

上海英格尔认证有限公司  
Shanghai Ingeer Certification Assessment Co., Ltd.

审 定 / 核 查 管 理 程 序  
Validation/Verification Management Procedure

编 制 Compiling	审 核 Audit	批 准 Approval	发布日期 Issuing Date	版 本 Edition
编制小组 Compiling Team	管理者代表 Management Representative	王 珍 Wang Zhen	2024. 05.08 May 8 <sup>th</sup> 2024	B版 Edition B
修 订 说 明 Revise Explanation		修订章节 Revision chapters	修订日期 Revise Date	批 准 Approval
修订行业领域划分原则		5.2	2025.05.21	王 珍
补充对组织核查意见的选择规定		6.4.16.2	2025.07.31	王 珍

## 目录 Catalog

1.目的 Objective .....	3
2.范围 Scope .....	3
3.职责、责任和权限 Duties, responsibilities and authorities .....	3
4.审定与核查基本流程 Basic process of validation and verification .....	3
5.审定与核查依据及行业领域划分原则 Validation/verification basis and principle of industry area division .....	4
5.1 审定与核查依据 Validation/verification basis .....	4
5.2 行业领域划分原则 Principle of industry area division .....	4
6. 审定与核查程序 Validation/verification procedure .....	5
6.1 签约前准备 Pre-engagement .....	5
6.2 签约 Engagement .....	9
6.3 策划 Planning .....	11
6.4 审定与核查执行 Validation/Verification Execution .....	15
6.5 复核 Review .....	26
6.6 决定和审定与核查陈述的签发 Decision and issue of the validation/verification statement .....	29
6.7 审定与核查陈述签发后发现的事实Facts discovered after the issue of the validation/verification statement .....	36
7. 相关程序 Relevant Procedures .....	37
8. 相关文件 Relevant Documents .....	37
9. 相关标准 Relevant Standards .....	38

## 1.目的 Objective

本文件用于指导上海英格尔认证有限公司（以下简称ICAS）开展审定/核查活动，以保证英格尔审定/核查有关的活动具有一致性、连续性和可追溯性。

This document is designed to be a guide for Shanghai Ingeer Certification Assessment Co., Ltd.(hereinafter referred to as 'ICAS') to carry out validation/verification activities, to ensure the consistency, continuity and traceability of the validation/verification-related activities.

## 2.范围 Scope

本文件适用于ICAS对审定/核查过程相关活动的控制。

This document applies to ICAS's control over relevant process of validation/verification activities.

## 3.职责、责任和权限 Duties, responsibilities and authorities

- 市场部负责审定/核查申请的处理、信息的提供、报价、客户满意度调查、报告、意见书发放及其它必要的协调工作；

Marketing department is responsible for dealing with the validation/verification application, provision of information, quotation, organization satisfaction survey, delivery of reports and opinions, and other necessary coordination works;

- 双碳事业部负责合同评审、审定/核查计划的确认、独立技术复核、审定/核查调度、审定/核查小组委派、审定/核查行程的安排及审定/核查活动中相关技术文件的编制；

Dual Carbon Department is responsible for the contract review, confirmation of the validation/verification plan, the technical independent review and validation/verification scheduling, validation/verification team assignments, validation/verification itinerary scheduling and the preparation of the relevant technical documents for the validation/verification activities;

- 审定组长/核查组长负责审定/核查方案策划、计划编制和执行管理；

The Validation Team Leader/Verification Team Leader is responsible for validation/verification program planning, scheduling and implementation management;

- 注册部负责决定书的签发，报告、意见书的制作和管理；

Registration department is responsible for the issuance of the decision, the making and management of the reports and opinions;

- 技术资源部负责对参与管理和实施审定/核查人员及其他相关人员进行专业能力评定、专业能力发展策划（如见证的安排）；

Technical Resources Department is responsible for professional competency assessment, professional competency development planning (e.g. witnessing arrangements) for those involved in the management and implementation of validation/verification activities and other relevant personnel;

- 品管部负责审定/核查相关文件的更新发布。

Quality Control Department is responsible for the renewal and issuing of validation/verification document.

## 4.审定/核查基本流程 Basic process of validation/verification

ICAS的审定/核查包含以下几个步骤：

The ICAS'S validation/verification consists of the following steps:

- a) 签约前准备 pre-engagement;
- b) 签约 engagement;
- c) 策划 planning;
- d) 审定/核查的实施 validation/verification execution;
- e) 复核 review;
- f) 决定和审定/核查意见的签发 decision and issue of the validation/verification opinion;
- g) 审定/核查意见签发后发现的事实 facts discovered after the issue of the validation/verification opinion;
- h) 申诉的处理 handling of appeals;
- i) 投诉的处理 handling of complaints;
- j) 记录 records。

## 5. 审定/核查依据及行业领域划分原则 validation/verification criteria and principle of industry area division

### 5.1 审定/核查依据 validation/verification basis

温室气体审定/核查依据: ISO 14064-1《温室气体第一部分组织层次上对温室气体排放和清除的量化和报告的规范及指南》, ISO 14064-2《温室气体第二部分项目层次上对温室气体减排或清除增加的量化、监测和报告的规范及指南》和ISO 14064-3《温室气体 第三部分温室气体声明审定与核查的规范及指南》;

GHG validation and verification based on: ISO 14064-1 "Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removal" and ISO 14064-2 "Greenhouse gases - Part 2 Specification with guidance at the project level for quantification monitoring and reporting of greenhouse gas emissions or removal enhancements" and ISO 14064-3 Greenhouse gases – Part 3 Specification with guidance for the verification and validation of greenhouse gas statements;

碳中和认证依据: PAS 2060:2014《碳中和论证规范》/ISO 14068-1:2023《气候变化管理 向净零的过渡 第1部分: 碳中和》

Carbon Neutral Certification Based on: PAS 2060:2014 "Specification for the demonstration of carbon neutrality" and ; ISO 14068-1:2023 "Climate change management-Transition to net zero-Part 1: Carbon neutrality"

产品和服务碳足迹核查依据: ISO 14067:2018《温室气体-产品碳足迹-量化要求和指南》/PAS 2050:2011《商品和服务在生命周期内的温室气体排放评价规范》。

Product and service carbon footprint verification based on: ISO 14067:2018 "Greenhouse gases - Carbon footprint of Products - Requirements and guidelines quantification"/PAS 2050:2011 "Specification for the assessment of the cycle greenhouse gas emissions of goods and services".

### 5.2 行业领域划分原则 principle of industry area division

ICAS的审定/核查业务范围划分综合考虑了排放源/汇/库、GHG减排或清除增加技术和温室气体的共性和差异性,并参考了CNAS SV02 (IAF MD14) 中附录A,基于ICAS目前的业务需求,目前拟认可的业务范围,详见VFP0102B。

The ICAS verification/validation business scope classification comprehensively considers emission sources/sinks/reservoirs, GHG reduction or removal enhancement technologies, and the commonalities and differences between greenhouse gases, and refers to Appendix A of CNAS SV02 (IAF MD14). Based on ICAS's current operational requirements, the proposed scope of accredited activities is detailed in VFP0102B.

## 6. 审定/核查程序 validation/verification procedure

ICAS规定所有从事审定/核查的相关人员，包括委员会成员、承包商、外部机构人员或代表机构行事的个人，都应对在ICAS开展审定/核查活动期间获得或创建的所有信息保密。

ICAS requires that personnel, including committee members, contractors, personnel of external bodies, or individuals acting on the ICAS's behalf, shall keep confidential all information obtained or created during the performance of ICAS's validation/verification activities.

### 6.1 签约前准备 Pre-engagement

#### 6.1.1 申请审定/核查组织应按ICAS要求，至少应提供以下申请信息或资料：

The organization that applies for validation/verification shall provide at least the following applying information or materials as required by ICAS:

- a) 客户名称和提议的拟被审定/核查的宣称  
client name and the proposed claim to be validated/verified;
- b) 客户开展活动的场所  
locations where the client's activities are undertaken;
- c) 审定/核查方案和审定/核查相关的规定要求  
the validation/verification programme and associated specified requirements for the validation/ verification;
- d) 审定/核查的目的和范围  
the objectives and scope of the validation/verification;
- e) 报告、数据和其他相关信息  
reports, data and any other relevant information;
- f) 现阶段已知并适用的情况下，项目实质性和保证等级  
where known at this stage and where applicable, the materiality and the level of assurance;
- g) 审定/核查方案要求的其他信息  
any other information as required by the validation/verification programme.

市场部收到审定/核查申请要求时，应在当天或最迟于第二个工作日将《环境信息类 业务申请表》(VFP0103)及公开文件以适当的方式提供给申请方，以便客户能够提供足够的信息进行有效地预评审。

After receiving validation/verification application requirement, marketing department shall provide the "Environmental Information Business Application Form"(VFP0103) and public document in an appropriate way to applicant at the right day or no later than the second working day, so that the client can provide sufficient information to carry out an effective pre-engagement.

6.1.2 收到审定/核查申请后，合同评审人员，必要时市场部业务人员应予以协助，共同对客户申请表中所提供的信息及相关补充信息进行签约前评审，以确保：

Upon receipt of an application for validation/verification, the contract reviewers and the business personnel of the Marketing Department shall provide assistance if necessary to jointly review the information provided in the client application form and relevant supplementary information before signing the contract, so as to ensure that:

- a) 可确定业务类型  
the engagement type(s) has(ve) been identified;
  - b) 存在适用的方案或即将制定方案  
an applicable programme exists or a programme is to be established;
  - c) 宣称可以被理解(例如, 背景、内容和复杂性)  
the claim is understood (e.g. context, content and complexity);
  - d) 审定/核查的目的和范围已与客户达成一致  
the objectives and scope of the validation/verification have been agreed with the client;
- d.1) 审定/核查的目的通常应包括:

The objectives of validation/verification shall normally include:

- 核查目标应包括就温室气体声明的准确性和声明是否符合标准得出结论。  
Verification objectives shall include reaching a conclusion about the accuracy of the GHG statement and the conformity of the statement with criteria.
- 如果包括在审定范围内的审定目标应包括对实施温室气体相关活动导致实现责任方所述温室气体结果的可能性的评估。  
Validation objectives shall include an assessment of the likelihood that implementation of the GHG-related activities will result in the achievement of GHG outcomes as stated by the responsible party, if included in the validation scope.

d.2) 审定/核查的范围至少应包括以下内容:

The scopes of validation/verification, as a minimum, shall include the following:

- 边界;  
Boundaries;
- 设施、物理基础设施、活动、技术和流程;  
Facilities, physical infrastructure, activities, technologies and processes;
- 温室气体SSRs;  
GHG SSRs;
- 温室气体的类型;  
Types of GHGs
- 时间和期限。对于包含减排量或清除量增强的温室气体声明, 其范围还应当包括:  
Time and period. For GHG statements that contain emission reductions or removal enhancements, the scope shall also include:
  - 任何重要的次要影响;  
Any material secondary effects;
  - 基准线(核查);  
Baselines(verification);
  - 基线情景(审定);  
Baseline scenarios(validation)

- e) 拟被审定/核查的客户宣称所对应的规定要求已被识别且是适宜的,在确认标准的适宜性时,应考虑:

The specified requirements against which the claim will be validated/verified have been identified and are suitable, in confirming the suitability of the criteria, consideration should be given to:

- 确定业务范围和边界的方法;  
the method for determining engagement scope and boundaries;
- 温室气体和源、汇和库(SSRs)要加以说明;  
the GHGs and sources, sinks and reservoirs(SSRs) to be accounted for;
- 量化方法;  
the quantification methods;
- 披露的要求  
requirements for disclosures;

- f) 适用时,实质性和保证等级已与客户达成一致,在核查过程中不可更改保证等级,但可以终止核查过程,随后以不同的保证等级开始新的核查活动,同时应记录变更的原因。

Where applicable, the materiality and level of assurance have been agreed, and ICAS shall inform the client that the verifier shall not change the level of assurance during the verification, but may terminate the engagement and start a new engagement with a different level of assurance; and the reason for the change shall also be recorded.

