

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 greenhouse gas emission reports and tonne-kilometre 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 and tonne-kilometre 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 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

Information sources

EU Websites:

- | | |
|---|---|
| - EU Legislation: | http://eur-lex.europa.eu/en/index.htm |
| - EU ETS general: | https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets_en |
| - Monitoring and Reporting in the EU ETS: | https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en |

Other websites:

- <to be provided by Member State>

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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 (CORSA)	The formal opinion document to be signed by the verifier's authorised signatory. This tab has to be filled in for the verification of CORSA emission reports from aircraft operators falling under Commission Regulation 2019/ 1603. Aircraft operators subject to both EU ETS and CORSA have to fill in the opinion statement (aviation) and opinion statement (opinion statement CORSA 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 check that the page still prints correctly and reset the print area if necessary.
	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:	SIA "SCHWENK Latvija"
Name of Installation:	Klinkera apdedzināšanas krāsns
Address of Installation:	Rūpnīcas iela 10, Brocēni, Saldus novads, LV-3851
Unique ID:	LV000000000000114
GHG Permit Number:	KU20SG0008
Date(s) of relevant approved MP and period of validity for each plan:	23.12.2020. MP versija 1 28.10.2021. MP versija 2
Approving Competent Authority:	Valsts vides dienests Kurzemes reģionālā vides pārvalde
Category:	C
Is the installation a 'low emitter'?	No
Annex 1 Activity:	Production of cement clinker

EMISSIONS DETAILS	
Reporting Year:	2021
Reference document:	AER-15562_v1.101
Date of Emissions Report:	10.02.2022.
Process Emissions in tCO ₂ e:	563 883
Combustion Emissions in tCO ₂ e:	188 235
Total Emissions in tCO ₂ e:	752 118
Combustion Source Streams:	Dabas gāze, akmeņogles, petrakoks, atstrādātās smēreļļas un kuģu tilpņu naftas produkti, ekokurināmais, sadzīves notekūdeņu attīrīšanas dūņas, riepu tekstils, nolietotās riepas un gumijas izstrādājumi, koksnes ražošanas atlikumi, dabīgā koksne, neitralizēta piesārņota augsne.
Process Source Streams:	Klinkers, apvadkanāla putekļi
Methodology used:	uz aprēķiniem balstīta metode. Iekārtas kopējās emisijas aprēķinātas kā visu emisijas avotu plūsmu summa
Emissions factors used:	Emisijas koeficienti saskaņā ar Valsts vides dienesta Kurzemes reģionālās vides pārvaldes apstiprināto monitoringa plānu
Changes to the Operator/ installation during the reporting year:	Pārskata periodā MP veiktas izmaiņas attiecībā uz plānoto gāzes apkures katla ar jaudu 0,25MW uzstādīšanu. Iekārtu plānots uzstādīt 2022.gada II pusgadā.

SITE VERIFICATION DETAILS	
Operator/ Installation visited during verification:	Yes

Date(s) of visit(s):	10.02.2022.
Number of days on-site:	1
Name of EU ETS (lead) auditor(s)/ technical experts undertaking site visit(s):	Sandra Jaunzema
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
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Monitoring Plan requirements met:	Yes
	If no, because.....
Permit conditions met:	Yes
	If no, because.....
EU Regulation on M&R met:	Yes
	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))	Yes
	If no, because.....
	If yes, was this part of site verification....
	Yes
Control activities are documented, implemented, maintained and effective to mitigate the inherent risks: (EU ETS AVR Article 14(b))	Yes
	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))	Yes
	If no, because.....
Data verification: (EU ETS AVR Article 16)	Yes

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

COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES

Accuracy:	Yes
	If no, because.....
Completeness:	Yes
	If no, because.....
Consistency:	Yes
	If no, because.....
Comparability over time:	Yes
	If no, because.....
Transparency:	Yes
	If no, because.....
Integrity of methodology:	Yes
	If no, because.....

