

Anexa nr. 3  
la Ordinul ministrului mediului, apelor și pădurilor nr...../.....  
(Anexa nr. 3 la Ordinul ministrul mediului, apelor și pădurilor nr. 203/2020)

### Verification Report

PROIECT



## 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. 2018/2067 on the verification of data and the accreditation of verifiers pursuant to Directive 2003/87/EC.

The Directive can be downloaded from:

<http://eur-lex.europa.eu/eli/dir/2003/87>

- 2 The Accreditation and Verification Regulation (Commission Regulation (EU) No. 2018/2067 (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:

[https://eur-lex.europa.eu/eli/reg\\_impl/2018/2067](https://eur-lex.europa.eu/eli/reg_impl/2018/2067)

- 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.

- 8 The EU and Switzerland have concluded an agreement linking their respective emission trading schemes. The agreement has entered into force on 1 January 2020. In line with the Agreement every aircraft operator is assigned to one administering Member State which is responsible for enforcing EU ETS and the Swiss ETS. To effectively manage the administration of EU ETS and the Swiss ETS a one-stop shop has been introduced. For that reason combined templates have been developed for the monitoring plan, the emission report and the verification report for aircraft operators falling under the EU ETS and Swiss ETS.

- 9 For the verification of emission reports of aircraft operators falling under Commission Regulation 2019/ 1603 a separate verification opinion statement (CORSIA) has been developed. Verifiers verifying emission reports of aircraft operators that are subject to EU ETS and CORSIA, have to sign off separately on the EU ETS data and CORSIA data. They have to complete two separate verification reports to report on EU ETS and CORSIA verifications.

**This is the version of the Verification Report template, as unanimously re-endorsed by the Climate Change Committee by written procedure in August 2016 and updated in January 2022**

- 10 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.



11 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.

12 All guidance documents and templates developed by the Commission Services on the AVR can be found at:  
[https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions\\_en](https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en)

### **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="https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets_en">https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets_en</a>
- Monitoring and Reporting in the EU ETS:	<a href="https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en">https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en</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:

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 Please note that for aircraft operators falling under the EU ETS and Swiss ETS the verification report is combined. Instructions on how to complete the sections in this combined report are included in the guidance in the opinion statement and KGN II.6 on verification report
Opinion Statement (CORSIA)	The formal opinion document to be signed by the verifier's authorised signatory. This tab has to be filled in for the verification of CORSIA emission reports from aircraft operators falling under Commission Regulation 2019/ 1603. Aircraft operators subject to both EU ETS and CORSIA have to fill in the opinion statement (aviation) and opinion statement (opinion statement CORSIA aviation) to report separately on both verifications. Please see KGN II.6 for more information.
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 <b>check that the page still prints correctly and reset the print area if necessary.</b>
	Update the cells in blue to ensure that only the criteria reference documents relevant to your verifier and this verification are selected.
	Cells in green will automatically calculate or give an auto message depending on the information given in other cells
	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.





## EU ETS Annual Reporting

OPERATOR DETAILS	
Name of Operator:	
Name of Installation:	
Address of Installation:	
Unique ID:	
GHG Permit Number:	
Date(s) of relevant approved MP and period of validity for each plan:	
Approving Competent Authority:	
Category:	
Is the installation a 'low emitter'?	
Annex 1 Activity:	

EMISSIONS DETAILS	
Reporting Year:	
Reference document:	
Date of Emissions Report:	
Process Emissions in tCO <sub>2</sub> e:	
Combustion Emissions in tCO <sub>2</sub> e:	
Total Emissions in tCO <sub>2</sub> e:	0
Combustion Source Streams:	
Process Source Streams:	
Methodology used:	
Emissions factors used:	
Changes to the Operator/ installation during the reporting year:	

SITE VERIFICATION DETAILS	
Operator/ Installation visited during verification:	
Date(s) of visit(s):	



Number of days on-site:	
Name of EU ETS (lead) auditor(s)/ technical experts undertaking site visit(s):	
AVR Article 31 and 32: Justification for not undertaking site visit	
AVR Article 34a: Justification for conducting a virtual site visit	
Date of written approval from Competent Authority for waive of site visit:	

