

VERIFICATION REPORT

For the verification of operator's emission reports and aircraft operator's emission reports and tonne-kilometre report

Before you use this file, please carry out the following steps:

- (a) Read carefully 'How to use this file'. These are the instructions for filling this template.
- (b) Identify the Competent Authority (CA) to which the operator or aircraft operator whose report you are verifying, has to submit the verified emission report or tonne-kilometre report. Note that "Member State" here means all States which are participating in the EU ETS, not only EU Member States.
- (c) Check the CA's webpage or directly contact the CA in order to find out if you have the correct version of the template. The template version (in particular the reference file name) is clearly indicated on the cover page of this file.
- (d) Some Member States may require you to use an alternative system, such as internet-based form instead of a spreadsheet. Check your Member State requirements. In this case the CA will provide further information to you.

[Go to 'How to use this file'](#)

Guidelines and Conditions

- 1 Article 15 of Directive 2003/87/EC requires Member States to ensure that the reports submitted by operators and aircraft operators, The Directive can be downloaded from:
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:2003L0087:20090625:EN:PDF>
- 2 The Accreditation and Verification Regulation (Commission Regulation (EU) No. 600/2012 (hereinafter the "AVR"), defines further requirements for accreditation of verifiers and the verification of emission reports and tonne-kilometre reports. The AVR can be downloaded from:
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:181:0001:0029:EN:PDF>
- 3 Article 6 of the AVR spells out the objective of verification to ensure the reliability of the information in the emission and tonne-kilometre reports:
A verified emissions report shall be reliable for users. It shall represent faithfully that which it either purports to represent or may reasonably be expected to represent. The process of verifying emission reports shall be an effective and reliable tool in support of quality assurance and quality control procedures, providing information upon which an operator or aircraft operator can act to improve performance in monitoring and reporting emissions.
- 4 Furthermore, in accordance with Annex V of Directive 2003/87/EC and the AVR, the verifier should apply a risk based approach with the aim of reaching a verification opinion providing reasonable assurance that the emissions report or tonne-kilometre report is free from material misstatements and that the report can be verified as satisfactory.
- 5 Article 27(1) states that the conclusions on the verification of the operator's or aircraft operator's report and the verification opinion are submitted in a verification report:
Based on the information collected during the verification, the verifier shall issue a verification report to the operator or aircraft operator on each emission report or tonne kilometre report that was subject to verification.
- 6 And Article 27 (2) of the AVR requires:
The operator or aircraft operator shall submit the verification report to the competent authority together with the operator's or aircraft operator's report concerned.
- 7 This file constitutes the Verification Report template that has been developed by the Commission services as part of a series of guidance documents and electronic templates supporting an EU-wide harmonised interpretation of the AVR. The template aims to provide a standardised, harmonised and consistent way of reporting on the verification of the operator's annual emission report and the verification of aircraft operator's emission reports and tonne-kilometre reports. This Verification Report template represents the views of the Commission services at the time of publication.
This is the version of the Verification Report template, as endorsed by the Climate Change Committee in its meeting of 11 July 2012.
- 8 The verification report template has been produced to comply with the requirements of Article 27 of the AVR, the harmonised standards referred to in Article 4 of the AVR (EN ISO 14065), and the specific requirements for financial assurance based verifiers. It has been based on these requirements and acknowledged best practices.
- 9 Guidance on the contents of this verification report template is provided in the key guidance note on the verification report. Please consult this guidance note when completing the verification report template.
- 10 All guidance documents and templates developed by the Commission Services on the AVR can be found at:
http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm

Information sources

EU Websites:

- EU legislation	http://eur-lex.europa.eu/en/index.htm
- EU ETS general:	http://ec.europa.eu/clima/policies/ets/index_en.htm
- Monitoring and Reporting in the EU ETS: □	http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm

Other websites:

- <to be provided by Member State>
-
-

Helpdesk:

<to be provided by Member State, if relevant>

Member State-specific guidance is listed here:

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Language version:	English
Reference filename:	VR P3_COM_en_300712.xls

How to use this file

This verification report template comprises the following sheets which are inextricably intertwined:

