡 環境部方案 (環境部推動產品碳足跡管理要點) CFP MOENV program (MOENV CFP management regulation)
2.5 執行查驗 GHG 與 CFP 時依循的查驗標準 ISO 14064-3:2019。 GHG and CFP verification standard, ISO 14064-3:2019.
註: 查驗若採用雙方協議程序 (AUP) 則不屬於任何方案。 Remark: Agreed-upon procedure (AUP) in verification is not belong to any program.

3.申請查驗條件 Application validation and verification conditions

各客戶/組織在決定推行溫室氣體或產品碳足跡管理後，客戶/組織應先建立溫室氣體或產品碳足跡管理系統與程序書，並按照所對應的方案/標準之要求完成報告書與必要的文檔，然後可向 ARES 提出查驗之申請。When the client/organization decide to manage the GHG or CFP, firstly to build the management system and procedure on GHG or CFP, secondly to finish the GHG or CFP report with necessary documents to match the request of adaptable program/standard. Finally, client/organization could apply for validation or verification by ARES.

ARES 受理查驗申請時, 應核對各客戶/組織的查驗需求之方案與項目(技術類別).
When ARES received the verification application, ARES shall review the client/organization application request on which program and which sector (technical code).

3.1 組織型溫室氣體 自願性方案 (ISO14064-1:2018) GHG program (ISO14064-1:2018)
3.1.1 認證機構TAF, 已認證ARES的項目(技術類別) : 化學材料/製品製造, 金屬製造, 電子零組件製造, 能源使用, 其他設備製造. (備註: 能源使用, 包括食品製造、紡織及紙漿及紙及紙製品製造，以及其他主用使用化石燃料供熱之製程)
TAF approve sectors of ARES: Chemical material / product manufacturing, Metal manufacturing, Electronics component manufacturing, Energy usage, Equipment manufacturing. (Remark: the Energy usage, include manufacturing of food, textiles, pulp, paper, and paper product, or use fossil fuels as heating source in manufacturing process)

3.2 組織型溫室氣體 環境部方案 (環境部溫室氣體盤查指引,查驗指引) GHG MOENV program (MOENV GHG inventory regulation, verification regulation)
3.2.1 政府主管機關已核定 ARES 的查驗項目: 化學材料/製品製造, 金屬製造, 電子零組件製造.
Government Regulatory Authority approve sectors of ARES: Chemical material / product manufacturing, Metal manufacturing, Electronics component manufacturing,

3.3 產品碳足跡 自願性方案 (ISO14067:2018) CFP program (ISO14067:2018)
3.3.1 認證機構 TAF, 已認證 ARES 的項目(技術類別) : 商品.
TAF approve sectors of ARES: goods.

3.4 產品碳足跡 環境部方案 (環境部推動產品碳足跡管理要點) CFP MOENV program (MOENV CFP management regulation)
3.4.1 政府主管機關已核定 ARES 的查驗項目: 商品.
Government Regulatory Authority approve sectors of ARES: goods.

4.查驗主要步驟 **validation and verification major step**

本公司執行查驗的主要步驟，依循 ISO14064-3:2019 如下

ARES execute the validation/verification according to ISO14064-3:2019 the following major step.

4.1 約定前階段 : 客戶/組織可通過電話、函件或面談向本公司詢問瞭解有關查驗可服務內容。

Pre-engagement: Client/organization could ask ARES about validation and verification relevant information, by telephone, letter or interview to ARES.

4.2 查驗申請 validation and verification application

4.2.1 約定前階段 : 當客戶/組織瞭解本公司可提供查驗服務的內容後，請填寫適用的申請表(如下所列(a)(b)(c)(d))，並提供各申請表要求的完整附件檔案，寄交本公司市場業務權責單位。

Pre-engagement: When client/organization understand the validation / verification service by ARES, please fill out the suitable application form (as listed below(a)(b)(c)(d)), and also provide the attached files that request in each application form, send them to ARES marketing sales responsible unit.

