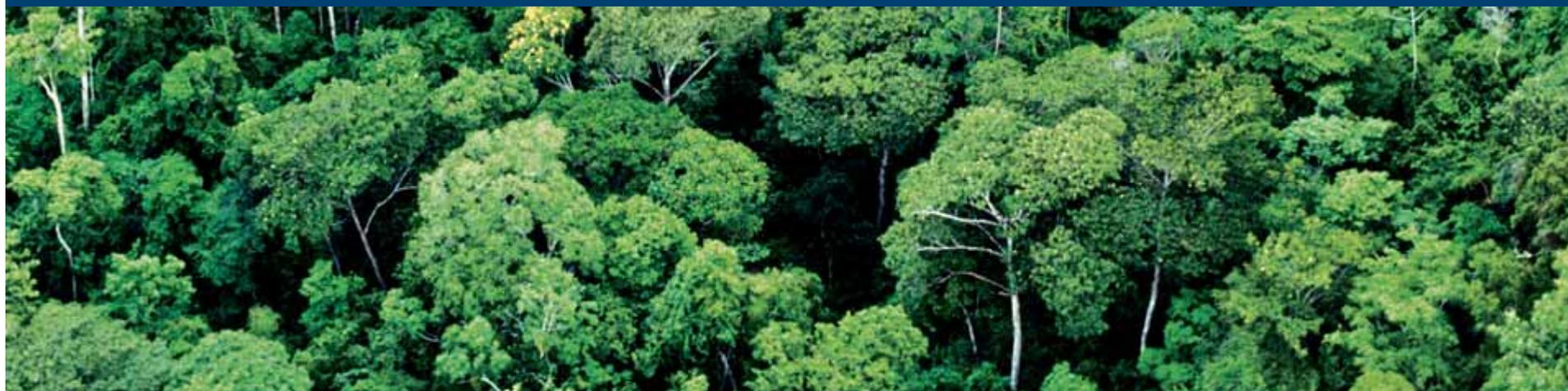


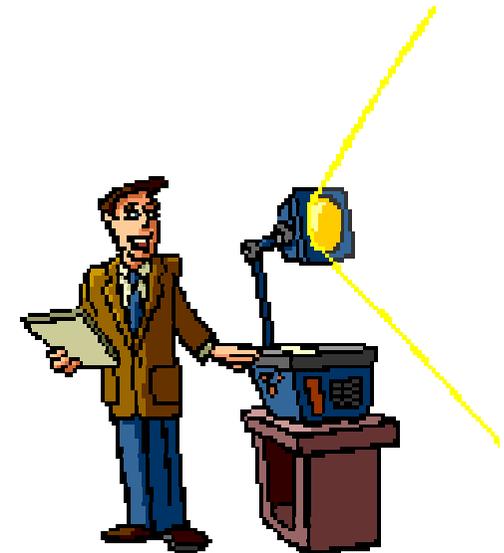
建立互信 – 談企業社會責任報告書之查證

高毅民 總經理
英國標準協會



簡報內容

1. 企業社會責任**CSR**報告書的查證需求
2. **CSR**報告書的查證準則與標準
3. **CSR**報告書的查證程序
4. **CSR**報告書的查證實例
5. 對撰寫**CSR**報告書的建議



BSI CSR 查證實績

- 發出國內第一張**CSR**報告書的第三者獨立查證聲明書(2008年5月中鼎工程股份有限公司)
- 全球查證實績包括各類報告書如企業社會責任與企業永續報告等

Country	Client Name	Website
UK	Castle Cement (水泥業)	http://www.castlecement.co.uk/new/frameset.asp?page=env-sustainability.asp
UK	BP Hull (石化業)	http://www.bp.com/liveassets/bp_internet/globalbp/STAGING/global_assets/downloads/V/verified_site_reports/Europe/Hull_2005.pdf
UK	Bodyshop (化妝品業)	http://valuesreport.thebodyshop.net/
UK	Pittards(皮革業)	http://www.pittards.com/cmfiles/344/Environmental_Report_2004.pdf
Korea	Samsung SDI (電子業)	http://www.samsungsdi.com/contents/en/companyinfo/sustain_01.html
Korea	KOSEP (電廠)	http://www.kosep.co.kr/eng/introduction/business_01.jsp
Korea	Samsung EM (電子業)	http://www.samsung.com/AboutSAMSUNG/ELECTRONICSGLOBAL/SocialCommitment/index.htm
Korea	Samsung Electronics (電子業)	http://www.samsung.com/AboutSAMSUNG/SAMUNGGROUP/SocialResponsibilities/index.htm

BSI CSR查證實績

■ 行業別包括了工程、石化、水泥、電子、通訊、製藥及化妝品等行業，在日本亦有教育機構如大學、銀行及量販店通過查證。



Country	Client Name	Website
Japan	Taiho Pharmaceutical (大鵬製藥)	http://www.taiho.co.jp/english/about/sub.html
Japan	Showa Denko Co., Ltd. (石化事業)	http://www.sdk.co.jp/html/english/csr/library/report/pdf/06_08.pdf
Japan	Softbank Telecom (通訊業)	http://www.softbanktelecom.co.jp/corporate/csr/index.html
Japan	Chiba University(千葉大學)	http://www.chiba-u.ac.jp/e/cgi-bin/en/search.cgi?query=sustainability+repor
Japan	Fukui University (福井大學)	http://www.fukui-u.ac.jp/iso14001/report/ER2006.pdf
Japan	Japan Telecom CO, Ltd(通訊業)	http://jens.softbanktelecom.co.jp/en/index.html
Japan	Mitsubishi-Tokyo-UFJ Bank(三菱東京銀行)	http://www.bk.mufg.jp/
Japan	Ministop(量販店)	http://www.ministop.co.jp/eco_social/eco_report_3.html

CSR報告書為何需要第三者公正機構的查證

CSR報告書發行目的

1. 作為與利害相關者溝通環境/經濟/社會責任相關議題的有效工具
2. 提供金融/保險/投資人等評估企業經營風險與管理績效的參考

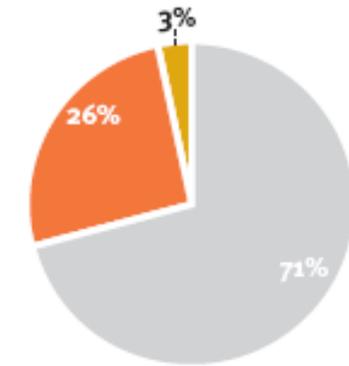
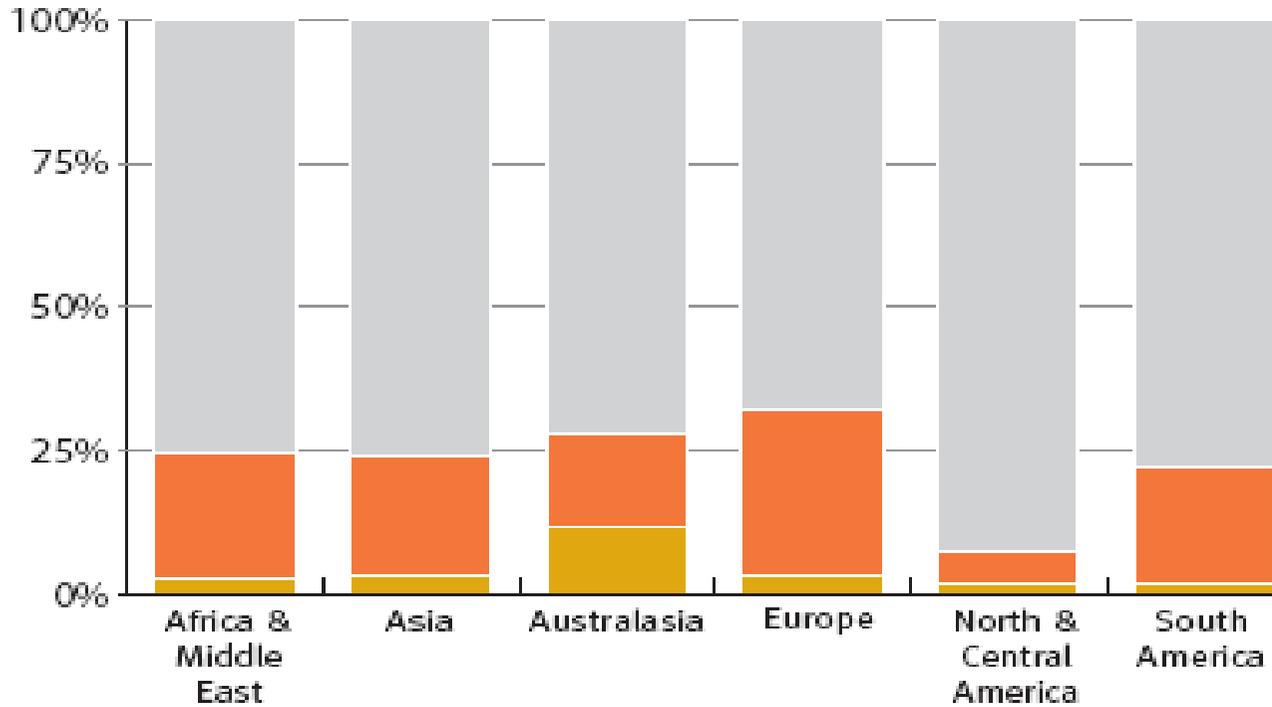
現行遭遇問題