Opinion Statement (installation)	The formal opinion document to be signed by the verifier's authorised signatory
Opinion Statement (aviation)	The formal opinion document to be signed by the verifier's authorised signatory
Annex 1 : FINDINGS	To list all remaining - uncorrected - misstatements, non-conformities and non-compliances, and the key improvement opportunities identified from the verification
Annex 2 : BASIS OF WORK	Background and other information of relevance to the opinion such as the criteria that control the verification process (accreditation/certification rules etc) and the criteria against which the verification is conducted (EU ETS Rules etc)
Annex 3 : CHANGES	A summary of any specific conditions, variations, changes or clarifications approved by or applied by the Competent Authority subsequent to the issuing of the Greenhouse Gas Permit and which have NOT been included in a re-issued permit and monitoring plan at the time of completion of verification. AND A summary of any relevant changes that the verifier identifies, and which have NOT been reported to the Competent Authority by 31 December of the reporting year.

Colour codes

	Please complete all the yellow cells in the template deleting or amending as appropriate any text that is already in the cell, and in accordance with the specific instructions to the right of the cell. If further space is required, please insert an additional line below and merge the cells. If you add lines to any page, please check that the page still prints correctly and reset the print area if necessary.
	Update the cells in blue to ensure that only the criteria reference documents relevant to your verifier and this verification are selected.
	Further instructions or comments are given to the right of cells, as relevant, these should be read BEFORE completion of the template. The page format has been set to printout the relevant sections of the Opinion and Annexes only and NOT the instruction column.

The contents of the opinion statement and the three associated annexes should be copied and pasted into the relevant sections at the end of the Annual Emissions Reporting template .xls. The operator should then submit the entire verified emissions report to the Competent Authority. It is not possible to use the "Edit/Move or Copy Sheet" function in Excel, due to workbook protection in Excel.

To preserve the formatting of the original verification opinion template it is advised to select Columns A:C in each tab and then use the Copy and Paste functions to copy the information between the two spread sheets. It is NOT necessary to include the Guidelines and Conditions' or the 'How to use this file' sheets from the verification template.

Finally - to ensure that the contents of the verification opinion and associated annexes do not accidentally get altered after copying in to the Annual Emissions Report, it is recommended that these tabs are protected using the Excel Protect Sheet function on the Tools menu.

If you use a password to protect the sheets, please use the SAME password for all opinion statements produced by the organisation. Please also supply this password to the Competent Authority for the purposes of them uploading information into databases etc.

GUIDANCE FOR VERIFIERS

Please complete all the yellow cells in the opinion template deleting or amending as appropriate any text that is already in the cell. If further space is required, please insert an additional line below and merge the cells. Further instructions or comments are below against individual lines, as relevant. Further detail concerning background to the verification etc should be given in Annex 2.

EU ETS Annual Reporting

OPERATOR DETAILS	
Name of Operator:	<i>Glass Manufacturer International</i>
Name of Installation:	<i>ZZ Glass Works</i>
Address of Installation:	<i>XY Somewhere Street, Regional City XY1 1ZZ</i>
Unique ID:	<i>XXXX</i>
GHG Permit Number:	<i>UK-EN-IN-XXXXX</i>
Date(s) of relevant approved MP and period of validity for each plan:	<i>01-Jan-13</i>
Approving Competent Authority:	<i>ENVIRONMENT AGENCY</i>
Category:	<i>B</i>
Is the installation a 'low emitter'?	<i>No</i>
Annex 1 Activity:	<i>Manufacture of glass</i>

EMISSIONS DETAILS	
Reporting Year:	<i>2013</i>
Reference document:	<i>AEM-XXXX-2013-1</i>
Date of Emissions Report:	<i>15-Feb-14</i>
Process Emissions in tCO₂e:	<i>7278.00</i>
Combustion Emissions in tCO₂e:	<i>54370.00</i>
Total Emissions in tCO₂e:	<i>61648.00</i>
Combustion Source Streams:	<i>Natural gas Heavy Fuel Oil Gas oil Propane</i>
Process Source Streams:	<i>Soda Ash Dolomite Limestone Anthracite</i>
Methodology used:	<i>calculation methodology, as detailed in the monitoring plan</i>
Emissions factors used:	<i>Default factor for fuel sources and site specific activity factors for process sources</i>
Changes to the Operator/ installation during the reporting year:	<i>No</i>

SITE VERIFICATION DETAILS	
Operator/ Installation visited during verification:	Yes
Date(s) of visit(s):	28-Oct-13
Number of days on-site:	2
Name of EU ETS (lead) auditor(s)/ technical experts undertaking site visit(s):	MR J BLOGGS (LEAD) MRS A KNOWING (TECHNICAL EXPERT)
Justification for not undertaking site visit	
Date of written approval from Competent Authority for waive of site visit:	

If the verifier has carried out a site visit, the field should be left blank.