- g) 保证等级一般分为两级:合理保证和有限保证。对“合理保证”,审定员/核查员应提供一个合理但不是绝对的保证等级,它表示责任方的GHG声明是实质性的正确;对“有限保证”,审定员/核查员要做到不使目标用户将其误认为合理保证,对此应参照ISO14064-3附件A.5列举的规范措辞;

In general, there are two levels of assurance: reasonable assurance engagements and limited assurance engagements. For a reasonable level of assurance, the validator/verifier shall provide a reasonable, but not absolute, level of assurance that the responsible party's GHG assertion is materially correct; for a limited level assurance, it is essential that the validator/verifier do not lead the intended user to believe that a reasonable level of assurance is being provided by referring to the standardized wording listed in Annex A.5 of ISO 14064-3;

- h) 审定/核查活动的过程能够被实现(例如,证据收集活动,收集的证据的评价)

The process for validation/verification activities can be achieved (e.g. evidence gathering activities, evaluation of gathered evidences);

- i) 能够估算审定与核查时长;

The validation/verification duration can be estimated;

- j) 英格尔已识别并获取了开展审定/核查所需的资源和能力;

ICAS has identified and has access to the resources and competences that are required to undertake the validation/verification;

- k) 能够提出策划的审定/核查时间进度表;

The time frame for the planned validation/verification can be proposed;

- l) 已与客户就审定/核查(温室气体计划要求)的实质性阈值达成一致;审定员识别实质性阈值以便对GHG陈述做出结论。审定员应识别可能是实质性的定性事项。

The materiality thresholds for validation/verification (required by the GHG program) have been

agreed with the client; the validator shall identifies the materiality thresholds to conclude the GHG statement. The assessor shall identify qualitative matters that may be material."

- 核查员/审定员应确认预期用户要求的实质性阈值。如果预期用户没有规定实质性阈值，核查员/审定员应设置实质性阈值，并将其向委托方沟通；

The verifier/validator shall confirm the substantive threshold required by the intended user. If the intended user does not specify a materiality threshold, the verifier/validator shall set the materiality threshold and communicate it to the client;

注1：GHG方案可以为实质性确定阈值。实质性有定性的和定量的成分。

Note 1: GHG scenarios may establish thresholds for materiality. Substantial has qualitative and quantitative components.

- 定量的实质性是指GHG陈述中的数值错误。例子包括错误陈述、不完整的清单、错误分类的GHG排放或计算的错误应用；

Quantitative materiality refers to numerical errors in GHG statements. Examples include misstatements, incomplete inventories, misclassified GHG emissions or misapplication of calculations;

- 定性的实质性是指影响GHG陈述的无形问题。例子包括：

Qualitative materiality refers to intangible issues affecting GHG statements. Examples include:

侵蚀核查员对报告数据的信心的控制问题；

Control issues that erode verifier confidence in reported data;

管理不善的文件化信息；

poorly managed documented information;

查找所请求信息的困难；

Difficulty in finding the requested information;

与温室气体排放、清除或储存间接相关的不合规。

Non-compliance indirectly related to greenhouse gas emissions, removals or storage.

注2：实质性的概念用于设计核查/审定以及评审证据得出结论。

Note 2: The concept of materiality is used to design verification/validation and to evaluate evidence to reach conclusions.

预评审结果须经ICAS指定的人员予以批准后方可实施，并应将评审理由记录在《ICAS审定/核查预评审表》(VFP0104)中，予以入档保存。

The Pre-engagement Review Result shall be specified by the ICAS staff to be approved, and the reason for the review shall be recorded in the "ICAS Validation/Verification Pre-Assessment Form"(VFP0104), and kept in the file.

**6.1.3** 对符合上述要求的申请方，合同评审人员可决定受理审定/核查申请；对不符合上述要求的，市场部应通知申请组织补充和完善，或者不受理审定/核查申请，所有结果均需记录在《ICAS审定/核查预评审表》(VFP0104)中。

Upon meeting the above requirements, the contract reviewers may decide to accept validation/verification applications; if not, the marketing department shall notify the applicant organization to supplement and complete, or does not accept validation/verification application. All results are to be recorded in the "ICAS Verification/Pre-Assessment Form"(VFP0104).

双碳事业部应完整保存审定/核查申请的审查确认工作记录。



Dual Carbon Department shall store the whole record of the validation/verification application.

#### 6.1.4 签约类型可以是审定、核查或其组合。

Engagement types can be verification, validation, or a combination thereof.

6.1.5 当审定准则包括标准 ISO 14064-2时，对GHG声明及关联的GHG项目信息进行评审时，应审定客户选取或确定与 ISO 14064-2的5.3、5.4、5.5、5.6、5.7、5.8和5.10有关的准则和程序的理由。

When the validation criteria include ISO 14064-2, the review of a GHG assertion and its associated GHG project information shall include the validation of the client's justification for "selection or establishment of the criteria and procedures" relating to Clauses 5.3, 5.4, 5.5, 5.6, 5.7, 5.8 and 5.10 of ISO 14064-2.

6.1.6 对于基准线情景、GHG源汇或库、监测过程等的确定准则或程序（参见ISO 14064-2相关内容），如果审定准则允许项目建议方或客户选取或确定准则或程序，则审定中应评审项目参与方或客户选取准则或程序的理由。

When the validation criteria allow the project proponent or client to select or establish criteria or procedures that relate to the determination of the baseline scenarios, GHG sources, sinks or reservoirs, monitoring processes etc. (refer to ISO 14064-2 for an indication of areas) the validation shall include an assessment of the project participant's or client's justification for the selection of criteria or procedures.

## 6.2 签约 Engagement

6.2.1 依据本文件相关要求和适用的审定/核查方案要求开展审定与核查活动，ICAS作为第三方审定/核查机构，应与客户签订具有法律约束力的协议（例如：合同）。

The validation/verification activities shall be carried out in accordance with the relevant requirements of this document and the applicable validation/verification programme. As a third-party verification/validation body, ICAS shall sign a legally binding agreement (e.g., contract) with its clients.

6.2.2 ICAS应确保其协议要求客户至少遵守下列要求：

ICAS shall ensure that its agreement requires the client to comply with at least the following requirements:

- a) 审定/核查要求；

Validation/verification requirements;

- b) 为审定/核查的实施做出所有必要的安排，包括文件审查和访问所有相关过程、区域、记录和人员的规定；

Make all necessary arrangements for the implementation of validation/verification, including provisions for document review and access to all relevant processes, areas, records and personnel;

- c) 适用时，为安排观察员提供条件；

Provide conditions for the placement of observers, where applicable;

- d) 在发现的事实或信息对审定/核查意见产生重大影响的情况下，予以配合；

Cooperate where facts or information discovered have a significant impact on the validation/verification opinion.

- a) e) 管理营销的政策，及ICAS授权其客户在任何环境信息陈述中提及ICAS的要求；

A policy governing marketing and other references to ICAS that ICAS authorizes its clients to use with respect to any environmental information statement

- f) 关于审定/核查意见及标识的使用相关规则，该规则应确保符合 CV02:2022/ISO14065:2020 附录 B的要求。

Rules regarding the use of validation/verification opinions and symbols, the rules shall ensure compliance with the requirements of Annex B of CV02:2022/ISO14065:2020.

### 6.2.3 协议应确认客户聘请ICAS开展审定/核查活动，并规定以下内容：

The agreement shall confirm that the client has engaged ICAS to carry out validation/verification activities and provide for the following:

- a) 6.1.2中列出的项目；  
6.1.2 Items listed in;
- b) 审定/核查活动的特定要求，包括由方案或者标准设定的任何额外的相关要求。

Specific requirements for validation/verification activities, including any additional relevant requirements established by the programme or criteria.

### 6.2.5 预评审通过后，市场部会在当天或最迟不超过第二个工作日内，分别根据《审定/核查人天表》(VFP0105)对审定/核查活动进行报价；

After passed the Pre-engagement Review, marketing department shall quote on the different validation/verification activities according to "Validation/verification Man day Form"(VFP0105) on the day or no later than the second working day.

市场部在提供报价时，应考虑到与编制报价相关的关键问题，适用时，包括：

When considering quoting for validation/verification of a GHG assertion, marketing department shall consider the key issues related to developing a quote, as applicable, including the:

- 提议的保证等级、重要性、准则、目标和范围；  
Proposed level of assurance, materiality, criteria, objectives and scope;
- GHG声明的复杂程度；  
Complexity of the GHG assertion;
- 项目或组织及其测量和（或）监视过程的复杂程度；  
Complexity of the project or organisation and its measurement/monitoring processes;
- 组织环境，包括编制和管理GHG声明的组织结构；  
Organisational environment including the structure of the organisation that develops and manages the GHG assertion;
- 用于项目审定/核查的基准线情景，包括适用于基准线情景的GHG源、汇、库的选择和量化；  
Baseline scenario for project validation and verification, including selection and quantification of GHG sources, sinks and reservoirs applicable to the baseline scenario;
- 所确定的GHG源、汇、库，以及为了组织的核查而对其进行的监测；  
Identified GHG sources, sinks and reservoirs, and their monitoring for organisation verification;
- GHG声明中的信息和数据的提供过程；  
Processes that deliver the information and data in the GHG assertion;
- 利益相关方、责任方、客户和目标用户（定义参见标准ISO 14064-3）之间的组织联系和相互作用；

Organisational links and interactions between stakeholders, responsible parties, client, and

intended users (for definition refer to ISO 14064-3);

➤ 机构制定的审定/核查准则要求;

Validation or verification criteria requirements of ICAS;

➤ 当报价和协议涉及组合项目时, 机构还应考虑对那些为组合项目的单一GHG声明提供输入的单个项目进行审定/核查所需的后勤安排和策划, 及其对审定/核查时间的影响。

In cases where ICAS quotation/agreement relates to a grouped project, ICAS shall additionally consider logistics and planning related to validation/verification of the individual project(s) input to the grouped project single GHG assertion, and its impact on the duration of the validation/verification.

**6.2.6** 市场部收到申请方的报价确认后, 与申请方签订《审定/核查 协议合同》(VMP0101), 并于当天或最迟不超过第二个工作日内将《环境信息类 业务申请表》(VFP0103)和相关申请材料转交双碳事业部。

After receiving conformation of the quotation, market department shall sign the "Validation/verification Contract" (VMP0101) with the applicant and transfer the "Environmental information Business Application Form "(VFP0103) as well as relevant application document to Dual Carbon department on the day or on the second working day at least.

**6.2.7** ICAS应对视为审定/核查活动构成的所有信息输入负责, 包括那些来自客户或其他外部组织的部分。

ICAS shall be responsible for all inputs of information deemed to constitute validation/verification activities, including those from clients or other external organizations.

## 6.3 策划 Planning

**6.3.1** ICAS审定/核查方式的策划应基于约定的准则、范围、目标、保证等级和实质性, 而不仅仅是取决于报价中的审定/核查时间。在策划过程中, 应对审定/核查时间进行必要的增减。应对通过策划过程确定的审定/核查组能力进行审查。

The development of the validation/verification planning shall be based on the agreed criteria, scope, objectives, level of assurance and materiality; not just the quoted validation/verification duration. The validation/verification duration shall be increased or decreased as necessary throughout the planning process. The team competencies shall be reviewed as a result of the outcome of the planning process.