Continuous improvement:	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 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.
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 SIA "Bureau Veritas Latvia":	<i>SIA "Bureau Veritas Latvia"</i>
Name of authorised signatory:	
Date of Opinion:	<i>03.03.2022.</i>
Name of verifier:	<i>SIA "Bureau Veritas Latvia"</i>
Contact Address:	<i>Duntes iela 17a, Rīga, LV-1005 riga@lv.bureauveritas.com</i>
Date of verification contract:	<i>12.05.2021.</i>
Is the verifier accredited or a certified natural person?	Accredited
Name of National AB or authority certifying the verifier:	<i>Valsts aģentūra "Latvijas Nacionālais akreditācijas birojs" (LATAK)</i>
Accreditation/ Certification number:	<i>LATAK-GHG-488</i>

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 ₂ e:	Total Swiss ETS Emissions tCO ₂ e:
Total combined emissions covered by ETS schemes tCO ₂ e:		
Total Tonne/kilometres tCO ₂ 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:	
	If no, because.....
EU Regulation on 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 SWISS ETS RULES FOR SWISS ETS tCO2 DECLARED ABOVE	
Monitoring Plan requirements met:	
	If no, because.....
Ordinance on reduction of CO2 emissions: Chapter IV, section 3 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: (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 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:	EU ETS Aviation
	1.
	2.
	3.
OPINION - not verified:	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 - <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 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.

<p>OPINION - verified with comments:</p> <p>Comments which qualify the opinion:</p>	<p>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 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:</p> <p>Both EU & Swiss Aviation ETs (combined data)</p> <p>1.</p> <p>2.</p> <p>3.</p>
<p>OPINION - not verified:</p>	<p>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></p> <p>- uncorrected material mis-statement (individual or in aggregate)</p> <p>- uncorrected material non-conformity (individual or in aggregate)</p> <p>- limitations in the data or information made available for verification</p> <p>- limitations of scope due to lack of clarity & or scope of the approved monitoring plan</p> <p>- the monitoring plan is not approved by the competent authority</p>

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.

<p style="text-align: center;">OPINION</p>	
<p>OPINION - verified as satisfactory:</p>	<p>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 Swiss ETS. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated.</p>
<p>OPINION - verified with comments:</p> <p>Comments which qualify the opinion:</p>	<p>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:</p> <p>Swiss ETS Aviation</p> <p>1.</p> <p>2.</p> <p>3.</p>
<p>OPINION - not verified:</p>	<p>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 Swiss ETS. On the basis of the work undertaken (see Annex 2) these data CANNOT be verified due to - <select/delete as appropriate></p> <p>- uncorrected material mis-statement (individual or in aggregate)</p> <p>- uncorrected material non-conformity (individual or in aggregate)</p> <p>- limitations in the data or information made available for verification</p> <p>- limitations of scope due to lack of clarity & or scope of the approved monitoring plan</p> <p>- the monitoring plan is not approved by the competent authority</p>

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:	

CORSlA 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:	<i>Aviation</i>

EMISSIONS DETAILS

Reporting Year:	
Reference document:	
Date of Emissions Report:	
Total Emissions tCO₂e:	
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.
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OPINION - verified with comments:	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:
Comments which qualify the opinion:	1. 2. 3.
OPINION - not verified:	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

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:	

Verification Report - Emissions Trading System
EU ETS Annual Reporting

GUIDANCE FOR VERIFIERS

SIA "SCHWENK LATVIJA"

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

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

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	EU ETS Installation	Neattiecas	-- select --	<i>Please insert relevant description, one line per uncorrected misstatement point. If further < State details of misstatement including nature, size, and which element of the report it</i>
A10	-- select --		-- select --	

B. Scheme: **Uncorrected Non-conformities with approved Monitoring Plan** **Material?**
including discrepancies between approved plan and actual sources, source streams and boundaries etc identified during verification

B1	EU ETS Installation	Neattiecas	-- select --	<i>Please complete any relevant data. One line per non-conformity point. If further space is <State details of non-conformity including nature and size of non-conformity and which</i>
B10	-- select --		-- select --	

C. Scheme: **Uncorrected Non-compliances with MRR which were identified during verification** **Material?**

C1	EU ETS Installation	Neattiecas	-- select --	<i>Please complete any relevant data. One line per non-compliance point. If further space is <State details of non-compliance including nature and size of non-compliance and which</i>
C10	-- select --		-- select --	

