

## 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, pursuant to Article 14 of that Directive, are verified in accordance with Commission Regulation (EU) No. 600/2012 on the verification of greenhouse gas emission reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC.

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](http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm)

## **Information sources**

### **EU Websites:**

- |   |   |
|---|---|
| - EU Legislation:                         | <a href="http://eur-lex.europa.eu/en/index.htm">http://eur-lex.europa.eu/en/index.htm</a>   |
| - EU ETS general:                         | <a href="http://ec.europa.eu/clima/policies/ets/index_en.htm">http://ec.europa.eu/clima/policies/ets/index_en.htm</a>                       |
| - Monitoring and Reporting in the EU ETS: | <a href="http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm">http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm</a> |

### **Other websites:**

- <to be provided by Member State>

### **Helpdesk:**

<to be provided by Member State, if relevant>

### **Member State-specific guidance is listed here:**

## How to use this file

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

<a href="#">Opinion Statement (installation)</a>	The formal opinion document to be signed by the verifier's authorised signatory
<a href="#">Opinion Statement (aviation)</a>	The formal opinion document to be signed by the verifier's authorised signatory
<a href="#">Annex 1 : FINDINGS</a>	To list all remaining - uncorrected - misstatements, non-conformities and non-compliances, and the key improvement opportunities identified from the verification
<a href="#">Annex 2 : BASIS OF WORK</a>	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)
<a href="#">Annex 3 : CHANGES</a>	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.**

**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:	Quarry Limited
Name of Installation:	Quarry Limited
Address of Installation:	Somewhere, UK
Unique ID:	UK-UK-IN-XXXX
GHG Permit Number:	UK-UK-IN-XXXX
Date(s) of relevant approved MP and period of validity for each plan:	1-jan-13
Approving Competent Authority:	UK
Category:	A
Is the installation a 'low emitter'?	Yes
Annex 1 Activity:	Combustion

<insert name of Operator>

Insert Competent Authority that is responsible for approval of monitoring plan and significant changes thereof

A low emitter is an installation that emits less than 25 ktons of CO2e per year.

EMISSIONS DETAILS	
Reporting Year:	2013
Reference document:	UK-UK-IN-XXXX v1
Date of Emissions Report:	31-3-2014
Process Emissions in tCO2e:	0,00
Combustion Emissions in tCO2e:	4000,00
Total Emissions in tCO2e:	4000,00
Combustion Source Streams:	Gas/diesel oil recycled fuel oil
Process Source Streams:	
Methodology used:	calculation
Emissions factors used:	default factors

<insert the name of the file containing the emissions report, including date and version number> This should be the name of the electronic file which should contain a date and version number in the file naming convention

<insert the date of the report subject to verification (this should match the date of the report into which this verification opinion is inserted/the final version of the report if it has been revised or updated prior to final verification)>

< insert figures only>

< insert figures only>

< This cell automatically adds up the two above as a cross check for the entry of disaggregated emissions

Gas/Diesel/Coal/HFO/etc..... <please state which fuel type(s) apply to the Operator><

Please note that this line requires entry of a list of FUEL types (e.g. refinery fuel gas, coal etc) ONLY. It is not required to list all individual EMISSIONS sources

< please state which process source stream(s) apply to the installation>Please note this line requires a high level comment on the process source of the emissions being reported (e.g. calcination of lime/ waste gas scrubbing/ etc). No significant detail is required.

< Please ensure full titling etc is provided. If more than one methodology (such as calculation or a combination of methodologies are being used) please clearly define which source streams relate to each methodology.

< state what type of factor is being used for the different types of fuels/materials (e.g. defaults/ activity-specific etc)

<b>Changes to the Operator/ installation during the reporting year:</b>	No
---	----

< Provide brief details of any changes that have occurred during the reporting year that materially affect the emissions being reported and the trend from year to year, and that have not already been disclosed above. E.g. efficiency projects, production changes etc >

SITE VERIFICATION DETAILS	
<b>Operator/ Installation visited during verification:</b>	Yes
<b>Date(s) of visit(s):</b>	1-feb-14
<b>Number of days on-site:</b>	0,5
<b>Name of EU ETS (lead) auditor(s)/ technical experts undertaking site visit(s):</b>	Mr Lead Verifier
<b>Justification for not undertaking site visit</b>	
<b>Date of written approval from Competent Authority for waive of site visit:</b>	

yes or no < E.g. because the emissions calculation and information management processes are elsewhere. E.g. installation is unmanned and all meters are read by remote telemetry. Etc See relevant guidance developed by Commission Services.