COMPLIANCE WITH EU ETS RULES	
Monitoring Plan requirements met:	Yes An alternative method was agreed with the Competent Authority to measure gas consumption caused by a meter failure. See Annex 3
Permit conditions met:	Yes Subject to comments in Annex 3
EU Regulation on M&R met:	Yes
EU Regulation on A&V met:	
Article 14(a) and Article 16(2)(f) Data verified in detail and back to source:	Yes If yes, was this part of site verification Yes
Article 14(b): Control activities are documented, implemented, maintained and effective to mitigate the inherent risks:	Yes
Article 14(c): Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks:	Yes

<Please also include confirmation of compliance with the rule that biofuels or bioliquids, for which an emission factor of zero is claimed, meets the EU sustainability criteria>

As the answer to the question above is yes the words "if no because" are deleted since the box is no longer relevant

< insert brief reasons why detailed data verification not considered necessary and/or why data was not verified back to primary source data>

As the answer to the question above is yes the words "if no because" are deleted since the box is no longer relevant

As the answer to the question above is yes the words "if no because" are deleted since the box is no longer relevant

As the answer to the question above is yes the words "if no because" are deleted since the box is no longer relevant

Article 16: Data verification:	Yes	
		<i>As the answer to the question above is yes the words "if no because" are deleted since the box is no longer relevant</i>
Article 17: Correct application of monitoring methodology:	Yes	
		<i>As the answer to the question above is yes the words "if no because" are deleted since the box is no longer relevant</i>
Article 17(4): Reporting of planned or actual changes:	Yes	
		<i>As the answer to the question above is yes the words "if no because" are deleted since the box is no longer relevant</i>
Article 18: Verification of methods applied for missing data:	Yes	
	The gap in gas consumption was filled with estimated data. The estimation method was agreed with the Competent Authority before final verification.	<i>< insert reasons why emissions report is not complete and state whether an alternative methodology has been used to complete the data gap ></i>
Article 19: Uncertainty assessment:	Yes	<i>< confirmation of valid uncertainty assessments ></i>
		<i>As the answer to the question above is yes the words "if no because" are deleted since the box is no longer relevant</i>
Competent Authority (Annex 2) guidance on M&R met:		
	Not Applicable	<i>If there is no MS national guidance, this field should be completed with "not applicable".</i>
Previous year Non-Conformity(ies) corrected:	Yes	
Changes etc. identified and not reported to the Competent Authority/included in updated MP:	N/A	<i>< Please provide, in Annex 3, a brief summary of key conditions applied, changes, clarifications or variations approved by the Competent Body and NOT included within a re-issued Permit and the approved monitoring plan at the time of completion of the verification; or additional changes identified by the verifier and not reported before the relevant Year End</i>

COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES	
Accuracy:	Yes
Completeness:	Yes
Consistency:	Yes
Comparability over time:	Yes
Transparency:	Yes
Integrity of methodology:	Yes
Continuous improvement:	Yes. See Annex 1 for recommendations.

As the answer to these question are yes the words "if no because" are deleted since the box is no longer relevant

OPINION	
OPINION - verified with comments:	We have conducted a verification of the greenhouse gas data reported by the above Operator in its Annual Emissions Report as presented above. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated, with the exception of:
Comments which qualify the opinion:	<p>1. The following should be taken into account in using the data as it may affect the uncertainty associated with the calculation process - appropriate maintenance and calibration has not occurred on all relevant meters during the reporting year. Overall uncertainty is however within guide values.</p> <p>2.</p> <p>3.</p>

< OR this opinion text if the opinion is qualified with comments for the user of the opinion . Please provide brief details of any exceptions that might affect the data and therefore qualify the opinion. The comments that qualify the opinion have to be submitted in the box below.