1. 揭露資訊之完整性與正確性不易取信於利害相關者
2. 未經第三者公正單位查證，報告內容容易流於自我鼓吹

經第三者公正單位查證優點

1. 提供數據系統與報告準確度之獨立查證
2. 增加利害相關者如股東等對企業經營之信心
3. 提高報告書之透明度
4. 提供競爭優勢及差異化
5. 展現企業之透明度、信用度、對於社會大眾與環境的承諾，以及永續發展
6. 行銷企業對於環境保護與社會責任之貢獻度

全球報告書經外部查證之統計



■ No External Verification Statement

■ External Verification Statement

■ External Verification Statement with AA1000AS

■ No External Verification Statement

■ External Verification Statement

■ External Verification Statement with AA1000AS

資料來源: <http://www.corporateregister.com/pdf/CRRA07.pdf>

CSR報告書查證準則與標準

■ AA 1000 AS

- ➔ 包含AA 1000AS (Assurance Standard) & AA 1000 SES (Stakeholder Engagement Standard)
- ➔ 提出報告書在查證時所需具備的準則

■ GRI G3

- ➔ 為指引非強制標準，主要強調永續性報告，自2006年9月起發行至今，目前已有約**450**本報告依循此指引內容建制

Figure 1: Reference to Standardised Approaches

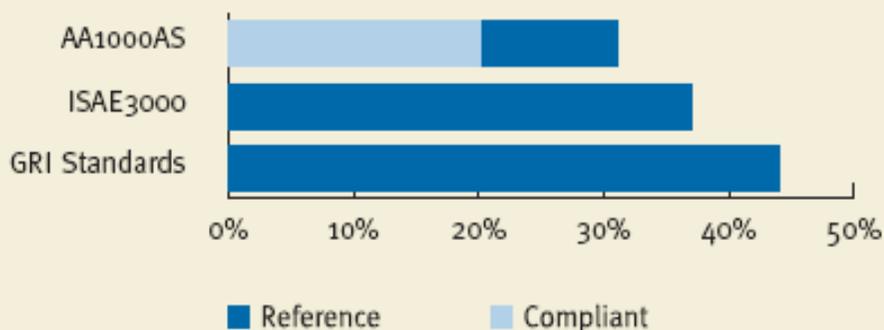
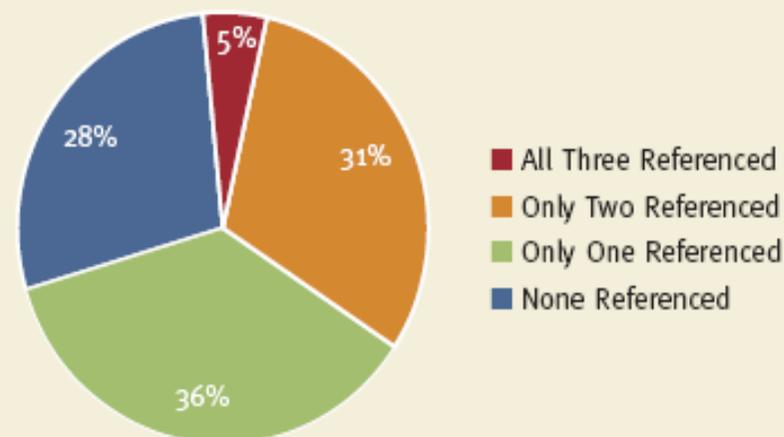


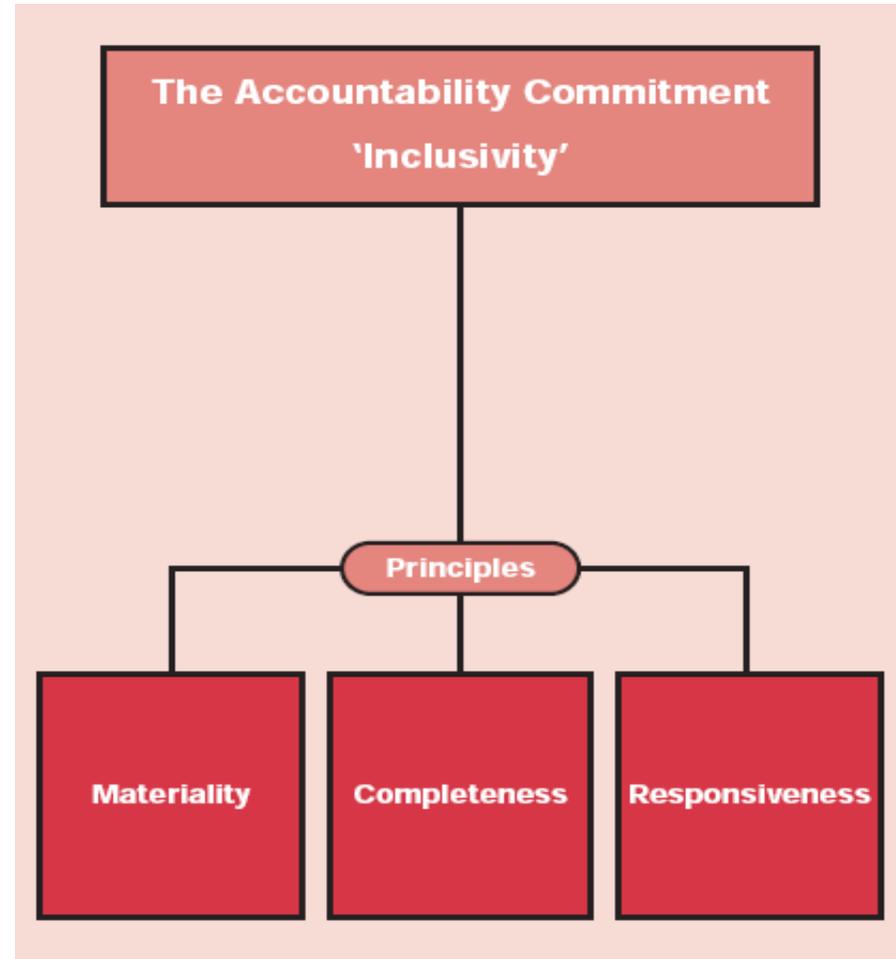
Figure 2: Combined References to Standardised Approaches



AA1000 AS: Commitment and Principle

CSR報告查證的品質要求

- 實質性(materiality)
- 完整性(completeness)
- 回應性(responsiveness)



