DESCRIPTION OF THE VERIFICATION PROCEDURE

Emission Reports EU Emissions Trading Scheme (EU-ETS 2)

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

You can reach us by e-mail at info.tncert@tuev-nord.de

TÜV NORD CERT GmbH
Am TÜV 1
45307 Essen
www.tuev-nord-cert.de

TÜVNORD

DESCRIPTION OF THE VERIFICATION PROCEDURE

Emission Reports EU Emissions Trading Scheme (EU-ETS 2)

The Verification under the EU Emissions Trading Scheme (EU ETS 2) is carried out on the basis of the EU Emissions Trading Directive 2003/87/EC (in conjunction with the TEHG), the Monitoring Regulation (EU) 2018/2066 (MVO), Implementing Regulations (EU) 2024/1321 and (EU) 2025/1192 and the Verification Regulation (EU) 2018/2067 (AVR) with its amendments. It forms the basis for ensuring technical suitability as part of accreditation in accordance with ISO/IEC 17029 and ISO 14065.
The audit is divided into five phases:

- Preparation
- Preparation of the audit plan
- Auditing
- Audit report
- Register entry

1. PREPARATION

During the preparatory phase, an initial consultation takes place with the client in order to assess the feasibility of the verification. TÜV NORD CERT GmbH (verification body) provides information about the procedure and clarifies basic framework conditions such as the time schedule, the scope of the emissions recording subject to reporting and responsibilities. The client specifies the fuel streams to be verified and the respective method of emission recording. The aim is to create a common set of expectations and the formal basis for verification.

2. PREPARATION OF THE AUDIT PLAN

The inspection body carries out a risk analysis with regard to potentially material misstatements. Among other things, it analyses the approved monitoring plan, existing data flow and control systems as well as any anomalies from previous years' verifications, which must be made available to the inspection body. A risk-based inspection plan is drawn up on this basis, which documents all planned inspection activities, the evidence to be requested and the expected process. The planning is made available to the client before the start of the inspection.

3. AUDITING

The inspection is carried out on the basis of the inspection plan. The inspection body reviews and evaluates the submitted emission data, checks compliance with the specifications from the monitoring plan and checks the accuracy and completeness of the information. An on-site inspection can be carried out to check data traceability, the function of monitoring equipment and interviews with specialised personnel. In certain cases, an on-site inspection is mandatory. Any deviations found are discussed with the client and, if necessary, addressed during a correction phase before the verified emissions report is submitted to the DEHSt.

4. AUDIT REPORT

The verifier summarises its verification method, its findings and its verification report in a verification report addressed to the client, who forwards it to the competent authority together with the annual emissions report. All aspects relevant to the work carried out are listed in the emissions report. The emissions report may only be deemed satisfactory if the verifier can determine with reasonable assurance that the information and data verified in accordance with the above paragraphs are free of material misstatements. The materiality threshold relevant for the audit opinion in accordance with Regulation (EU) No 600/2012 of the European Commission, Article 23, paragraphs 1 and 2, is met.

5. REGISTRY ENTRY

In the event of a positive verification statement, the verifier confirms the information entered there in accordance with the currently valid procedural rules of the Union register for EU ETS 2.