If yes < insert date of visit>

Insert the name of the EU ETS lead auditor, the EU ETS auditor and technical expert involved in site visits

if no, insert brief reasons why a site visit was not considered necessary

If no, the date of written Competent Authority approval for waive of the site visit requirement is: < insert date>

COMPLIANCE WITH EU ETS RULES	
<b>Monitoring Plan requirements met:</b>	No
	non-compliances listed in Annex 1
<b>Permit conditions met:</b>	No
	non-compliances listed in Annex 1
<b>EU Regulation on M&amp;R met:</b>	No
	non-compliances listed in Annex 1

< Only brief answers are required here. If more detail is needed for a No response, add this to the relevant section of Annex 1 relating to findings on uncorrected non-compliances or non-conformities>

< insert reasons why rule not complied with>

< insert reasons why rule not complied with>

<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>

< insert reasons why rule not complied with>

<b>EU Regulation on A&amp;V met:</b>		
<b>Article 14(a) and Article 16(2)(f) Data verified in detail and back to source:</b>	Yes	< insert brief reasons why detailed data verification not considered necessary and/or why data was not verified back to primary source data>
	If no, because.....	
	If yes, was this part of site verification	
	Yes	
<b>Article 14(b): Control activities are documented, implemented, maintained and effective to mitigate the inherent risks:</b>	No	< insert reasons why rule not complied with>
	non-compliances listed in Annex 1	
<b>Article 14(c) : Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks:</b>	No	< insert reasons why rule not complied with>
	non-compliances listed in Annex 1	
<b>Article 16: Data verification:</b>	Yes	< data verification completed as required >
	If no, because.....	< insert reasons why rule not complied with>
<b>Article 17: Correct application of monitoring methodology:</b>	Yes	< insert reasons why rule not complied with>
	If no, because.....	
<b>Article 17(4): Reporting of planned or actual changes:</b>	Yes	< insert reasons why rule not complied with>
	If no, because.....	
<b>Article 18: Verification of methods applied for missing data:</b>	Yes	< insert reasons why emissions report is not complete and state whether an alternative methodology has been used to complete the data gap>
	If no, because.....	
<b>Article 19: Uncertainty assessment:</b>	Yes	< confirmation of valid uncertainty assessments >
	If no, because.....	< insert reasons why rule not complied with>
<b>Competent Authority (Annex 2) guidance on M&amp;R met:</b>	Yes	< insert reasons why rule not complied with>
	If no, because.....	
<b>Previous year Non-Conformity(ies) corrected:</b>	N/A	

<b>Changes etc. identified and not reported to the Competent Authority/included in updated MP:</b>	No. See Annex 3 for details
--	-----------------------------

*< 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*

<b>COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES</b>	
<b>Accuracy:</b>	No
	non-compliances listed in Annex 1
<b>Completeness:</b>	No
	non-compliances listed in Annex 1
<b>Consistency:</b>	No
	non-compliances listed in Annex 1
<b>Comparability over time:</b>	No
	non-compliances listed in Annex 1
<b>Transparency:</b>	Yes
	If no, because.....
<b>Integrity of methodology:</b>	Yes
	If no, because.....
<b>Continuous improvement:</b>	Yes. See Annex 1 for recommendations.

