

## VERIFICATION REPORT

For the verification of operator's annual activity level reports under the Implementing Regulation 2019/1842 on Activity Level Changes (ALCR)

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 whose report you are verifying has to submit the verified annual activity level 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 3(3) of Implementing Regulation 2019/1842 on Activity Level Changes (hereinafter the "ALCR") requires Member States to ensure that the reports submitted by operators are verified in accordance with Commission Regulation (EU) No. 2018/2067 (hereinafter the "AVR2") on the verification of data and the accreditation of verifiers pursuant to Directive 2003/87/EC. AVR2 was revised by Regulation 2020/2084 to include among other things the verification of annual activity level data (hereinafter the "AVR2.1")

The Directive and ALCR can be downloaded from these two links:

<http://data.europa.eu/eli/dir/2003/87/2020-01-01>

[http://data.europa.eu/eli/reg\\_impl/2019/1842/oj](http://data.europa.eu/eli/reg_impl/2019/1842/oj)

2 Article 3(2) of ALCR requires monitoring of activity level changes to be based on the Free Allocation Rules (hereinafter the "FAR"); and reporting to cover specifically items in Annex IV sections 1 (except 1.3(c)) and 2.3 to 2.7 of the FAR (Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council); the FAR can be downloaded from:

[http://data.europa.eu/eli/reg\\_del/2019/331/oj](http://data.europa.eu/eli/reg_del/2019/331/oj)

3 AVR2 (as amended by AVR2.1) defines further requirements for accreditation of verifiers and the verification of data submitted for the purposes of free allocation of allowances. Further reference to AVR2 throughout this template means Commission Regulation No. 2018/2067 (AVR2) as amended by Regulation 2020/2084 (AVR2.1).

The text of both AVR2, AVR2.1, and a consolidated version of the Regulation can be downloaded from the following links:

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R2084&from=EN>

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R2084&from=EN>

[0](#)

4 Article 6 of AVR2 spells out the objective of verification to ensure the reliability of the information and data submitted in reports related to the EU ETS:

*"A verified emissions report, tonne-kilometer report, baseline data report, or new entrant data report or annual activity level 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 an operator's or aircraft operator's report 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 or data relevant for free allocation."*

5 Furthermore, in accordance with Annex V of Directive 2003/87/EC and AVR2, the verifier should apply a risk based approach with the aim of reaching a verification opinion providing reasonable assurance that the data report is free from material misstatements and that the report can be verified as satisfactory.

6 Article 27(1) of AVR2 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 or aircraft operator on each emission report, tonne-kilometre report, baseline data report, new entrant data report or annual*

7 And Article 27 (2) of AVR2 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. "*

8 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 AVR2, the FAR and ALCR. The template aims to provide a standardised, harmonised and consistent way of reporting on the verification of the operator's annual activity level report. This Verification Report template represents the views of the Commission services at the time of publication.

**This is the final version of the ALCR Verification Report template, dated 3 February 2021**

9 The ALCR verification report template has been produced to comply with the requirements of Article 27 of the AVR2, the harmonised standards referred to in Article 4 of the AVR2 (EN ISO 14065), and the specific requirements for financial assurance based verifiers. It has been based on these requirements and acknowledged best practices.

10 Guidance on the contents of this ALCR verification report template is provided in FAR Guidance Note 4 (Verification of FAR Baseline Data Reports and validation of Monitoring Methodology Plans). Please consult this guidance note when completing the verification report template.

11 All guidance documents and templates developed by the Commission Services on the FAR and ALCR can be found at the [https://ec.europa.eu/clima/policies/ets/allowances\\_en#tab-0-1](https://ec.europa.eu/clima/policies/ets/allowances_en#tab-0-1)

12 All guidance documents and templates developed by the Commission Services on the AVR2 can be found at: [https://ec.europa.eu/clima/policies/ets/monitoring\\_en#tab-0-1](https://ec.europa.eu/clima/policies/ets/monitoring_en#tab-0-1)

**Information sources**

**EU Websites:**

- EU Legislation:	<a href="http://eur-lex.europa.eu/en/index.htm">http://eur-lex.europa.eu/en/index.htm</a>
- EU ETS general:	<a href="http://ec.europa.eu/clima/policies/ets/index_en.htm">http://ec.europa.eu/clima/policies/ets/index_en.htm</a>
- Monitoring and Reporting in the EU ETS:	<a href="https://ec.europa.eu/clima/policies/ets/monitoring_en#tab-0-1">https://ec.europa.eu/clima/policies/ets/monitoring_en#tab-0-1</a>