(a) 組織型溫室氣體自願性方案 GHG program : ARES-VF-01《溫室氣體查驗申請表》。
(b) 組織型溫室氣體 環境部方案 GHG MOENV program : ARES-VF-01-3 《環境部溫室氣體方案查驗申請表》。
(c) 產品碳足跡自願性方案 CFP program : ARES-VF-01-2 《產品碳足跡查驗申請表》。
(d) 產品碳足跡 環境部方案 CFP MOENV program : ARES-VF-01-2《產品碳足跡查驗申請表》。

4.2.2 約定階段 :由本公司對申請表(含所附檔案) 進行審查，對於不能接受的申請表需向原申請客戶/組織說明原因。當確認符合要求（包括本公司有能力查驗）後，根據本公司收費標準報價，經雙方協商並簽訂適用的合約(如下所列(a)(b)(c)(d)) 。

Engagement: ARES review the application (include the attached files). If it cannot accept, ARES explain the reasons to client/organization. When one application meet the requirements (including that ARES is capable to execute validation/verification) ARES quote it. After negotiation between ARES and client/organization, the suitable contract be signed (as listed below(a)(b)(c)(d)) 。

(a) 組織型溫室氣體自願性方案 GHG program : ARES-VF-03《查驗合約書》。
(b) 組織型溫室氣體 環境部方案 GHG MOENV program : ARES-VF-03-2 《環境部溫室氣體查驗協議合約書》。
(c) 產品碳足跡自願性方案 CFP program : ARES-VF-03《查驗合約書》。
(d) 產品碳足跡 環境部方案 CFP MOENV program : ARES-VF-03《查驗合約書》。

4.3 收費 Charges

4.3.1 約定階段 : 原則上在完成約定後 1 個月內，客戶/組織應將查驗約定費用以電匯或支票轉帳本公司財務會計權責單位 。

Engagement: Within one month after contract be signed, the client/organization shall use wire transfer or check transfer the validation/verification payment to ARES financial accounting responsible unit in principle.

4.4 查驗規劃階段 Planning Stage of validation/verification

本公司指派的查驗小組開始對各案進行查驗策略分析，查驗風險評估，以規劃出證據蒐集計畫，並再提供查驗計畫給客戶/組織。查驗小組為執行風險評估，於必要時需先告知客戶/組織以安排場址現勘訪視。The ARES assigned team start to do validation/verification strategic analysis, risk assessment of each application, then to develop the evidence- gathering plans, and provide the validation/verification plan to client/organization. If necessary, ARES team inform client/organization then to arrange site visit for obtaining data and information for the risk assessment.

4.5 查驗執行階段 Execution Stage of validation/verification

本公司的查驗小組依據查驗計畫進行場址現場的查驗，執行證據蒐集計畫中的證據蒐集行動並做記錄。在這執行階段的主要目的是現場查核溫室氣體或產品碳足跡之盤查清冊與報告書的佐證與數據，皆應符合申請時所對應方案之要求。 ARES team conduct the on-site validation/verification according to the validation/verification plan, and execute evidence-gathering activities & records according to the evidence-gathering plan. Main purpose of execution stage is to on-site verify that the GHG or CFP inventory & report with evidence and data all meets the requirements of the relevant program in application.

若本公司的查驗小組在查驗之規劃階段或執行階段有發現不符合情形，將開立不符合事項給客戶/組織，並要求客戶/組織將對應不符合事項之改善內容，包含改善之佐證，原則上於十五日內回覆。 If there is any non-conformity be found by ARES team during the above planning stage and execution stage of validation/verification, ARES team shall issue the non-conformity items to client/ organization and ask the corrective measures with evidence provided by client/organization within 15 days in principle.

4.6 查驗完成階段 Validation/Verification completion

本公司的查驗小組收到客戶/組織回覆的改善內容與佐證後，查核正確性與有效性，然後查驗組長彙整並完成報告包含結論與草擬意見。本公司的內部獨立審查員進行此報告與所有佐證之審核，並以其內容的充分與完整來裁決結論與最終意見在完成內部獨立審查後，本公司最終決定查驗意見。After the corrective measures are replied from client/organization and be reviewed the correctness and effectiveness by ARES team. Then, team leader make conclusion with opinion in the draft report. ARES internal independent reviewer do review on this draft report with all evidence

provided by ARES team to judge if it is sufficient and appropriate to support the conclusion and opinion. After the independent review, the ARES validation/verification opinion type is finally decided.

4.7 查驗意見簽發 Issuance of opinion

查驗意見最終決定後，本公司總經理在查驗意見的文件簽署，並對各申請案的客戶/組織發佈此文件。After final decision be made, ARES issue the validation/verification opinion in document type to client/organization, with ARES general manager signature on the document.

(End)