GRI G3 永續性報告指引

■ GRI-G3 撰寫指引總覽

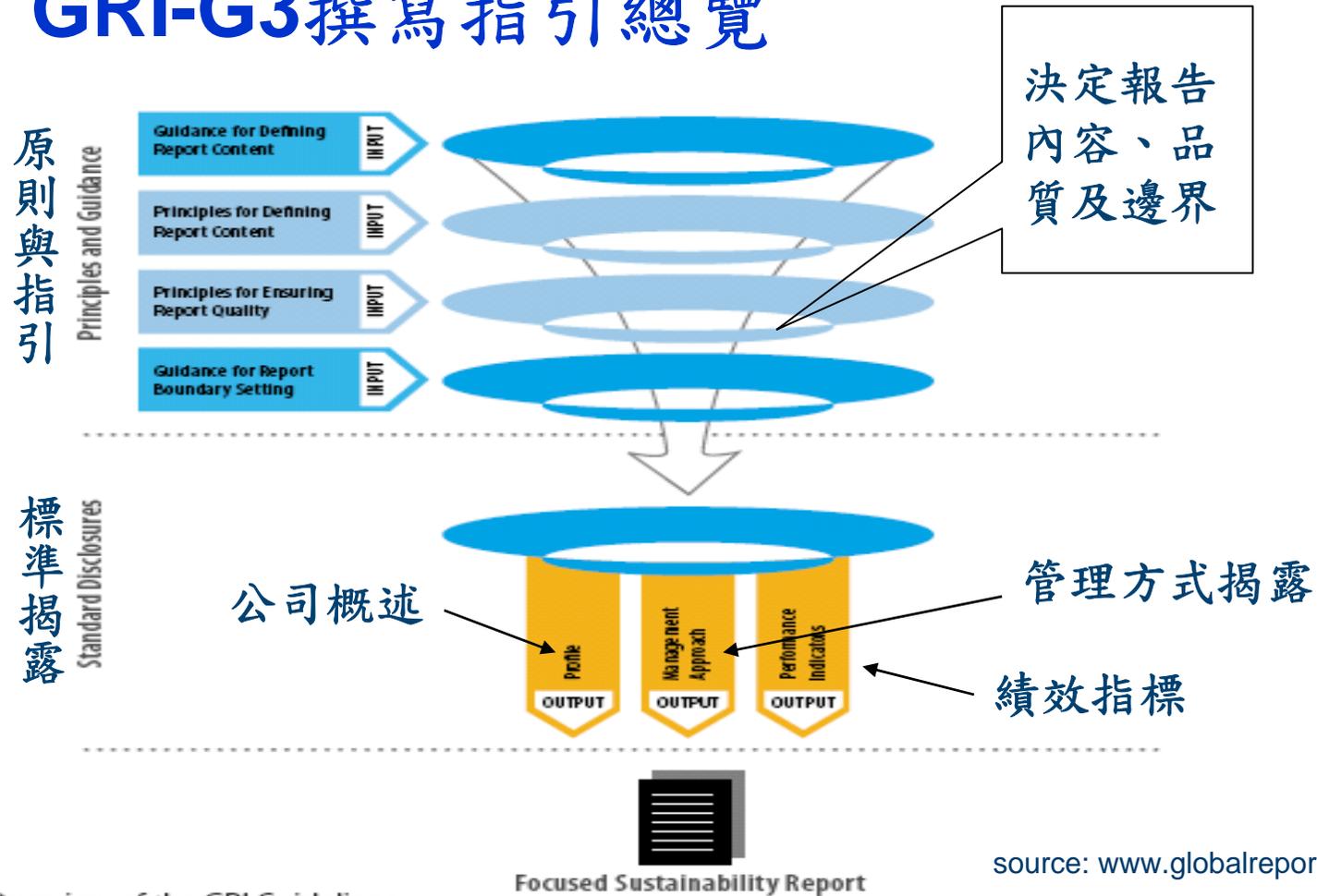


Figure 2: Overview of the GRI Guidelines

source: www.globalreporting.org

GRI G3 企業永續報告指引

實質性議題鑑別流程

1. 收集外部主要的永續議題及利害相關者關注的事項
(Collates key sustainability issues and concerns raised by external stakeholders)
2. 從內部所做的風險評估及員工調查的結果，列出相關議題
(List issues derived from internal risk assessment work and employee surveys)
3. 收集同行或競爭對手的相關標準案例
(Collates info from benchmark studies of peers)
4. 彙集符合相關法律、規定、國際協定及自願協定等議題
(Compiles key compliance issues from legal and regulatory sources and voluntary agreements)
5. 納入其他專家所研究的相關議題
(Include topics raised by other expert research)
6. 對每一個議題依照高、中、低不同等級給於分數，據以擬定優先順序
(Assign a score to each issue to create a list of high, medium and low priority issues)
7. 內部與外部審查(利害相關者平台)
(internal and external review (stakeholder panel))

GRI G3企業永續報告指引

績效指標類別說明

指標類別	主要考量	
經濟 (EC 9項)	經濟效益、市場定位、間接經濟影響	
環境 (EN 30項)	原物料、能源、水、生物多樣性、污染物排放、產品與服務、法令遵行、交通運輸、整體情況	
社會	勞工守則 (LA 14項)	員工聘僱情況、勞資關係、職業安全衛生、訓練與教育、多元化與機會平等
	人權 (HR 9項)	投資採購準則、非歧視政策、結社與勞資議價談判、童工、強迫勞動、安全保障實務、本地員工權益
	社會(SO 8項)	社區、貪污、公共政策、反壟斷行為、法令遵行
	產品責任(PR 9項)	消費者健康與安全、產品與服務標示、行銷傳播、客戶隱私權、法令遵行

(資料來源:GRI G3, 2006)

核心指標(47項):

透過GRI 多重利害相關人議和過程所制定，對大部分機構均十分重要且適用的指標

附加指標(32項):

針對一些可能對某些特定機構特別重要，但對其他企業卻非屬重要的主題或設施而設

GRI G3企業永續報告指引

■ GRI應用等級

- ➔ 機構依據「GRI 應用宣告制度」，宣告其應用GRI報告架構的程度，報告應用等級分成3個等級，由低至高分別以C、B、A標示。
- ➔ 如採用外部確保，可於自行宣告中附加“+”號(例如C+、B+、A+)

■ GRI應用等級宣告方式

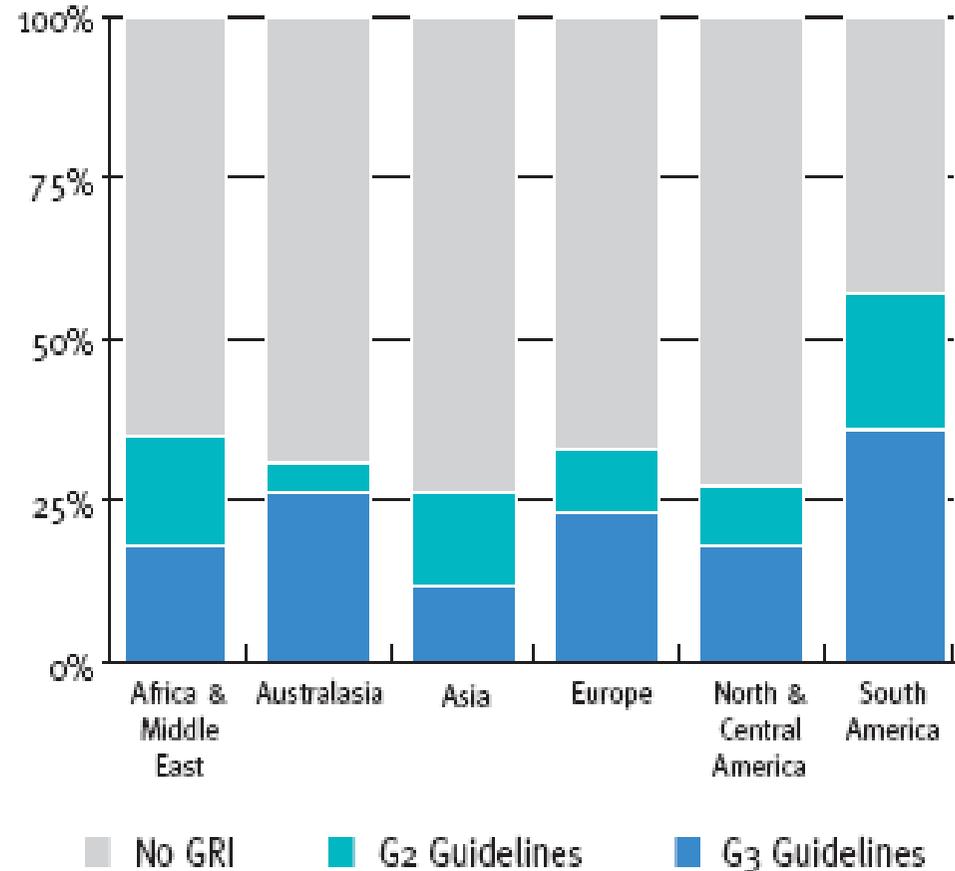
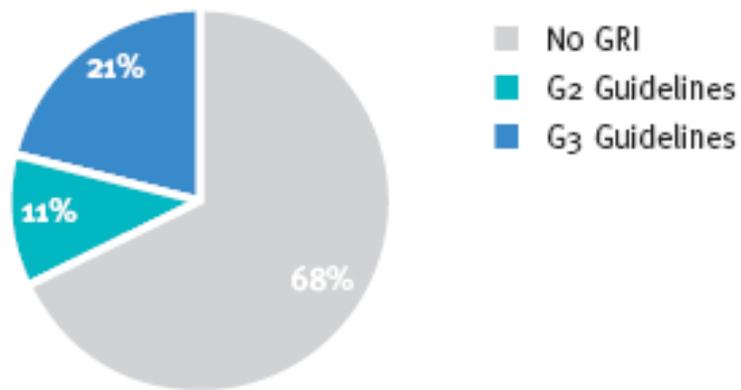
- ➔ 機構自行宣告
- ➔ 請其他確保機構就其自我宣告提出意見
- ➔ 請GRI檢核其自我宣告