**Other websites:**

- <to be provided by Member State>
-
-

**Helpdesk:**

<to be provided by Member State, if relevant>
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**Member State-specific guidance is listed here:**

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Language version:	English
Reference filename:	VR P4 ALCR_COM_en_040221.xls

## How to use this file

This ALCR verification report template comprises the following sheets which are inextricably intertwined:

<a href="#">Opinion Statement (installation)</a>	The formal opinion document for a stationary installation to be signed by the verifier's authorised signatory
<a href="#">Annex 1 : FINDINGS</a>	To list all remaining - uncorrected - misstatements, non-conformities and non-compliances, and the key improvement opportunities identified from the verification
<a href="#">Annex 2 : BASIS OF WORK</a>	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)
<a href="#">Annex 3 : CHANGES</a>	A summary of any changes to the installation or to the (approved) MMP that have not been reported to / approved by the CA at the time of completion of the verification.

### 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.
	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.

For inextricably linking this Verification Report to the Data Report that has actually verified, several options exist. If the Member State provides an electronic data submission portal, usually no further measures have to be taken. Another option is that the verifier sends the verified report and the verification report to the competent authority (CA), independently of the operator's formal submission, in order to provide evidence that no data has been changed after verification. CAs can also require the verifier to copy the sheets "Opinion Statement" and Annexes 1 to 3 into the operator's data report, or define other means for ensuring data integrity, such as copying relevant data from the Data Report into the Verification Report. In order to ensure that operators and verifiers gain certainty for the approach to be followed, the CA should provide detailed instructions below.

### Member State specific instructions:

**Independent Reasonable Assurance Verification Report and Opinion Statement:  
EU Emissions Trading System**

**EU ETS Annual Activity Level Reporting**

<b>OPERATOR DETAILS</b>	
<b>Name of Operator:</b>	<i>SIA "SCHWENK Latvija"</i>
<b>Name of Installation:</b>	<i>Klinkera apdedzināšanas krāsns</i>
<b>Address of Installation:</b>	<i>Rūpnīcas iela 10, Brocēni, Saldus novads, LV-3851</i>
<b>Unique ID:</b>	<i>LV000000000000114</i>
<b>GHG Permit Number:</b>	<i>KU20SG0008</i>
<b>Applicable NACE/PRODCOM Code(s):</b>	<i>2351</i>
<b>Date(s) of relevant MMP and period of validity for each plan:</b>	<i>15.09.2021. MMP versija 2</i>
<b>Are the relevant MMPs listed above approved by the Competent Authority?</b>	<i>Approved</i>
<b>Approving Competent Authority:</b>	<i>Valsts vides dienests Kurzemes reģionālā vides pārvalde</i>
<b>Applicable sub-installations:</b>	<i>Produkta līmeņatzīmes apakšiekārta, OEP (pelēkā cementa klinkers) Kurināmā līmeņatzīmes apakšiekārta, OEP Siltuma līmeņatzīmes apakšiekārta, OEP</i>
<b>Annex I Activity:</b>	<i>Production of cement clinker</i>
<b>Further Annex I activities:</b>	<i>Combustion</i>
<b>VERIFIED ACTIVITY LEVELS</b>	
<b>The following data are confirmed as verified:</b>	
<b>Year</b>	<i>2022</i>
	<i>Produkta apakšiekārta 1086875 t</i>
	<i>Kurināmā apakšiekārta 1,95 TJ</i>
	<i>Siltuma apakšiekārta 0,02 TJ</i>

### Data Report Details

Type of report:	Annual Activity Level Report
Reporting Year(s):	2022
Date of Data Report:	02.02.2023.
Reference document:	ALC P4_LV_SCHWENK Latvija_2022
Data being verified:	Annual Activity Level Data Only
Applicable pages in the Data Report:	A_InstallationData, B+C_Subinstallations, D_Emissions, E_EnergyFlows, F_ProductBM, G_Fall-back, J_Comments, K_Summary
Have any changes occurred that affect free allocation? (activity level and/or operational)?	No
Has the MMP been updated for significant changes and re-approved during the reporting period? (FAR Article 9)?	No