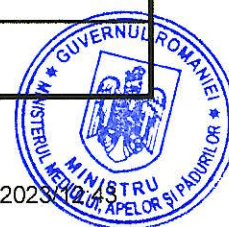
COMPLIANCE WITH EU ETS RULES FOR EU ETS tCO2 DECLARED ABOVE	
Monitoring Plan requirements met:	
	If no, because.....
Permit conditions met:	
	If no, because.....
EU Regulation on M&R met:	
	If no, because.....
COMPLIANCE WITH EU REGULATION ON A&V	
Data verified in detail and back to source: (EU ETS AVR Article 14 & Article 16(2)(g))	
	If no, because.....
	If yes, was this part of site verification....
Control activities are documented, implemented, maintained and effective to mitigate the inherent risks: (EU ETS AVR Article 14(b))	
	If no, because.....
Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks: (EU ETS AVR Article 14(c))	
	If no, because.....
Data verification: (EU ETS AVR Article 16)	
	If no, because.....





Correct application of monitoring methodology: (EU ETS AVR Article 17)	
	If no, because.....
Verification of methods applied for missing data: (EU ETS AVR Article 18)	
	If no, because.....
Uncertainty assessment: (EU ETS AVR Article 19)	
	If no, because.....
Competent Authority (Annex 2) guidance on M&R met:	
	If no, because.....
Previous year Non-Conformity(ies) corrected:	
Changes etc. identified and not reported to the Competent Authority/included in updated MP:	

COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES	
Accuracy:	
	If no, because.....
Completeness:	
	If no, because.....
Consistency:	
	If no, because.....
Comparability over time:	
	If no, because.....
Transparency:	
	If no, because.....
Integrity of methodology:	
	If no, because.....
Continuous improvement:	



OPINION	
<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:	1. 2. 3.          
<b>OPINION - not verified:</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 work undertaken (see Annex 2) these data CANNOT be verified due to - <delete as appropriate>  - uncorrected material misstatement (individual or in aggregate) - uncorrected material non-conformity (individual or in aggregate) - limitations in the data or information made available for verification - limitations of scope due to lack of clarity & or scope of the approved - the monitoring plan is not approved by the competent authority
VERIFICATION TEAM	
<b>Lead EU ETS Auditor:</b>	
<b>EU ETS Auditor(s):</b>	
<b>Technical Expert(s) (EU ETS Auditor):</b>	
<b>Independent Reviewer:</b>	
<b>Technical Expert(s) (Independent Review):</b>	
<b>Signed on behalf of :</b>	
<b>Name of authorised signatory:</b>	
<b>Date of Opinion:</b>	





<b>Name of verifier:</b>	
<b>Contact Address:</b>	
<b>Date of verification contract:</b>	
<b>Is the verifier accredited or a certified natural person?</b>	
<b>Name of National AB or authority certifying the verifier:</b>	
<b>Accreditation/ Certification number:</b>	



## Independent Reasonable Assurance Verification Report Opinion Statement - Emissions Trading System

## EU ETS Annual Reporting

## OPERATOR DETAILS

Name of Aircraft Operator:	
Address of Aircraft Operator:	
Unique ID:	
CRCO Reference Number:	
Date(s) of relevant approved MP and period of validity for each plan:	
Approving Competent Authority:	
Approved Monitoring Plan Reference Number:	
Are 'Small Emitter' rules being applied:	
Select what is being used:	
Annex 1 Activity:	Aviation

## SCHEME DETAILS

EU ETS Aviation	-- select --
Swiss Aviation	-- select --

## EMISSIONS DETAILS

Reporting Year:		
Reference document:		
Type of report:		
Date of Emissions Report:		
Emissions data:	Total EU ETS Emissions tCO <sub>2</sub> e:	Total Swiss ETS Emissions tCO <sub>2</sub> e:
Total combined emissions covered by ETS schemes tCO <sub>2</sub> e:		
Total Tonne/kilometres tCO <sub>2</sub> e:		
Methodology used:		
Emissions factors used:		
Changes to the Aircraft Operator during the reporting year:		