NOTE - only a positive form of words is acceptable for a verified opinion - DO NOT CHANGE THE FORM OF WORDS IN THESE OPINION TEXTS - ADD DETAIL OR ADD COMMENTS WHERE REQUESTED

Note - these are effectively warning caveats to the opinion user including indication of non-material misstatements and non-conformities which don't prevent the verifier from stating with reasonable assurance that the data are free from material misstatements remaining at the point of confirming the verification opinion (just a summary of main points if the verifier specifically wishes to draw a user's attention to them; the details of all non-material misstatements and non-conformities and recommendations for improvements should be listed in the findings in Annex 1).

<insert comments in relation to any exceptions that have been noted that might/ do affect the verification and therefore which caveat the opinion. Please number each comment separately>

VERIFICATION TEAM	
Lead EU ETS Auditor:	Mr J Bloggs
EU ETS Auditor(s):	
Technical Expert(s) (EU ETS Auditor):	Mrs A Knowing
Independent Reviewer:	Mr H All
Technical Expert(s) (Independent Review):	

Signed on behalf of <insert name of verifier here>:	<i>A Verifier Ltd</i>
Name of authorised signatory:	<i>Mrs V Smith</i>
Date of Opinion:	<i>23/02/2013</i>

Please enter here the name of the accredited verification body, the accredited single verifier (legal person) or the certified natural person carrying out verification.

Please enter here the signature of the person authorized to sign on behalf of the verifier

Name of verifier:	<i>A Verifier Ltd</i>
Contact Address:	<i>Somewhere Street, Bristol, UK</i>
Date of verification contract:	<i>23/04/2010</i>
Is the Verifier Accredited or a Certified natural person?	<i>accredited</i>
Name of National AB or verifier Certifying National Authority:	<i>UKAS</i>
Accreditation/ Certification number:	<i>XXXX</i>

Please enter here the name of the accredited verification body, the accredited single verifier (legal person) or the certified natural person carrying out verification.

Verification Report - Emissions Trading System
EU ETS Annual Reporting

Glass Manufacturer International

Annex 1A - Misstatements, Non-conformities, Non-compliances and Recommended Improvements

GUIDANCE FOR VERIFIERS

Please enter the name of the operator as entered in sheet "Opinion Statement"

A. Uncorrected Misstatements that were not corrected before issuance of the verification report **Material?** **Please select "Yes" or "No" in the column "Material?" as appropriate**

A1	not applicable	-- select --
A2		-- select --
A3		-- select --
A4		-- select --
A5		-- select --
A6		-- select --
A7		-- select --
A8		-- select --
A9		-- select --
A10		-- select --

Please insert relevant description, one line per uncorrected misstatement point. If further space is required, please add rows and individually number points. If there are NO uncorrected misstatements please state NOT APPLICABLE in the first row.

< State details of misstatement including nature, size, and which element of the report it relates to; and why it has a material effect, if applicable. Need to clearly state whether the misstatement is over-stated (e.g. higher than it should be) or under-stated (lower than it should be)>

B. Uncorrected Non-conformities with approved Monitoring Plan
including discrepancies between approved plan and actual sources, source streams and boundaries etc identified during verification

B1	Not applicable	-- select --
B2		-- select --
B3		-- select --
B4		-- select --
B5		-- select --
B6		-- select --
B7		-- select --
B8		-- select --
B9		-- select --
B10		-- select --

Material?

Please complete any relevant data. One line per non-conformity point. If further space is required, please add rows and individually number points. If there are NO non-conformities please state NOT APPLICABLE in the first row.

<State details of non-conformity including nature and size of non-conformity and which element of the monitoring plan it relates to>

C. Uncorrected Non-compliances with MRR which were identified during verification **Material?**

C1	not applicable	-- select --
C2		-- select --
C3		-- select --
C4		-- select --
C5		-- select --
C6		-- select --
C7		-- select --
C8		-- select --
C9		-- select --
C10		-- select --

Please complete any relevant data. One line per non-compliance point. If further space is required, please add rows and individually number points. If there are NO non-compliances please state NOT APPLICABLE in the first row.

