

## AER — iekārtas

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Report id:	VR-61793
Pašreizējā versija:	1.10
Iekārtas nosaukums:	Akciju sabiedrība "Latvenergo" TEC-1
Ziņošanas gads:	2023
Statuss:	Completed

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## Guidelines and Conditions

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## Guidelines and Conditions

1

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

**The Directive can be downloaded from:**

<http://eur-lex.europa.eu/eli/dir/2003/87>

2

The Accreditation and Verification Regulation (Commission Regulation (EU) No. 2018/2067 (hereinafter the "AVR"), defines further requirements for accreditation of verifiers and the verification of emission reports.

**The AVR can be downloaded from:**

[https://eur-lex.europa.eu/eli/reg\\_impl/2018/2067](https://eur-lex.europa.eu/eli/reg_impl/2018/2067)

3

Article 6 of the AVR spells out the objective of verification to ensure the reliability of the information in the emission reports:

**A verified emissions report shall be reliable for users. It shall represent faithfully that which it either purports to represent or may reasonably be expected to represent. The process of verifying emission reports shall be an effective and reliable tool in support of quality assurance and quality control procedures, providing information upon which an operator can act to improve performance in monitoring and reporting emissions.**

4

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

5

Article 27(1) states that the conclusions on the verification of the operator's report and the verification opinion are submitted in a verification report:

**Based on the information collected during the verification, the verifier shall issue a verification report to the operator on each emission report that was subject to verification.**

6

And Article 27 (2) of the AVR requires:

**The operator shall submit the verification report to the competent authority together with the operator's report concerned.**

7

This file constitutes the Verification Report template that has been developed by the Commission services as part of a series of guidance documents and electronic templates supporting an EU-wide harmonised interpretation of the AVR. The template aims to provide a standardised, harmonised and consistent way of reporting on the verification of the operator's annual emission report. This Verification Report template represents the views of the Commission services at the time of publication.

8

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

9

Guidance on the contents of this verification report template is provided in the key guidance note on the verification report. Please consult this guidance note when completing the verification report template.

10

All guidance documents and templates developed by the Commission Services on the AVR can be found at:

[https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions\\_en](https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en)

## Information sources

11

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](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](https://ec.europa.eu/clima/eu-action/eu-emissions-trading-system-eu-ets/monitoring-reporting-and-verification-eu-ets-emissions_en)



Opinion statement

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## OPERATOR DETAILS

Name of Operator:

Akciju sabiedrība "Latvenergo"

Name of Installation:

Akciju sabiedrība "Latvenergo" TEC-1

Objekta adrese / atrašanās vieta, kur atrodas iekārta:

i. Adrese:

Viskaļu iela 16

ii. Adrese:

iii. Pilsēta:

Rīga

iv. Pasta indekss:

LV-1026

v. Valsts:

Latvija

Unique ID:

LV000000000000006

GHG Permit Number:

RI20SG0017

Date(s) of relevant approved MP and period of validity for each plan:

Version	Status	Applicable date
2.3	Apstiprināts	28/01/2023
1.93	Apstiprināts	25/01/2022

Approving Competent Authority:

Valsts vides dienesta Lielrīgas reģionālā vides pārvalde

*Insert Competent Authority that is responsible for approval of the monitoring plan and significant changes thereof*

Category:

B

A low emitter is an installation that emits less than 25 ktons of CO<sub>2</sub>e per year.

APLAMS

*A low emitter is an installation that emits less than 25 ktons of CO<sub>2</sub>e per year.*

Atsauce	I pielikuma darbība	KZF 1. kategorija (enerģija)	KZF 2. kategorija (procesa emisijas)	Kopējā darbības jauda	Jaudas vienības	Emitētās SEG
A1	Kurināmā sadedzināšana	Atlasīt...	Atlasīt...	702	MW(th)	CO <sub>2</sub>

## EMISSIONS DETAILS

Report id	Version	Status	Action date
MP-16218	2.30	Apstiprināts	10/02/2023
AER-61559	1.55	Under verification	16/02/2024

Date of Emissions Report:

16/02/2024

<insert the date of the report subject to verification (this should match the date of the report into which this verification opinion is inserted/the final version of the report if it has been revised or updated prior to final verification)>

Combustion Emissions in tCO2e:

154079.0788

Process Emissions in tCO2e:

Mass balance Emissions in tCO2e

PFC Emissions in tCO2e:

Measured CO2 Emissions in tCO2e

Measured N2O Emissions in tCO2e

Measured CO2 transfer Emissions in tCO2e

Measured N2O transfer Emissions in tCO2e

Fall-back Emissions in tCO2e

Total Emissions in tCO2e:

154079.0788

Combustion Source Streams:

ID	Avota plūsmas tips	Avota plūsmas kategorija	Avota plūsmas nosaukums
F1	Degšana: Cits gāzveida un šķidrās kurināmais	Gāze — dabasgāze	Dabasgāze
F2	Degšana: Komerčiālais standartkurināmais	Šķidrums — gāzeļļa	Dīzeļdegviela

Process Source Streams:

ID	Avota plūsmas tips	Avota plūsmas kategorija	Avota plūsmas nosaukums
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Methodology used:

Aprēķina paņēmiens CO2:

Emissions factors used:

Saskaņā ar MP norādīto metodiku.