## SITE VERIFICATION DETAILS

Site visited during verification:	
Date(s) of visit(s):	





Number of days for site visit:	
Name of EU ETS (lead) auditor(s) and technical experts undertaking site visit(s):	
Article 33: Justification for not undertaking site visit:	
AVR Article 34a: Justification for conducting a virtual site visit	
Date of written approval from Competent Authority for a virtual site visit:	

COMPLIANCE WITH EU ETS RULES FOR EU ETS tCO2 DECLARED ABOVE	
Monitoring Plan requirements met:	<div></div> <div>If no, because.....</div> <div></div>
EU Regulation on M&R met:	<div></div> <div>If no, because.....</div> <div></div>
Flight exemption criteria met:	<div></div> <div>If no, because.....</div> <div></div>
Use of biofuels has been assessed in accordance with Article 29 of Directive 2018/2001/EC:	<div></div> <div>If no, because.....</div> <div></div>

COMPLIANCE WITH SWISS ETS RULES FOR SWISS ETS tCO2 DECLARED ABOVE	
Monitoring Plan requirements met:	<div></div> <div>If no, because.....</div> <div></div>
Ordinance on reduction of CO2 emissions: Chapter IV, section 3 met:	<div></div> <div>If no, because.....</div> <div></div>
Flight exemption criteria met:	<div></div> <div>If no, because.....</div> <div></div>
Use of biofuels has been assessed in accordance with Article 29 of Directive 2018/2001/EC:	<div></div> <div>If no, because.....</div> <div></div>

COMPLIANCE WITH EU REGULATION ON A&V		
Data verified in detail and back to source: (EU ETS AVR Article 14 & Article 16(2)(g))	If no, because.....	If no, because.....
	If yes, was this part of site verification....	If yes, was this part of site verification....
Control activities are documented, implemented, maintained and effective to	If no, because.....	If no, because.....



maintained and effective to mitigate the inherent risks: (EU ETS AVR Article 14(b))		
Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks: (EU ETS AVR Article 14(c))	If no, because.....	If no, because.....
Data verification: (EU ETS AVR Article 16 (1),(2g),(2i))	If no, because.....	If no, because.....
Completeness of flights/data when compared to air traffic data e.g. Eurocontrol: (EU ETS AVR Article 16(2)(d))	If no, because.....	If no, because.....
Consistency between reported data and 'mass & balance' documentation: (EU ETS AVR Article 16(2)(e))	If no, because.....	If no, because.....
Consistency between aggregate fuel consumption and fuel purchase/supply data: (EU ETS AVR Article 16(2)(f))	If no, because.....	If no, because.....
Correct application of monitoring methodology: (EU ETS AVR Article 17)	If no, because.....	If no, because.....
Verification of methods applied for missing data: (EU ETS AVR Article 18)	If no, because.....	If no, because.....
Uncertainty assessment: (EU ETS AVR Article 19)	If no, because.....	If no, because.....
Competent Authority (Annex 2) guidance on M&R met:	If no, because.....	If no, because.....
Previous year Non-Conformity(ies) corrected:		
Changes etc identified and not reported to the Competent Authority/included in updated MP:		

COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES		
Accuracy:	If no, because.....	
Completeness:	If no, because.....	
Consistency:	If no, because.....	





Comparability over time:	
	If no, because.....
Transparency:	
	If no, because.....
Integrity of methodology:	
	If no, because.....
Continuous improvement:	

Option A: Complete this Opinion section if the report is for a report that only covers EU ETS aviation emissions; OR The data for EU Aviation and Swiss Aviation are verified as separate sets of