### VERIFICATION SITE VISIT DETAILS

Operator/ Installation site visited physically during verification of the ALCR report:	Yes
AVR2 Articles 31 and 32 - Justification for not undertaking site visit:	
AVR2 Articles 31 and 32 - Waiver risk assessment completed and new ALCR criteria picked up?	
AVR2 Article 34A - justification for carrying out virtual site visit due to force majeure and information on how the 'visit' was conducted and	

Date of waiver approval by CA or date of approval for virtual site visit	
Date(s) of visit(s) [AVR Article 21(1)]:	31.01.2023.
Number of days on-site:	1
Name of EU ETS (lead) auditor(s)/ technical experts undertaking site visit(s):	

### COMPLIANCE WITH EU ETS RULES

MMP in compliance with the ALCR rules (including the underlying FAR rules)?	Yes
FAR Article 9: Changes to activity level/ operational activity (that might affect allocation or MMP) reported to the CA?	Not Applicable
<b>EU Regulation on A&amp;V met:</b>	
Article 11(4)(d): modifications to MMP notified to CA?	Not Applicable
Article 16(2)(b): Boundaries of installation and sub-installation(s) are correct?	Yes
Article 16(2)(c): Source streams and emissions sources are complete?	Yes
Articles 16(2) (fa) and 17(3) (f): correctness of input parameters, and evidence of support specific data reported?	Yes
Article 17(3): MMP correctly applied?	Yes
Article 17(3)(a): Data correctly attributed to sub-installation boundaries?	Yes
Article 17(3)(c): Correct application of product definitions?	Yes
Article 17(3)(d): Activity level for non-product benchmark sub-installation(s) correctly attributed?	Yes

Article 17(3)(e): Energy consumption correctly attributed to each sub-installation, where applicable?	Yes
Article 17(3)(g): the start of normal operations :	Not Applicable
Article 17(3)(h): FAR Annex IV sections 2.3 to 2.7 correctly monitored and reported in accordance with the MMP?	Yes
No changes to NACE/PRODCOM codes declared in the baseline data report?	Yes
	If no, is the reason justified?
Article 19(3): Simplified uncertainty applied and information valid?	Yes
Article 29: Prior period non-conformities corrected?	Not Applicable
	If no, has risk of misstatement/non-conformity been assessed by the verifier?
Article 30(2): Prior period improvements implemented correctly?	Not Applicable
	If no, has risk of misstatement/non-conformity been assessed by the verifier?
Articles 14(a) and 16(2): Data and data flow verified in detail and back to source?	Yes
	If no, please provide a justification below:
Article 14(b): Control activities are documented, implemented, maintained and effective to mitigate inherent risks?	Yes
Article 14(c): Procedures listed in the MMP are documented, implemented, maintained and effective to mitigate inherent risks and control risks?	Yes
Article 17(3)(b): Are there Data Gaps?	No
	If yes, please briefly explain below and complete Annex 1B:
Article 17(3)(b): Is there Double counting?	No
	If yes, please briefly explain below:
Article 18(3): Verification of methods applied for missing data:	Not Applicable

**Guidance on ALCR and FAR applied:**

<b>EC guidance on ALCR and FAR met?</b>	Yes
	If no, please provide a justification below:
<b>Competent Authority guidance on ALCR and FAR met (if relevant)?</b>	Yes
	If no, please provide a justification below:
<b>COMPLIANCE WITH THE EU ETS MONITORING AND REPORTING PRINCIPLES</b>	
<b>Completeness:</b>	Yes
	If no, please briefly explain below:
<b>Accuracy:</b>	Yes
	If no, please briefly explain below:
<b>Reliability</b>	Yes
	If no, please briefly explain below:

**OPINION**

<b>OPINION - verified as satisfactory:</b>	We have conducted a verification of the data relevant to the Activity Levels reported by the above Operator in its Report as referenced in the verification report above. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated.
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**VERIFICATION TEAM**

<b>Lead EU ETS Auditor:</b>	
<b>EU ETS Auditor(s):</b>	
<b>Technical Expert(s) (EU ETS Auditor):</b>	
<b>Independent Reviewer:</b>	
<b>Technical Expert(s) (Independent Review):</b>	

<b>Signed on behalf of SIA "Bureau Veritas Latvia":</b>	<i>SIA "Bureau Veritas Latvia"</i>
<b>Name of authorised signatory:</b>	



