

亞瑞仕國際驗證股份有限公司

ARES INTERNATIONAL CERTIFICATION CO., LTD.

Validation and verification impartiality statement

文件編號 (File No.) : ARES-VWI-16

序 號 (Series No.) :

制修 Formulate or modify			制修內容摘要 Revision Summary	制定 For ulated	審查 Checked	核准 Approved
制訂日期 Date	版 Version	次 No.				
2022/06/01	F	0	新制定手冊 Newly developed manual	陳建璋	邱郁文	邱郁文
2023/11/14	F	1	修訂管理審查說明 Update the management review description	孔祥漢	孫家駿	陳建璋
2025/08/05	F	2	加入最高管理階層承諾 Include top management's commitment.	孔祥漢	呂東輝	陳建璋
2025/08/29	F	3	依據 TAF 要求，將”確證/ 查證”改為”查驗”	孔祥漢	呂東輝	陳建璋

	<p>亞瑞仕國際驗證股份有限公司 ARES INTERNATIONAL CERTIFICATION CO., LTD. 公開文件-查驗公正性聲明 Validation and verification impartiality statement</p>	<p>編號 No. : ARES-VWI-16 頁碼 page : 2</p>
---	--	--

亞瑞仕國際驗證股份有限公司是具有法人資格、獨立承擔民事責任、為社會各界提供溫室氣體查驗的第三方查驗機構。查驗的總目標是使所有的相關方相信被查驗的組織建立運行的溫室氣體滿足了規定標準的要求。查驗的公正性是查驗稽核價值的根本保證。

為保證查驗的公正性，亞瑞仕國際驗證股份有限公司作出如下聲明：

ARES INTERNATIONAL CERTIFICATION CO., LTD. is a legally registered entity with corporate status and independent civil liability. It serves as a third-party validation and verification body (VVB) that provides greenhouse gas (GHG) validation/verification services to various sectors of society.

The overall objective of validation/verification is to provide assurance to all relevant stakeholders that the GHG data and systems established and operated by the validated/verified organization meet the requirements of the specified standards. The impartiality of validation/verification is the fundamental guarantee of its value.

To ensure the impartiality of its validation/verification activities, ARES INTERNATIONAL CERTIFICATION CO., LTD. makes the following declaration:

- 1) 本公司在溫室氣體查驗工作中將嚴格遵守國家的有關法律、法規和公司的品質政策，在已經獲認證的業務範圍內開展溫室氣體的查驗活動；

In conducting greenhouse gas validation/verification activities, the company will strictly comply with relevant national laws and regulations, as well as its own quality policy, and will carry out GHG validation/verification activities within the scope of services for which it is accredited.

- 2) 本公司對自願申請查驗的任何組織持公正及開放態度，以溫室氣體的標準、法規等為稽核依據，認真履行查驗程序；

The company maintains an impartial and open attitude toward any organization that voluntarily applies for validation/verification. It conducts the validation/verification process diligently based on relevant greenhouse gas standards, regulations, and other applicable requirements.

- 3) 本公司獨立簽署查驗合約，不簽署顧問查驗“一條龍”合約。本公司及其工作人員不從事任何與本公司溫室氣體查驗業務有關的查驗顧問活動；

The company independently signs validation/verification contracts and does not engage in bundled “consulting and validation/verification” agreements. Neither the company nor its

	<p>亞瑞仕國際驗證股份有限公司 ARES INTERNATIONAL CERTIFICATION CO., LTD. 公開文件-查驗公正性聲明 Validation and verification impartiality statement</p>	<p>編號 No. : ARES-VWI-16 頁碼 page : 3</p>
---	--	--

personnel shall participate in any consulting activities related to its greenhouse gas validation/verification services.

- 4) 開展溫室氣體查驗工作不以營利為目的，對內不做查驗數量或經濟承包。對外不以不正當手段進行市場競爭，查驗收費按照相關規定執行；

Greenhouse gas validation/verification activities are not conducted for profit. Internally, there are no targets or economic incentives based on the number of validations/verifications. Externally, the company does not engage in unfair market competition, and all validation/verification fees are charged in accordance with relevant regulations.

- 5) 本公司的查驗服務向所有的委託方開放，不附加不正當的財務或其他條件。不以組織的規模或是否是某一協會或社團的成員以及獲證組織的數量作為委託和查驗的限制條件；

The company's validation/verification services are open to all clients without imposing improper financial or other conditions. The acceptance of a validation/verification engagement is not influenced by the size of the organization, its membership in any association or group, or the number of certificates the organization has obtained.

- 6) 公司確保全體專/兼職人員、分公司秉公辦事，不以權謀私，不弄虛作假，不得為個人、集體或其他方利益優先或拖延影響受理工作。保守客戶的秘密，維護客戶正當利益。

The company ensures that all full-time and part-time personnel, as well as its branches, act with integrity, do not abuse their authority for personal gain, and do not engage in fraud or misconduct. They must not prioritize or delay services for the benefit of individuals, groups, or other parties. Client confidentiality shall be strictly maintained, and the legitimate interests of clients shall be protected.

- 7) 公司為維護執行每個確證查證案件之公正性，在每年的管理審查會議中，對查驗風險、公正性威脅分析報告會進行評估，確認是否有新增風險及威脅，現有風險控制措施是否需要調整，確保每個查驗案件、執行的查驗團隊等全員之公正性。

To uphold the impartiality of each validation and verification engagement, the company conducts an annual evaluation during its management review meeting. This includes

	<p>亞瑞仕國際驗證股份有限公司 ARES INTERNATIONAL CERTIFICATION CO., LTD. 公開文件-查驗公正性聲明 Validation and verification impartiality statement</p>	<p>編號 No. : ARES-VWI-16 頁碼 page : 4</p>
---	--	---

assessing the validation/verification risk and impartiality threat analysis report to determine whether any new risks or threats have emerged and whether existing risk control measures need to be adjusted. This process ensures the impartiality of each validation/verification case and of all members involved in the validation/verification teams.

8) 本文件應在亞瑞仕網站公開。

This document shall be made publicly available on the ARES website.

簽署人 Approved by:

總經理 General Manager: 陳建璋 Chien-Chang, Chen