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

Changes to the Operator/ installation during the reporting year:

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Nebūtiskas, precizējošas izmaiņas monitoringa plānā attiecībā uz dīzeļdegvielas avota plūsmu, līdz ar grozījumiem piesārņojošās darbības atļaujā.

SITE VERIFICATION DETAILS

Operator/ Installation visited during verification:

PATIESS

Date(s) of visit(s):

*above. E.g. efficiency projects, production changes etc >*

Date	
	06/02/2024

Number of days on-site:

1

Name of EU ETS (lead) auditor(s)/ technical experts undertaking site visit(s):

Name

AVR Article 31 and 32: Justification for not undertaking site visit

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AVR Article 34a: Justification for conducting a virtual site visit

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Izvēlēties datumu...

If no, the date of written Competent Authority approval for waive of the site visit requirement is: < insert date>

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

< Only brief answers are required here. If more detail is needed for a No response, add this to the relevant section of Annex 1 relating to findings on uncorrected non-compliances or non-conformities >

Monitoring Plan requirements met:

PATIESS  APLAMS

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Permit conditions met:

PATIESS  APLAMS

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EU Regulation on M&R met:

PATIESS  APLAMS

<Please also include confirmation of compliance with the rule that biofuels, bioliquids and biomass fuels used for combustion for which an emission factor of zero is claimed meets the sustainability and/or the greenhouse gas emissions saving criteria laid down in paragraphs 2 to 7 and 10 of Article 29 of the RED Directive. Please see MRR Guidance 3 on when sustainability and GHG savings criteria apply >

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COMPLIANCE WITH EU REGULATION ON A&V

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

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

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

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PATIESS  APLAMS

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PATIESS  APLAMS

Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks: (EU ETS AVR Article 14(c))

PATIESS  APLAMS

Data verification: (EU ETS AVR Article 16)

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PATIESS  APLAMS

*< data verification completed as required >*

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

PATIESS  APLAMS

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

PATIESS  APLAMS

Uncertainty assessment: (EU ETS AVR Article 19)

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












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*< confirmation of valid uncertainty assessments >*



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Competent Authority (Annex 2) guidance on M&R met:	<input checked="" type="radio"/> PATIESS <input type="radio"/> APLAMS
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Previous year Non-Conformity(ies) corrected:	N/A
Changes etc. identified and not reported to the Competent Authority/included in updated MP:	N/A

< please provide, in Annex 3, a brief summary of key conditions applied, changes, clarifications or variations approved by the Competent Authority and NOT included within a re-issued permit and the approved monitoring plan at the time of completion of the verification; or additional changes identified by the verifier and not reported before the relevant year end

### COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES

Accuracy:

PATIESS  APLAMS

< only brief comments are required in this section NOTE - it is recognised that some principles are aspirational and it may not be possible to confirm absolute 'compliance'. In addition, some principles are reliant upon others being met before 'compliance' can be 'confirmed'.

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Completeness:

PATIESS  APLAMS

< only brief comments are required in this section NOTE - it is recognised that some principles are aspirational and it may not be possible to confirm absolute 'compliance'. In addition, some principles are reliant upon others being met before 'compliance' can be 'confirmed'.

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Consistency:

PATIESS  APLAMS

< only brief comments are required in this section NOTE - it is recognised that some principles are aspirational and it may not be possible to confirm absolute 'compliance'. In addition, some principles are reliant upon others being met before 'compliance' can be 'confirmed'.

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Comparability over time:

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<provide brief comments on whether there have been significant changes to the monitoring methodology such that the current reported emissions cannot be compared to previous periods. For example, changes from calculation to measurement based methodologies, introduction or removal of source streams.>

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Transparency:

PATIESS  APLAMS

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Integrity of methodology:

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Continuous improvement:

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OPINION

Verifier's opinion

OPINION - verified as satisfactory:

We have conducted a verification of the greenhouse gas data reported by the above Operator in its Annual Emissions Report as presented above. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated.

Comments which qualify the opinion:

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*<select the appropriate reasons from the list provided or add a reason if relevant>*

*misstatements, non-compliances and non-conformities which don't prevent the verifier from stating with reasonable assurance that the data are free from material misstatements remaining at the point*

Additional reasons

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## VERIFICATION TEAM

Lead EU ETS Auditor:

&lt;insert name&gt;

EU ETS Auditor(s): \*

Name

Technical Expert(s) (EU ETS Auditor):

Name

Independent Reviewer:

&lt;insert name&gt;

Technical Expert(s) (Independent Review):

Name

Signed on behalf of:

&lt;insert authorised signature here&gt;

Name of authorised signatory:

**IMPORTANT NOTE :** In expressing the opinion and signing here, you are attesting with reasonable assurance to the accuracy of the data (within the 2% or 5% applicable materiality threshold) and the status of compliance with ALL rules and principles. Subsequent errors identified which might invalidate the opinion provided above could give rise to legal and financial liabilities for the verifier/ verifying organisation.