<b>Date of Opinion:</b>	07.03.2023.
<b>Name of verifier:</b>	SIA "Bureau Veritas Latvia"
<b>Contact Address:</b>	Dunties iela 17a, Rīga, LV-1005 riga@lv.bureauveritas.com
<b>Date of verification contract:</b>	12.05.2021.
<b>Is the verifier accredited or a certified natural person?</b>	Accredited
<b>Name of National Accreditation Body (NAB) or verifier Certifying National Authority:</b>	Valsts aģentūra "Latvijas Nacionālais akreditācijas birojs" (LATAK)
<b>Accreditation/ Certification number:</b>	LATAK-GHG-488

**Verification Report - Emissions Trading System  
EU ETS Annual Activity Level Reporting**

**SIA "SCHWENK Latvija" - Klinkera apdedzināšanas krāsns**

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

**A. Uncorrected Misstatements that were not corrected before issuance of the verification report Material?**

<b>A1</b>	Not applicable	-- select --
<b>A10</b>		-- select --

**B. Uncorrected Non-compliances with ALCR or FAR which were identified during verification Material?**

<b>B1</b>	Not applicable	-- select --
<b>B10</b>		-- select --

**C. Uncorrected Non-conformities with the Monitoring Methodology Plan including discrepancies between the plan and actual sources, source streams and boundaries etc identified during verification Material?**

<b>C1</b>	Not applicable	-- select --
<b>C10</b>		-- select --

**D. Changes since prior year to specific parameters listed the FAR or ALCR**

<b>D1</b>	Not applicable
<b>D10</b>	

**E. Recommended Improvements, if any**

<b>E1</b>	Not applicable
<b>E10</b>	

**F. Prior period findings or improvements that have NOT been resolved. Any findings or improvements reported in the verification report for the prior allocation period data report that have been resolved do not need to be listed here.**

<b>F1</b>	Not applicable
<b>F10</b>	

**Annex 1B - Methodologies to close data gaps**

Was one or more data gap methods required?	no
If Yes, were these part of the MMP submitted for verification?	-- select --
If Yes, were these approved by the CA before completion of the verification?	-- select --
If No, -	
a) were the method(s) used conservative (If No, please provide more details below):	-- select --
b) did any method lead to a material misstatement (If Yes, please provide more details below):	-- select --

**Verification Report - Emissions Trading System  
EU ETS Annual Activity Level Reporting**

**SIA "SCHWENK Latvija" - Klinkera apdedzināšanas krāsns**

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

<b>Objectives and scope of the Verification:</b>	<p>To verify the Operator's data to a reasonable level of assurance for the Report as referenced in the verification opinion statement under the EU Emissions Trading System and to confirm compliance with requirements under the EU Regulation on Activity Level Changes (including monitoring requirements in accordance with the EU Regulation on Free Allocation and conformance with the underlying approved Monitoring Methodology Plan (MMP)) (see reference details below).</p>
<b>Responsibilities:</b>	<p>The Operator is solely responsible for the preparation and reporting of the data submitted in its Report as referenced in the verification report and opinion for the purpose of Activity Level reporting under the EU ETS, and for data to update the benchmarks (if relevant) in accordance with the rules and its underlying MMP (as listed in the attached verification report); for any assumptions, information and assessments that support the reported data; and for establishing and maintaining appropriate procedures, performance management and internal control systems from which the reported information is derived and quality assured.</p> <p>The Competent Authority is responsible for:</p> <ul style="list-style-type: none"><li>• approving the Operator's MMP and approving modifications to the plan requested by the Operator;</li><li>• enforcing the requirements of Implementing Regulation EU No. 2019/1842 on the reporting of Activity Level Changes to allow adjustment of free allocations (ALCR) and of Delegated Regulation EU No.2019/331 on the harmonised free allocation of emissions allowances (FAR);</li></ul> <p>The Verifier (as named on the attached Verification Report and Opinion Statement (VOS)) is responsible - in accordance with Regulation 2018/2067 on Accreditation and Verification (in the current version as referenced under conduct of the verification below) and its verification contract dated as stated in the VOS - for carrying out the verification of the Operator's referenced Report in the public interest, and independent of the Operator and the Competent Authorities responsible for the implementation of Directive 2003/87/EC and Regulation 2019/1842 (ALCR) and 2019/331 (FAR).</p> <p>It is the responsibility of the Verifier to form an independent opinion, based on the examination of information supporting the data presented in the Report as referenced in the VOS, and to report that opinion to the Operator. The Verifier must also report if, in its opinion:</p> <ul style="list-style-type: none"><li>• the Report is or may be associated with misstatements (omissions, mis-representations or errors) or non-conformities with the MMP; or</li><li>• the Operator is not complying with the ALCR and, as relevant, the FAR, even if the MMP is approved by the competent authority; or</li><li>• 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</li><li>• improvements can be made to the Operator's performance in monitoring and reporting of relevant data and/or compliance with its MMP and with the ALCR and the FAR.</li></ul>
<b>Work performed &amp; basis of the opinion:</b>	<p>We conducted our examination having regard to the verification criteria reference documents outlined below. This involved examining, based upon our risk analysis and subsequent verification plan, 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 underlying Monitoring Methodology 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 Report referenced in the VOS and its potential for material misstatement.</p>
<b>Materiality level</b>	<p>The quantitative materiality level is set at 5% of the following data elements individually:</p> <ul style="list-style-type: none"><li>• the installations total emissions, where the data in the referenced Report relates to emissions; or</li></ul>