*< Only brief comments are required in this section NOTE - it is recognised that some principles are aspirational and it may not be possible to confirm absolute 'compliance'. In addition, some principles are reliant upon others being met before 'compliance' can be 'confirmed'.*

*< insert reasons why principle not complied with>*

*<provide brief comments on whether there have been significant changes to the monitoring methodology such that the current reported emissions cannot be compared to previous periods. For example, changes from calculation to measurement based methodologies, introduction or removal of source streams.>*

*< insert reasons why principle not complied with>*

*< insert reasons why principle not complied with>*

*< insert reasons why principle not complied with>*

*<please outline in Annex 1 any key points of performance improvement identified or state here why non-applicable>*

<b>OPINION</b>	
<b>OPINION - verified as satisfactory:</b>	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.
<b>OPINION - verified with comments:</b>	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:	non-compliances listed in Annex 1
	2.
	3.
<b>OPINION - not verified:</b>	<p>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 work undertaken (see Annex 2) these data CANNOT be verified due to - &lt;delete as appropriate&gt;</p> <p>- uncorrected material misstatement (individual or in aggregate)</p> <p>- uncorrected material non-conformity (individual or in aggregate)</p> <p>- limitations in the data or information made available for verification</p> <p>There are several reasons for issuing a not verified opinion statement: the misstatements are material because they exceed the materiality threshold. The combined non-conformities alone provide insufficient clarity for the verifier to state with reasonable assurance that the report is free from material misstatements (there are missing procedures, no internal review and validation of data, no risk assessment, no internal audit and the staff is not competent). For the same reason a not verified opinion statement can also be issued because of limitation of scope.</p>

**Delete the Opinion Template text lines that are NOT applicable**

< Either this opinion text if there is no problem and there are no specific comments to be made in relation to things that might affect data quality or the interpretation of the opinion by a user

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 WHERE REQUESTED

< 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.

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>

< OR this opinion text if it is not possible to verify the data due to material misstatement(s), limitation of scope or non-conformities that, individually or combined with other non-conformities (which should be specifically identified, as material items, in Annex 1, along with non-material concerns remaining at the point of final verification) provide insufficient clarity and prevent the verifier from stating with reasonable assurance that the data are free from material misstatements.

Select the appropriate reasons from the list provided or add a reason if relevant



VERIFICATION TEAM	
Lead EU ETS Auditor:	Mr Lead Verifier
EU ETS Auditor(s):	Mr Lead Verifier
Technical Expert(s) (EU ETS Auditor):	
Independent Reviewer:	Mrs Independent Reviewer
Technical Expert(s) (Independent Review):	

<Insert name>  
<Insert name>  
<Insert name>  
<Insert name>  
<Insert name>

Signed on behalf of <insert name of verifier here>:	
Name of authorised signatory:	
Date of Opinion:	31-mrt-14

<Insert authorised signature here>

*IMPORTANT NOTE : In expressing the opinion and signing here, you are attesting with reasonable assurance to the accuracy of the data (within the 2% or 5% applicable materiality threshold) and the status of compliance with ALL rules and principles. Subsequent errors identified which might invalidate the opinion provided above could give rise to legal and financial liabilities for the verifier/ verifying organisation.*

<insert date of opinion> - Note this date must change if the opinion is updated

Name of verifier:	
Contact Address:	
Date of verification contract:	
Is the Verifier Accredited or a Certified natural person?	
Name of National AB or verifier Certifying National Authority:	
Accreditation/ Certification number:	

<insert formal name of Verifier>

<insert formal contact address of Verifier, including email address>

< insert National Accreditation Body's name e.g. UKAS if verifier is accredited; insert name of Certifying National Authority if verifier is Certified under AVR Article 54(2).>  
< as issued by the above Accreditation Body/ Certifying National Authority>

**Verification Report - Emissions Trading System  
EU ETS Annual Reporting**

**GUIDANCE FOR VERIFIERS**

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

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

**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

<b>A1</b>	The emissions from the fuel data of the smaller asphalt plant have not been included in the emission report. The missing fuel data accounts for 15% of the emissions. This exceeds the materiality threshold of 5% for category A installations	yes
<b>A2</b>	The emissions related to the fuel data from the crushing and screening activities have not been included in the emission report. The missing fuel data accounts for 15% of the emissions. This exceeds the materiality threshold of 5% of the reported emissions for category A installations (see non-conformity B3)	yes
<b>A3</b>	Bottled gas (de-minimis source stream) is used by the installation but this was not included in the emission report (see non-conformity B4). The emissions resulting from the bottled gas amount to 100 tonnes of CO2. In itself it is not a material misstatement. Combined with the other misstatements it is part of an overall material misstatement	yes
<b>A4</b>		-- select --
<b>A5</b>		-- select --
<b>A6</b>		-- select --
<b>A7</b>		-- select --
<b>A8</b>		-- select --
<b>A9</b>		-- select --

