## AER — iekārtas

Ziņojuma id:	VR-85932
Pašreizējā versija:	1.1
lekārtas nosaukums:	Klinkera apdedzināšanas krāsns
Ziņošanas gads:	2024
Statuss:	Pabeigts

**Guidelines and Conditions** 

Izvērst visu ¥

Samazināt visu 🙈

Noklusējuma ≫

#### **Guidelines and Conditions**

1 Article 15 of Directive 2003/87/EC requires Member States to ensure that the reports submitted by operators, pursuant to Article 14 of that Directive, are verified in accordance with Commission Regulation (EU) No. 2018/2067 on the verification of greenhouse gas emission reports 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.

## The AVR can be downloaded from:

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 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 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 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 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 on each emission report that was subject to verification.

6 And Article 27 (2) of the AVR requires:

The operator shall submit the verification report to the competent authority together with the 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. This Verification Report template represents the views of the Commission services at the time of publication.
- 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: <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>

## Information sources

11 EU Websites:

EU Legistlation: <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-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-ets/monitoring-reporting-and-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emissions-trading-system-eu-emission-

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Opinion statement

Izvērst visu ¥

Samazināt visu 🙈

Noklusējuma ≫

## **OPERATOR DETAILS**

Name of Op	perator:		SIA "SCHWENK Latvia"				
Name of Ins	stallation:		Klinkera apdedzināšanas krāsns				
Objekta	adrese / atrašanās vieta, kur atrodas ie	ekārta:					
i. Adre	se:		Saldus region				
ii. Adre	ese:						
iii. Pilse	ēta:		Brocēni				
iv. Past	ta indekss:		3851				
v. Vals	ts:		Latvija				
Unique ID:			LV00000000000114				
GHG Permit	t Number:		KU20SG0008				
Date(s) of re	elevant approved MP and period of va	alidity for					
Version		Stati	us		Applicable date		
2.70		lesr	niegtais apstiprinājums nav nepiecieša	ms	10/01/2022		
2.69		lesr	niegtais apstiprinājums nav nepiecieša	ms	10/01/2022		
1.107		Aps	stiprināts		09/01/2022		
Approving (	Competent Authority:		Latvia – Valsts Vides Dienesta Atļauju I	Daļa			
			Insert Competent Authority that is r changes thereof	esponsbile for ap	pproval of the monitoring p	lan and signi	ficant
Category:			С				
	er is an installation that emits less th 2e per year.	an 25	APLAMS				
			A low emitter is an installation that	emits less than 2.	5 ktons of CO2e per year.		
						Kopējā darbības	laudas

Atsauce	l pielikuma darbība	KZF 1. kategorija (enerģija)	KZF 2. kategorija (procesa emisijas)	Kopējā darbības jauda	Jaudas vienības
Al	Cementa klinkera ražošana	1A2f – Energy – Non–Metallic Minerals	2A1 – Process – Cement Production	4,000	t/day
A2	Kurināmā sadedzināšana	1A2f – Energy – Non–Metallic Minerals	2A1 – Process – Cement Production	127	MW(th)
A3	Kurināmā sadedzināšana	1A2f – Energy – Non–Metallic Minerals	2A1 – Process – Cement Production	19	MW(th)
A4	Kurināmā sadedzināšana	1A2f – Energy – Non–Metallic Minerals	2A1 – Process – Cement Production	22	MW(th)

Atsauce	l pielikuma darbība KZF 1. kategorija (enerģija)		KZF 2. kategorija (procesa emisijas)	Kopējā darbības jauda	Jaudas vienības
A5	Kurināmā sadedzināšana	1A2f – Energy – Non–Metallic Minerals	2A1 - Process - Cement Production	9	MW(th)
A6	Kurināmā sadedzināšana	1A2f – Energy – Non–Metallic Minerals	2A1 – Process – Cement Production	250	kW(th)

## **EMISSIONS DETAILS**

Report id	Version	Status	Action date
MP-15352	2.7	lesniegtais apstiprinājums nav nepieciešams	27/05/2024
AER-80533	1.44	Tiek veikta verifikācija	26/02/2025

Date of Emissions Report:	26/02/2025	
		ort subject to verification (this should match the date of the report into which inserted/the final version of the report if it has been revised or updated prior
Combustion Emissions in tCO2e:	147869.2582	
Process Emissions in tCO2e:	449978.8598	
Mass balance Emissions in tCO2e		
PFC Emissions in tCO2e:		
Measured CO2 Emissions in tCO2e		
Measured N2O Emissions in tCO2e		
Measured CO2 transfer Emissions in tCO2e		
Measured N2O transfer Emissions in tCO2e		
Fall-back Emissions in tCO2e		
Total Emissions in tCO2e:	597848.118	