- the sum of imports and production of net measurable heat, if relevant, where the data in the referenced Report relates to measurable heat data; or
- the sum of the amounts of waste gases imported to and/or produced within the installation, if relevant; or
- the activity level of each relevant product benchmark sub-installation individually.

Issues with any other elements of data and with elements associated with compliance with the ALCR or FAR (as relevant) and/or conformance with the MMP are considered under the broader materiality analysis taking account of qualitative aspects.

Other relevant information

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 calculation factors and global warming potentials

Reference documents cited :

**Conduct of the Verification (1) - Criteria for Accredited Verifiers**

- 1) Commission implementing Regulation (EU) No. 2018/2067 on verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC as updated by Commission Implementing Regulation (EU) No.2020/2084
- 2) EN ISO 14065 - Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.
- 3) EN ISO 14064-3:2019 Specification with guidance for the validation and verification of GHG assertions
- 4) IAF MD 6:2014 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2013 (Issue 2, March 2014)
- 5) Guidance developed by European Commission Services on verification and accreditation in relation to the ALCR and FAR
- 6) EA-6/03 European Co-operation for Accreditation Guidance For the Recognition of Verifiers under EU ETS Directive

**Member State-specific guidance is listed here:**

Select Relevant guidance documents from the list  
Select Relevant guidance documents from the list

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

- 7) 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.
- 8) 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) - Criteria for Verifiers Certified under AVR Article 55(2)**

- 1) Commission implementing Regulation (EU) No. 2018/2067 on verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC as updated by Commission Implementing Regulation (EU) No.2020/2084

i) EU guidance on certified verifiers developed by European Commission Services

**Member State-specific guidance is listed here:**

Select Relevant guidance documents from the list  
Select Relevant guidance documents from the list

**Rules etc of the EU ETS**

- A) EC Regulation EU No. 2019/1842 on adjustment of free allocation of emissions allowances due to activity level changes (ALCR)

B) EC Regulation EU No. 2019/331 on the harmonised free allocation of emissions allowances pursuant to Article 10a of Directive 2003/87/EC (FAR)

C) EC Regulation EU No. 2019/708 on the Carbon Leakage List

D) EU Guidance developed by the European Commission Services to support the harmonised interpretation of the ALCR and FAR

E) EU Guidance material developed by the European Commission Services to support the harmonised interpretation of Regulation (EU) No. 2018/2067 on verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC as updated by Commission Implementing Regulation (EU) No.2020/2084

**Member State-specific guidance is listed here:**

Select Relevant guidance documents from the list

Select Relevant guidance documents from the list

Verification Opinion - Emissions Trading System  
EU ETS Annual Activity Level Reporting

SIA "SCHWENK Latvija" - Klinkera apdedzināšanas krāsns

Annex 3 - Summary of changes identified and not notified to the Competent Authority

A) approved by the Competent Authority but which have NOT been incorporated within an approved updated Monitoring Methodology Plan at completion of verification