<State details of non-compliance including nature and size of non-compliance and which element of the Monitoring and Reporting Regulation it relates to>

D. Recommended Improvements, if any

D1	Operator should agree with the Environment Agency a suitable method for gas chromatography, subject to unreasonable cost for the determination of site specific gas composition. This will raise the tier from 2a to 3
D2	Explore use of analytical data of heavy fuel oil to determine NCV and emission factor in order to meet tier 3 or obtain agreement from the Environment Agency that it is not required.
D3	Ensure that all meters are on a planned maintenance programme in keeping with the priority of their contribution
D4	
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D9	
D10	

Please complete any relevant data. One cell per improvement point. If further space is required, please add rows and individually number points. If there are NO improvement points please state NOT APPLICABLE in the first row.

This section also has to be completed for the verification of tonne-kilometre data. Recommendations for improvement can still be relevant for the Competent Authority since it could provide them information on the quality of the verified data.

E. Prior year Non-conformities that have NOT been resolved.

Any prior year Non-conformities reported in the previous Verification Report that have been resolved do not need to be listed here.

E1	
E2	
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Please complete any relevant data. One cell per unresolved prior year improvement point. If further space is required, please add rows and individually number points. If there are NO outstanding improvement points please state NOT APPLICABLE in the first row.

This section is not applicable to verification of tonne-kilometre reports.

Annex 1B - Methodologies to close data gaps

Was a data gap method required?	yes
If Yes, was this approved by the CA before completion of the verification?	yes
If No, -	
- was the method used conservative (If No, please provide more details)	-- select --
- did the method lead to a material misstatement (If Yes, please provide more details)	-- select --

Verification Report - Emissions Trading System
EU ETS Annual Reporting

Glass Manufacturer International

Annex 2 - Further information of relevance to the Opinion

[GUIDANCE FOR VERIFIERS](#)

Note - the name of the Installation will be automatically picked up once it is entered on the Annex 1 Tab

Do not change the form of words in this worksheet EXCEPT where instructed to do so

Objectives and scope of the Verification:	To verify the Operator's annual emissions to a reasonable level of assurance for the Annual Emissions Report (as summarised in the attached Opinion Statement) under the EU Emissions Trading System and confirm compliance with approved monitoring requirements, approved monitoring plan and the EU Regulation on Monitoring and Reporting.
Responsibilities:	<p>The Operator is solely responsible for the preparation and reporting of their annual greenhouse gas (GHG) emissions for the purposes of the EU ETS in accordance with the rules and their approved monitoring plan (as listed in the attached Opinion Statement); for any information and assessments that support the reported data; for determining the installation's objectives in relation to GHG information and for establishing and maintaining appropriate procedures, performance management and internal control systems from which the reported information is derived.</p> <p>The Competent Authority is responsible for issuing and varying applicable permits to Operators; enforcing the requirements of Regulation EU no. 601/2012 on monitoring and reporting (MRR) and any conditions of applicable permits; agreeing certain aspects of the verification process, e.g. site visit waivers; In exceptional circumstances, including those stated in Article 70(1) and 70(2) of the MRR, the CA may determine an Operator's emissions for the purposes of the ETS.</p> <p>The Verifier (as named on the Opinion Statement) is responsible for, in accordance with its verification contract and Commission Regulation EU no. 600/2012 on Accreditation and Verification, carrying out the verification of an Operator in the public interest, independent of the Operator and the competent authorities responsible for Directive 2003/87/EC. It is the responsibility of the Verifier to form an independent opinion, based on the examination of information and data presented in the Annual Emissions Report, and to report that opinion to the operator. We also report if, in our opinion:</p> <ul style="list-style-type: none">• the Annual Emissions Report is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or• the Operator is not complying with Regulation EU no. 601/2012 on monitoring and reporting, even if the monitoring plan is approved by the competent authority.• the EU ETS lead auditor/auditor has not received all the information and explanations that they require to conduct their examination to a reasonable level of assurance; or• improvements can be made to the Operator's performance in monitoring and reporting of emissions and/or compliance with the approved monitoring plan and Regulation EU no. 601/2012 on monitoring and reporting.