D. Scheme: **Recommended Improvements, if any**

D1	EU ETS Installation	Neattiecas		<i>Please complete any relevant data. One cell per improvement point. If further space is This section also has to be completed for the verification of tonne-kilometre data.</i>
D10	-- select --			

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	EU ETS Installation	Neattiecas		<i>Please complete any relevant data. One cell per unresolved prior year improvement point. This section is not applicable to the verification of tonne-kilometre reports.</i>
E10	-- select --			

Annex 1B - Methodologies to close data gaps

Scheme: EU ETS Installation

Was a data gap method required?	No	<i>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</i>
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 --	<i>If it concerns the verification of an operator's emission report, this question can be left blank.</i>
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 --	

Scheme: EU ETS Installation

Was a data gap method required?	No	<i>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</i>
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 --	<i>If it concerns the verification of an operator's emission report, this question can be left blank</i>
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 --	

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

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 to confirm compliance with approved monitoring requirements, approved monitoring plan and the EU Regulation on Monitoring and Reporting.
Responsibilities:	<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">- issuing and varying applicable permits to Operators or Aircraft 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; <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">• the Annual Emissions Report [Tonne-Kilometre 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	<div style="background-color: yellow; height: 20px; border: 1px solid black;"></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.>*

<p>Reference documents cited :</p>	<p>Conduct of the Verification (1) - For Accredited Verifiers</p> <p>1) EU Regulation EU no. 2018/2067 on verification of GHG emissions reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC.....</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>Member State-specific guidance is listed here: Select Relevant guidance documents from the list Select Relevant guidance documents from the list</p>	<p><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.</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>Conduct of the Verification (2) - Additional criteria for Accredited Verifiers that are also financial assurance providers</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>Conduct of the Verification (3) - For Verifiers Certified under AVR Article 55(2)</p> <p>1) EC Regulation EU no. 2018/2067 on verification of GHG emissions reports and tonne-kilometre reports 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>
	<p>Rules etc of the EU ETS</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 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

Scheme:	-- select --
Objectives and scope of the Verification:	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.
Responsibilities:	<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 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">- issuing and varying applicable permits to Operators or Aircraft Operators- enforcing the requirements of the scheme rules as outlined in the Criteria below and any conditions of applicable permits;- agreeing certain aspects of the verification process, e.g. site visit waivers; <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">• the Annual Emissions Report [Tonne-Kilometre Report] is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or• 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.• 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 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.

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

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 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.
Materiality level	<div style="background-color: yellow; height: 20px; border: 1px solid black;"></div> <div style="background-color: yellow; height: 60px; border: 1px solid black;"></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.>

Note - the name of the Installation will be automatically picked up once it is entered on the Annex 1 Tab

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

Scheme:	
1	EU ETS Installation Neattiecas
11	-- select --

This should list anything that has been agreed (e.g. in a letter, email, fax or phone call) but

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

Scheme:	
1	EU ETS Installation Neattiecas
11	-- select --

< this should list any changes to the monitoring plan that were not notified to the Competent Please complete any relevant data. One line per comment. If further space is required,

Installations

Unique ID:	Name of Operator:	Name of Installation:	Reporting Year:	Is the installation a 'low emitter'?
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	No

Aviation

Unique ID:	Name of Aircraft Operator:	Address of Aircraft Operator:	Reporting Year:	Select what is being used:

Findings

Unique ID:	Name of Operator:	Name of Installation:	Reporting Year:	A.
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A1
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A2
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A3
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A4
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A5
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A6
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A7
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A8
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A9
LV00000000000001	SIA "SCHWENK L	Klinkera apdedzinā	2021	A10

CORSIA

Unique ID:	Name of Aircraft Operator:	Address of Aircraft Operator:	Total Emissions tCO2e:	Select what is being used:

GHG Permit Number:	Date(s) of relevant approved MP and period of validity for each	Approving Competent Authority:	Reference document:	Date of Emissions Report:
KU20SG0008	23.12.2020. MP ve	Valsts vides dienests	AER-15562_v1.101	10.02.2022.