GRI G3 應用等級宣告依據

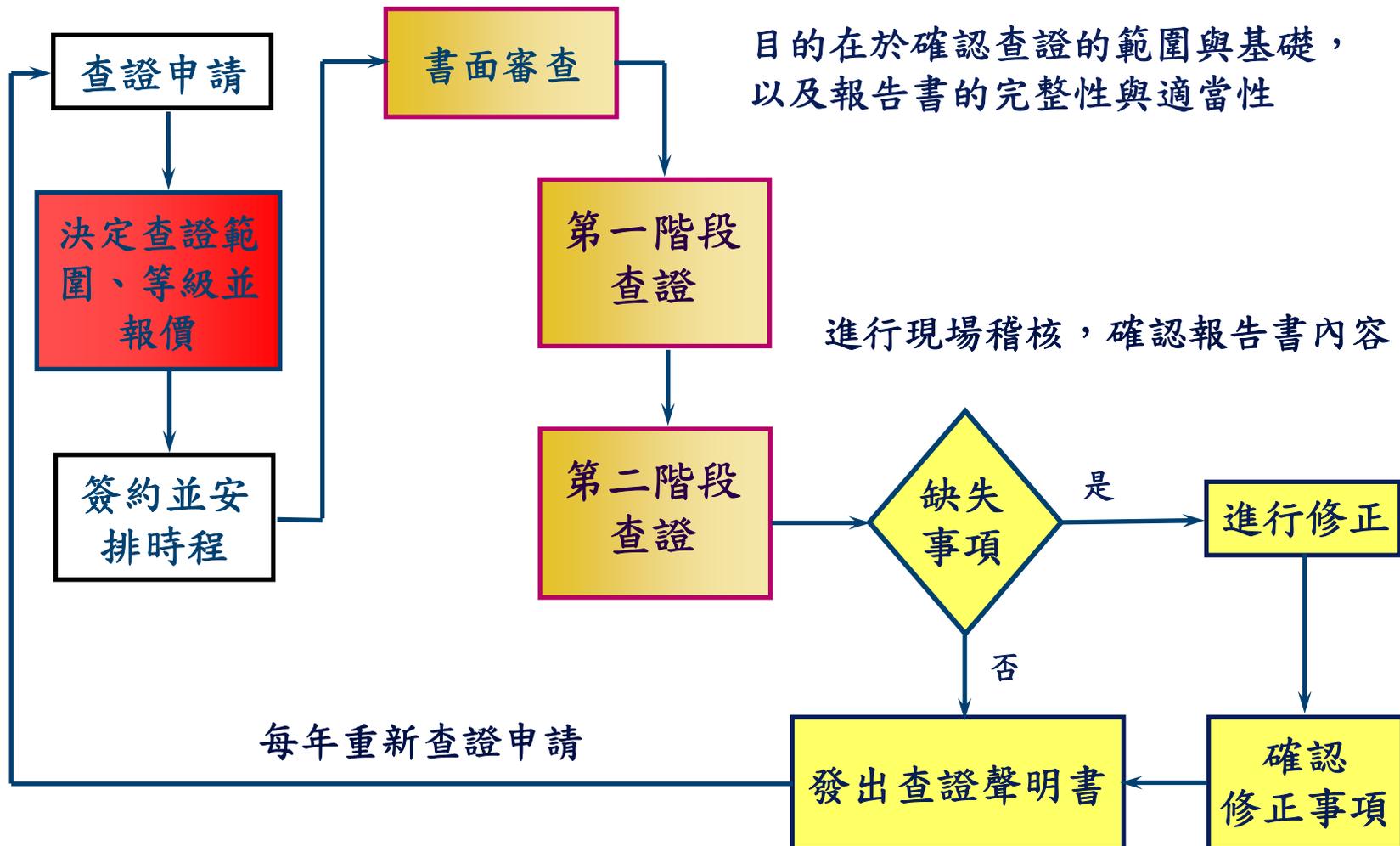
Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	
	G3 Management Approach Disclosures	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
	G3 Performance Indicators & Sector Supplement Performance Indicators	Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.		Report on a minimum of 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.		Respond on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

*Sector supplement in final version

接受外部查證的CSR報告書使用GRI指引的比例



CSR報告書查證程序



CSR報告書查證程序-決定查證範圍與等級

■ 查證範圍確認

➔ 決定於CSR報告書的撰寫範圍與基礎

■ 查證等級確認

➔ 意見書保證等級(Opinion assurance level)

◆ 僅查證揭露資訊的完整性及適當性，未進行實質性的查證

◆ 發出查證意見書

➔ 有限保證等級(Limited assurance level)

◆ 依CSR報告書內容，抽樣選擇有限的資訊與數據進行查證

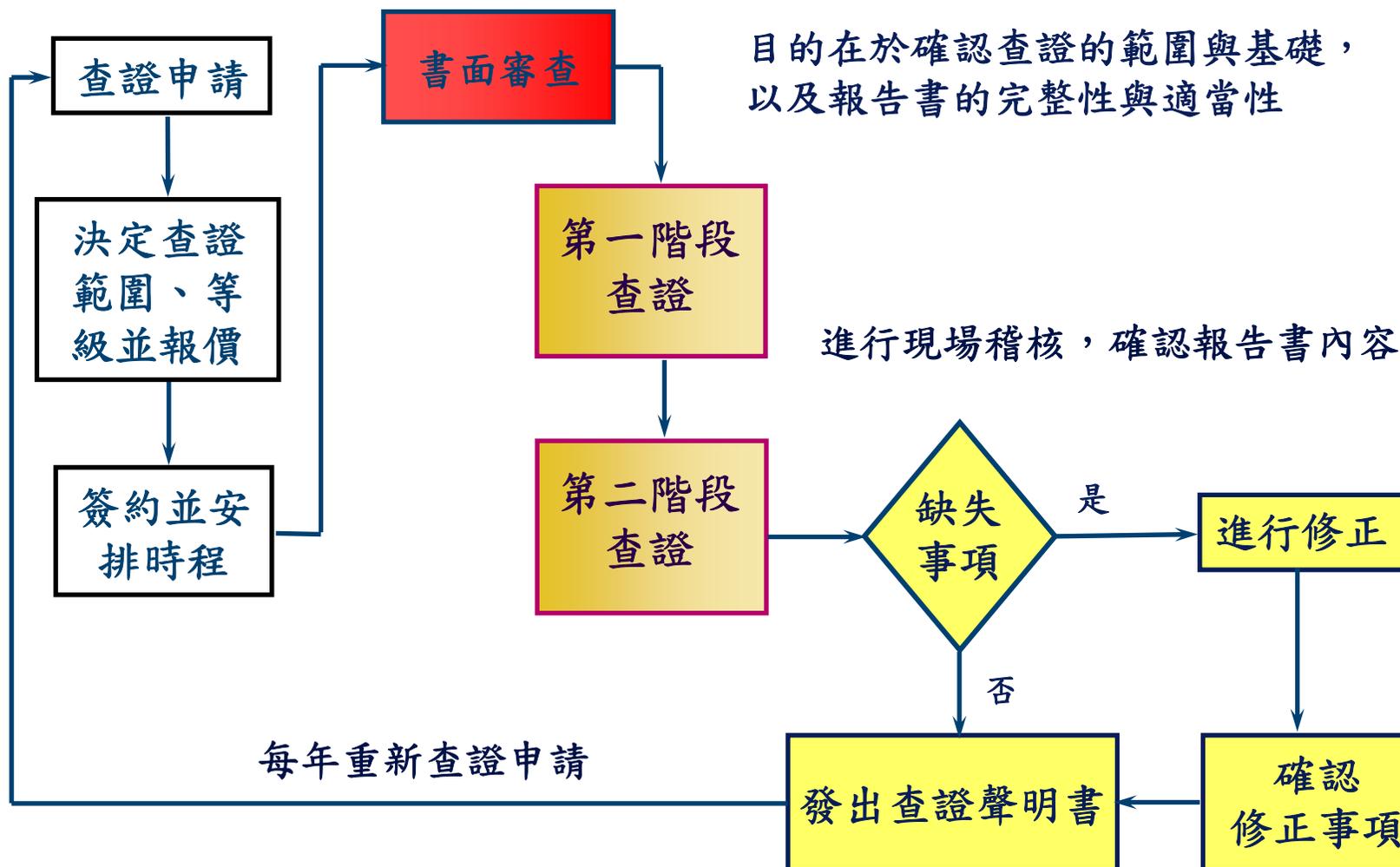
◆ 出具獨立查證聲明書

➔ 擴大保證等級(Extensive assurance level)