< 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 **Material?**

<b>B1</b>	Light Fuel Oil is used in the main plant but is not on the current permit. The LFO usage has been reported in this data set and the operator has selected gas oil as the default factors for NCV and EF based on discussion with the supplier and review of the material data sheets. It should be noted that the material is a blend of recycled kerosene and gas oil	no
<b>B2</b>	The plant is based within a quarry which has a number of other activities located within it including a smaller asphalt plant. The site boundary has been taken as the main asphalt plant only and the fuel data has only been submitted for the main plant. <b>This leads to a material misstatement (see A1) THIS IS BOTH A NON-CONFORMITY AND A MISSTATEMENT. THE MISSTATEMENT WAS NOT CLASSIFIED BY THE VERIFIER: THE EMISSIONS FROM THE FUEL CONSUMED FROM THE SMALLER ASPHALT PLANT HAVE NOT BEEN INCLUDED IN THE ANNUAL EMISSIONS REPORT. INFORMATION FROM THE OPERATOR SUBSEQUENTLY OBTAINED INDICATES THAT THE MISSING FUEL ACCOUNTS FOR 15% OF THE EMISSIONS. IT IS THEREFORE ALSO A MATERIAL MISSTATEMENT.</b>	no

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.

<b>B3</b>	Crushing and screening activities are carried out by the quarry on behalf of the main asphalt plant. The fuel used is not included in the data set and it was reported by the operator that it would not be possible to separate this from the overall quarry use. The description in the the data flow diagram of the approved monitoring plan does not completely reflect the actual activities carried out at the quarry on behalf of the main asphalt plant. The fact that fuel used by the quarry is not incorporated in the data set has led to a material misstatement (see A2). <b>THIS IS BOTH A NON-CONFORMITY AND A MISSTATEMENT SINCE EMISSIONS FROM THE FUEL CONSUMED FROM THE CRUSHING AND SCREENING ACTIVITIES HAS NOT BEEN INCLUDED IN THE ANNUAL EMISSIONS REPORT. INFORMATION FROM THE OPERATOR SUBSEQUENTLY OBTAINED INDICATES THAT THE MISSING FUEL ACCOUNTS FOR 15% OF THE EMISSIONS. IT IS THEREFORE A MATERIAL MISSTATEMENT.</b>	no
<b>B4</b>	The installation reported that no bottled gas was purchased in 2013 and as a result has not included this in its data submission. The bottled gas was also not listed in the approved monitoring plan. This de-minimis source stream was identified as being in use during the site tour (see also misstatement A3). The monitoring plan needs to be updated and the missing source stream needs to be notified to the competent authority (see C6). <b>THE DESCRIPTION PROVIDED BY THE VERIFIER IS NOT COMPLETE: IT SHOULD BE CLARIFIED THAT THIS IS ALSO A MISSTATEMENT AND THAT THIS IS A NON-CONFORMITY WITH THE APPROVED MP AND A NON-COMPLIANCE (C6).</b>	no
<b>B5</b>	There are no documented procedures which cover EU ETS activities. This is not in line with the approved monitoring plan, in particular section K of that plan. No documented procedures means that the risk to misstatements and further non-conformities is significantly increased. Since the start of the installation's operation the procedures mentioned in the approved MP have not been implemented and documented.	Yes
<b>B6</b>	The description in the approach to calculation within the permit does not mention that the oils have digital display meters (these are calibrated annually). The meters are used for monitoring of emissions and must therefore be described in the monitoring plan. This non-conformity does not have a known impact on the emission data. The monitoring plan must be updated	No
<b>B7</b>	Site Staff were unaware of the requirements of EU-ETS including the MRR or the permit. This affects the competence of personnel directly involved in monitoring and reporting emissions and increases the risks to misstatements and non-conformities. This is not in line with the procedure described in section K of the Monitoring Plan: the procedure used for managing the competence of personnel in accordance with Article 58(3)(c) MRR <b>THIS ISSUE IS BOTH A NON-COMPLIANCE WITH THE MRR AND A NON-CONFORMITY WITH SECTION K OF THE MONITORING PLAN.</b>	Yes
<b>B8</b>		-- select --
<b>B9</b>		-- select --
<b>B10</b>		-- select --