# Combustion Source Streams:

D	Avota plūsmas tips	Avota plūsmas kategorija	Avota plūsmas nosaukums
F3	Degšana: Cits gāzveida un šķidrais kurināmais	Gāze — dabasgāze	Dabas gāze
F4	Degšana: Cietie kurināmie	Cietviela — koksējamās akmeņogles	Akmeņogles
F5	Degšana: Cietie kurināmie	Cietviela — naftas kokss	Petrakoks
F6	Degšana: Cits gāzveida un šķidrais kurināmais	Šķidrums — atkritumeļļas	Atstrādātās smēreļļas
F7	Degšana: Cietie kurināmie	Atkritumi — sadzīves un rūpniecības atkritumi	Ekokurināmais(SRF)
F8	Degšana: Cietie kurināmie	Cietviela — notekūdeņu dūņas	Sadzīves notekūdeņu dūņas
F9	Degšana: Cietie kurināmie	Atkritumi — sadzīves un rūpniecības atkritumi	Riepu tekstils(Tyre Fluffy)
F10	Degšana: Cits gāzveida un šķidrais kurināmais	Gāze — dabasgāze	Dabas gāze
F11	Degšana: Cietie kurināmie	Cietviela — koksējamās akmeņogles	Akmeņogles

D	Avota plūsmas tips	Avota plūsmas kategorija	Avota plūsmas nosaukums
F12	Degšana: Cietie kurināmie	Cietviela — nolietotas riepas	Nolietotās riepas un gumijas izstrādājumi
F13	Degšana: Cietie kurināmie	Atkritumi — sadzīves un rūpniecības atkritumi	Ekokurināmais(SRF)
-14	Degšana: Cietie kurināmie	Atkritumi — sadzīves un rūpniecības atkritumi	Riepu tekstils(Tyre Fluffy)
-15	Degšana: Cietie kurināmie	Cietviela — koksne (atkritumi)	Koksnes ražošanas atlikumi
-16	Degšana: Cietie kurināmie	Cietviela — koksne (ne koksnes atkritumi)	Dabīgā koksne
<del>-</del> 1 <i>7</i>	Degšana: Cietie kurināmie	Cietviela — citi cietie kurināmie/degvielas	Neitralizēta piesārņota augsne
F18	Degšana: Cietie kurināmie	Cietviela — sadzīves notekūdeņu dūņas	Sadzīves notekūdeņu dūņas
F19	Degšana: Cits gāzveida un šķidrais kurināmais	Gāze — dabasgāze	Dabas gāze
F20	Degšana: Cietie kurināmie	Cietviela — koksējamās akmeņogles	Akmeņogles
F21	Degšana: Cits gāzveida un šķidrais kurināmais	Gāze — dabasgāze	Dabas gāze
F22	Degšana: Cietie kurināmie	Cietviela — koksējamās akmeņogles	Akmeņogles
F23	Degšana: Cits gāzveida un šķidrais kurināmais	Gāze — dabasgāze	Dabas gāze
F24	Degšana: Cits gāzveida un šķidrais kurināmais	Gāze — dabasgāze	Dabas gāze

# Process Source Streams:

ID	Avota plūsmas tips	Avota plūsmas kategorija	Avota plūsmas nosaukums
F1	Cementa klinkers: Pamatojoties uz izvadīto klinkera daudzumu (B metode)	Materiāls — cementa klinkers	Klinkers
F2	Cementa klinkers: CKD	Materiāls — apvada putekļi	Apvadkanāla putekļi

Methodology used:

Aprēķina paņēmiens CO2:

Emissions factors used:

Atbilstoši MP noteiktajam

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

Changes to the Operator/ installation during the reporting year:

Normal  $\updownarrow$  Sans Serif  $\updownarrow$  B I U  $\triangle$   $\triangle$   $\trianglerighteq$   $\blacksquare$   $\blacksquare$   $\blacksquare$   $\blacksquare$   $\blacksquare$   $\blacksquare$   $\blacksquare$ 

< 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 >

## VR-85932-v1.1.pdf

## SITE VERIFICATION DETAILS

insert date>

Operator/ Installation visited during verification:	PATIESS
Date(s) of visit(s):	
Date	
06/02/2025	
Number of days on-site:	0,8
Name of EU ETS (lead) auditor(s)/ technical experts und	ertaking site visit(s):
Name	
Sandra Jaunzema	
AVR Article 31 and 32: Justification for not undertaking site visit	Normal $\updownarrow$ Sans Serif $\updownarrow$ B $I$ $\cup$ $\triangle$ $\triangle$ $\Diamond$
AVR Article 34a: Justification for conducting a virtual site visit	Normal $\Rightarrow$ Sans Serif $\Rightarrow$ B $I \cup A$ $A = A = A = A$ $A = A = A$
	$T_{x}$
If no, the date of written Competent Authority approval for waive of the site visit requirement is: <	Izvēlēties datumu