**6.3.2** ICAS应采用系统的、交互的、反复的(必要时)过程来获取策划过程所需的充分信息。

ICAS shall obtain sufficient information using a systematic, interactive, and where necessary, iterative process to input to the planning process.

**6.3.3** ICAS在开展审定/核查活动前应进行如下策划活动, 策划需考虑适用的审定/核查方案规定的要求:

ICAS shall undertake the following planning activities prior to undertaking validation/verification activities, taking into account the requirements specified in the applicable validation/verification program:

a) 分配充足的资源开展活动;

Allocate sufficient resources to carry out activities;

b) 根据对客户宣称的理解来确定审定/核查活动;

Validation/verification activities are determined on the basis of an understanding of customer claims;

c) 评估与宣称有关的实质性错误陈述的风险;

Assessing the risk of material misstatement in relation to claims;

d) 与客户确认时间与访问安排;

Confirm time and visit schedule with customer;

e) 根据规定的要求并与b) 和c) 的结果相一致, 确定完成审定/核查所需的证据收集活动;

Determine the evidence-gathering activities necessary to complete validation/verification in accordance with the specified requirements and consistent with the results of b) and c);

f) 准备《审定/核查 证据收集计划》(VFP0108), 计划考虑c) 和客户为控制潜在错误、遗漏和不实陈述的来源所采取的任何措施;

Prepare an "Validation/Verification Evidence Gathering Plan"(VFP0108) that considers c) and any measures taken by the client to control the sources of potential errors, omissions and misrepresentations;

g) 考虑《审定/核查 证据收集计划》(VFP0108)作为输入, 准备《审定/核查计划》(VFP0107)。

Consider the "Validation/Verification Evidence Gathering Plan"(VFP0108) as input to prepare the "Validation/Verification Plan"(VFP0107).

注1: 《审定/核查 证据收集计划》(VFP0108)和《审定/核查计划》(VFP0107) 的准备可以是一个反复的过程。

Note 1: The preparation of "Validation/Verification Evidence Gathering Plan"(VFP0108-1) and "Validation/Verification Plan"(VFP0107) can be an iterative process.

注2: 在一些方案中, 《审定/核查 证据收集计划》(VFP0108)被称为“抽样计划”。

Note 2: In some scenarios, "Validation/Verification Evidence Gathering Plan"(VFP0108-1) are referred to as "sampling plans".

注3: 策划期间需要考虑方案规定的其它参数是实质性或保证等级。

Note 3: Other parameters to be considered during planning as specified in the scheme are materiality or assurance levels.

注4: 保证等级用于确定《审定/核查计划》(VFP0107) 和《审定/核查 证据收集计划》(VFP0108)的细节深度, 以确定是否存在任何实质性错误、遗漏, 或不实陈述。

Note 4: The assurance level is used to determine the depth of detail of the "Validation/Verification Plan"(VFP0107) and "Validation/Verification Evidence Gathering Plan"(VFP0108) designed to determine whether there are any material errors, omissions, or misrepresentations.

**6.3.4** 审定组长/核查组长应制定描述活动和日程的《审定/核查计划》(VFP0107), 包括以下内容:

Validation team leader/verification team leader shall develop a "Validation/Verification Plan"(VFP0107) describing activities and schedules, including the following:

a) 审定/核查的目的和范围;

The purpose and scope of validation/verification;

b) 保证等级和实质性;

The level of assurance and materiality;

c) 明确审定/核查组成员及其职责和分工 (例如, 组长, 观察员);

Clarify the members of the validation/verification team and their responsibilities and division of labour (e.g. team leader, observer);

d) 审定/核查活动的内容、进度表和时长;

Content, Schedule and duration of validation/verification activities;

e) 规定要求。

Specify requirements.

**6.3.5** 签署《审定/核查 服务合同》(VMP0101)后, 将指派一名合格的审定员/核查员或小组。小组负责人应使用审定/核查方案 (VFP1701) 对审定/核查活动进行计划。审定/核查方案策划的具体流程请参考《审定/核查策划管理程序》(SHP16)。

Once the "Validation/verification Contract"(VMP0101) signed, a competent validator/verifier or a team will be assigned. The leader of the team shall plan for the validation/verification activities by using Validation/Verification Program"(VFP1701). Please refer to the "Management Procedure of validation/verification Planning"(SHP16) for the specific process of validation/verification program planning.

**6.3.6** 制定计划前, 组长应进行战略分析, 以了解基于参与类型的审定/核查活动的性质和复杂性, 并评估不符合标准的风险, 并应记录战略分析的结果。见图1:

When the team leader make the plan, the team leader shall perform a strategic analysis to understand the nature and complexity of the validation/verification activities based on the engagement type and assess the risk of nonconformity to the criteria, and shall document the results of the strategy analysis. See figure 1:

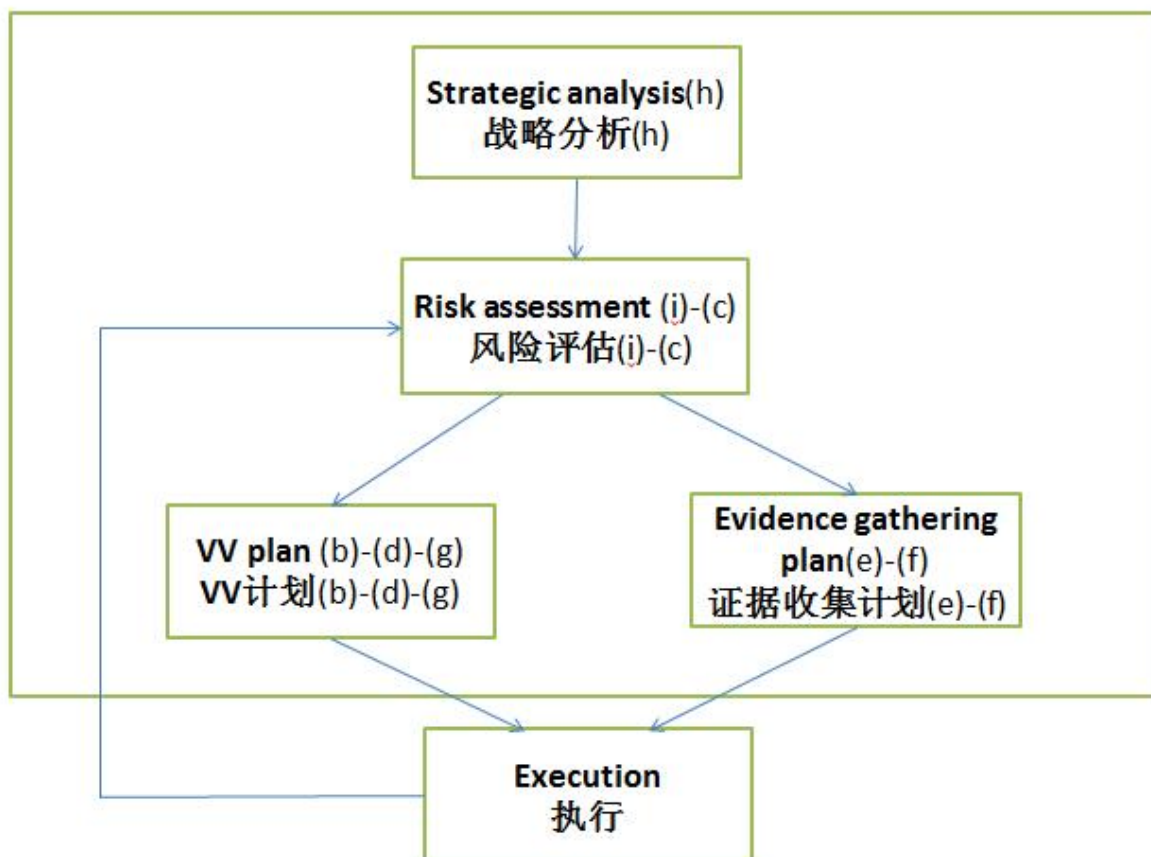


图1-策划步骤

Figure 1-Steps of planning process

战略分析实施的具体内容请参见《审定与核查策划管理程序》（SHP16）章节5.2.1.

See section 5.2.1 of the "Management Procedure of validation/verification Planning "(SHP16) for details on the implementation of the strategic analysis.

**6.3.7** 《审定/核查 计划》(VFP0107)和《审定组/核查组 派遣书》应在进行审定/核查前一周通知客户，并告知客户可对小组成员的任命提出异议。

The "Validation/Verification Plan"(VFP0107) and "Notice of Dispatch of the Validation Team/Verification Team" shall notified to the client one week prior to the verification/validation, informing the client that they may raise objections to the appointment of team members.

**6.3.8** 组长应向客户传达《审定/核查计划》（VFP0107）。

The team leader shall communicate to the client the "Validation/Verification Plan"(VFP0107).

**6.3.9** 如果在以下方面对《审定/核查计划》(VFP0107) 和《审定/核查 证据收集计划》(VFP0108-1) 进行任何修正，修订后的计划应得到组长的批准：

Shall any amendments to the "Validation/Verification Plan"(VFP0107) and the "Validation/Verification Evidence Gathering Plan"(VFP0108-1) in the following areas, the revised plan shall be approved by team leader:

- 1) 审定/核查活动的范围或时间安排的改变；  
Change in scope or timing of validation/verification activities;
- 2) 证据收集程序的改变；  
Change in evidence-gathering procedures;

- 3) 收集证据的地点和信息来源的变化;  
Change in locations and sources of information for evidence-gathering;
- 4) (仅适用于审定) 收集到的证据表明有实质性错误陈述或识别出与准则的不符合;  
(only for validation) If evidence collected indicates a material misstatement(s) or identifies a nonconformity with the criteria;
- 5) 当审定/核查过程中识别出可能导致实质性错报或不符合规定的新风险或关注点。  
When the validation/verification process identified new risks or concerns that could lead to material misstatement or nonconformities.

## 6.4 审定与核查执行 Validation/Verification Execution

**6.4.1** 一旦客户接受《审定/核查计划》(VFP0107), 指定的审定员/核查员应根据该计划进行审定/核查。审定/核查应以专业怀疑的态度进行, 即假设所提供的信息和数据可能是错误的, 直到被证明不同。

Once the client accept the "Validation/Verification Plan"(VFP0107), the appointed validator/verifier shall conduct the validation/verification per the plan. Validation/verification shall be carried out with professional skepticism, i.e. assuming that information and data provided may be erroneous until proven otherwise.

**6.4.2** 指定的审定/核查小组组长应在审定/核查期间根据需要修改计划。

The appointed validation/verification team leader shall revise the plan as necessary during the validation/verification.

**6.4.3** 当责任方因要求澄清错误陈述和不符合规定而对温室气体声明进行修改时, 核查人员应评估这些修改。

Whenever the responsible party makes changes to the GHG statement as a result of requests for clarification, misstatements and nonconformities, the verifier shall assess these changes.

**6.4.4** 对《审定/核查计划》(VFP0107) 的任何修订, 审定/核查组长应记录在客户档案中, 并将修订的原因告知客户。

Any revisions to the "Validation/Verification Plan"(VFP0107), the validation/verification team leader shall documented in the client file, and the revision of the reason shall be communicated to the client.

**6.4.5** 审定/核查小组应开展以下工作:

The validation/verification team shall undertake the following:

- 1) 机构和审定/核查组应使用适用于约定的审定/核查准则的原则来指导审定/核查过程, 包括评估关于 GHG 声明的发现、结论、意见以及决定。

The principles as applicable to the agreed validation/verification criteria, shall be used by ICAS and the validation/verification team to guide the validation/verification process, including evaluation of findings, conclusions, opinions and decisions reached regarding the GHG assertion.