◆ 就CSR報告書內容，對揭露的所有資訊與數據進行查證

◆ 出具獨立查證聲明書

CSR報告書查證程序-書面審查



CSR報告書查證程序-書面審查(續)

■ 目的

- ➔ 確認CSR報告書的**範圍與基礎**
- ➔ 確認CSR報告書的**完整性與適當性**

■ 執行方式

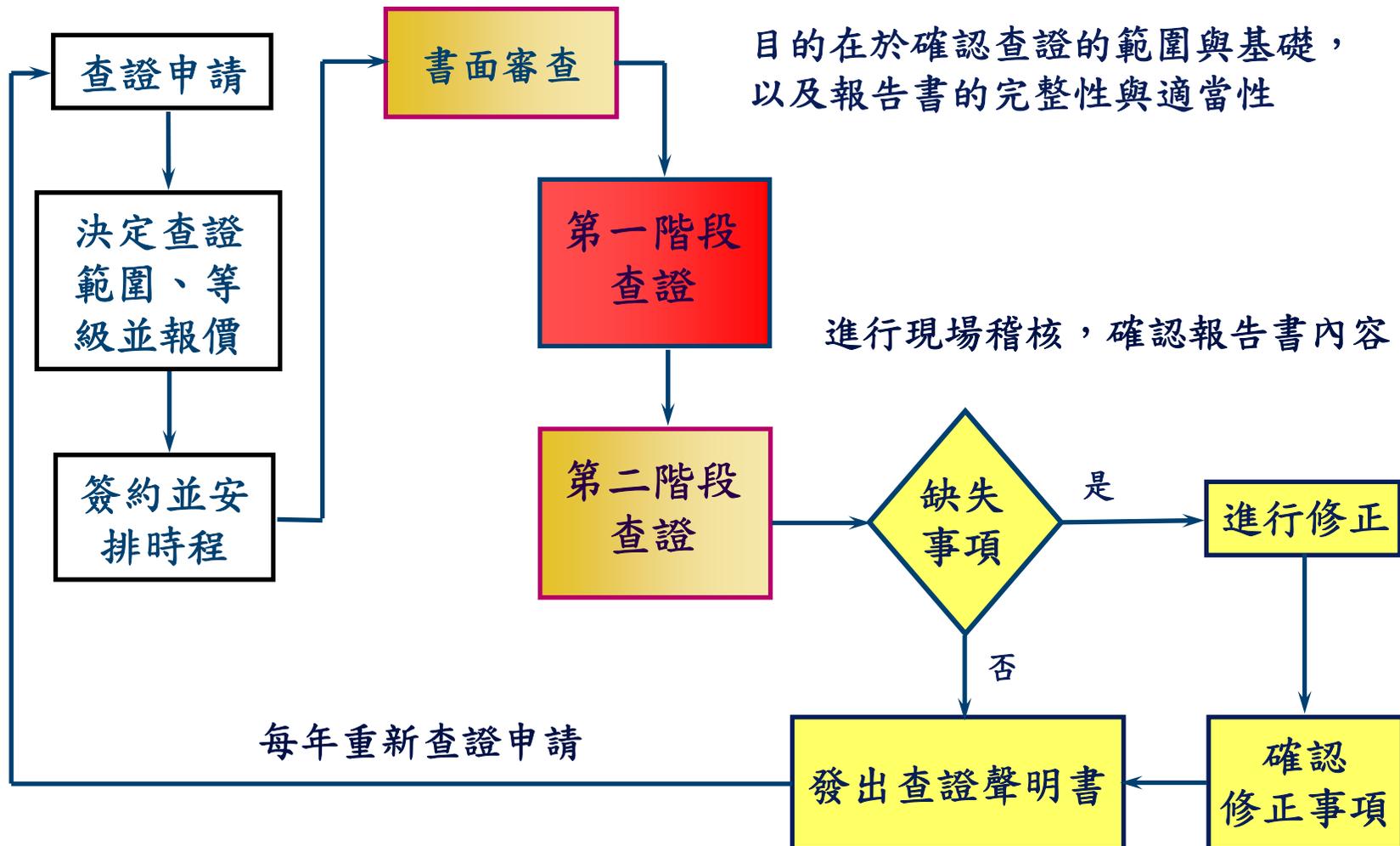
- ➔ 原則上以**off-site**方式進行，必要時以**on-site**方式進行
- ➔ 由企業提交查證單位相關文件，由查證員(Assuror)進行內容審查
- ➔ 審查過程如有疑問，由企業提交補充資料，或以電話、**e-mail**溝通討論，以澄清相關事項
- ➔ 如為多廠區，查證小組與被查證方確認第一階段查證**抽樣方式與廠區**
- ➔ 查證員完成書面審核並澄清所有事項後，即可進行第一階段查證

CSR報告書查證程序-書面審查(續)

■ 審查重點

- ➔ 確認雙方約定之查證範圍與報告邊界
- ➔ 依AA1000查證標準，審查CSR報告書的實質性、完整性及回應性
- ➔ 審查CSR報告書所揭露之經濟/環境/社會績效指標之完整性與一致性(如依GRI G3報告指引撰寫)
- ➔ 依報告品質原則，審查CSR報告書的平衡性、可比較性、準確性、時效性、清晰性及可靠性
- ➔ 出具需改善事項報告

CSR報告書查證程序-第一階段查證



CSR報告書查證程序-第一階段查證(續)

■ 查證方式

➔ BSI查證人員以on-site方式進行

- ◆ 文件查核，例如數據的來源確認與支持性證據查證
- ◆ 人員訪談，例如討論利益相關者參與方式、績效指標的計算方式
- ◆ 現場觀察，例如組織管理系統之流程管理

➔ 查證流程

- ◆ 啟始會議
- ◆ 現場踏勘(瞭解現場的設施與活動)
- ◆ 查證組長說明查證的方式與內容
- ◆ 查證小組查證CSR報告書的內容
 - 針對文件查證的疑點，被查證方提出說明
 - 分組進行現場抽樣查證，提出與澄清問題
- ◆ 查證小組內部會議與作成結論
- ◆ 第一階段查證總結會議

CSR報告書查證程序-第一階段查證(續)