	Date(s) of relevant approved MP and period of validity for each	Approving Competent Authority:	Reference document:	Date of Emissions Report:

Uncorrected Misstatements that were not corrected before issuance of the verification report		B.	Uncorrected Non-conformities with approved Monitoring Plan	
	Material?			Material?
Neattiecas	-- select --	B1	Neattiecas	-- 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 --

	Date(s) of relevant approved MP and period of	Approving Competent Authority:	Reference document:	Date of Emissions Report:

Process Emissions in tCO ₂ e:	Combustion Emissions in tCO ₂ e:	Total Emissions in tCO ₂ e:	Combustion Source Streams:	Process Source Streams:
563882,9805	188235,4268	752118,4073	Dabas gāze, akme	Klinkers, apvadhan

new field 2022

Total EU ETS Emissions tCO ₂ e:	Total Tonne/kilometres tCO ₂ e:	Total combined emissions covered by ETS schemes tCO ₂ e:		

C.	Uncorrected Non-compliances with MRR which were identified during verification		D.	Recommended Improvements, if any
		Material?		
<i>C1</i>	Neattiecas	-- select --	<i>D1</i>	Neattiecas
<i>C2</i>		-- select --	<i>D2</i>	
<i>C3</i>		-- select --	<i>D3</i>	
<i>C4</i>		-- select --	<i>D4</i>	
<i>C5</i>		-- select --	<i>D5</i>	
<i>C6</i>		-- select --	<i>D6</i>	
<i>C7</i>		-- select --	<i>D7</i>	
<i>C8</i>		-- select --	<i>D8</i>	
<i>C9</i>		-- select --	<i>D9</i>	
<i>C10</i>		-- select --	<i>D10</i>	

Total Emissions tCO ₂ e:				

Uncorrected Misstatements that were not corrected before issuance of the verification report		Uncorrected Non-conformities with approved Monitoring Plan		Uncorrected Non-conformities with MRR which were not corrected during verification
#	Material?	#	Material?	#
1	0	1	0	1

Uncorrected Misstatements that were not corrected before issuance of the verification report		Uncorrected Non-conformities with approved Monitoring Plan		Uncorrected Non-conformities with MRR which were not corrected during verification
#	Material?	#	Material?	#
1	0	1	0	1

E.	Prior year Non-conformities that have NOT been resolved. Any prior year	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 Competent Authority which have NOT been corrected by 31 December of the year of verification
<i>E1</i>	Neattiecas	1	Neattiecas
<i>E2</i>		2	
<i>E3</i>		3	
<i>E4</i>		4	
<i>E5</i>		5	
<i>E6</i>		6	
<i>E7</i>		7	
<i>E8</i>		8	
<i>E9</i>		9	
<i>E10</i>		10	

Uncorrected Misstatements that were not corrected before issuance of the verification report		Uncorrected Non-conformities with approved Monitoring Plan		Uncorrected Non-conformities with MRR which were not corrected during verification
#	Material?	#	Material?	#
1	0	1	0	1

Compliances were identified	Recommended Improvements, if any	Prior year Non- conformities that have NOT been resolved. Any prior year Non-	Materiality level
Material?	#	#	< Free text >. See Article
0	1	1	

Compliances were identified	Recommended Improvements, if any	Prior year Non- conformities that have NOT been resolved. Any prior year Non-	Materiality level
Material?	#	#	< Free text >. See Article
0	1	1	

The verifier and been reported by the reporting year	Scheme:	new field 2022	
		A.Scheme:	B.Scheme:
Neattiecas		EU ETS Installation	EU ETS Installation
		-- select --	-- select --
		-- select --	-- select --
		-- select --	-- select --
		-- select --	-- select --
		-- select --	-- select --
		-- select --	-- select --
		-- select --	-- select --
		-- select --	-- select --

Compliances were identified	Recommended Improvements, if any	Prior year Non- conformities that have NOT been resolved. Any prior year Non-	Materiality level
Material?	#	#	< Free text >. See Article
0	1	1	

	Methodology used:	Emissions factors used:	Changes to the Operator/ installation during the reporting year:
23 of AVR			
	uz aprēķiniem balstīta me	Emisijas koeficienti saska	Pārskata periodā MP veik