<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	<p>There is no documented Risk Assessment which covers EU-ETS activities (since the start of the installation's operation). Not having a risk assessment has had an impact on the type of control activities that were selected to mitigate the risk to misstatements. The control activities that have been implemented are not sufficiently robust to have prevented material misstatements from happening and mitigate risks to future misstatements. Having no documented risk assessments is a non-compliance with Article 58(2)(a) of the MRR</p> <p><b>THE DESCRIPTION PROVIDED BY THE VERIFIER IS NOT SUFFICIENT. THE SIZE AND THE NATURE OF THE NON-COMPLIANCE AS WELL AS THE MRR ARTICLE TO WHICH THE NON-COMPLIANCE RELATES SHOULD BE DESCRIBED.</b></p> <p><b>THIS NON-COMPLIANCE HAS A MATERIAL IMPACT ON EMISSIONS (IT HAS INCREASED THE RISK TO MISSTATEMENTS SIGNIFICANTLY. THE LIKELIHOOD OF REOCCURENCE IS HIGH.</b></p>	yes
C2	<p>There are no documented procedures which cover EU-ETS activities. This non-compliance with Article 58(2) and (3) MRR is also a non-conformity (see B5 and B 7). <b>THIS IS NOT ONLY A NON-COMPLIANCE BUT ALSO A NON-CONFORMITY AT FIRST. THE PROCEDURES HAVE BEEN DESCRIBED IN THE APPROVED MP BUT HAVE NOT BEEN IMPLEMENTED AS DOCUMENTED PROCEDURES IN THE INSTALLATION. IF HOWEVER THE MONITORING PLAN IS NOT COMPLETE AND THE BOXES RELATED TO PROCEDURES HAVE NOT BEEN FILLED IN OR HAVE NOT BEEN COMPLETE, THEN THE MP ITSELF IS NOT IN LINE WITH THE MRR AND NEEDS TO BE UPDATED IN LINE WITH ARTICLE 12(2) OF THE MRR.</b></p> <p><b>THIS NON-COMPLIANCE HAS A MATERIAL IMPACT ON EMISSIONS (IT HAS INCREASED THE RISK TO MISSTATEMENTS SIGNIFICANTLY). THE LIKELIHOOD OF REOCCURENCE IS HIGH. THE DURATION IS LONG)</b></p>	yes
C3	<p>No data reviews or internal audits have been carried out (since the start of the installation's operation). This means that there are no effective controls in place to check data and correct those if needed. There is a high chance of misstatements and non-conformities reoccurring. Not having data reviews or internal audits is not in line with Article 58(4) and 62 of the MRR. This non-compliance is also a non-conformity with the MP (see B 6). <b>THE DESCRIPTION PROVIDED BY THE VERIFIER IS NOT SUFFICIENT. SIZE AND NATURE OF NON-COMPLIANCE AS WELL AS THE ARTICLE TO WHICH NON-COMPLIANCE RELATES SHOULD BE DESCRIBED. FURTHERMORE PART OF THIS COULD BE A NON-CONFORMITY DEPENDING ON HOW THE BOXES IN SECTION K OF THE MP TEMPLATE HAVE BEEN COMPLETED ON DATA REVIEW AND INTERNAL AUDITS. IF THESE ELEMENTS HAVE BEEN DESCRIBED IN THE APPROVED MP IT IS ALSO A NON-CONFORMITY.</b></p>	Yes
C4	<p>Site Staff were unaware of the requirements of EU-ETS including the MRR or the permit. This affects the competence of personnel directly involved in monitoring and reporting emissions and increases the risks to misstatements and non-conformities. This is a non-compliance with Article 58 (3) (c) and 61 of the MRR. <b>THE DESCRIPTION PROVIDED BY THE VERIFIER IS NOT SUFFICIENT. SIZE AND NATURE OF NON-COMPLIANCE AS WELL AS THE ARTICLE TO WHICH NON-COMPLIANCE RELATES SHOULD BE DESCRIBED. IT IS ALSO A NON-CONFORMITY WITH SECTION K OF THE MONITORING PLAN.</b></p>	no

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.