对于项目审定, 审定目标应包括是否可以合理预期所策划的项目将实现宣称的减排量和(或)清除增加;

For project validation, the validation objectives shall include whether the planned project can reasonably be expected to achieve the claimed emission reductions and/or removal enhancements;

- 2) 收集关于原始数据/信息的充分证据, 确保其通过数据/信息管理过程、任何进一步的分

析和计算的可追溯性。CNAS-CV05:2024/ISO14066:2023 附件 A 提供了充分和客观的证据的指导。

To collect sufficient evidence on original data/information, ensuring its Traceability through data/information management process, any further analysis and calculations. Guidance for sufficient and objective evidence is provided in CNAS-CV05:2024/ISO14066:2023, Annex A.

3) 识别错误并考虑其实质性;

To identify misstatements and to consider their materiality;

4) 对于具有定量信息的陈述, ICAS 应对陈述进行实质性评价, 以识别潜在的重大输入。

注:对于温室气体, 输入包括源、汇和库。

In the case of statements with quantitative information, ICAS shall perform a materiality assessment on the statement to identify potentially material inputs.

Note: For GHG, inputs include sources, sinks, and reservoirs

5) 评估是否符合审定/核查方案 (VFP1701) 的要求;

To assess the conformity with the requirements per the Validation/Verification Program"(VFP1701);

**6.4.6** 审定/核查组组长应通过与小组成员讨论准备以下内容, 即组长应给出:

The validation/verification team leader shall prepare the following by discussing with the team members, and the team leader shall give the following:

1) 关于审定/核查小组完成的审定/核查活动结果的结论;

A conclusion on the outcome of the validation/verification activities completed by the validation/verification team;

2) 关于审定/核查意见草案;

A Draft Validation/Verification opinion;

3) 关于报告。

A report.

**6.4.7** 审定组长/核查组长应在可行的情况下尽快将澄清非重大误报告、重大误报和不符合要求传达给责任方。

The validation/verification team leader, as soon as practicable, shall communicate requests for clarification, non-material misstatements material misstatements and nonconformities to the responsible party.

**6.4.8** 如果需要对温室气体报表进行重大调整, 审定组长/核查组长应将调整的需要告知责任方。

If there is a material adjustment to be made to the GHG statement, the validation/verification team leader shall communicate the need for the adjustment to the responsible party.

**6.4.9** 如果审定组长/核查组长判断, 责任方未在合理期限内作出适当回应, 如果客户与责任方不同, 审定组长/核查组长应通知客户。

If, in the the validation/verification team leader's judgement, the responsible party does not respond appropriately within a reasonable period, the the validation/verification team leader shall inform the client, if different from the responsible party.



**6.4.10** 如果根据审定组长/核查组长的判断，客户没有在合理的时间内做出适当的回应，审定组长/核查组长应：

If, in the validation/verification team leader's judgement, the client does not respond appropriately within a reasonable period, the validation/verification team leader shall:

A) 出具修改的或不利的审定/核查意见;或

issue a modified or adverse verification/validation opinion; or

B) 退出审定/核查。

withdraw from the verification/validation.

**6.4.11** 审定员/核查员应做出是否出具意见或放弃出具意见的决定。如果审定员/核查员确定没有足够的信息来支持温室气体声明，审定员/核查员应要求提供补充信息。

The validator/verifier shall make a decision whether to issue an opinion or to waive an opinion. If the validator/verifier determines that there is insufficient information to support the GHG statement, the validator/verifier shall request additional information.

如果不能获得足够的信息，而这些信息又是审定员/核查员形成结论所必需的，则审定员/核查员不应继续进行审定/核查，并应放弃出具意见。

If sufficient information cannot be obtained and the information is necessary for the validator/verifier to form a conclusion, the validator/verifier shall not proceed with the validation/verification and shall disclaim the issuance of an opinion.

**6.4.12** 如果审定员/核查员注意到某一事项，导致审定员/核查员相信责任方存在故意错报或不遵守法律法规的情况，审定员/核查员应在可行的情况下尽快将该事项告知相关方。

If a matter comes to the validator's/verifier's attention that causes the validator/verifier to believe in the existence of intentional misstatement or noncompliance by the responsible party with laws and regulations, the validator/verifier shall communicate the matter to the appropriate parties as soon as practicable.

**6.4.13** （仅适用于项目层面的审定）审定员应根据其对温室气体报表的评估以及温室气体报表是否已适当披露而得出结论。如果责任方未在约定的时间内纠正重大错报或不符合事项，审定组长应评估并记录，并作出不予签发的推荐结论。

（Only for project validation）The validator shall reach a conclusion based on his/her evaluation of the GHG statement and whether the GHG statement has been properly disclosed. If the responsible party does not correct any material misstatement or nonconformity in an agreed period of time, the validator team leader shall evaluate and document material misstatements and make a recommendation not to issue the conclusion.

**6.4.14** （仅适用于温室气体陈述的评价）核查组应在进行温室气体报表的验证过程中，关注下述几点。

（only for the evaluation of the GHG statement）The verifier team shall focus on the following points in conducting the verification process of the GHG statement

**6.4.14.1** 核查组应对核查过程中可能已经发生的任何风险和实质性阈值的变化进行评价，并应评价所应用的任何高级别分析程序是否仍然具有代表性和适宜性。

The verifier team shall evaluate any risks and changes in materiality thresholds that may have occurred during verification. The verifier shall evaluate whether any high-level analytical procedures applied remain representative and appropriate.

**6.4.14.2** 核查组应当确定所收集的证据是否充分、适宜于得出结论。如果核查组确定证据不足或不适当，核查组应当开展额外的证据收集活动。

The verifier team shall determine whether the evidence collected is sufficient and appropriate to reach a conclusion. If the verifier team determines there is insufficient or inappropriate evidence, they shall develop additional evidence-gathering activities.

**6.4.14.3** 核查组应评价并记录实质性错误陈述。

The verifier team shall evaluate and record material misstatements.

**6.4.14.4** 核查组应评估任何不符合标准的情况。对于项目而言，在评价符合性时，核查组应考虑以下内容：

The verifier team shall evaluate any nonconformity with the criteria. For projects, when evaluating conformity, the verifier team shall consider the following:

a) 项目的实施程度，包括技术、设备和测量设备的安装是否完整；

The extent of the project's implementation, including the completeness of the installation of technology, equipment and measurement equipment;

b) 项目的运行情况，包括与标准中的限制和假设相比的运行特点；

The operation of the project, including the operating characteristics when compared to the limitations and assumptions in the criteria;

c) 监测计划和方法，包括标准中的任何要求；

The monitoring plan and methodology, including any requirements in the criteria;

d) 监测计划、安装的设备或基线的变化；

Changes in the monitoring plan, installed equipment or baseline;

e) 对温室气体报表有重大影响的保守性判断；

Judgements of conservativeness that have a material effect on the GHG statement;

f) 审定结论

The results of any validations.

**6.4.14.5** 核查小组应确定责任方是否适当披露了前期与以往各时期无法比较的任何变化。

The verifier team shall determine whether any changes from prior periods that make the periods incomparable have been disclosed appropriately by the responsible party.

审定员应为了适当披露评价GHG陈述并确保实质性披露的发生。在评审适当披露时，审定员应：

The validator shall evaluate GHG statements for appropriate disclosure and shall ensure that material disclosure occurs. In assessing appropriate disclosure, the validator shall:

a) 评审GHG陈述是否准确和完整；

Review the accuracy and completeness of GHG statements;

b) 评审披露是否公平反映了GHG相关的活动；

Review whether the disclosure fairly reflects GHG-related activities;

c) 评审披露是否包含无意的偏见；

Evaluate whether disclosure contains unintentional bias;

d) 评审披露是否满足了预期用户的要求和需要。

Review whether disclosure meets the requirements and needs of intended users.

审定员应根据其对GHG陈述的评价以及GHG陈述是否已适当披露得出结论。如果责任方

不在约定的期限内纠正任何实质性错误陈述或不符合，审定员在得出结论时应将这一点考虑在内。

The validator shall draw conclusions based on his evaluation of the GHG presentation and whether the GHG presentation has been properly disclosed. If the responsible party does not correct any material misstatement or non-conformity within the agreed time limit, the examiner shall take this into account in reaching his conclusion.

**6.4.15** 核查员应确定责任方是否适宜地披露了以往周期以来所发生的使这些周期变得无法比较的变更。

The verifier shall determine whether the responsible party has properly disclosed changes that have occurred since previous cycles that render those cycles non-comparable.

**6.4.16** 对于结论和审定/核查意见草案，审定/核查小组应重点关注以下几点：

For a conclusion and draft validation/verification opinion, the validation/verification team shall focus on the following points:

**6.4.16.1** 对于项目审定，审定员应根据审定期间收集的证据起草审定意见，并在a) 至d) 中选择一个选项。

For the project validation, the validator shall draft a validation opinion based on the evidence gathered during the validation and choose one of the options in a) to d).

a) 未经修改的意见 Unmodified opinion:

为了起草一份未经修改的意见，审定员应确保：

In order to draft an unmodified opinion, the validator shall ensure:

■ 有足够和适当的证据支持未来的估计

There is sufficient and appropriate evidence to support the future estimate;

■ 标准符合目标用户的需要

The criteria meet the needs of the intended user;

■ 该标准适当地适用于物质排放、清除或储存

The criteria are appropriately applied for material emissions, removals or storage.

b) 修改意见 Modified opinion:

为了起草修改意见，审定员应确保在温室气体报表层面不存在重大错报。当偏离标准的要求或用于制定未来估计的假设存在缺陷时，审定员应决定，对审定意见进行何种类型的修改是合适的。除实质性外，审定人还应考虑：

In order to draft a modified opinion, the validator shall ensure that there is no material misstatement at the level of the GHG statement. When there is a departure from the requirements of the criteria or deficiencies in the assumptions used to develop future estimates, the validator shall decide what type of modification to the validation opinion is appropriate. In addition to materiality, the validator shall consider:

■ 该事项在多大程度上损害了温室气体报表的有用性；

The degree to which the matter impairs the usefulness of the GHG statement;

■ 该事项对温室气体陈述的影响程度可以确定；

The extent to which the effects of the matter on the GHG statement can be determined;

■ 即使与审定人的意见一起读取，温室气体陈述是否具有或可能被理解为具有误导性

Whether the GHG statement is, or could be understood to be, misleading even when read in

conjunction with the validator's opinion.

修改后的审定意见，在与温室气体声明一起读取时，应通常可以充分告知目标用户温室气体声明中的任何缺陷或可能的缺陷。

A modified validation opinion, when read in conjunction with the GHG statement, normally will serve adequately to inform the intended user(s) of any deficiencies or possible deficiencies in the GHG statement.

c) 不利的意见（用于核查和审定）Adverse opinion (for verification and validation)

为了起草不利的意见，审定员/核查员应得出以下结论：

In order to draft an adverse opinion, the validator/verifier shall conclude that:

■ 证据不充分或不适宜，不能支持未经改动的或经过改动的意见；或

The evidence is insufficient or inappropriate to support the original or modified opinion; or

■ 准则没有被适宜地应用于实质性排放、清除或储存；或

Guidelines have not been properly applied to substantive emissions, removals or storage; or

■ 当审定员/核查员打算依赖控制措施时，控制措施的有效性无法确定。

When validators/verifiers intend to rely on control measures, the effectiveness of control measures cannot be determined.