	Methodology used:	Emissions factors used:	Changes to the Aircraft Operator during the reporting year:
23 of AVR			

new field 2022 new field 2022 new field 2022 new field 2022

C.Scheme:	D.Scheme:	E.Scheme:	Scheme: A)
EU ETS Installation	EU ETS Installation	EU ETS Installation	EU ETS Installation
-- select --	-- select --	-- select --	-- select --
-- select --	-- select --	-- select --	-- select --
-- select --	-- select --	-- select --	-- select --
-- select --	-- select --	-- select --	-- select --
-- select --	-- select --	-- select --	-- select --
-- select --	-- select --	-- select --	-- select --
-- select --	-- select --	-- select --	-- select --
-- select --	-- select --	-- select --	-- select --
-- select --	-- select --	-- select --	-- select --

	Methodology used:	Emissions factors used:	Changes to the Aircraft Operator during the reporting year:
23 of AVR			

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):
Yes	10.02.2022.	1	Sandra Jaunzema

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

new field 2022

Scheme: B)
EU ETS Installation
-- select --

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

AVR Article 31 and 32: Justification for not undertaking site visit	Date of written approval from Competent Authority for waive of site visit:	Monitoring Plan requirements met:		Permit conditions
			If no, because.....	
		Yes	If no, because.....	Yes

new field 2022

Article 33: Justification for not undertaking site visit:	Date of written approval from Competent Authority for a virtual site visit:	Monitoring Plan requirements met:		Use of biofuels ha in accordance with Directive 2018/200
			If no, because.....	

Article 33: Justification for not undertaking site visit:	Date of written approval from Competent Authority for a virtual site visit:	Monitoring Plan requirements met:		Use of biofuels ha in accordance with Directive 2018/200
			If no, because.....	

met:	EU Regulation on M&R met:		Data verified in detail and back to source (EU ETS AVR Article 14 & Article 16(2))	
If no, because.....		If no, because.....		If no, because.....
If no, because.....	Yes	If no, because.....	Yes	If no, because.....

has been assessed in Article 29 of Regulation (EC) No 1831/2003/EC:	EU Regulation on M&R met:		Data verified in detail and back to source (EU ETS AVR Article 14 & Article 16(2))	
If no, because.....		If no, because.....		If no, because.....

has been assessed in Article 29 of Regulation (EC) No 1831/2003/EC:	EU Regulation on CORSIA and M&R met:		Data verified in detail and back to source (AVR Article 14 & Article 16(2)(g))	
If no, because.....		If no, because.....		If no, because.....

Source: 2)(g)	Control activities are documented, implemented, maintained and effective to mitigate the inherent risks:	Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent		
If yes, was this part of site verification..	If no, because.....		If no, because.....	
If yes, was this part	Yes	If no, because.....	Yes	If no, because.....

Source: 2)(g)	Control activities are documented, implemented, maintained and effective to mitigate the inherent risks:	Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent		
If yes, was this part of site verification..	If no, because.....		If no, because.....	

Source:	Control activities are documented, implemented, maintained and effective to mitigate the inherent risks:	Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent		
If yes, was this part of site verification..	If no, because.....		If no, because.....	

Data verification: (EU ETS AVR Article 16)		Correct application of monitoring methodology: (EU ETS AVR Article 17)		Article 17(4): Report or actual changes
	If no, because.....		If no, because.....	<deleted>
Yes	If no, because.....	Yes	If no, because.....	

Data verification: (EU ETS AVR Article 16 (1),(2g),(2i))		Completeness of flights/data when compared to air traffic data e.g. Eurocontrol: (EU ETS AVR Article 16(2)(d))		Consistency between data and 'mass & documentation: (EU ETS AVR Article 16(2)(d))
	If no, because.....		If no, because.....	

Data verification: (AVR Article 16 (1),(2g),(2i))		Completeness of flights/data when compared to air traffic data e.g. Eurocontrol: (AVR Article 16(2)(d))		Consistency between data and 'mass & documentation: (AVR Article 16(2)(d))
	If no, because.....		If no, because.....	

Reporting of planned	Verification of methods applied for missing data: (EU ETS AVR Article 18)	Uncertainty assessment: (EU ETS AVR Article 19)		
<deleted>		If no, because.....		If no, because.....
	Yes	If no, because.....	Yes	If no, because.....

Seen reported balance'	Consistency between aggregate fuel consumption and fuel purchase/supply data: (EU ETS AVR Article 16(2)(f))	Correct application of monitoring methodology: (EU ETS AVR Article 17)		
Article 16(2)(e))		If no, because.....		If no, because.....
If no, because.....		If no, because.....		If no, because.....