Work performed & basis of the opinion:	We conducted our examination having regard to the verification criteria reference documents outlined below. This involved examining, based upon our risk analysis, evidence to give us reasonable assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the Regulations and principles of the EU Emissions Trading System, as outlined in the EU ETS criteria reference documents below, and the Operator's approved monitoring plan. This also involved assessing where necessary estimates and judgements made by the Operator in preparing the data and considering the overall adequacy of the presentation of the data in the Annual Emissions Report and its potential for material misstatement.
Materiality level	Unless otherwise stated in Annex 1, the materiality level was 5% of the total reported emissions for the period subject to verification.
	<p>GHG quantification is subject to inherent uncertainty due to the designed capability of measurement instrumentation and testing methodologies and incomplete scientific knowledge used in the determination of emissions factors and global warming potentials</p>

See Article 23 of AVR

< insert any other relevant details or criteria relating to the work performed or the basis of the opinion. The objective of this line is to enable the verifier to add any detail that they consider helpful to the user of the opinion in understanding the depth and scope of work performed etc.>

Reference documents cited :	<p>Conduct of the Verification (1) - For Accredited Verifiers</p> <ol style="list-style-type: none"> 1) EU Regulation EU no. 600/2012 on verification of GHG emissions reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC..... (AVR) 2) EN ISO/IEC 14065:2012 Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition (ISO 14065:2007). 3) EN ISO/IEC 14064-3:2006 Specification with guidance for the validation and verification of GHG assertions 4) IAF MD 6:2009 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2007 (Issue 1, February 2010) 5) Guidance developed by European Commission Services on verification and accreditation 6) EA-6/03 European Co-operation for Accreditation Guidance For the Recognition of Verifiers under EU ETS Directive <p>Rules etc of the EU ETS</p> <ol style="list-style-type: none"> A) EC Regulation EU no. 601/2012 on the Monitoring and Reporting of GHGs pursuant to Directive 2003/87/EC (MRR) B) EU Guidance developed by the European Commission Services to support the harmonised interpretation of the Monitoring and Reporting Regulation C) EU Guidance material developed by the European Commission Services to support the harmonised interpretation of the AVR
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Select the set of criteria that are appropriate to the accreditation/ certification held by the verifier (delete non-relevant sets). It is expected that for most VBs only set (1) will be required.

Note, some of the documents may undergo update and revision so you need to check that the correct version is being cited

This exemplar shows that criteria that are not applicable to a particular verification and verifier must be deleted

This set should be selected by all verifiers.

Note - check to ensure that the list is valid for the Member State in which the opinion is being issued as some MS Guidance may only be applicable in an individual MS.

As a minimum, the relevant EU Regulations and EC Guidance must be included

Verification Opinion - Emissions Trading System
EU ETS Annual Reporting

Glass Manufacturer International

Annex 3 - Summary of conditions / changes/ clarification / variations

GUIDANCE FOR VERIFIERS

Note - the name of the Installation will be automatically picked up once it is entered on the Annex 1 Tab

A) approved by the Competent Authority but which have NOT been incorporated within a re-issued Permit/ Monitoring Plan at completion of verification

1	An alternative method to measure gas consumption for the main meter was agreed with the Environment Agency as per notification of temporary non-compliance on 8 February 2013
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< this should list anything that has been agreed (e.g. in a letter, email, fax or phone call) but that has not been incorporated within the Greenhouse Gas Emissions Permit/monitoring plan. It should also include, for example, New technical Units, New Processes, Closure notification etc.

Please complete any relevant data. One line per comment. If further space is required, please add rows and individually number points. If there are NO relevant comments to be made please state NOT APPLICABLE in the first row.

B) identified by the verifier and which have NOT been reported by 31 December of the reporting year

This should include changes to capacity, activity levels and/or operation of the installation that could impact upon the allocation of allowances; and changes to the monitoring plan that have not been approved by the Competent Authority before completion of the verification

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< this should list anything that has been identified by the verifier in the course of their work and which has not been notified to the Competent Authority by 31 December of the relevant Year.

There should be no duplication between this section and the one above.

Please complete any relevant data. One line per comment. If further space is required, please add rows and individually number points. If there are NO relevant comments to be made please state NOT APPLICABLE in the first row.