如果责任方未在约定的期限内纠正任何实质性错误陈述或不符合项，审定员/核查员在得出结论时应将这一点考虑在内。

If the responsible party fails to correct any material misstatement or non-conformity within the agreed time period, the validator/verifier shall take this into account in reaching its conclusion.

d) 放弃出具意见（用于核查和审定）Disclaiming the issuance of an opinion (for verification and validation)

为了放弃出具意见，核查员/审定员应确保他/她没有能够获得足够的适宜证据，并得出结论，即未发现的实质性错误陈述对GHG陈述可能产生的影响是实质性的和普遍的。

In order to waive an opinion, the verifier/validator shall ensure that he/she has not been able to obtain sufficient appropriate evidence and conclude that the potential impact of undetected material misstatements on GHG statements is material and pervasive.

**6.4.16.2 对于项目层面/组织层面的核查，核查员根据收集到的证据得出结论，并起草a) 至d) 的核查意见。**

For the project-level verification/organization-level verification, the verifier reach a conclusion based on the evidence gathered and draft a verification opinion in a) to d).

a) 未经修改的意见 Unmodified opinion

为了起草未经修改的意见，核查员应确保：

In order to draft an unmodified opinion, the verifier shall ensure that:

■ 有充分和适当的证据支持物质的排放、清除或储存；

There is sufficient and appropriate evidence to support material emissions, removals or storage;

■ 对物质排放、清除或储存适当地采用了标准；

The criteria are applied appropriately for material emissions, removals or storage;

■ 当核查人员打算依靠这些控制措施时，已经对控制措施的有效性进行了评估。

The effectiveness of controls has been evaluated when the verifier intends to rely on those controls.

## b) 修改后的意见 Modified opinion

为了起草一份经改动的意见，核查员应确保在GHG陈述层面上没有实质性错误陈述。

In order to draft a modified opinion, the verifier shall ensure that there are no material misstatements at the GHG presentation level.

当与准则的要求有出入或有范围限制时，核查员应决定对核查意见作何种类型的改动是适宜的。除了实质性以外，核查员还应考虑：

Where there is a discrepancy or scope limitation from the requirements of the guidelines, the verifiers shall decide what type of change to the verification opinion is appropriate. In addition to materiality, verifiers shall consider:

- 该事项对GHG陈述有用性的损害程度；

The extent to which the matter impairs the usefulness of GHG statements;

- 该事项对GHG陈述影响的可确定程度；

Determinability of the impact of the matter on GHG statements;

- 即使与核查员的意见一起阅读，GHG陈述是否具有误导性，或者是否可以被理解为具有误导性。

Whether GHG statements are misleading, or can be understood to be misleading, even when read in conjunction with verifier comments.

经改动的核查意见，当与GHG陈述一起阅读时，通常足以告知预期用户GHG陈述中的任何或可能存在的缺陷。在这种情况下，非实质性错误陈述应为：

The modified verification opinion, when read in conjunction with the GHG presentation, is generally sufficient to inform the intended user of any or possible deficiencies in the GHG presentation. In this case, the non-material misstatement should read:

- 限于温室气体陈述的具体内容、分类或细目；

Confined to specific elements, classifications or line items of the GHG statement;

- 即使限于此，也不代表温室气体声明的大部分内容；

Even if confined, not representative of a substantial portion of the GHG statement;

- 对于预期用户对温室气体陈述的理解来说并不重要

Not fundamental to the intended user's understanding of the GHG statement.

## c) 不利的意见 Adverse opinion

为了起草不利的意见，核查人员应得出与6.4.16.1c) 相同的内容。

In order to draft an adverse opinion, the verifier shall conclude the same content as 6.4.16.1c).

## d) 否认意见 Disclaiming the issuance of an opinion

为了给出否认意见，核查员应确保与6.4.16.1d)的内容相同。

In order to disclaim the issuance of an opinion, the verifier shall ensure the same content as 6.4.16.1d).

**6.4.17 核查员/审定员应起草一份核查/审定报告。核查/审定报告应至少包括以下内容：**

The verifier/validator shall draft a verification/validation report. A verification/validation report shall include as a minimum:

- a) 一个适当的标题；

an appropriate title;

- b) 一个收件人；

- an addressee;
- c) 一份声明, 说明责任方负责按照标准编制和公正地表述温室气体陈述;  
A statement that the responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria;
- d) 一份声明, 说明核查员/审定员负责根据核查/审定结果对温室气体陈述发表意见;  
A statement that the verifier/validator is responsible for expressing an opinion on the GHG statement based on the verification/validation;
- e) 用于评估温室气体陈述的核查/审定证据收集程序的说明;  
A description of the verification/validation evidence-gathering procedures used to assess the GHG statement;
- f) 核查/审定意见;  
The verification/validation opinion;
- g) 报告的日期;  
The date of the report;
- h) 核查员/审定员的所在地;  
The verifier's/validator's location;
- i) 核查员/审定员的签名;  
The verifier's/validator's signature;
- j) (核查)温室气体陈述的摘要;  
(verification) a summary of the GHG statement;
- k) (审定)对审定基准的描述, 或对其的参考;  
(validation) description of the validated baseline, or reference to it;
- l) (核查)对核查标准的参考;  
(verification) reference to the verification criteria;
- m) (审定)预计的减排量或清除量的提高;  
(validation) projected emission reductions or removal enhancements
- n) 核查/审定范围。  
Verification/validation scope.

**6.4.18** 在审定与核查的实施过程中, 除了要依照本章节(6.0 审定/核查的实施)上述规定, 以及ISO17029、ISO14065和ISO14064-3的附加要求外, 还应满足下述在CNAS-CV04:2024/IAF MD6:2023《环境信息审定与核查机构通用原则和要求(ISO 14065:2020)标准的应用要求》中对于审定/核查实施过程中的特定要求:

During the implementation of validation and verification, in addition to the above provisions of this section (**6.0 Validation/Verification Execution**) and the additional requirements of ISO 17029, ISO 14065, and ISO 14064-3, the specific requirements for the Execution of validation/verification as described below in CNAS-CV04:2024/IAF MD6:2023 shall be met:

**6.4.18.1** 审定/核查应以一种职业怀疑的态度来进行, 即先假定呈递的信息和数据可能存在错误, 直到证明没有错误, 并考虑利益相关方或市场的关注以及适用的审定/核查准则及关联的原则。The validation or verification shall be conducted with an attitude of professional scepticism, which assumes that the presented information and data may be wrong until proven differently, and take account of relevant stakeholder or market concerns and the applicable validation or verification criteria and associated principles.

**6.4.18.2** ICAS应审查自上一次核查后GHG项目或组织的结构、GHG项目计划或GHG清单的任何变化。对于GHG项目核查，ICAS还应考虑以下几点：

ICAS shall review any changes to GHG project or organization structure, GHG project plan or GHG inventory since the last verification. For GHG project, ICAS shall additionally consider:

- 审定报告中未解决的问题；

Outstanding issues from the validation report;

- 项目的实施状态；以及

The status of the implementation of the project; and

- 用于证明GHG排放确定的合理性的外部信息和数据的可靠性。

Reliability of the external information and data used to justify the GHG emission determination.

**6.4.18.3** 与对组织的GHG声明的核查相比，对项目的GHG声明的核查还包括：

Verification of a project GHG assertion includes, in addition to verification of an organisation GHG assertion:

- 复核项目审定报告；

Review of the validation report for the project;

- 对GHG项目计划的任何变化的核查，包括：

Verification of any changes to the GHG project plan including:

- a) 所确定的GHG源、汇、库；

The identified GHG sources, sinks and reservoirs;

- b) 基准线情景；

Baseline scenario;

- c) 对适用于基准线情景的GHG源、汇、库的选择和量化；以及

Selection and quantification of GHG sources, sinks and reservoirs applicable to baseline scenario; and

- d) GHG项目的监测

Monitoring of the GHG project.

- e) 核查 "选择或制定标准和程序 "的理由及其实施的任何变化；

Verification of any changes to the justification for "selection or establishment of the criteria and procedures" and its implementation;

- f) 对利益相关方、责任方（某些GHG方案中的项目建议方）、客户以及目标用户（定义参见标准ISO14064-3）之间的组织联系和相互作用的变化进行核查。

Verification of any changes to the organisational links and interactions between stakeholders, responsible party (project proponent in some GHG program), client, and intended users; (for definitions refer to ISO 14064-3).

**6.4.18.4** 审定/核查抽样的细节和程度应考虑GHG信息系统和控制措施在减轻风险方面的作用水平。

The level of risk mitigation provided by the GHG information systems and controls shall impact the detail and level of validation or verification sampling.

**6.4.18.5** 如果审定/核查标准规定了与温室气体信息系统或控制有关的要求，则应审定或核实是否符合这些要求。

Where the validation or verification criteria impose requirements related to the GHG information systems or controls, conformance with these requirements shall be validated or verified.

**6.4.18.6** 如果在GHG数据和信息中发现了错误、遗漏或失实陈述，审定/核查组应要求客户予以纠正，并增加抽样。当非重大的错误、遗漏或失实陈述不能被纠正时，ICAS应在审定/核查陈述中发表保留意见。如果不能仅发表保留意见，例如未满足实质性要求或方案的其他要求，则ICAS应出具否定意见的审定/核查陈述。

In cases where errors, omissions or misstatements are identified in the GHG data and information, the validation and verification team shall require that these are corrected by the client, and increase the sampling. Where non-material errors, omissions or misstatements cannot be corrected, ICAS shall qualify the validation or verification statement. Where statements cannot be qualified, e.g. materiality or other program requirements are not met, ICAS shall issue an adverse validation or verification statement.

**6.4.18.7** 对GHG数据和信息的评价包括确认用于处理或生成GHG数据和信息的软件和硬件的可操作性。

The assessment of GHG data and information includes confirmation of the operability of the software and hardware used to process or generate the GHG data and information.

注：宜考虑对这些软硬件的控制措施，诸如软件的审定、数据备份（相关时）、监测设备的校准、外部数据可靠性等问题。

*Note - Consideration should be given to controls of such hardware and software including issues such as validation of software, where relevant, backup of data, calibration of monitoring equipment, reliability of external data, etc.*

**6.4.18.8** 在确定GHG声明是否符合审定/核查准则时，ICAS应考虑约定的审定/核查准则中适用的定义。

ICAS shall consider the applicable definitions in the agreed validation or verification criteria when determining whether a GHG assertion conforms to the validation or verification criteria.

**6.4.18.9** 对GHG声明进行评估时的输入应包括：

Input into the assessment of the GHG statement shall include:

- 关于范围、准则、目标、保证等级、实质性的合同要求，以及任何与审定/核查准则特定相关的要求；

Contract requirements related to scope, criteria, objectives, level of assurance and materiality as well as any validation or verification criteria specific requirements;

- GHG声明； GHG statement;

- 来自战略分析和风险评估的输出；

Output from the strategic analysis and assessment of risks;

- 来自GHG信息系统和控制措施评价的输出；

Output from the assessment of GHG information system and controls;

- 来自GHG数据和信息评价的输出；

Output from the assessment of GHG data and information; and

- 来自依据审定/核查准则的评价的输出。

Output from the assessment against validation or verification criteria.