Seen reported balance'	Consistency between aggregate fuel consumption and fuel purchase/supply data: (AVR Article 16(2)(f))	Correct application of monitoring methodology: (AVR Article 17)		
(e))		If no, because.....		If no, because.....
If no, because.....		If no, because.....		If no, because.....

Competent Authority (Annex 2) guidance on M&R met:				
	If no, because.....			
Yes	If no, because.....			

Verification of methods applied for missing data: (EU ETS AVR Article 18)		Uncertainty assessment: (EU ETS AVR Article 19)		Competent Authority guidance on M&R
	If no, because.....		If no, because.....	

Verification of methods applied for missing data: (AVR Article 18)		Uncertainty assessment: (AVR Article 19)		Competent Authority guidance on M&R
	If no, because.....		If no, because.....	

	Previous year Non-Conformity(ies) corrected:	Changes etc. identified and not reported to the Competent Authority/include	Accuracy:	
	N/A	N/A	Yes	If no, because.....

ity (Annex 2) met:	Previous year Non-Conformity(ies) corrected:	Changes etc. identified and not reported to the Competent Authority/include	Accuracy:	
If no, because.....				If no, because.....

ity (Annex 2) met:	Previous year Non-Conformity(ies) corrected:	Changes etc. identified and not reported to the Competent	Accuracy:	
If no, because.....				If no, because.....

Completeness:		Consistency:		Comparability over
	If no, because.....		If no, because.....	
Yes	If no, because.....	Yes	If no, because.....	Yes

Completeness:		Consistency:		Comparability over
	If no, because.....		If no, because.....	

Completeness:		Consistency:		Comparability over
	If no, because.....		If no, because.....	

r time:	Transparency:	Integrity of methodology:		
If no, because.....		If no, because.....		If no, because.....
If no, because.....	Yes	If no, because.....	Yes	If no, because.....

r time:	Transparency:	Integrity of methodology:		
If no, because.....		If no, because.....		If no, because.....
				If no, because.....

r time:	Transparency:	Integrity of methodology:		
If no, because.....		If no, because.....		If no, because.....
				If no, because.....

Continuous improvement:	OPINION - verified as satisfactory:	OPINION - verified with comments:	Comments which
No, no improvements identified	We have conducted a verification	We have conducted a verification	1.

Continuous improvement:	OPINION - verified as satisfactory:	OPINION - verified with comments:	Comments which
	We have conducted a verification	We have conducted a verification	1.

Continuous improvement:	OPINION - verified as satisfactory:	OPINION - verified with comments:	Comments which
Yes (See Annex 1 for records)	We have conducted a verification	We have conducted a verification	1.

qualify the opinion:

2.	3.	4.	5.	6.
2.	3.			

2.	3.	4.	5.	6.
2.	3.			

qualify the opinion:

2.	3.	4.	5.	6.
2.	3.			

				OPINION - not ver
				We have conducted

				OPINION - not ver
				We have conducted

				OPINION - not ver
				We have conducted

ified:

- uncorrected mate | - uncorrected mate | - limitations in the d | - limitations of scop | - the monitoring pla

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- uncorrected mate | - uncorrected mate | - limitations in the d | - limitations of scop | - the monitoring pla

Lead EU ETS Auditor:	EU ETS Auditor(s):	Technical Expert(s) (EU ETS Auditor):	Independent Reviewer:	Technical Expert(s) (Independent Review):
Sandra Jaunzema			Andris Trifanovs	

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

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 SIA "Bureau Veritas Latvia":	Name of authorised signatory:	Date of Opinion:	Name of verifier:	Contact Address:
SIA "Bureau Veritas Latvia":	Sandra Jaunzema	03.03.2022.	SIA "Bureau Veritas Latvia":	Dunties iela 17a, Rīga

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

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 a certified natural person?	Name of National AB or authority certifying the verifier:	Accreditation/ Certification number:	Was a data gap m
12.05.2021.	Accredited	Valsts aģentūra "La	LATAK-GHG-488	No

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:	Was a data gap m
				No

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

new field 2022

Method required?

If Yes, was this	If Yes, did the	- was the method	- did the method lead
-- select --	-- select --	-- select --	-- select --

new field 2022

Method required?