■ 查證內容

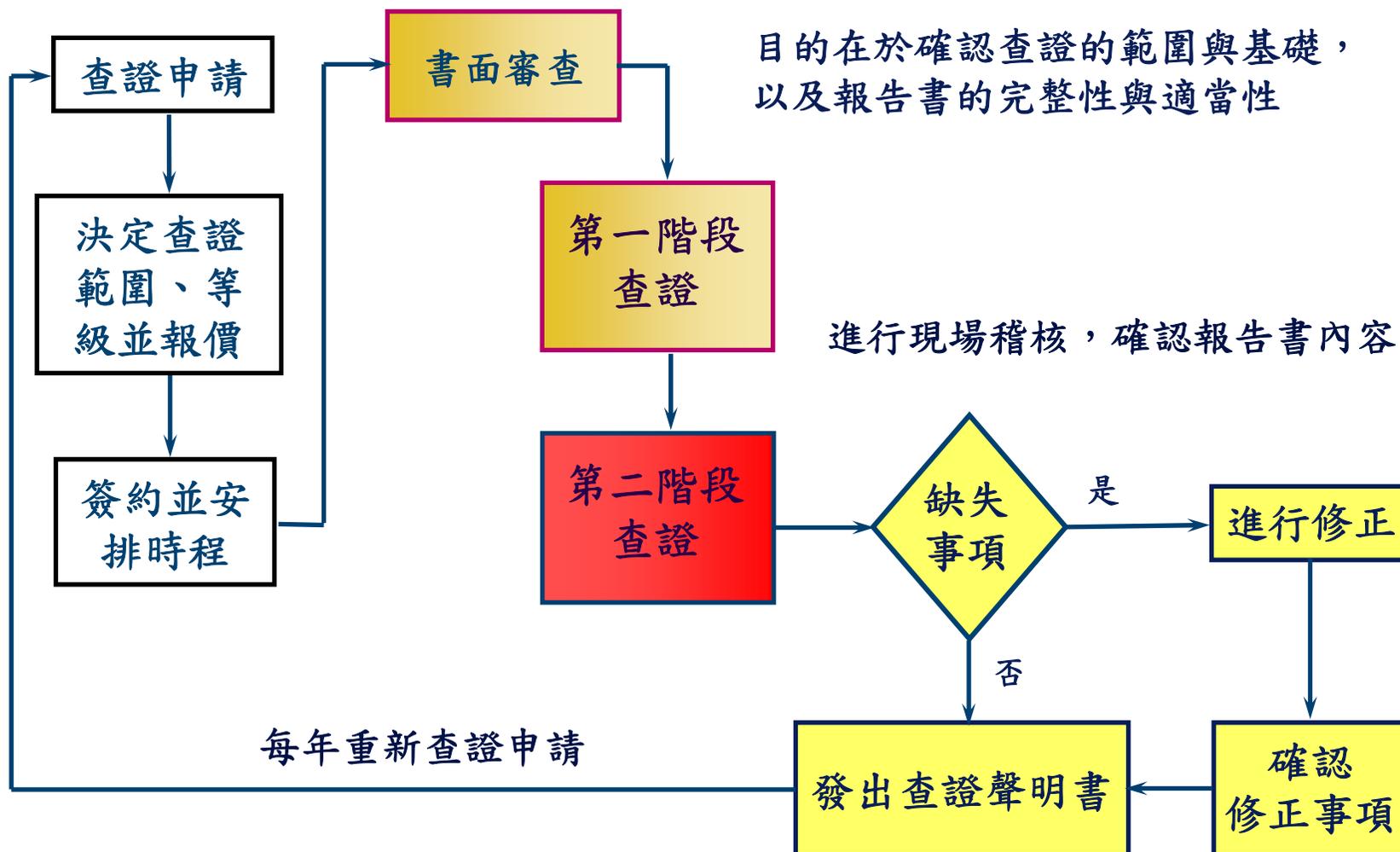
- ➔ 對內外部經濟、環境、社會實質性議題的鑑別與回應
- ➔ 與公司管理者討論有關利益相關者參與的方式，若需要，可訪談外部利益相關者
- ➔ 針對公司報告及其有關實質性、完整性及回應性原則的流程管理進行審查
- ➔ 藉由與負責收集資料管理者的會議，查證報告中的關鍵數據與宣告
- ➔ 審查資料收集的流程與確保數據的準確性
- ➔ 審查報告中所作宣告的支持性證據

CSR報告書查證程序-第一階段查證(續)

■ 查證重點

- ➔ 是否接受被查證方所提出的CSR報告書
- ➔ 是否有需改善事項(note to client, NC)，如有，需在第二階段查證前完成
- ➔ 是否需要補充資料或說明文件，如有，需在第二階段查證前完成
- ➔ 查證小組可能提出進一步改善建議，供被查證方參考
- ➔ 確認第二階段查證的日期

CSR報告書查證程序-第二階段查證

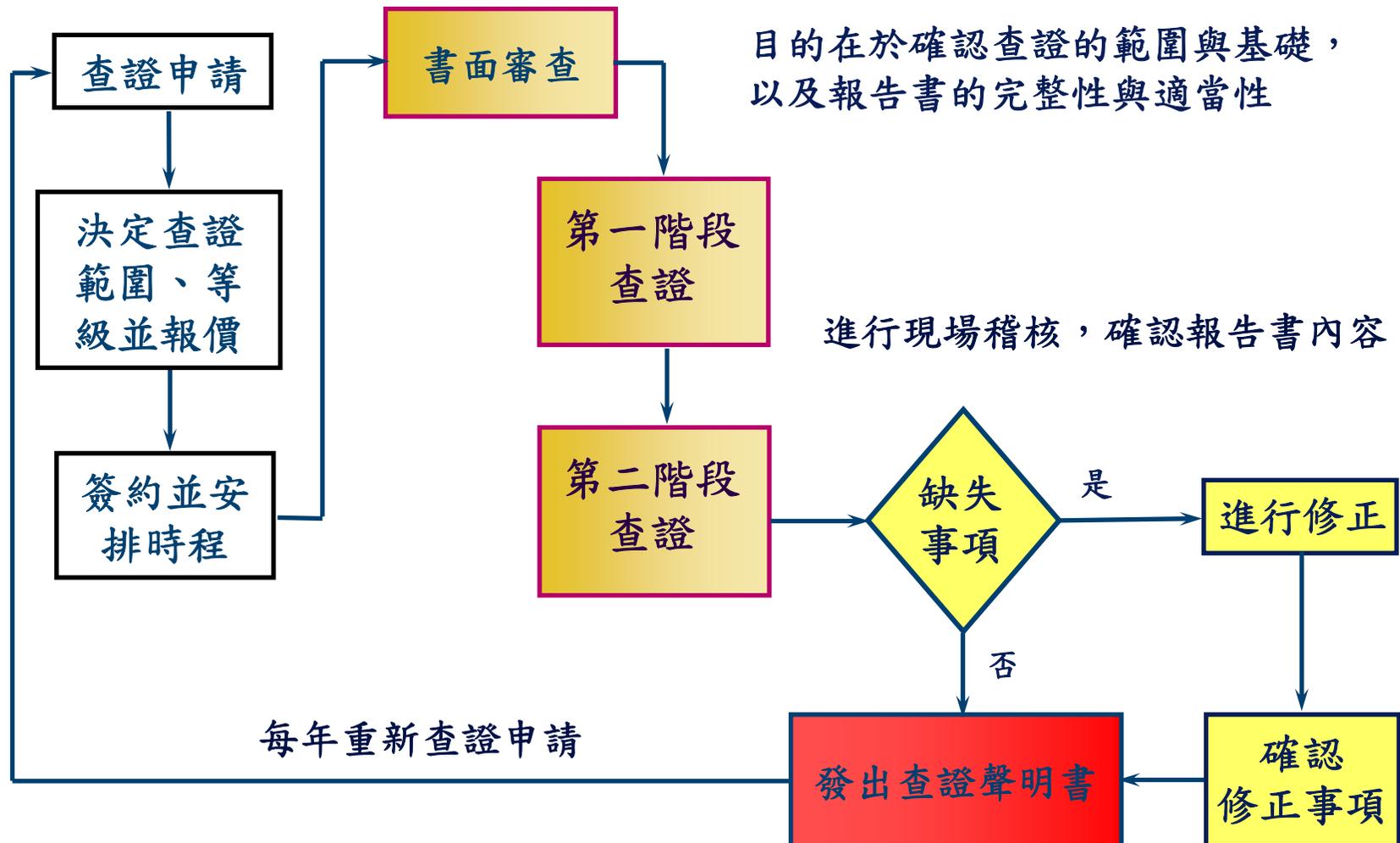


CSR報告書查證程序-第二階段查證(續)

■ 查證重點

- ➔ 確認是否有需改善事項(note to client, NC)，如有，需在發出查證聲明書前完成
- ➔ 確認是否需要補充資料或說明文件，如有，需在發出查證聲明書前完成
- ➔ 查證小組可能提出進一步改善建議，供被查證方在改善報告書揭露內容的參考
- ➔ 宣告是否核發獨立查證聲明書
(Independent Verification Statement)

CSR報告書查證程序-發出查證聲明書



CSR報告書查證程序-發出查證聲明書(續)

■ 查證聲明書內容說明

獨立性聲明	<ol style="list-style-type: none">1. 與客戶間互相獨立聲明2. BSI公平交易準則
查證範圍	<ol style="list-style-type: none">1. CSR報告書內容2. 與客戶界定之營運系統與活動
查證方法	表明查證程序所依循之查證標準，如AA1000AS
GRI G3報告指南 符合性說明	審查提出符合GRI G3分級等級說明，如C+、B+或A+
查證意見聲明	分別依實質性、完整性與回應性，簡要陳述查證過程之發現、意見與結論
建議	提出未來持續改善之方向與建議

INDEPENDENT VERIFICATION STATEMENT

2007 CTCI CSR Sustainability Report

The British Standards Institution is independent to CTCI CORPORATION (hereafter referred to as CTCI in this statement) and has no financial interest in the operation of CTCI other than for the assessment and verification of the sustainability statements contained in this report.