OPINION	
OPINION - verified as satisfactory:	We have conducted a verification of the greenhouse gas data [or Tonne-kilometre data] reported by the above Aircraft Operator in its Annual Emissions Report [or Tonne-kilometre report] as presented above for the EU ETS. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated.
OPINION - verified with comments:	We have conducted a verification of the greenhouse gas data [or Tonne-kilometre data] reported by the above Aircraft Operator in its Annual Emissions Report [or Tonne-km report] as presented above for the EU ETS. 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:	<b>EU ETS Aviation</b>
	1.
	2.
	3.
OPINION - not verified:	<p>We have conducted a verification of the greenhouse gas data [or Tonne-kilometre data] reported by the above Aircraft Operator in its Annual Emissions Report [or Tonne-km report] as presented above for the EU ETS. On the basis of the work undertaken (see Annex 2) these data CANNOT be verified due to - &lt;select/delete as appropriate&gt;</p> <ul style="list-style-type: none"> <li>- uncorrected material mis-statement (individual or in aggregate)</li> <li>- uncorrected material non-conformity (individual or in aggregate)</li> <li>- limitations in the data or information made available for verification</li> <li>- limitations of scope due to lack of clarity &amp; or scope of the approved monitoring plan</li> <li>- the monitoring plan is not approved by the competent authority</li> </ul>

Option B: Complete this Opinion section if the report is for the combined total for both EU ETS AND Swiss aviation emissions, and the Swiss emissions are <1000t

OPINION	
OPINION - verified as satisfactory:	We have conducted a verification of the greenhouse gas data reported by the above Aircraft Operator in its Annual Emissions Report containing the combined data as presented above for the EU ETS and Swiss ETS. 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 Aircraft Operator in its Annual Emissions Report containing the combined data as presented above for the EU ETS and Swiss ETS. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated, with the exception of:
<b>Comments which qualify the opinion:</b>	<b>Both EU &amp; Swiss Aviation ETSs (combined data)</b> 1. 2. 3.       
<b>OPINION - not verified:</b>	We have conducted a verification of the greenhouse gas data reported by the above Aircraft Operator in its Annual Emissions Report containing the combined data as presented above for the EU ETS and Swiss ETS. On the basis of the work undertaken (see Annex 2) these data CANNOT be verified due to - <select/delete as appropriate> - uncorrected material mis-statement (individual or in aggregate) - uncorrected material non-conformity (individual or in aggregate) - limitations in the data or information made available for verification - limitations of scope due to lack of clarity & or scope of the approved monitoring plan - the monitoring plan is not approved by the competent authority  

**Option C:** Complete this Opinion section for the Swiss Emissions if the emissions report covers data for both EU ETS AND Swiss aviation emissions, but the Swiss emissions are 1000t or more. In this case Option A will also be completed for the EU ETS related data.

<b>OPINION</b>	
<b>OPINION - verified as satisfactory:</b>	We have conducted a verification of the greenhouse gas data reported by the above Aircraft Operator in its Annual Emissions Report as presented above for the Swiss ETS. 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 Aircraft Operator in its Annual Emissions Report as presented above for the Swiss ETS. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated, with the exception of:
<b>Comments which qualify the opinion:</b>	<b>Swiss ETS Aviation</b> 1. 2. 3.       
<b>OPINION - not verified:</b>	We have conducted a verification of the greenhouse gas data reported by the above Aircraft Operator in its Annual Emissions Report as presented above for the Swiss ETS. On the basis of the work undertaken (see Annex 2) these data CANNOT be verified due to - <select/delete as appropriate> - uncorrected material mis-statement (individual or in aggregate) - uncorrected material non-conformity (individual or in aggregate) - limitations in the data or information made available for verification - limitations of scope due to lack of clarity & or scope of the approved monitoring plan - the monitoring plan is not approved by the competent authority 





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

Signed on behalf of :	
Name of authorised signatory :	
Date of Opinion(s) :	

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



## CORSA Annual Emissions Reporting

## OPERATOR DETAILS

Name of Aircraft Operator:	
Address of Aircraft Operator:	
Unique ID:	
CRCO Reference Number:	
Date(s) of relevant approved MP and period of validity for each plan:	
Approving Competent Authority:	
Approved Monitoring Plan Reference Number:	
Are 'Small Emitter' rules being applied:	
Select what is being used:	
Annex 1 Activity:	Aviation