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#### COMPLIANCE WITH EU ETS RULES FOR EU ETS tCO2 DECLARED ABOVE

< 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> Monitoring Plan requirements met: PATIESS **APLAMS** Normal Sans Serif B I U **% △** ·/> Permit conditions met: PATIESS **APLAMS \$** Sans Serif B I U Normal A <sup>1</sup>/<sub>3</sub> = = = **% △** </>  $T_{x}$ EU Regulation on M&R met: PATIESS **APLAMS** <Please also include confirmation of compliance with the rule that biomass fuels, renewable fuels of non-biological origin, recycled carbon fuels or synthetic low carbon fuels used for combustion for which an emission factor of zero is claimed meets the sustainability and/or the greenhouse gas emissions saving criteria laid down in paragraphs 2 to 7 and 10 of Article 29 or Article 29a of the RED Directive or Article 2 point 13 of Directive (EU) 2024/1788. Please see MRR Guidance 3 on when sustainability and GHG savings criteria apply> B *I* <u>U</u> A 1 = = = **% △** </> Normal Sans Serif  $T_{x}$ 

#### COMPLIANCE WITH EU REGULATION ON A&V

Data verified in detail and back to source: (EU I	ETS.	AVR
Article 14 & Article 16(2)(g))		

• PATIESS APLAMS

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If yes, was this part of site verification....

- PATIESS
- APLAMS

Control activities are documented, implemented, maintained and effective to mitigate the inherent risks: (EU ETS AVR Article 14(b))

• PATIESS APLAMS



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))

• PATIESS APLAMS



Data verification: (EU ETS AVR Article 16)

• PATIESS APLAMS

< data verification completed as required >

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Correct application of monitoring methodology: (EU ETS AVR Article 17)

• PATIESS APLAMS



Verification of methods applied for missing data: (EU ETS AVR Article 18)

• PATIESS APLAMS

Uncertainty assessment: (EU ETS AVR Article 19)

• PATIESS APLAMS

< confirmation of valid uncertainty assessments >

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Competent Authority (Annex 2) guidance on M&R met:	• PATIES	S	○ APLA	MS										
	Normal <u>T</u> x	•	Sans Serif	<b>‡</b>	В	I	<u>U</u>	<u>A</u>	A	1 2 3	≡	=	8	<b>«/</b> »
Previous year Non-Conformity(ies) corrected:	N/A													
Changes etc. identified and not reported to the Competent Authority/included in updated MP:	N/A													

< please provide, in Annex 3, a brief summary of key conditions applied, changes, clarifications or variations approved by the Competent Authority 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</li>

# COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES

Accuracy:	• PATIESS APLAMS
	< 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'.
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Completeness:	• PATIESS APLAMS
	< 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'.
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Consistency:	• PATIESS APLAMS
	< 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'.
	Normal $\updownarrow$ Sans Serif $\updownarrow$ B $I \cup \underline{A} \ A \ A \ A \ A \ A \ A \ A \ A \ A \$
Comparability over time:	• PATIESS APLAMS
	<pre><pre><pre><pre><pre><pre><pre>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.&gt;</pre></pre></pre></pre></pre></pre></pre>
	Normal $\updownarrow$ Sans Serif $\updownarrow$ B $I \cup A \land A \Rightarrow \exists \exists \exists \exists \exists \land A \land A \Rightarrow \exists \exists \exists \exists \exists \exists \exists \exists \exists \land A \land A \Rightarrow A$
Transparency:	• PATIESS APLAMS
	Normal $\updownarrow$ Sans Serif $\updownarrow$ B $I \cup A A $ $\updownarrow$ $\exists \exists \exists \exists \exists b A A A A A A A A A A A A A A $
Integrity of methodology:	• PATIESS APLAMS
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Continuous improvement: . PATIESS **APLAMS** В *I* <u>U</u> A <sup>1</sup>/<sub>3</sub>≡ ≡ = **% △** </> Normal **\$** Sans Serif **\$** <u>T</u>x **OPINION** Verifier's opinion OPINION - verified as satisfactory: 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. Comments which qualify the opinion: B I U A **% △** </> Normal **\$** Sans Serif **\$**  $T_{x}$ Note - these are effectively warning caveats to the opinion user including indication of non-material misstatements, non-compliances 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, non-conformities, noncompliances and recommendations for improvements should be listed in the findings in Annex 1). <select the appropriate reasons from the list provided or add a reason if relevant>