1	Not applicable
10	

B) identified by the verifier and which have NOT been reported to the CA

This should include changes to activity levels and/or operation of the installation that could impact upon the free allocation of allowances; and changes to the monitoring methodology plan that have not been approved by the Competent Authority before completion of the verification

1	Not applicable
10	

### Installations

Unique ID:	Name of Operator:	Name of Installation:	GHG Permit Number:	Applicable NACE/PRODCO M Code(s):	Date(s) of relevant MMP and period of validity for each:	Are the relevant MMPs listed above approved by the:	Approving Competent Authority:	VERIFIED ACTIVITY LEVELS	Year 1	VERIFIED ACTIVITY LEVELS 2022	VERIFIED ACTIVITY LEVELS 2022	VERIFIED ACTIVITY LEVELS 2022	VERIFIED ACTIVITY LEVELS 2022	VERIFIED ACTIVITY LEVELS 2022	VERIFIED ACTIVITY LEVELS 2022	VERIFIED ACTIVITY LEVELS 2022	VERIFIED ACTIVITY LEVELS 2022	VERIFIED ACTIVITY LEVELS 2022	Year 2	VERIFIED ACTIVITY LEVELS 2020	VERIFIED ACTIVITY LEVELS 2020	
									Year 1	Year 1 / Sub-Inst 1	Year 1 / Sub-Inst 2	Year 1 / Sub-Inst 3	Year 1 / Sub-Inst 4	Year 1 / Sub-Inst 5	Year 1 / Sub-Inst 6	Year 1 / Sub-Inst 7	Year 1 / Sub-Inst 8	Year 1 / Sub-Inst 9	Year 1 / Sub-Inst 10	Year 2	Year 2 / Sub-Inst 1	Year 2 / Sub-Inst 2
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	KU20SG0008	08.06.1908	15.09.2021_MMP	Accroved	Vaista vides dienests Kurzemes reģions	2022	Produkcija apakšies	Kurināmā apakšies	Siltuma apakšies									2020		

### Findings

Unique ID:	Name of Operator:	Name of Installation:	A.	Uncorrected Misstatements that were not corrected:	B	Uncorrected Non-compliances with ALCR or FAR which were:	C	Uncorrected Non-compliances with the:	E.	Recommended Improvements, if any:	E.	Prior period findings or improvements that have NOT:	Annex 3 - Summary of changes identified and not notified to the Competent:	A) approved by the Competent Authority but which have:	B) Identified by the verifier and which have NOT been:		
				Material?		Material?		Material?									
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A1	Not applicable	B1	Not applicable	C1	Not applicable	E1	Not applicable	F1	Not applicable		1	Not applicable	1	Not applicable
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A2	-- select --	B2	-- select --	C2	-- select --	E2	-- select --	F2	-- select --		2		2	
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A3	-- select --	B3	-- select --	C3	-- select --	E3	-- select --	F3	-- select --		3		3	
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A4	-- select --	B4	-- select --	C4	-- select --	E4	-- select --	F4	-- select --		4		4	
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A5	-- select --	B5	-- select --	C5	-- select --	E5	-- select --	F5	-- select --		5		5	
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A6	-- select --	B6	-- select --	C6	-- select --	E6	-- select --	F6	-- select --		6		6	
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A7	-- select --	B7	-- select --	C7	-- select --	E7	-- select --	F7	-- select --		7		7	
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A8	-- select --	B8	-- select --	C8	-- select --	E8	-- select --	F8	-- select --		8		8	
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A9	-- select --	B9	-- select --	C9	-- select --	E9	-- select --	F9	-- select --		9		9	
LV000000000000	SIA "SCHWENK U	Klinkera apdzirnis	A10	-- select --	B10	-- select --	C10	-- select --	E10	-- select --	F10	-- select --		10		10	