**6.4.18.10** 在评估与GHG声明相关的重大偏差的风险时，ICAS应考虑：

In evaluating the risk of material discrepancies related to the GHG statement, ICAS shall consider:

- 目标用户的观点；  
Views of the intended user;
- 来自所有GHG源、汇、库的各种GHG排放的相关性和相对贡献；  
Relevance and relative contribution of the various GHG emissions from all GHG sources, sinks and reservoirs;
- GHG信息系统和控制措施的充分性；  
Adequacy of the GHG information system and controls;
- 组织或GHG项目运行的复杂程度；  
Complexity of organisation or GHG project operations;
- 适用于GHG项目或组织的监测过程；以及  
Monitoring process applicable to the GHG project or organisation; and
- 适用时，来自以前审定/核查的相关证据。  
Relevant evidence from previous validations or verifications, as applicable.

**6.4.18.11** 对GHG声明的评估的输出应确认以下几点：

The output from the assessment of the GHG statement shall confirm that:

- 所收集的证据足以按照合同约定的范围、准则、目标、实质性和保证等级来审定/核查GHG声明；

Evidence gathered is sufficient to validation or verification the GHG statement in line with the scope, criteria, objectives, materiality and level of assurance as agreed in the contract;

- 所实施的审定/核查过程已经提供了约定的保证等级；  
The validation and verification process, as carried out, has delivered the level of assurance as agreed;
- 抽样及其结果能够或不能为GHG声明中没有重大偏差的结论提供支持；  
Sampling and its results support, or not, a conclusion that there are no material discrepancies in the GHG statement;
- 基于审定/核查过程中的证据和发现以及约定的范围、目标、准则、实质性和保证等级，GHG声明中没有重大偏差。如果证据和发现不足以得出该结论，则：

The GHG statement is free from material discrepancy based on the evidence and findings from the validation or verification process and the agreed scope, objective, criteria, materiality and level of assurance. If the evidence and findings are not sufficient to reach this conclusion then; either:

- a) 应修改约定的保证等级和（或）实质性；或

The level of assurance and/or materiality of the engagement shall be amended; or

- b) 可以形成下列类型的意见之一：

One of the following types of opinion may be formed:

- 否定意见；"adverse"；
- 保留意见；"qualified"；
- 无法表示意见。"a disclaimer of opinion".

注1：关于编制保留意见或否定意见的审定/核查陈述，可参考ISO14064-3的A.2.9.2和A.2.9.3。

*Note1-For support in developing a “qualified” and “adverse” validation or verification statement, refer to ISO 14064-3, A.2.9.2 and A.2.9.3.*

注2：不宜将保留意见或否定意见的审定/核查陈述同有限保证等级或合理保证等级的相关术语混淆；参见ISO 14064-3的A.2.3.2。

*Note2-“qualified” or “adverse” validation or verification statements should not be confused with the terminology associated with limited level of assurance or reasonable level of assurance; refer to ISO 14064-3, A.2.3.2.*

**6.4.18.12** 审定/核查组应向ICAS注册部提交为其关于GHG声明的推荐意见（所建议的审定/核查陈述）提供证实和支持的证据和发现。证据和发现应与商定的审定/核查计划以及抽样计划相联系，并足以使ICAS实施有效的独立复核。

The validation or verification team shall submit to the Registration Department of ICAS, evidence and findings to substantiate and support its recommendations related to the GHG statement (the proposed Validation/Verification statement). The evidence and findings shall link to the agreed validation or verification plan and sampling plan and be sufficient for the ICAS to carry out an effective independent review.

**6.4.18.13** 审定/核查组应确保向客户报告所有重大偏差，包括解释其对审定/核查陈述的潜在影响。

The validation or verification team shall ensure that all material discrepancies are reported to the client including explaining their potential impact on the validation or verification statement.

**6.4.19** 在所有审定/核查活动完成后，审定/核查组长应准备客户档案，包括审定/核查活动结果的结论、审定/核查声明草案、报告（如适用）等。并向复核人员提供完整的客户档案供其评审。

After all the validation/verification activities completed, the validation/verification team leader shall prepare the client file including a conclusion on the outcome of the validation/verification activities, a draft validation/verification statement, a report, if applicable, etc. And provide the reviewer with the complete Client File for review.

## 6.5 复核 Review

**6.5.1** ICAS应指定审定/核查复核人员评审《审定/核查报告》(VMP0103)。由审定/核查活动产生的记录宜包含充足的可追溯性，以便可以证明审定/核查风险被降低到可接受的水平。

ICAS shall appointed validation/verification reviewer to review the "Validation/verification report" (VMP0103). Records resulting from validation or verification activities should include sufficient traceability to demonstrate that validation/verification risks have been reduced to acceptable levels.

**6.5.2** 指定的复核人员不应是审定组/核查组成员，也不应参与到审定/核查方案策划中。在制定审定/核查方案时，可以进一步明确限制，例如，要求由未参与过特定审定/核查方案策划活动

的人员进行复核。只要主持复核的人员没有在组长的指导下参与过审定/核查活动，他们就视为不是审定组/核查组的成员。

The reviewer appointed shall not be the validation/verification team member, and shall not involved in the planning. When the validation/verification plan is made, the limitation can be further specified, e.g. requiring the review to be made by persons who have not been involved in particular validation/verification planning activities. As long as the personnel conducting a review have not participated in validation/verification activities under the direction of the team leader, they are not considered members of the validation/verification team.

**6.5.3** 独立复核应在意见发布前完成。独立复核可在核查/审定过程中进行，以使独立复核人员发现的重大问题在意见发布前得到解决。

An independent review shall be completed before the opinion is issued. The independent review may be conducted during the verification/validation process to allow significant issues identified by the independent reviewer to be resolved before the opinion is issued.

**6.5.4** 独立复核人员应评价：

The independent reviewer(s) shall evaluate:

- a) 团队能力的适当性；  
the appropriateness of team competencies;
- b) 核查/审定的设计是否得当；  
whether the verification/validation has been designed appropriately;
- c) 是否已完成所有核查/审定活动；  
whether all verification/validation activities have been completed;
- d) 核查/审定期间作出的重大决定；  
significant decisions made during the verification/validation;
- e) 是否收集了足够和适当的证据来支持意见；  
whether sufficient and appropriate evidence was collected to support the opinion;
- f) 收集的证据是否支持核查/审定小组提出的意见；  
whether the evidence collected supports the opinion proposed by the verification/validation team;
- g) 温室气体声明和核查/审定意见；  
the GHG statement and the verification/validation opinion;
- h) 是否根据本程序文件进行了核查/审定，包括是否：  
whether the verification/validation was performed according to this procedure document, including whether:
  - 1) 对于风险评估，核查/审定计划和证据收集计划涉及到目标、范围和保证水平；  
for the risk assessment, verification/validation plan and evidence-gathering plan address the objective, scope and level of assurance;
  - 2) 对于核查：  
for verification:
    - 证据收集活动涉及所确定的风险；  
the evidence-gathering activities address the risks identified;
    - 已经为材料的排放、清除和储存建立了数据跟踪；  
a data trail has been established for material emissions, removals and storage;

- 3) 适用于审定：证据收集活动涉及与温室气体有关的活动特征；  
for validation: the evidence-gathering activities address the GHG related activity characteristics;
- 4) 核查小组/审定小组的决定有充分和适当的证据支持；  
verification/validation team decisions are supported by sufficient and appropriate evidence;
- 5) 任何重述都得到了充分的评估；  
any restatements have been adequately assessed;
- 6) 温室气体声明是符合标准的；  
the GHG statement is in accordance with the criteria;
- 7) 重大问题已被识别、解决并记录在案。  
significant issues have been identified, resolved and documented.

**6.5.5** 在需要澄清时，独立复核人员应与核查/审定小组沟通。核查/审定小组应处理独立复核人员提出的问题。

The independent reviewer shall communicate with the verification/validation team when the need for clarification arises. The verification/validation team shall address concerns raised by the independent reviewer.

**6.5.6** 独立复核活动及结果应记录在案，记录中应包括的内容详见SHP03B中章节4.1。

The independent review activities and results shall be documented, and the elements to be included in the record are detailed in section 4.1 of SHP03B.

**6.5.7** 复核人员应通过填写《技术复核意见书》（VFP0119）确认以下内容：

The reviewer shall confirm the following by filling the "Technical Review Opinion"(VFP0119):

- 1) 审定/核查小组成员对他们所进行的活动的能力；  
the competencies of validation/verification team members for the activities that they conducted;
- 2) 审定/核查方案的设计是否恰当，包括目标、范围和实质性是否通过以下方式得到解决：  
whether the validation/verification program has been designed appropriately, including whether the objective, scope and materiality are addressed by:
  - 战略分析和风险评估；  
the strategic analysis and risk assessment;
  - 审定与核查计划  
the validation/verification plan;
  - 证据收集计划  
the evidence-gathering plan;
- 3) 所有的审定/核查活动已经按照协议和方案完成；  
That all the validation/verification activities has been completed per the agreement and the program;
- 4) 支持决定的证据的充分性和适当性；  
Sufficiency and appropriateness of evidence to support the decision;
- 5) 审定/核查小组在审定/核查期间做出的重大决定；  
Significant decisions made by the validation/verification team during the validation/verification;

6) 意见的起草是否恰当;

whether the environmental information statement is fairly stated and conforms to criteria.

7) 重大发现是否已被识别、解决并记录在案。(重大发现是指审定/核查小组发现的可能影响意见的错误陈述和不符合项)。

Whether significant findings have been identified, resolved, and documented. (Significant findings are misstatements and non-conformities identified by the validation/verification team that could affect the opinion).

**6.5.8** 复核可开始在意见发布前的任何时候,以使复核人员发现的重大问题得到解决,但必须保持复核人员的独立性,并记录复核人员计划和开展的活动,包括结果。

The review may be started at any time during the process before the opinion is issued to allow significant issues identified by the reviewer to be resolved, provided that the independence of the reviewer is maintained, and the activities planned and undertaken by the reviewer(s), including the results, are documented.

**6.5.9** 复核应根据上述章节 6.4.16 相关内容复核客户档案是否完整。

The review shall review the completeness of the client file in accordance with the relevant section 6.4.16 above.

**6.5.10** 复核应在最终意见或 AUP 的事实调查结果报告发布前完成。

The review shall be completed before the final opinion, or the report of factual findings for the AUP, is issued.

**6.5.11** 在复核环节中,除了要依照本章节中相关规定,以及 CNAS-CV01:2022/ISO 17029:2019、CNAS-CV02:2022/ISO 14065:2020 和 CNAS-CV03:2022/ISO14064-3:2019 的附加要求外,还应满足下述在 CNAS-CV04:2024/IAF MD6:2023 中对于复核环节中的特定要求:由审定/核查活动产生的记录宜包含充足的可追溯性,以便可以证明审定/核查风险被降低到可接受的水平。

During the Review, in addition to the above provisions of this section and the additional requirements of CNAS-CV01:2022/ISO 17029:2019, CNAS-CV02:2022/ISO 14065:2020 and CNAS-CV03:2022/ISO14064-3:2019, the specific requirements for the Review as described below in IAF MD6:2024 shall be met: Documentation resulting from the validation or verification activity should contain sufficient traceability such that it can be demonstrated that validation/verification risk was reduced to an acceptable level.

## **6.6 决定和审定/核查意见的签发 Decision and issue of the validation/verification opinion**

### **6.6.1 决定 Decision**

在完成审定/核查复核后,复核人员做出决定。决定人员不应参与审定/核查的执行。决定为发布或不发布审定/核查意见。如果决定为不发布审定/核查意见,组长应与客户沟通。决定应按照《核查决定书》(VFP0117)做出决定。《核查决定书》(VFP0117)应保存在客户档案中。

Upon completion of the validation/verification review, the reviewer can make a decision. The decision maker shall not get involved in the validation/verification execution. The decision will be issue or not issue the validation/verification opinion. If the decision is not issuing a validation/verification opinion, the team leader shall communicate to the client. The decision shall make the decision per "Validation/Verification Decision Form"(VFP0117). The "Validation/Verification Decision Form"(VFP0117) shall be kept in the client file.