Additional reasons

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## **VERIFICATION TEAM**

Lead EU ETS Auditor:							
	<insert name=""></insert>						
EU ETS Auditor(s): *							
Name							
Sandra Jaunzema							
Technical Expert(s) (EU ETS Auditor):							
Name							
Independent Reviewer:							
	<insert name=""></insert>						
Technical Expert(s) (Independent Review):							
Name							
Signed on behalf of:							
	<insert authorised="" here="" signature=""></insert>						
Name of authorised signatory:							
	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.						
Date of Opinion:	27/02/2025						
	<insert date="" of="" opinion=""> - Note this date must change if the opinion is updated</insert>						
Name of verifier:	SIA Bureau Veritas Latvia						
	<insert formal="" name="" of="" the="" verifier=""></insert>						
Address / location of the Verifier:							
i. Adrese:	Duntes iela 17a						
ii. Adrese:							
iii. Pilsēta:	Rīga						
iv. Pasta indekss:	LV-1005						
v. Valsts:	Atlasīt						
Date of verification contract:	12/05/2021						

The bellow fields values are automatically populated from the Verifier Organisation data. If they are not correct, please edit them in your organisation details page.

Is the verifier accredited or a certified natural person?

Name of National AB or authority certifying the verifier:

accredited

Latvija

< insert the National Accreditation Body's name e.g. COFRAC if verifier is accredited; insert name of the Certifying National Authority if the verifier is certified under AVR Article 55(2).>

Accreditation/ Certification number:

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LATAK-V	/V-488									

< as issued by the above Accreditation Body/ Certifying National Authority>

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

A.	Material?		Uncorrected Misstatements that were not corrected before issuance of the verification report
B.	Material?		Uncorrected Non-conformities with approved Monitoring Plan
C.	Material?		Uncorrected Non-compliances with MRR which were identified during verification
D.		Recommended Improven	nents, if any
E.		_	ies that have NOT been resolved. Any prior year ed in the previous Verification Report that have been be listed here.

# Annex 1B - Methodologies to close data gaps

Was a data gap method required?	APLAMS
If Yes, was this approved by the CA before completion of the verification?	Atlasīt
If No, was the method used conservative (If No, please provide more details)	Atlasīt
If No, did the method lead to a material misstatement (If Yes, please provide more details)	Atlasīt

Annex 2 : BASIS OF WORK

Izvērst visu ¥

Samazināt visu 🕿

Noklusējuma ≫

#### Annex 2 - Further information of relevance to the Opinion

Objectives and scope of the Verification:

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 confirm compliance with approved monitoring requirements, approved monitoring plan and the EU Regulation on Monitoring and Reporting.

#### Responsibilities:

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.

The Competent Authority is responsible for

- issuing and varying applicable permits to Operators
- enforcing the requirements of Regulation EU no. 2018/2066 on monitoring and reporting (MRR) and any conditions of applicable permits;
- agreeing certain aspects of the verification process, e.g. site visit waivers; In exceptional circumstances, including those stated in Article 70(1) and 70(2) of the MRR, the CA may determine an Operator's emissions for the purposes of the ETS.

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 in the public interest, independent of the 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, and to report that opinion to the operator. We also report if, in our opinion:

- the Annual Emissions Report is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or
- 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.
- 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
- 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.

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

Unless otherwise stated in Annex 1, the materiality level was 2% of the total reported emissions for the perio

See Article 23 of AVR

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< 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

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

of the opinion in understanding the depth and scope of work performed etc.>

VR-85932-v1.1.pdf

Reference documents cited

Conduct of the Verification (1) - For Accredited Verifiers

<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

7	1) EU Regulation EU no. 2018/2067 on verification of GHG emissions reports and the accreditation of verifiers pursuant to Directive 2003/87/EC (AVR)
<b>Y</b>	2) EN ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information
7	3) EN ISO 14064-3:2019 Specification with guidance for the validation and verification of GHG assertions
7	4) IAF MD 6:2014 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2013 (Issue 2, March 2014)
<b>Y</b>	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

Select Relevant guidance documents from the list

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Conduct of the Verification (2) - Additional criteria for Accredited Verifiers that are also financial assurance providers

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.

_	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.

Conduct of the Verification (3) - For Verifiers Certified under AVR Article 54(2)

This set should be selected only if the verifier is a Certified Natural Person as outlined under Article 54(2) of the AVR.

_	1) EC Regulation EU no. 2018/2067 on verification of GHG emissions reports 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

Rules etc of the EU ETS

This set should be selected by all verifiers. Note - check to ensure that the list is valid for the Member State in which the opinon 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

A) EC Regulation EU no. 2018/2066 on the Monitoring and Reporting of GHGs pursuant to Directive 2003/87/EC (MRR)

W	P) ELL Guidance developed by the European Commission Services to support the harmonised interpretation of the Manitoring and Deporting Degulation
1 1 1	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

Ministru kabineta 2012.gada 13.novembrī noteikumi Nr.769 Noteikumi par stacionāro tehnoloģisko iekārtu dalību Eiropas Savienības emisijas kvotu tirdzniecības sistēmā

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

B) identified by the verifier and which have NOT been reported by 31 December of the reporting year