If Yes, was this	If Yes, did the	- was the method	- did the method lead
-- select --	-- select --	-- select --	-- select --

new field 2022

Scheme:

EU ETS Installation

new field 2022

new field 2022

new field 2022

Was a data gap method required?

	If Yes, was this	If Yes, did the
No	-- select --	-- select --

new field 2022

Scheme:

EU ETS Installation

new field 2022

new field 2022

new field 2022

Was a data gap method required?

	If Yes, was this	If Yes, did the
No	-- select --	-- select --

new field 2022		new field 2022		new field 2022	
				Scheme:	
-- select --		-- select --		EU ETS Installation	

new field 2022	
AVR Article 34a: Justification for conducting	

new field 2022		new field 2022		new field 2022	
				Scheme:	
-- select --		-- select --		EU ETS Installation	

new field 2022	
AVR Article 34a: Justification for conducting	

new field 202 new field 202 Option B Option B Option B Option B Option B

EU ETS Aviation	Swiss Aviation	OPINION - verified as satisfactory:	OPINION - verified with comments:			
-- select --	-- select --	We have cond	We have cond	1.	2.	3.
				1.	2.	3.

Option B

					OPINION - not verified:	
4.	5.	6.	7.	8.	We have con(- uncorrected	

Option B	Option B	Option B	Option B	Option C	Option C	Option C
				OPINION - verified as satisfactory:	OPINION - verified with comments:	

Option C Option C Option C Option C Option C Option C Option C



2.	3.	4.	5.	6.	7.	8.
2.	3.					

Option C Option C Option C Option C Option C Option C

OPINION - not verified:

We have con(- uncorrected | - uncorrected | - limitations in | - limitations of | - the monitoring plan is not a

Swiss ETS	Swiss ETS	Swiss ETS	Swiss ETS	Swiss ETS	Swiss ETS	Swiss ETS
Total Swiss ETS Emissions tCO ₂ e:	Total Tonne/kilometres tCO ₂ e:	Methodology used:	Emissions factors used:	Changes to the Aircraft Operator during the reporting	Monitoring Plan requirements met:	
						If no, because

Swiss ETS Swiss ETS Swiss ETS Swiss ETS Swiss ETS Swiss ETS Swiss ETS

Ordinance on reduction of CO2 emissions: Chapter IV, section 3 met:	Flight exemption criteria met:	Use of biofuels has been assessed in accordance with Article 29 of Directive 2018/2001/EC:	Data verified source: (EU ETS AVR 16(2)(g))
.....	If no, because.....	If no, because.....	If no, because.....

Swiss ETS	Swiss ETS	Swiss ETS	Swiss ETS	Swiss ETS	Swiss ETS	Swiss ETS
in detail and back to Article 14 & Article	Control activities are documented, implemented, maintained and effective to mitigate	Procedures listed in monitoring plan are documented, implemented, maintained	Data verification (EU ETS AVR (1),(2g),(2i))			
If no, because	If yes, was this part of site v	If no, because.....	If no, because.....			

Swiss ETS Swiss ETS Swiss ETS Swiss ETS Swiss ETS Swiss ETS Swiss ETS

<p>ion: Article 16</p>	<p>Completeness of flights/data when compared to air traffic data e.g. Eurocontrol:</p>	<p>Consistency between reported data and 'mass & balance' documentation:</p>	<p>Consistency between aggregate fuel consumption and fuel purchase/supply data:</p>
<p>If no, because.....</p>	<p>If no, because.....</p>	<p>If no, because.....</p>	<p>If no, because</p>

Swiss ETS Swiss ETS Swiss ETS Swiss ETS Swiss ETS Swiss ETS Swiss ETS

Correct application of monitoring methodology: (EU ETS AVR Article 17)	Verification of methods applied for missing data: (EU ETS AVR Article 18)	Uncertainty assessment: (EU ETS AVR Article 19)	Competent A (Annex 2) gu M&R met:
:.....	If no, because.....	If no, because.....	If no, because.....

Swiss ETS	Swiss ETS	Swiss ETS
Authority dependence on	Previous year Non- Conformity(i es)	Changes etc identified and not
If no, because	corrected:	reported to