This Independent Verification Statement has been prepared for CTCI only for the purpose of verifying its statements relating to its sustainability, more particularly described in the Scope, below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this Independent Verification Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the Independent Verification Statement may be read.

This Independent Verification Statement is prepared on the basis of review by the British Standards Institution of information presented to it by CTCI. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this Independent Verification Statement or matters relating to it should be addressed to CTCI only.

Scope

The assurance covers the whole report and focus on systems and activities during the 2007 calendar year at the CTCI headquarter and relevant operations. This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the 2007 CTCI CSR Sustainability Report Review provides a fair view of the CTCI programmes and performance during 2007. We believe that the 2007 economic, social and environmental performance indicators are correctly represented.

Our work was carried out by a team of (CRS) report assessors in accordance with the principles of the AA1000 Assurance Standard. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that CTCI's description of their approach to AA1000 Assurance Standard and their self-declaration of compliance with the CRS guidelines were fairly stated.

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to CTCI's policies to provide a check on the appropriateness of statements made in the report
- discussion with managers on CTCI's approach to stakeholder engagement. However, we had no direct contact with external stakeholders
- review of key organisational developments
- review of the extent and maturity of the relevant accounting systems for financial and non-financial reports
- review of the findings of internal audits
- the verification of key data and claims made in the report through meeting with managers responsible for gathering data
- review of the processes for gathering and ensuring the accuracy of data
- review of supporting evidence for claims made in the reports
- an assessment of the company's reporting and management processes concerning this reporting against the principles of completeness, materiality and responsiveness as described in the AA1000 Assurance Standard

A detailed review against the principles of the AA1000 Assurance Standard and the CRS guidelines is set out below:

Materiality

The CTCI is publishing sustainability information that enables its stakeholders to make informed judgments about the company's management and performance.

In our professional opinion the report covers the CTCI's materiality issues, however, the future report will be improved by the following areas:

- Establishing methodology to identify CTCI's stakeholders
- Aligning priority to selection of materiality issues with business strategy
- Defining the content of relevant performance indicators

Completeness

CTCI has developed an effective system capable of managing, measuring and monitoring sustainability issues. The 2007 report reflects this. The reporting systems are sufficiently well developed to deliver the required information. There are few reporting and disclosure for direct and indirect environmental initiatives in the report, so that appropriate policies and target-setting can be supported. In our professional opinion the report covers the CTCI's completeness issues, however, the future report will be improved by the following areas:

- Aligning sustainability values and strategy to the overall business plan
- Extending environmental performance indicators such as climate change related data to properly understand the performance of Greenhouse Gas Emission

Responsiveness

CTCI has the intention to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for the CTCI Corporation will be developed and provides the opportunity to further enhance the CTCI's responsiveness to stakeholder concerns. In our professional opinion the report covers the CTCI's responsiveness issues, however, the future report will be improved by the following areas:

- Completely reviewing responsiveness to identify stakeholders and enhancing direct stakeholder engagement
- Promoting good corporate citizenship at the local level to support business strategy

GRI-reporting

CTCI provided us with their self declaration of compliance with the GRI 100-Checklist and the verification to align with application level B+. Based on our review, we confirm that social responsibility and sustainable development indicators with reference to the GRI Index are reported, partially reported or omitted. In our professional opinion the self declaration covers the CTCI's social and environmental issues, however, the future report will be improved by the following areas:

- Identifying all relevant indicators and reporting them to each relevant assurance application level A+
- Implementing a consistent practice for stakeholders to update sustainability related information for supporting their report including performance indicators

Assurance level

The assurance provided is limited, as defined by the scope and methodology described in this statement.

Responsibility

The CSR report is the responsibility of the CTCI's chairman as indicated in his responsibility letter. The responsibility is to provide an independent verification statement to stakeholders giving our professional opinion based on the scope and methodology described.

Independence

The assurance is carried out in line with the BSI's Internal Trading Code of Practice.

File used on behalf of BSI

Managing Director BSI, James, Dr. Yifan Cao

BSI Headquarter Building, No. 389 Chiswick, Uxbridge, Middlesex, U.K. W3 7BP.
BSI is a subsidiary of British Standards Institution.



獨立查證聲明書

2007年中鼎公司 CSR 社會責任報告書

英國標準協會與中鼎工程師協會聯合編制中鼎公司(海峽殖民地)有限公司。英國標準協會對中鼎公司 2007 年 CSR 社會責任報告書進行評估和查證。並與中鼎公司共同編制此聲明書。

本獨立查證聲明書將根據以下所列有關中鼎公司 CSR 社會責任報告書所提出的範圍內的相關事項進行查證和核實。此聲明書將與上述聲明書一起發佈。所有查詢請與本獨立查證聲明書。對於關於其他事項的查詢。或有關本獨立查證聲明書的任何人士。英國標準協會並不會為此承擔任何法律責任或任何其他責任。

本獨立查證聲明書僅針對中鼎公司就 CSR 社會責任報告書之範圍內所提出的查詢。因此查證聲明書的查證範圍僅限於該聲明書所提出的範圍。英國標準協會將為現已查證的查詢負責。

對於任何關於查證聲明書內容的任何查詢。請與中鼎公司一併聯繫。

查證範圍

英國標準協會與中鼎工程師協會 2007 年中鼎公司 CSR 社會責任報告書之查證聲明書。本聲明書只限於此份已編制為英文的報告書。

意見聲明

我們藉此中鼎公司 CSR 社會責任報告書內容。對於中鼎公司的相關事項提供了一些初步的觀點。我們相信有關中鼎公司 2007 年的報告。社會責任報告書將使我們能夠了解該公司的表現。

我們的工作是根據 ISO 9000 管理標準進行工作。以確保必要的意見是透明。我們藉此中鼎公司對網絡的查詢。或關於 ISO 9000 管理標準的查詢。我們將根據 ISO 9000 管理標準進行查證和核實。我們將根據 ISO 9000 管理標準進行查證和核實。

為了就查證聲明書有關的範圍。我們進行了以下工作：

- 一 審查本報告書的結構和內容中鼎公司。包括有關管理層的問題。以確保報告書中明確的查證。
- 一 審查報告書的查證聲明書。包括有關報告書的查證。我們在此處將根據下列查證聲明書。
- 一 審查有關組織的質量的聲明。
- 一 審查有關報告書的查證聲明書的查證聲明書。
- 一 審查有關報告書的查證聲明書。
- 一 審查有關報告書的查證聲明書。
- 一 審查有關報告書的查證聲明書。
- 一 審查有關報告書的查證聲明書。

針對 ISO 9000 管理標準的查證聲明書。我們在此處將根據下列查證聲明書。我們在此處將根據下列查證聲明書。

針對 ISO 9000 管理標準的查證聲明書。我們在此處將根據下列查證聲明書。

實質性

中鼎公司公共處理有關社會責任和相關事項的查詢。我們在此處將根據下列查證聲明書。

本獨立查證聲明書。僅針對中鼎公司對網絡的查詢。或關於 ISO 9000 管理標準的查詢。我們在此處將根據下列查證聲明書。

- 一 把本報告書的查證聲明書。
- 一 把本報告書的查證聲明書。
- 一 把本報告書的查證聲明書。

完整性

2007 年查證聲明書中鼎公司也發出一個有關的聲明。包括管理。業務及監督機構發展。此聲明書也發出一個聲明書。包括管理。業務及監督機構發展。此聲明書也發出一個聲明書。

- 一 建立與企業發展管理計畫一致的結構發展。
- 一 增加環境績效指標。包括管理層有關的數據以瞭解公司滿意度評估的狀況。

回應性

中鼎公司將盡一切努力。以確保報告書的查證聲明書。中鼎公司將盡一切努力。以確保報告書的查證聲明書。中鼎公司將盡一切努力。以確保報告書的查證聲明書。

- 一 提供與利益有關的查詢。包括有關報告書的查詢。包括有關報告書的查詢。
- 一 提供與利益有關的查詢。包括有關報告書的查詢。

GRI 報告指南

中鼎公司將盡一切努力。以確保報告書的查證聲明書。中鼎公司將盡一切努力。以確保報告書的查證聲明書。中鼎公司將盡一切努力。以確保報告書的查證聲明書。

- 一 提供與利益有關的查詢。包括有關報告書的查詢。
- 一 提供與利益有關的查詢。包括有關報告書的查詢。

組織等級

本聲明書將根據下列查證聲明書。包括有關報告書的查詢。

責任

這份報告書將根據下列查證聲明書。包括有關報告書的查詢。包括有關報告書的查詢。

獨立性

本聲明書將根據下列查證聲明書。包括有關報告書的查詢。

For and on behalf of BSI

Managing Director BSI Taiwan, Dr. YAA Gao



Taiwan Headquarters: BSI (Taiwan) Ltd., 10F, 110th Rd., No. 110, Taipei 110, Taiwan, R.O.C.
BSI (Taiwan) is a subsidiary of British Standards Institution



Certificate of Registration

SUSTAINABILITY REPORT ASSURANCE

CTCI Corporation
22nd Fl.
No. 77, Sec. 2
Tung Hwa South Road
Taipei
Taiwan

中鼎工程股份有限公司
台灣
台北市
敦化南路二段
77 號 22 樓

Holds Certificate No: **SRA-TW-2007001**
And participates in the mission of the AA1000 Assurance Standard consistent with the GRI G3 Guidelines

This is to certify that CTCI Corporation has published the 2007 CTCI CSR Sustainability Report. This report has been verified by BSI Management Systems. BSI has assured this report by providing an Independent Verification Statement. This certificate is only valid in connection with the Statement of the Report.