## EMISSIONS DETAILS

Reporting Year:	
Reference document:	
Date of Emissions Report:	
Total Emissions tCO <sub>2</sub> e:	
Methodology used:	
Emissions factors used:	
Changes to the Aircraft Operator during the reporting year:	

## SITE VERIFICATION DETAILS

Site visited during verification:	
Date(s) of visit(s):	
Number of days for site visit:	
Name of EU ETS (lead) auditor(s) and technical experts undertaking site visit(s):	
Article 33: Justification for not undertaking site visit:	
AVR Article 34a: Justification for conducting a virtual site visit	
Date of written approval from Competent Authority for a virtual site visit:	





COMPLIANCE WITH EU CORSIA RULES FOR CORSIA tCO2 DECLARED ABOVE	
Monitoring Plan requirements met:	
	If no, because.....
EU Regulation on CORSIA and M&R met:	
	If no, because.....
Flight exemption criteria met:	
	If no, because.....
Use of biofuels has been assessed in accordance with Article 29 of Directive 2018/2001/EC:	
	If no, because.....

COMPLIANCE WITH EU REGULATION ON A&V	
Data verified in detail and back to source: (AVR Article 14 & Article 16(2)(g))	
	If no, because.....
	If yes, was this part of site verification....
Control activities are documented, implemented, maintained and effective to mitigate the inherent risks: (AVR Article 14(b))	
	If no, because.....
Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks: (AVR Article 14(c))	
	If no, because.....
Data verification: (AVR Article 16 (1),(2g),(2i))	
	If no, because.....
Completeness of flights/data when compared to air traffic data e.g. Eurocontrol: (AVR Article 16(2)(d))	
	If no, because.....
Consistency between reported data and 'mass & balance' documentation: (AVR Article 16(2)(e))	
	If no, because.....
Consistency between aggregate fuel consumption and fuel purchase/supply data: (AVR Article 16(2)(f))	
	If no, because.....
Correct application of monitoring	



methodology: (AVR Article 17)	If no, because.....
Verification of methods applied for missing data: (AVR Article 18)	If no, because.....
Uncertainty assessment: (AVR Article 19)	If no, because.....
Competent Authority (Annex 2) guidance on M&R met:	If no, because.....
Previous year Non- Conformity(ies) corrected:	
Changes etc identified and not reported to the Competent Authority/included in updated MP:	

COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES	
Accuracy:	If no, because.....
Completeness:	If no, because.....
Consistency:	If no, because.....
Comparability over time:	If no, because.....
Transparency:	If no, because.....
Integrity of methodology:	If no, because.....
Continuous improvement:	Yes (See Annex 1 for recommendations) / No, no improvements identified as required.

OPINION	
OPINION - verified as satisfactory:	We have conducted a verification of the greenhouse gas data reported by the above Aircraft Operator in its Annual Emissions Report as presented above for the CORSIA. 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 Aircraft Operator in its Annual Emissions Report as presented above for the CORSIA. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated, with the exception of:
<b>Comments which qualify the opinion:</b>	1.
	2.
	3.
<b>OPINION - not verified:</b>	We have conducted a verification of the greenhouse gas data reported by the above Aircraft Operator in its Annual Emissions Report as presented above for the CORSIA. On the basis of the work undertaken (see Annex 2) these data CANNOT be verified due to - <select/delete as appropriate>
	- uncorrected material mis-statement (individual or in aggregate)
	- uncorrected material non-conformity (individual or in aggregate)
	- limitations in the data or information made available for verification
	- limitations of scope due to lack of clarity & or scope of the approved monitoring plan
	- the monitoring plan is not approved by the competent authority

VERIFICATION TEAM	
<b>Lead EU ETS Auditor:</b>	
<b>EU ETS Auditor(s):</b>	
<b>Technical Expert(s) (EU ETS Auditor):</b>	
<b>Independent Reviewer:</b>	
<b>Technical Expert(s) (Independent Review):</b>	

<b>Signed on behalf of :</b>	
<b>Name of authorised signatory :</b>	
<b>Date of Opinion(s) :</b>	

