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Do you have any questions about the service description? We will be happy to help you.

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The review of ReFuelEU Aviation (RFEUA) reports in accordance with the applicable RFEUA regulation in conjunction with any guidance documents of the European Union Aviation Safety Agency (EASA) consists of the strategic analysis and risk analysis, the preparation of a review plan, the execution of the review (including data review and inspection), the preparation of a review report and the independent review.

The auditors are authorised by the head of the certification body of TÜV NORD CERT GmbH according to their competence for the "activity" in European emissions trading.

1. STRATEGIC AND RISK ANALYSIS

The strategic and risk analyses are carried out prior to the actual audit in order to ensure the feasibility of the commissioned verification and to define the focal points of the audit. This is based on the following documents and information, some of which are provided by the aircraft operator or aviation fuel supplier:

- **Overview of all activities performed by the aircraft operator:** TÜV Nord CERT GmbH ("Verification Body") assesses all activities, flight activities, sustainable aviation fuels (SAF) used and refueled, etc. of the aircraft operator based on the information provided.
- **Monitoring methodology and management system:** The verification body shall obtain an understanding of the methods and systems used by the operator to ensure complete collection and monitoring of the data and prepare the resulting RFEUA report.
- **Evidence of the correct allocation of sustainable aviation fuels:** The verification body assesses the aircraft operator's documentation regarding the allocation of SAF to specific flights and their compliance with the applicable sustainability criteria in accordance with Regulation (EU) 2023/2405.
- **Results from the previous year's audit**

The strategic analysis contains the usual tools, such as an analysis of strengths and weaknesses, taking into account all of the above input variables in order to identify all significant problems and concerns. The result of the strategic analysis, including the comments on the above-mentioned input variables, forms the basis for the risk analysis. In the risk analysis, the verification body assesses the probable risk of material misstatements in the aircraft operator's RFEUA report. To this end, the verification body identifies the inherent risk, the control risk and defines the resulting detection risk. Based on this analysis of the risks, the inspection body develops the verification approach and the inspection plan.

2. PREPARATION OF THE AUDIT PLAN

Based on the results of the strategic analysis and risk analysis, an audit plan consisting of the audit programme, the test plan and the data sampling plan is drawn up by the lead auditor. This can be done in one document or in separate documents:

- **The inspection programme** regulates the type and scope of the inspection activities as well as the duration and manner of their execution.
- **The test plan** specifies the extent to which and the methods by which the control activities and the associated procedures are checked.
- **The data sampling plan** specifies to what extent and how data samples of the primary data on which the RFEUA reports are based are collected.

3. VERIFICATION

During the verification, the verification body checks in particular:

- The data flow activities of the sustainable aviation fuels used and the systems used for this purpose.
- The validity of the data used to determine the SAF quantities, their sustainability characteristics and correct allocation to flights.
- The completeness and accuracy of the flights and flight plan data provided.

The verification body uses various audit methods and approaches for the audit. Analytical procedures can be used to check the plausibility and completeness of the reported data. If anomalies are identified, the inspection body asks the aircraft operator for explanations supported by evidence and assesses their impact on the inspection plan.

3.1. On-site audit/inspection

The verification body carries out a visit to the aircraft operator to check the functioning of monitoring systems, conduct interviews and check sufficient information and supporting documents.

In doing so, the verification body follows the previously developed inspection plan so that the path from the primary data to the preparation of the RFEUA report can be traced during the inspection.

Adjustments to the test plan based on the situation found are explicitly possible.

The verification body can carry out virtual site inspections if the risk analysis permits this and all relevant data can be viewed remotely.

As a rule, authorisation from the competent authority is required if physical site inspections are not carried out.

3.2. Data check

To check the data, the verification body uses various methods to verify the accuracy and completeness of the RFEUA-related data. These include:

- Tracing of report data to the primary data source
- Cross-checking data with external sources

- Systematic comparisons
- Control of limit values for corresponding data
- Independent recalculations

At least the following aspects are checked:

- The aircraft operator's monitoring activities to determine which flights fall under the responsibility of the relevant aircraft operator and to ensure that data on these flights is recorded in its report.
- The limits of the aircraft operator's monitoring, including all relevant refueling operations.
- Completeness of sustainable aviation fuels.
- Consistency between the reported quantities of SAF and the evidence of their purchase or other procurement.
- Consistency of reported aggregated data with primary data sources, including proof of delivery and accounting records.
- Reliability and accuracy of data, especially with regard to sustainability criteria.
- Correct allocation of sustainable aviation fuels to flights and avoidance of double counting.
- Compliance with blending limits for alternative aviation fuels.
- The frequency of occurrence of data gaps and the control measures implemented to avoid these data gaps.

3.3. Evaluation of the RFEUA report / statement on the data / correction phase

The verification body shall inform the aircraft operator of all non-conformities, misstatements and infringements found. The verification body documents all misstatements and non-conformities in its inspection documents and makes these available to the aircraft operator in order to carry out appropriate corrections. A verification report is issued based on the inspection carried out.

3.4. Conclusions from the auditor's findings

As a result of all inspection activities, the verification body finally assesses:

- the aircraft operators' final data, including data adjusted during the audit, to ensure the correct application of sustainable aviation fuels (SAF).
- whether the applied procedures for the use of SAF have been properly implemented to fulfil the requirements of the RFEUA Regulation
- whether the level of assurance obtained and the amount of evidence collected provides reasonable assurance regarding the audit opinion that the report is free from material misstatement with respect to the use and reporting of SAF.

- whether suggestions for improvements to the operator's risk assessment, data flow and control activities, and procedures for monitoring and reporting emissions and SAF use should be included in the audit report.

The preliminary test report is drawn up based on the test carried out.

3.5. Independent review

The verification report and the associated documents are subjected to an independent review by a lead EU ETS auditor who has not performed any of the aforementioned verification activities. All audit activities, the verification report and the internal verification documentation are checked. If changes to the test report are required as a result of the independent review, these changes are made by the lead EU ETS auditor and checked for correctness by the independent verifier.

4. VERIFICATION REPORT

The verification body summarises its inspection method, its findings and its inspection report in an verification report addressed to the operator of the installation, which the operator sends to the competent authority together with the annual RFEUA report.

All aspects relevant to the work carried out are listed in this report. The RFEUA report may only be considered satisfactory if the inspection body can determine with reasonable assurance that the verified information and data are free from material misstatement in accordance with the requirements of the RFEUA Regulation.