Date of Opinion:

&lt;insert date of opinion&gt; - Note this date must change if the opinion is updated

Name of verifier:

&lt;insert formal name of the verifier&gt;

Address / location of the Verifier:

i. Adrese:

ii. Adrese:

iii. Pilsēta:

iv. Pasta indekss:

v. Valsts:

Date of verification contract:

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

Is the verifier accredited or a certified natural person?







accredited

Name of National AB or authority certifying the verifier:

Latvija

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

Accreditation/ Certification number:

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**LATAK-GHG-488**

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

Annex 1 : FINDINGS

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

A.	Material?	Uncorrected Misstatements that were not corrected before issuance of the verification report
B.	Material?	Uncorrected Non-conformities with approved Monitoring Plan
C.	Material?	Uncorrected Non-compliances with MRR which were identified during verification
D.		Recommended Improvements, if any
E.		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.

Annex 1B - Methodologies to close data gaps

Was a data gap method required?

APLAMS

If Yes, was this approved by the CA before completion of the verification?

Atlasit...

If No, was the method used conservative (If No, please provide more details)

Atlasit...

If No, did the method lead to a material misstatement (If Yes, please provide more details)

Atlasit...



## Annex 2 : BASIS OF WORK

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

## Objectives and scope of the Verification:

To verify the Operator's or 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 EU Emissions Trading System and confirm compliance with approved monitoring requirements, approved monitoring plan and the EU Regulation on Monitoring and Reporting.

## Responsibilities:

The Operator or 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 EU ETS in accordance with the rules and their approved monitoring plan (as listed in the attached Opinion Statement); for any information and assessments that support the reported data; for determining the installation's objectives in relation to GHG information and for establishing and maintaining appropriate procedures, performance management and internal control systems from which the reported information is derived.

The Competent Authority is responsible for

- issuing and varying applicable permits to Operators 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; 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.

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:

- the Annual Emissions Report [Tonne-Kilometre Report] is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or
- the Operator or Aircraft 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 or Aircraft 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 &amp; 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 or Aircraft operator's approved monitoring plan. This also involved assessing where necessary estimates and judgements made by the Operator or 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

Unless otherwise stated in Annex 1, the materiality level was 5% of the total reported emissions for the period

*See Article 23 of AVR*

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*< insert any other relevant details or criteria relating to the work performed or the basis of the opinion. The objective of this line is to enable the verifier to add any detail that they consider helpful to the user of the opinion in understanding the depth and scope of work performed etc.>*

**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**








### Reference documents cited

Conduct of the Verification (1) - For Accredited Verifiers

*<select the set of criteria that are appropriate to the accreditation/ certification held by the verifier (delete non-relevant sets).> It is expected that for most VBs only set (1) will be required. Note, some of the documents may undergo update and revision so you need to check that the correct version is being cited*

- 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..... (AVR)
- 2) EN ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information
- 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
- 6) EA-6/03 European Co-operation for Accreditation Guidance For the Recognition of Verifiers under EU ETS Directive

Select Relevant guidance documents from the list

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

*This set should be selected only if the verifier is a Financial Accounting Body subject to the rules and standards set by the International Auditing and Assurance Standards Board and its associated bodies. These standards are not covered by accreditation. Accreditation Bodies will not check compliance with these standards.*

— 8) International Standard on Assurance Engagements 3000 : Assurance Engagements other than Audits or Reviews of Historical Information, issued by the International Auditing and Assurance Standards Board.

— 9) International Standard on Assurance Engagements 3410 : Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board.

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

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

— 1) EC Regulation EU no. 2018/2067 on verification of GHG emissions reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC..... (AVR)

— 2) EU guidance on certified verifiers developed by the Commission Services

— 3)..... Need to insert any other requirements/ guidance that are applied to the Certified Verifiers e.g. any local MS rules on the Certification Process

Rules etc of the EU ETS

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

Annex 3 : CHANGES

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*applicable in an individual MS. As a minimum, the relevant EU*

**Regulations and EC Guidance must be included**  
Annex 3 - Summary of conditions / changes/ clarification / variations

A) approved by the Competent Authority but which have NOT been incorporated within a re-issued Permit/ Monitoring Plan at completion of verification

B) EU Guidance developed by the European Commission Services to support the harmonised interpretation of the Monitoring and Reporting Regulation

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

C) EU Guidance material developed by the European Commission Services to support the harmonised interpretation of the AVR

D) need to insert any other national requirements/ guidance that are applicable

MK noteikumi Nr. 769, 13.11.2012.