VERIFIED ACTIVITY LEVELS 2020	VERIFIED ACTIVITY LEVELS 2020	VERIFIED ACTIVITY LEVELS 2020	VERIFIED ACTIVITY LEVELS 2020	VERIFIED ACTIVITY LEVELS 2020	VERIFIED ACTIVITY LEVELS 2020	VERIFIED ACTIVITY LEVELS 2020	VERIFIED ACTIVITY LEVELS 2020	Type of report:	Reporting Year(s):	Reporting Year(s):	Date of Data Report:	Reference document:	Data being verified:	Applicable pages in the Data Report:	Have any changes occurred that affect free allocation? <i>far-future level audit</i>	Has the MMP been updated for significant changes and re-allocations?	Uncorrected Misstatements that were not corrected	Material?	Uncorrected Non-compliances with ALCR or FAR which were identified
Year 2 / Sub-Inst 3	Year 2 / Sub-Inst 4	Year 2 / Sub-Inst 5	Year 2 / Sub-Inst 6	Year 2 / Sub-Inst 7	Year 2 / Sub-Inst 8	Year 2 / Sub-Inst 9	Year 2 / Sub-Inst 10			other									
								Annual Activity Level 2022			02.02.2023	ALC P4, LV, SCHWENK	Annual Activity Level Data, Installation Data, B+C		No	No	1	0	1



	Uncorrected Non-conformities	Recommended Improvements, if any	Prior period findings or improvements that have AFTT	Other relevant information	VERIFICATION SITE VISIT DETAILS	Operator/ Installation site visited	AVR2 Articles 31 and 32 - Justification for not installation	AVR2 Articles 31 and 32 - Waiver risk assessment	Date of waiver approval by CA or date of approval for	Date(s) of visit(s) (AVR Article 21(1)):	Number of days on-site:	COMPLIANCE WITH EU ETS RULES	MMP in compliance with the ALCR risk reduction	FAR Article 9: Changes to activity level/ operational	EU Regulation on A&V met:	Article 11(4)(d): MMP notified to FA?	Article 16(2)(b): Boundaries of installation and sub-	Article 16(2)(c): Source streams and emissions sources are	Articles 16(2)(f) and 17(3)(f): correctness of input	Article 17(3): MMP correctly applied?	Article 17(3)(g): Data correctly attributed to subinstallation	Article 17(3)(k): Correct application of procedure
Material?	#	Material? #	#																			
0	1	0	1			Yes					31.03.2023			Yes	Not Applicable		Not Applicable	Yes	Yes	Yes	Yes	Yes

Article 17(3)(d): Activity level for non-product benchmark ratio	Article 17(3)(e): Energy consumption normally	Article 17(3)(g): the start of normal operations - 27 months	Article 17(3)(h): FAR Annex IV sections 2.3 to 2.7 normally	No changes to NACE/PRODDCO M codes declared in the	No changes to NACE/PRODDCO M codes declared in the reason justified?	Article 19(3): Simplified uncertainty and/or not	Article 29: Prior period non-conformities corrected?	Article 29: Prior period non-conformities corrected?	Article 30(2): Prior period improvements implemented	Article 30(2): Prior period improvements implemented	Articles 14(j) and 16(2): Data and data flow verified in detail	Articles 14(a) and 16(2): Data and data flow verified in detail	Article 14(b): Control activities are documented, implemented	Article 14(c): Procedures listed in the MMP are documented	Article 17(3)(b): Are there Data Gaps?	Article 17(3)(b): Are there Data Gaps?	Article 17(3)(b): Is there Double counting?	Article 17(3)(b): Is there Double counting?	Article 18(3): Verification of methods provided for	Guidance on ALCR and FAR applied:	EC guidance on ALCR and FAR met?	EC guidance on ALCR and FAR met?	Competent Authority guidance on ALCR and FAR
					If no, is the reason justified?																		
Yes	Yes	Yes	Not Applicable	Yes	If no, is the reason		Yes							Yes	Yes								

Competent Authority guidance on ALC and EAS	COMPLIANCE WITH THE EU ETS	Completeness:	Completeness:	Accuracy:	Accuracy:	Reliability	Reliability	OPINION	OPINION - verified as satisfactory:	OPINION - verified with comments:	Comments which qualify the opinion:	Comments which qualify the opinion:	Comments which qualify the opinion:	Comments which qualify the opinion:	Comments which qualify the opinion:	Comments which qualify the opinion:	Comments which qualify the opinion:	Comments which qualify the opinion:	Comments which qualify the opinion:	Comments which qualify the opinion:	Comments which qualify the opinion:	OPINION - not verified:
If no, please provide a	МАТТУМАТ		If no, please briefly explain		If no, please briefly explain		If no, please briefly explain				1	2	3	4	5	6	7	8	9	10	11	1
If no, please provide a justification below		If no, please briefly		If no, please briefly		If no, please briefly explain below:	We have conducted	We have conducted			1.	2.	3.									We have con