<b>C5</b>	The description in the approach to calculation within the permit does not mention that the oils have digital display meters (these are calibrated annually). This is not in line with Article 12 and Annex I of the MRR. Although the meters are not mentioned in the MP, they have been used to monitor the emissions and they have been properly calibrated and maintained. This non-compliance does not have a known impact on the emission data. <b>THIS WOULD ALSO BE A NON-CONFORMITY SINCE THE MP MUST INCLUDE ALL METERS THAT ARE USED FOR MONITORING ETS EMISSIONS</b>	no
<b>C6</b>	The use of bottled gas was not notified to the CA and the monitoring plan was not updated (see non-conformity B4). This is not in line with Article 14 and 15 of the MRR. <b>THIS IS AN EXAMPLE OF BOTH A NON-CONFORMITY AND NON-COMPLIANCE</b>	No
<b>C7</b>		-- select --
<b>C8</b>		-- select --
<b>C9</b>		-- select --
<b>C10</b>		-- select --

<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**

<b>D1</b>	The description in the approach to calculation within the permit does not mention that the oils have digital display meters (these are calibrated annually). <b>THIS SHOULD NOT JUST BE REPORTED AS A RECOMMENDATION OF IMPROVEMENT. THE MP IS NOT IN COMPLIANCE WITH ARTICLE 12 AND ANNEX I OF THE MRR. THE DESCRIPTION PROVIDED BY THE VERIFIER FOR THIS NON-COMPLIANCE IS NOT SUFFICIENT. THE SIZE AND THE NATURE OF THE NON-COMPLIANCE SHOULD BE DESCRIBED AS WELL AS THE MRR ARTICLE TO WHICH THE NON-COMPLIANCE RELATES. ALSO, THE VERIFIER'S SENTENCE IS A STATEMENT OF FACT RATHER THAN A RECOMMENDATION. SUGGESTED ADDITION:</b> It is recommended that the monitoring plan is updated to accommodate this information.
<b>D2</b>	
<b>D3</b>	
<b>D4</b>	
<b>D5</b>	
<b>D6</b>	
<b>D7</b>	
<b>D8</b>	
<b>D9</b>	
<b>D10</b>	

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.

<b>E1</b>	n/a
<b>E2</b>	
<b>E3</b>	
<b>E4</b>	
<b>E5</b>	
<b>E6</b>	
<b>E7</b>	
<b>E8</b>	
<b>E9</b>	

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?	no
If Yes, was this approved by the CA before completion of the verification?	-- select --
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

Please enter the name of the operator in sheet Annex 1.

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

<b>Objectives and scope of the Verification:</b>	To verify the Operator's or Aircraft operator's annual emissions [tonne-kilometre data] to a reasonable level of assurance for the Annual Emissions Report [Tonne-Kilometre 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.
<b>Responsibilities:</b>	<p>The Operator or Aircraft operator is solely responsible for the preparation and reporting of their annual greenhouse gas (GHG) emissions [tonne-kilometre data] 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</p> <ul style="list-style-type: none"><li>- issuing and varying applicable permits to Operators or Aircraft operators</li><li>- enforcing the requirements of Regulation EU no. 601/2012 on monitoring and reporting (MRR) and any conditions of applicable permits;</li><li>- agreeing certain aspects of the verification process, e.g. site visit waivers;</li></ul> <p>In exceptional circumstances, including those stated in Article 70(1) and 70(2) of the MRR, the CA may determine an Operator's or Aircraft operator's emissions [tonne-kilometre data] 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 or Aircraft operator in the public interest, independent of the Operator or Aircraft 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 [Tonne-Kilometre Report], and to report that opinion to the operator or aircraft operator. We also report if, in our opinion:</p> <ul style="list-style-type: none"><li>• the Annual Emissions Report [Tonne-Kilometre Report] is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or</li><li>• the Operator or Aircraft 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.</li><li>• 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</li><li>• improvements can be made to the Operator's or Aircraft 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.</li></ul>