<b>Name of verifier:</b>	
<b>Contact Address :</b>	
<b>Date of verification contract:</b>	
<b>Is the Verifier Accredited or Certified natural person?</b>	
<b>Name of National AB or authority certifying the verifier:</b>	
<b>Accreditation/ Certification/ Registration number:</b>	



Verification Report - Emissions Trading System  
EU ETS Annual Reporting

GUIDANCE FOR VERIFIERS

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

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

A. Scheme:		Uncorrected Misstatements that were not corrected before issuance of the verification report	Material?	Please select "Yes" or "No" in the column "Material?" as appropriate AND specify which scheme the finding relates to
A1	--select--		--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.
A2	--select--		--select--	
A3	--select--		--select--	
A4	--select--		--select--	
A5	--select--		--select--	
A6	--select--		--select--	
A7	--select--		--select--	
A8	--select--		--select--	
A9	--select--		--select--	
A10	--select--		--select--	

B. Scheme:		Uncorrected Non-conformities with approved Monitoring Plan including discrepancies between approved plan and actual sources, source streams and boundaries etc identified during verification	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.
B1	--select--		--select--	
B2	--select--		--select--	
B3	--select--		--select--	
B4	--select--		--select--	
B5	--select--		--select--	
B6	--select--		--select--	
B7	--select--		--select--	
B8	--select--		--select--	
B9	--select--		--select--	
B10	--select--		--select--	

C. Scheme:		Uncorrected Non-compliances with MRR which were identified during verification	Material?	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.
C1	--select--		--select--	
C2	--select--		--select--	
C3	--select--		--select--	
C4	--select--		--select--	
C5	--select--		--select--	
C6	--select--		--select--	
C7	--select--		--select--	
C8	--select--		--select--	
C9	--select--		--select--	
C10	--select--		--select--	

D. Scheme:		Recommended Improvements, if any
D1	--select--	
D2	--select--	
D3	--select--	
D4	--select--	
D5	--select--	
D6	--select--	
D7	--select--	
D8	--select--	
D9	--select--	
D10	--select--	

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. For more information on how to classify and report recommendations of improvement please see the guidance of the European Commission Services.  
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. Scheme:

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	--select--
E2	--select--
E3	--select--
E4	--select--
E5	--select--
E6	--select--
E7	--select--
E8	--select--
E9	--select--
E10	--select--

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 the verification of tonne-kilometre reports.

Annex 1B - Methodologies to close data gaps

Scheme: --select--

Was a data gap method required?	--select--
If Yes, was this approved by the competent authority before completion of the verification?	--select--
If Yes, did the number of flights with data gaps exceed 5% of the annual reported flights?	--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--

a data gap method as required by Article 66 MRR or Annex 16 of the Swiss CO2 Ordinance (in the case of Swiss ETS). Please select which scheme the data gap comment applies to

If it concerns the verification of an operator's emission report, this question can be left blank

Scheme: --select--

Was a data gap method required?	--select--
If Yes, was this approved by the competent authority before completion of the verification?	--select--
If Yes, did the number of flights with data gaps exceed 5% of the annual reported flights?	--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--

a data gap method as required by Article 66 MRR or Annex 16 of the Swiss CO2 Ordinance (in the case of Swiss ETS). Please select which scheme the data gap comment applies to

If it concerns the verification of an operator's emission report, this question can be left blank



Verification Report - Emissions Trading System  
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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 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 to confirm compliance with approved monitoring requirements, approved monitoring plan and the EU Regulation on Monitoring and Reporting.
<b>Responsibilities:</b>	<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</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. 2018/2066 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. 2018/2067 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 is not complying with Regulation EU no. 2018/2066 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 performance in monitoring and reporting of emissions and/or compliance with the approved monitoring plan and Regulation EU no. 2018/2066 on monitoring and reporting.</li> </ul>





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	<div style="border: 1px solid black; 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>	