### **6.6.2 审定/核查意见的签发 Issue of the validation/verification opinion**

一经作出签发意见的决定,《审定/核查 意见》应包括以下内容:

Once the decision of issuing opinions made, the <Validation/Verification opinion> shall include the following:

- 1) 说明客户的名称;  
State the client's name;
- 2) 确定这是一个审定意见还是一个核查意见;  
Identify whether this is a validation opinion or a verification opinion;
- 3) 宣称应包括宣称涉及的日期或涵盖的周期;  
refer to the claim, including date or period which the claim covers;
- 4) 注意审定/核查意见的类型(即第一方、第二方或第三方);  
note the type of the validation/verification opinion(i.e. first party, second party or third party).
- 5) 包括 ICAS 的名称和地址(如果包括标志,如认可标志,它们不应误导或含糊不清);  
Include the name and address of ICAS (if symbol, e.g. accreditation symbol, are included, they shall not be misleading or ambiguous);
- 6) 描述审定/核查的目标和范围;  
Describe the objectives and scope of the validation/verification;
- 7) 说明支持该宣称的数据和信息是否具有假设性、预测性和/或历史性;  
Describe whether the data and information supporting the claim were hypothetical, projected and/or historical in nature;
- 8) 包括对审定/核查方案和相关规定要求的参考;  
Include a reference to the validation/verification program and associated specified requirements;
- 9) 包括关于宣称的决定,包括满足任何与方案有关的要求(例如,实质性或保证等级);  
Include the decision make about the claim, including the fulfilment of any programme related requirements (e.g. materiality or level of assurance);
- 10) 标明意见日期和唯一标识;  
Indicate the date and the unique identification of the opinion;
- 11) 如果方案要求,包括在发布审定/核查意见之前未解决的任何发现;  
Include any findings, that have not been addressed prior to the issue of the validation/verification opinion, if required by the programme;
- 12) 当宣称在实质上是正确的并且符合规定的标准时,可以确认宣称;  
A claim can be confirmed when the claim is materially correct and conforms with specified criteria.
- 13) 当环境声明包括假设、预测和/或历史信息的混合时,审定和核查意见可包括在同一文件中。该声明应包含:  
When the environmental statement includes a mixture of hypothetical, projected and/or historical information, the validation and verification opinion may be included in the same document. The statement shall contain:
  - a) 确定与环境信息有关的活动(如组织、项目或产品);

Identification of the environmental information-related activities(e.g. organization, project or product);

b) 确定责任方;

Identification of the responsible party;

c) 环境信息声明是责任方的责任;

A statement that the environmental information statement is the responsibility of the responsible party;

d) 确定责任方和 ICAS 为制定环境信息声明所商定的标准;

Identification of the criteria agreed by the responsible party and ICAS for the development of the environmental information statement;

e) 确定 ICAS 用于审定和核查环境信息声明的标准;

Identification of the criteria used by ICAS to validate and verify the environmental information statement;

f) 如果环境信息声明包括对未来的预测, 则应解释实际结果可能与估计不同, 因为估计所依据的假设可能发生变化;

Where the environmental information statement includes future predictions, an explanation that the actual result can differ from the estimate because the assumptions upon which the estimate is based can change.

14) 该声明可能包含限制 ICAS 责任的声明。修改后的声明应包含对修改声明原因的描述。如果修改声明的原因是量化的, 决定人员应说明重大错报的价值及其对环境信息声明的影响;

The statement may contain statements that limit the liability of ICAS. A modified statement shall contain a description of the reason for the modified statement. If the reason for the modified statement is quantitative, the decision maker shall indicate the value of the material misstatement and its effect on the environmental information statement.

15) 反对声明应包括反对声明的理由;

An adverse statement shall include the reasons for the adverse statement;

16) 在发表否决意见时, 审定/核查小组应提供一个解释。

When disclaiming the issuance of an opinion, validation/verification team shall provide an explanation;

17) ICAS 在无法获得充分和适当的证据以得出结论时, 可放弃出具意见。在这种情况下, ICAS 应确保它无法获得足够的适当证据, 并能得出结论认为, 未发现的重大错报对环境信息报表可能产生的影响是重大和普遍的 (描述方式可参见 CNAS CV02:2022/ISO14065:2020 附录 A 中表 A.1 和 A.2) 。

ICAS may disclaim the issuance of an opinion when it is unable to obtain sufficient and appropriate evidence to come to a conclusion. In this case, ICAS shall ensure that it has been unable to obtain sufficient appropriate evidence and can conclude that the possible effects on the environmental information statement of undetected material misstatement(s) are material and pervasive (Descriptions can be found in Tables A.1 and A.2 in Appendix A of CNAS CV02:2022/ISO14065:2020).

18) 对于温室气体声明, 发布意见书中应包含:

For the GHG statement, the issue of the opinion shall contain:

- a) 识别与温室气体有关的活动(如组织、项目、产品);  
Identification of the GHG-related activity (e.g. organization, project, product);
- b) 确认温室气体声明, 包括温室气体声明所涵盖的日期和期间;  
Identification of the GHG statement, including the date and period covered by GHG statement;
- c) 识别责任方, 并声明温室气体声明是责任方的责任;  
Identification of the responsible party and a statement that the GHG statement is the responsibility of the responsible party;
- d) 确定用于编制和评估温室气体声明的标准;  
Identification of the criteria used to compile and assess the GHG statement;
- e) 声明温室气体声明的核查/审定是按照本程序文件进行的;  
A declaration that the verification or validation of the GHG statement was conducted in accordance with this procedure document;
- f) 核查人员的结论, 包括保证等级(如适用);  
The verifier's conclusion including level of assurance, if applicable;
- g) 审定人员的结论  
The validator's conclusion;
- h) 意见发布日期  
The date of the opinion.

19) 对于温室气体声明, 意见可能包含限制核查人员或审定人员责任的陈述。

For the GHG statement, the opinion may contain statements that limit the liability of the verifier or validator.

- a) 对于修改后的意见, 意见应包含修改原因的描述, 并将此描述置于审定人或核查人的结论之前。

For a modified opinion, the opinion shall contain a description of the reason for the modification and place this description before the verifier's or validator's conclusion.

- b) 对于反对意见, 核查员或审定员应说明理由。

For an adverse opinion, the verifier or validator shall state the reasons.

- c) 当发表否决意见时, 核查员或审定员应说明作出该决定的理由。

When the issuance of an opinion is disclaimed, the verifier or validator shall state the reasons for the decision.

- d) 如果温室气体声明包括对未来减排量/清除量的预测, 则温室气体意见应解释实际结果可能与预测不同, 因为估算是基于未来可能发生变化的假设。

Where the GHG statement includes a forecast of future emission reductions/removals, the GHG opinion shall explain that actual results may differ from the forecast as the estimate is based on assumptions that may change in the future.

20) 当核查准则包括 ISO 14064-1 时, 如果 GHG 报告是可选择的, 如果客户选择公开发布经过核查的 GHG 报告, ICAS 应确认该 GHG 报告符合关于 GHG 报告的适用要求(参见 ISO14064-1 的 7.2 和 7.3)。

When verification criteria include ISO 14064-1, where a GHG report is optional, and if the client chooses to issue a public GHG report which is verified, ICAS shall confirm



that the GHG report conforms to the applicable requirements for a GHG report (reference Clause 7.2 and 7.3 of ISO 14064-1).

21) 当核查准则包括 ISO 14064-1 时, 如果组织公开 GHG 声明并在 GHG 声明中宣称符合 ISO 14064-1, 英格尔应确保组织公开按照 ISO 14064-1 编制的 GHG 报告或关于 GHG 声明的独立第三方核查陈述。如果组织的 GHG 声明已经过独立核查, 则应使目标用户能够获取该核查陈述。

When the verification criteria include ISO 14064-1, ICAS shall ensure that if the organisation makes public a GHG statement claiming conformance to ISO 14064-1, the organisation shall make available to the public a GHG report prepared in accordance with ISO 14064-1 or an independent third-party verification statement related to the GHG statement. If the organization's GHG statement has been independently verified, the verification statement shall be made available to intended users.

**6.6.3** 是否要确认其在混合协议中使用AUP测试的环境信息声明。该决定应以ICAS的事实调查结果报告为基础。ICAS应确保其事实调查结果报告的措辞不陈述或暗示向预期用户提供保证。当ICAS在混合签约中使用商定程序对陈述的要素进行了检测时, 这一规定也应适用。

Whether it is to confirm an environmental information statement that it has tested using AUP in a mixed engagement. The decision shall be based on the ICAS's report of factual findings. ICAS shall ensure that the wording of its fact-finding report does not state or imply assurances to the intended user. This provision shall also apply when elements of the presentation have been tested by ICAS using agreed procedures in hybrid contracting.

**6.6.4** 审定/核查的声明和标记的使用应参考《审定/核查意见的引用及标志的控制程序》(SHP15B)。

Validated/verified statements and use of marks shall refer to "Control procedure of Reference to validation/verification opinion and use of marks"(SHP15B).

**6.6.5** 可以指定复核人员来做决定。决定人员不得是参与计划和审定/核查执行的人员。

The reviewer can be assigned to make the decision. The decision maker shall not be anyone involved in planning and validating/verification execution.

**6.6.6** 在AUP的情况下, 决定是通过事实调查报告发布的。当约定在业务完成前终止时, ICAS有权选择不发表意见。

In the case of AUP, the decision is issued through a report of factual findings. ICAS has the right to choose not to issue an opinion when the engagement is terminated prior to completion.

**6.6.7** 在发布声明时, ICAS决定人员应选择CNAS CV02:2022/ISO14065:2020附件A中规定的一种意见类型(如: 不修改意见, 修订意见和反对意见)。

When a statement is issued, ICAS decision maker shall select one type of opinion (e.g. unmodified, modified, and adverse) specified in CNAS CV02:2022/ISO14065:2020/ISO 14065:2020, Annex A.

**6.6.8** 核实历史信息声明的业务结束时, 核查机构应当发表意见, 但其已声明不发表意见或者协议业务类型为AUP的除外。向预期使用者提供保证的意见, 应当建立在对充分、适当的历史证据进行核实的基础上。

At the conclusion of an engagement to verify statements of historical information, the verification body shall issue an opinion, unless it has disclaimed the issuance of an opinion or the engagement type is AUP. An opinion providing assurance to intended users shall be based upon the

verification of sufficient and appropriate historical evidence.

**6.6.9** 向预期用户提供带保证等级的核查声明应基于对充分和适当证据的核查。只有未修改或修改过的声明才能向预期用户提供保证。

A verification statement providing assurance to intended users shall be based upon the verification of sufficient and appropriate evidence. Only unmodified or modified statements provide assurance to intended users.

**6.6.10 故意的错误陈述 Intentional misstatements**

如果某个事情引起了核查员/审定员的注意,造成核查员/审定员相信责任方存在故意错误陈述或与法律法规的不符合,核查员/审定员应在可行的范围内尽快将此事与适当的各方进行沟通。

If an event comes to the attention of the inspector/validator causing the verifier/validator to believe that there is intentional misrepresentation or non-compliance with laws and regulations by the responsible party, the verifier/validator shall communicate the matter to the appropriate parties as soon as practicable.

**6.6.11** (仅适用于审定)关于用于预测信息的假设、限制和方法的合理性的审定声明应基于对充分和适当的信息的评价。

(only for the project validation) A validation statement on the reasonableness of the assumptions, limitations and methods used to forecast information shall be based upon the evaluation of sufficient and appropriate information.

