

## TÜV NORD CERT – Review of allowance allocation applications, CO<sub>2</sub> emission and tonne-kilometre reports in accordance with the EU European Emissions Trading System (EU-ETS)

In order to limit climate change and reduce greenhouse gas emissions, companies from various sectors within the European Union are obliged to take part in the European Emissions Trading System. The affected companies must collect and report data on greenhouse gas emissions in accordance with the EU Greenhouse Gas Emission Allowance Trading Directive, and emission allowances must be surrendered to the competent authorities as appropriate.

Operators of industrial plants or aircraft must therefore draw up annual emission reports and, if appropriate, tonne-kilometre reports, and must have them verified by an accredited organisation such as TÜV NORD. If plants subject to mandatory emissions trading are newly put into operation or are extended, their operators can apply for cost-free allocation of additional emission allowances. These applications must also be reviewed by a recognised body like TÜV NORD.

### Target groups for verification

Report verification is mandatory for all companies that operate plants or aircraft which are listed in Annex 1 of EU Regulation 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. These include (depending on the output and capacity limits) operators of energy generation plants, manufacturing industry (e.g. mineral oil refineries, manufacturers of ferrous and non-ferrous metals, companies from the ceramics and chemical sectors and paper manufacturers) and also aircraft operators.

### Reasons for verification

By ordering verification from an independent body, operators of plants or aircraft which are subject to mandatory emissions trading fulfil the obligations and obey the rules described in the European Emissions Trading Directive and the EU Monitoring and Reporting Regulation (601/2012). The purpose of the rules is to maintain a functioning system within the entire European Union, which means that the Member States fulfil their obligations regarding the reduction of greenhouse gases, thereby contributing to limitation of climate change.

### Preconditions for verification

The applicant company must fulfil the obligations arising from the EU Emissions Trading System. In specific terms, this means the drafting of accurate emission and tonne-kilometre reports and allowance allocation applications, which must be submitted to the verifier in good time. In the course of the verification activities, TÜV NORD must be assured access to all necessary data and information.

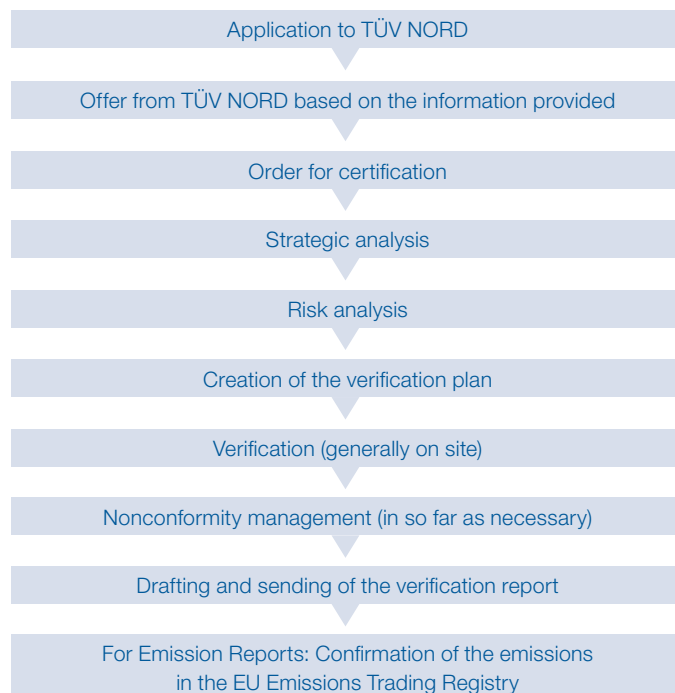
### Utilising synergies, securing benefits

Based on the annual data and taking into consideration a few further emission sources, it is also possible to calculate the carbon footprint of your company and to verify it according to international standard ISO 14064. This results in considerable time and cost savings, as well as providing you with convincing arguments when seeking investors and positioning your company as a driver of innovation in the field of climate protection – and also when speaking to customers. TÜV NORD CERT has many years of experience in the verification of greenhouse gas inventories and certifies companies and their products based on their carbon footprint up to and including carbon neutrality.

### Our know-how for your success

TÜV NORD CERT is a well-established and reliable partner for inspection and certification services throughout the world. Our experts and auditors have extensive knowledge based on experience and are in general permanently employed by TÜV NORD. This guarantees independence and neutrality and also means that we can offer continuity in supporting our clients. The benefit to you is clear: our auditors accompany and support the development of your company and provide you with objective feedback.

### The route to the verification report



### Are you interested?

Please send us your response by fax.

We are looking forward to hearing from you.

☐ Yes, I am interested in verification of allocation applications, CO<sub>2</sub> emission reports and tonne-kilometre reports based on the EU Emissions Trading System (EU-ETS). Please contact me.

**Sender** (Please use block capitals)

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