For and on behalf of BSI:

Managing Director BSI Taiwan, Dr. Yi Min Gao

Originally registered: 15/05/2008



Taiwan Headquarters: 5th Floor, No. 38, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Page: 1 of 2



Certificate No: **SRA-TW-2007001**

Location

CTCI Corporation
22nd Fl.
No. 77, Sec. 2
Tung Hwa South Road
Taipei
Taiwan

中鼎工程股份有限公司
台灣
台北市
敦化南路二段
77 號 22 樓

Registered Scope

CTCI Headquarter and relevant operations during the 2007 calendar year.

Originally registered: 15/05/2008

Page: 2 of 2

Taiwan Headquarters: 5th Floor, No. 38, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

2008年BSI完成國內第一家查證 中鼎公司CSR查證案例說明



1. 文件審查

- 在**2008年3月**進行
- **BSI**開出**14項**「待澄清項目」，將在第一階段查證時確認
- 審查時以中文**CSR**報告為之
- 確認與標準內容要求之實質性、完整性、回應性之符合程度

2008年BSI完成國內第一家查證 中鼎公司CSR查證案例說明



2. 第一階段現場審查

- 在**2008年4月9~10日**進行，評審小組以四組進行，配合以一位**BSI德國專家**
- 查證方式包括
 - 文件審查階段**14項**「待澄清項目」的確認
 - 原始資料的查證，例如用電節約成效的確認
 - 數據資料的管理方式，例如海外分公司的管理資訊
 - 人員訪談，例如採購部門人員、福委會
- **BSI**開出**5個**不符合事項，與**14個**觀察事項

2008年BSI完成國內第一家查證 中鼎公司CSR查證案例說明



3. 第二階段現場審查

- 在**2008年5月14日**進行，由原四組評審小組進行，配合以一位**BSI**德國專家
- 工作內容包括
 - 確認**5**個不符合事項，與**14**個觀察事項的改善情形
 - 確認最後的**CSR**報告內容
 - 雙方確認獨立查證報告書的內容

















精緻工程 顧客滿意
形象提升 同仁歡喜

Exquisite Works Award Customer Satisfaction
Advanced CTCI Reputation Honors CTCI People

精緻工程 顧客滿意
形象提升 同仁歡喜

Exquisite Works Award Customer Satisfaction
Advanced CTCI Reputation Honors CTCI People





精緻工程 顧客滿意
形象提升 同仁歡喜

Exquisite Works Award Customer Satisfaction
Advanced CTCI Reputation Honors CTCI People



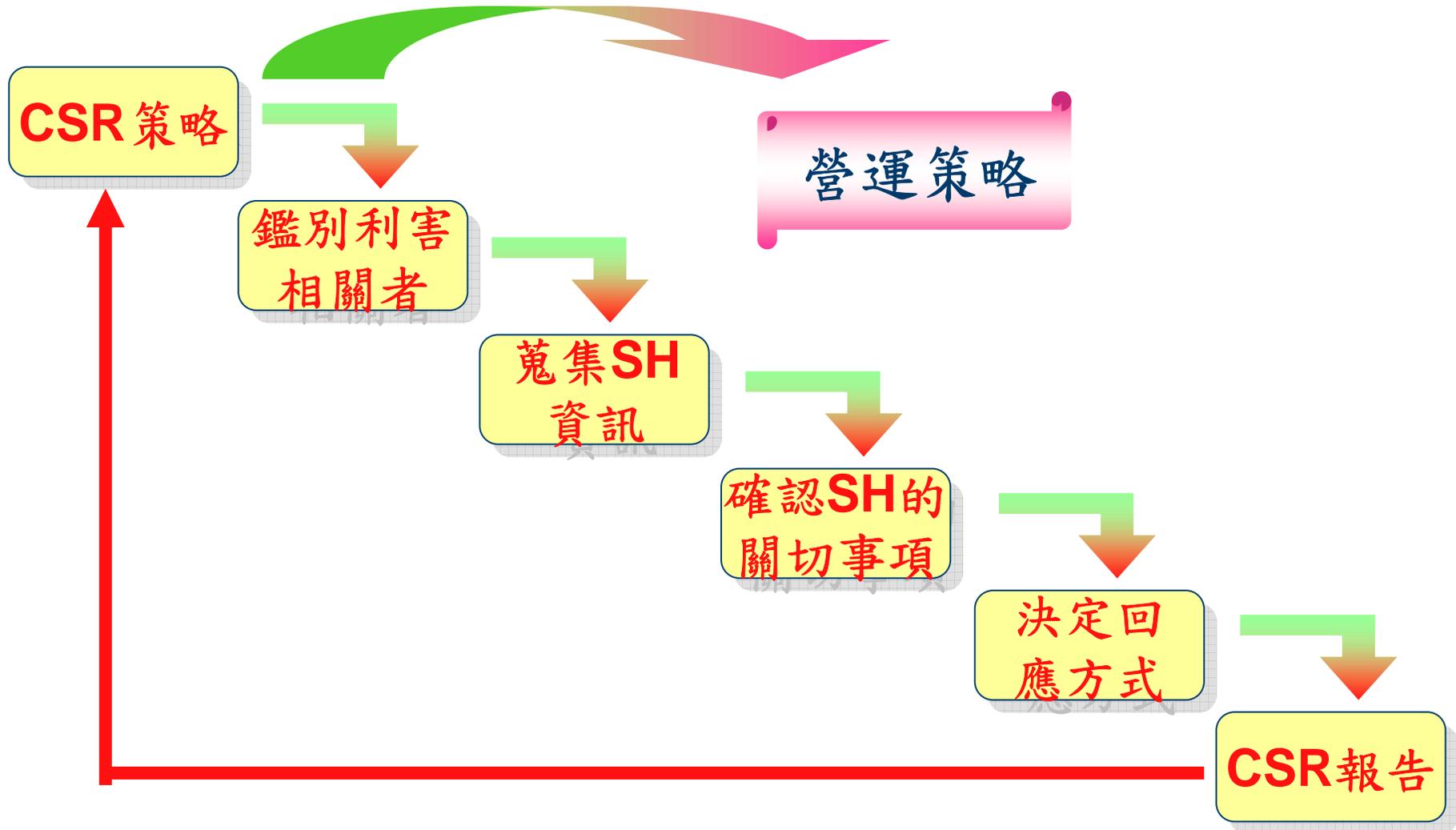
精緻工程 顧客滿意
形象提升 同仁歡喜

Exquisite Works Award Customer Satisfaction
Advanced CTCI Reputation Honors CTCI People





如何在CSR增加利害相關者(stakeholders)的參與



對企業進行CSR報告撰寫的建議

- 先確定**CSR**的策略，並鑑別主要的利害關係者，才能決定回應的議題
- 應具備實質性的概念與作法
- 內容數據資料為可查證性，包括原始資料的管理
- 在**CSR**報告書準備階段就作查證的準備
- 將**CSR**作為尋求公司永續經營的指引，與經營策略結合，尋求商機與核心能力的建構，為永續經營作最好的準備！

報告完畢 敬請指教！

高毅民
BSI英國標準協會

電話：(02) 2656-0333 ext.100

傳真：(02) 2656-0222

E-mail：yimin.gao@bsigroup.com