**6.6.12** 在决定和审定与核查陈述的签发环节中,除了要依照本章节相关规定,以及CNAS-CV01:2022/ISO/IEC 17029:2019、CNAS-CV02:2022/ISO 14065:2020和ISO14064-3的附加要求外,还应满足下述在CNAS-CV04:2024/IAF MD6:2023中对于决定和审定/核查陈述的签发环节中的特定要求:

During the decision and issue of the validation/verification statement, in addition to the above provisions of this section and the additional requirements of CNAS-CV01:2022/ISO/IEC 17029:2019, CNAS-CV02:2022/ISO 14065:2020 and ISO 14064-3, the specific requirements for the decision and issue of the validation/verification statement as described below in CNAS-CV04:2024/IAF MD6:2023 shall be met:

**6.6.12.1** 如果GHG声明中未包括关于组织或GHG项目的量化的GHG排放数据,那么仅应在满足以下条件时才能签发经过认可的审定和(或)核查陈述:

An accredited validation and/or verification statement related to a GHG statement that does not include quantified GHG emissions data related to an organisation or GHG project shall only be issued if:

a) 机构和客户之间有一份法律协议,规定客户在初次审定/核查陈述后发布的任何新的GHG报告、GHG项目计划或GHG声明都要经过审定/核查;

There is a legal agreement between the ICAS and the client that any new GHG report, GHG project plan or GHG assertion released by the client subsequent to the initial validation or verification statement is validated or verified;

b) 对于组织,核查范围中包括一份符合ISO 14064-1的7.3的(内部)GHG核查报告;

For an organisation, a (internal) GHG verification report conforming to ISO 14064-1, Clause 7.3, is part of the scope of the verification;

c) 审定/核查准则包括了ISO 14064-1或ISO 14064-2,且没有删减标准的要求;

ISO 14064-1 or ISO 14064-2 is part of the validation or verification criteria and the requirements are not reduced;

d) 审定/核查陈述清晰说明已对什么进行了审定/核查，且没有使用与管理体系认证证书或合格声明相关联的语言。

The validation or verification statement is clear about what has been validated or verified and does not use language associated with management system certificates or conformity statements.

#### 6.6.12.2 审定/核查陈述应：

The validation/verification statement shall:

a) 符合ISO 14064-3的4.9，除了法定要求使该条无效的情况；

Conform with ISO 14064-3, Clause 4.9, except in cases where regulated requirements overrule this;

b) 与ICAS复核的结果一致；

Be consistent with the ICAS's outcome of review;

c) 向责任方签发，包含反馈审定/核查结束后仍存在的重大差异的审定/核查意见和结论。

Contain a validation/verification opinion and conclusion that reflects material discrepancies that remain after the conclusion of the validation/verification, and be issued to the responsible party.

**6.6.12.3** 非监管市场的保证等级可能因审定/核查而异，因此有些数据或信息的保证等级是合理的，有些数据或信息的保证等级是有限的。在这种情况下，审定/核查声明应确定与每个结论相关的适用保证等级，以及每个结论如何影响最终意见。

The level of assurance for non-regulated markets can vary across a validation/verification so some data or information is assured to a reasonable level of assurance and some data or information is assured to a limited level of assurance. In this case, the validation/verification statement shall identify the applicable level of assurance related to each conclusion and how each conclusion influences the final opinion.

**6.6.12.4** 对“有限保证”等级的核查，其意见应包括一项声明，说明在“有限保证”等级的核查应用的核查活动在性质、时间和范围上都不如在合理水平的保证核查中应用的核查活动广泛。意见应当采用否定形式。

The opinion shall include a statement that the verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification. The opinion shall be expressed in the negative form.

例如：以下文本是否定式意见的示例。

根据所进行的过程和程序，没有证据表明温室气体声明：

-在本质上不正确，不能公平地反映温室气体数据和信息；

-尚未按照相关国际标准编制温室气体量化、监测并报告，或以国家相关标准或做法。

Note: The following text is an example of a negative form of opinion.

Based on the process and procedures conducted, there is no evidence that the GHG statement:

— is not materially correct and is not a fair representation of GHG data and information;

**6.6.3** — has not been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

**6.6.12.5** ICAS应确保其事实发现报告的措辞不陈述或暗示向预期用户提供保证。在混合签约中使用商定程序对陈述的要素进行了检测时，这一规定也应适用。

ICAS shall ensure that the wording of its report of factual findings does not state or imply  
SHP01B V1.2

provision of assurance to intended users. This shall also apply when ICAS has tested elements of a statement using agreed-upon procedures in a mixed engagement.

## **6.7 审定/核查陈述签发后发现的事实 Facts discovered after the issue of the validation/verification statement**

**6.7.1** 核查员/审定员应获取充分的适宜的的证据并识别截止核查/审定意见之日的相关信息。如果在此日期之后发现可能影响核查/审定意见的事实或新信息，核查员/审定员应采取适宜的行动，包括尽早与责任方、委托方和 GHG 方案方沟通此事。

核查员或审定员也可以与其它利益相关方沟通这样一个现实情况：当发现了新的事实或信息后，可能会对相关方所依赖的原始意见进行调整。任何得到该事实的人都应通知双碳事业部，双碳事业部应通知审定/核查组组长尽快做好以下工作：

The verifier/validator shall obtain sufficient appropriate evidence and identify relevant information as of the date of the verification/validation opinion. If facts or new information are discovered after this date that may affect the verification/validation opinion, the verifier/validator shall take appropriate action, including communicating the matter to the responsible party, the client and the GHG programme party at the earliest opportunity.

The verifier/validator may also communicate to other stakeholders the reality that the original opinion relied upon by interested parties may be adjusted as new facts or information are discovered. Any person who becomes aware of this fact shall inform the Dual Carbon Division, which shall inform the validation/verification team leader to do the following as soon as possible:

- 1) 将此事与客户沟通，如有需要，与项目负责人沟通；  
Communicate the matter to the client and, if required, the program owner;
- 2) 采取适当行动，包括以下内容；  
Take appropriate action, including the following:
  - a. 与客户讨论此事；  
Discuss the matter with the client;
  - b. 考虑审定/核查声明是否需要修订或撤销；  
Consider if the validation/verification statement requires revision or withdrawal;

**6.7.2** 核查人员或审定人员还可以告知其他相关方，由于发现的事实或新信息，原有意见的可靠性可能会受到损害。

The verifier or validator may also communicate to other interested parties the fact that reliance of the original opinion may now be compromised given the discovered facts or new information.

**6.7.3** 审定/核查组组长与客户就出具声明后发现的事实进行讨论后，如果声明需要修改，组长应修改声明，并对修改内容作出明确说明，然后提交客户档案进行复核和决定。

After the validation/verification team leader discussed the client regarding the facts discovered after the issue of the statement, if the statement requires a revision, the team leader shall revise the statement, and make a clear specification of the revision, and then submit the clients file for review and decision.

**6.7.4** 一旦做出决定，应发布修订后的声明，决定人员应通过电子邮件通知市场部告知其他利害关系方，由于新的事实或信息，原声明的可靠性可能会受到损害。

Once the decision is make a revised statement shall be issued, the decision maker shall inform the marketing department to communicate the other interested parties the facts that reliance of the

original statement can now be compromised given the new facts or information by sending a notice through email.

**6.7.5** 当决定部做出审定/核查陈述的修订/变更的决定后，应负责编制修订/变更通知，其中应涉及到向其他相关方告知以下事实：即鉴于新的事实或信息，对原声明的依赖性可能会受到影响及修订/变更的理由；并在网上公示，市场部负责将新的审定/核查陈述发送客户并上报上级主管部门。

When the Decision Department makes a decision on the revision/change of the validation/verification statement, it shall be responsible for the preparation of a revision/change notice, which shall involve informing the other interested parties concerned of the fact that, reliance of the original statement can now be compromised given the new facts or information and the reasons for the revision/change.; it shall be published on the Internet, and the Marketing Department shall be responsible for sending the new validation/verification statement to the client and reporting it to the higher authorities.

## 7. 相关程序 Relevant Procedures

- 《审定/核查方案策划管理程序》(SHP16B)  
"Management Procedure of validation/verification Planning Program"
- 《审定/核查陈述的引用及标志的控制程序》(SHP15B)  
"Control procedure of Reference to validation/verification statement and use of marks"

## 8. 相关文件 Relevant Documents

- 《审定/核查行业领域业务范围对照表》(VFP0102)  
"Comparison table of industry field and business scope of validation/verification"
- 《核查决定书》(VFP0117)  
"Validation/Verification Decision Form"
- 《环境信息类 业务申请表》(VFP0103)  
"Environmental Information Business Application Form"
- 《ICAS审定/核查预评审表》(VFP0104)  
"Validaiton/Verification Pre-Assessment Form"
- 《审定/核查人天表》(VFP0105)  
"Validation/verification Man day Form"
- 《审定/核查 服务合同》(VMP0101)  
"Validation/verification Contract"
- 《温室气体排放核查方案》(VFP1701-1)  
"GHG verification Program"
- 《审定/核查 计划》(VFP0107)  
"Validation/Verification Plan"
- 《审定/核查 证据收集计划》(VFP0108-1)  
"Validation/Verification Evidence Gathering Plan"
- 《审定/核查报告》(VMP0103)  
"Validation/verification report"

- 《技术复核意见书》 (VFP0119)

"Technical Review Opinion"

- 《核查决定书》 (VFP0117)

"Validation/Verification Decision Form"

## 9. 相关标准 Relevant Standards

- ISO 14064-1 《温室气体第一部分组织层次上对温室气体排放和清除的量化和报告的规范及指南》

"ISO 14064-1 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removal"

- ISO 14064-2 《温室气体第二部分项目层次上对温室气体减排或清除增加的量化、监测和报告的规范及指南》

"ISO 14064-2 Greenhouse gases - Part 2 Specification with guidance at the project level for quantification monitoring and reporting of greenhouse gas emissions or removal enhancements"

"Decision Form"

- CNAS-CV03:2022/ISO 14064-3:2019 《温室气体 第三部分温室气体声明审定与核查的规范及指南》

"ISO 14064-3 Greenhouse gases – Part 3 Specification with guidance for the verification and validation of greenhouse gas statements"

- PAS 2060:2014 《碳中和论证规范》

"PAS 2060:2014 Specification for the demonstration of carbon neutrality"

- ISO 14068-1:2023 《气候变化管理 向净零的过渡 第1部分：碳中和》

"ISO 14068-1:2023 Climate change management-Transition to net zero-Part 1: Carbon neutrality"

- ISO 14067:2018 《温室气体-产品碳足迹-量化要求和指南》

"ISO 14067:2018 Greenhouse gases - Carbon footprint of Products - Requirements and guidelines quantification"

- PAS 2050:2011 《商品和服务在生命周期内的温室气体排放评价规范》

"PAS 2050:2011 Specification for the assessment of the cycle greenhouse gas emissions of goods and services"

- CNAS-CV05:2024/ISO 14066:2023 "Environmental information-Competence requirements for teams validating and verifying environmental information"

- CNAS-CV01:2022/ISO/IEC 17029:2019 《合格评定 审定与核查机构通用原则和要求》

"Conformity Assessment-General principles and requirements for validation and verification"

- CNAS-CV02:2022/ISO14065:2020 《环境信息 审定与核查机构通用原则和要求》

"General principles and requirements for bodies validating and verifying environmental information"

- CNAS-CV04:2024/IAF MD6:2023 《环境信息 环境信息审定与核查组能力要求》