< Free text >. See Article 23 of AVR  
 <Free Text: 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 :	<b>Conduct of the Verification (1) - For Accredited Verifiers</b>  1) EU Regulation EU no. 2018/2067 on verification of data and the accreditation of verifiers pursuant to Directive 2003/87/EC..... (AVR) 2) EN ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information 3) EN ISO 14064-3:2019 Specification with guidance for the validation and verification of GHG assertions 4) IAF MD 6:2014 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2013 (Issue 2, March 2014) 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 Member State-specific guidance is listed here: Select Relevant guidance documents from the list Select Relevant guidance documents from the list	<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
	<b>Conduct of the Verification (2) - Additional criteria for Accredited Verifiers that are also financial assurance providers</b> 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. 9) International Standard on Assurance Engagements 3410 : Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board.	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  These standards are not covered by accreditation. Accreditation Bodies will not check compliance with these standards.
	<b>Conduct of the Verification (3) - For Verifiers Certified under AVR Article 55(2)</b> 1) EC Regulation EU no. 2018/2067 on verification of data and the accreditation of verifiers pursuant to Directive 2003/87/EC..... (AVR) 2) EU guidance on certified verifiers developed by the Commission Services 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	This set should be selected only if the verifier is a Certified Natural Person as outlined under Article 55(2) of the AVR.
	<b>Rules etc of the EU ETS</b> A) EC Regulation EU no. 2018/2066 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 D) need to insert any other national requirements/ guidance that are applicable	This set should be selected by all verifiers where reporting covers the EU ETS  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 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>Scheme:</b>	– select –
<b>Objectives and scope of the Verification:</b>	To verify the 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 scheme(s) listed above and to confirm compliance with the approved monitoring plan and the monitoring requirements and scheme rules as listed in the Criteria below.
<b>Responsibilities:</b>	<p>The 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 scheme(s) identified above, 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 aircraft operator'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 the scheme rules as outlined in the Criteria below 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. 2018/2067 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 Aircraft Operator is not complying with the scheme rules as outlined in the Criteria below, 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 Aircraft Operator's performance in monitoring and reporting of emissions and/or compliance with the approved monitoring plan and the scheme rules on monitoring and reporting as outlined in the Criteria below.</li> </ul>

< edit to show the relevant report being audited : annual or TKm>



<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 rules and principles of the relevant schemes, as outlined in the criteria reference documents below, and the Aircraft Operator's approved monitoring plan. This also involved assessing where necessary estimates and judgements made by the 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>	<div style="border: 1px solid black; 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>

< Free text >. See Article 23 of AVR  
 <Free Text: 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><b>Conduct of the Verification (1) - For Accredited Verifiers</b></p> <p>1) EU Regulation EU no. 2018/2067 on verification of data and the accreditation of verifiers pursuant to Directive 2003/87/EC..... (AVR)</p> <p>2) EN ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information</p> <p>3) EN ISO 14064-3:2019 Specification with guidance for the validation and verification of GHG assertions</p> <p>4) IAF MD 6:2014 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2013 (Issue 2, March 2014)</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><b>Member State-specific guidance is listed here:</b> Select Relevant guidance documents from the list Select Relevant guidance documents from the list</p>	<p>&lt;select the set of criteria that are appropriate to the accreditation/ certification held by the verifier (delete non-relevant sets).&gt; 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 55(2)</b></p> <p>1) EC Regulation EU no. 2018/2067 on verification of data 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 55(2) of the AVR.</p>
Scheme Criteria:	<p><b>Rules etc of the EU ETS</b></p> <p>A) EC Regulation EU no. 2018/2066 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 where reporting covers the EU ETS</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

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

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

Scheme:	
1 -- select --	
2 -- select --	
3 -- select --	
4 -- select --	
5 -- select --	
6 -- select --	
7 -- select --	
8 -- select --	
9 -- select --	
10 -- select --	
11 -- select --	

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

Scheme:	
1 -- select --	
2 -- select --	
3 -- select --	
4 -- select --	
5 -- select --	
6 -- select --	
7 -- select --	
8 -- select --	
9 -- select --	
10 -- select --	
11 -- select --	

< this should list any changes to the monitoring plan that were not notified to the Competent Authority by the end of the year and have not been approved by the Competent Authority before completion of the verification.

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.