<b>Work performed &amp; basis of the opinion:</b>	<p>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 or Aircraft operator's approved monitoring plan. This also involved assessing where necessary estimates and judgements made by the Operator or Aircraft operator in preparing the data and considering the overall adequacy of the presentation of the data in the Annual Emissions Report [Tonne-Kilometre report] and its potential for material misstatement.</p>
<b>Materiality level</b>	<p>Unless otherwise stated in Annex 1, the materiality level was 5% of the total reported emissions for the period subject to verification.</p> <div style="background-color: yellow; height: 20px; width: 100%;"></div> <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.>*



<p>Reference documents cited :</p>	<p><b>Conduct of the Verification (1) - For Accredited Verifiers</b></p> <p>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.....</p> <p>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).</p> <p>3) EN ISO/IEC 14064-3:2006 Specification with guidance for the validation and verification of GHG assertions</p> <p>4) IAF MD 6:2009 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2007 (Issue 1, February 2010)</p> <p>5) Guidance developed by European Commission Services on verification and accreditation</p> <p>6) EA-6/03 European Co-operation for Accreditation Guidance For the Recognition of Verifiers under EU ETS Directive</p> <p>Member State-specific guidance is listed here:  Select Relevant guidance documents from the list  Select Relevant guidance documents from the list</p>	<p>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.</p> <p>Note, some of the documents may undergo update and revision so you need to check that the correct version is being cited</p>
	<p><b>Conduct of the Verification (2) - Additional criteria for Accredited Verifiers that are also financial assurance providers</b></p> <p>8) International Standard on Assurance Engagements 3000 : Assurance Engagements other than Audits or Reviews of Historical Information, issued by the International Auditing and Assurance Standards Board.</p> <p>9) International Standard on Assurance Engagements 3410 : Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board.</p>	<p>This set should be selected only if the verifier is a Financial Accounting Body subject to the rules and standards set by the International Auditing and Assurance Standards Board and its associated bodies</p> <p>These standards are not covered by accreditation. Accreditation Bodies will not check compliance with these standards.</p>
	<p><b>Conduct of the Verification (3) - For Verifiers Certified under AVR Article 54(2)</b></p> <p>1) EC 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)</p> <p>2) EU guidance on certified verifiers developed by the Commission Services</p> <p>3)..... Need to insert any other requirements/ guidance that are applied to the Certified Verifiers e.g. any local MS rules on the Certification Process</p>	<p>This set should be selected only if the verifier is a Certified Natural Person as outlined under Article 54(2) of the AVR.</p>
	<p><b>Rules etc of the EU ETS</b></p> <p>A) EC Regulation EU no. 601/2012 on the Monitoring and Reporting of GHGs pursuant to Directive 2003/87/EC (MRR)</p> <p>B) EU Guidance developed by the European Commission Services to support the harmonised interpretation of the Monitoring and Reporting Regulation</p> <p>C) EU Guidance material developed by the European Commission Services to support the harmonised interpretation of the AVR</p> <p>D) need to insert any other national requirements/ guidance that are applicable</p>	<p>This set should be selected by all verifiers.</p> <p>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.</p> <p>As a minimum, the relevant EU Regulations and EC Guidance must be included</p>

Verification Opinion - Emissions Trading System  
EU ETS Annual Reporting

GUIDANCE FOR VERIFIERS

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

Please enter the name of the operator in sheet Annex 1.

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

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

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

< 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

1	The operator uses LFO as a fuel stream. This is not identified in the monitoring plan and a request for approval for this significant change to the MP was not submitted to the CA before issuing this verification report. THE DETAIL IN THIS BOX IS NOT SPECIFIC ENOUGH. HENCE THE ADDITIONALTEXT. EVEN IF APPROVAL WAS REQUESTED BUT NOT OBTAINED IN TIME, THIS ANNEX STILL NEEDS TO BE COMPLETED.
2	
3	
4	
5	
6	
7	
8	
9	
10	

< 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.