

## 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. 600/2012 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/LexUriServ/LexUriServ.do?uri=CONSLEG:2003L0087:20090625:EN:PDF>

- 2 The Accreditation and Verification Regulation (Commission Regulation (EU) No. 600/2012 (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:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:181:0001:0029:EN:PDF>

- 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.

**This is the version of the Verification Report template, as endorsed by the Climate Change Committee in its meeting of 11 July 2012.**

- 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:

[http://ec.europa.eu/clima/policies/ets/monitoring/index\\_en.htm](http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm)

## 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="http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm">http://ec.europa.eu/clima/policies/ets/monitoring/index_en.htm</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 P3_COM_en_300712.xls

## How to use this file

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

<a href="#">Opinion Statement (installation)</a>	The formal opinion document to be signed by the verifier's authorised signatory
<a href="#">Opinion Statement (aviation)</a>	The formal opinion document 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 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.
	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. If you use a password to protect the sheets, please use the SAME password for all opinion statements produced by the organisation. Please also supply this password to the Competent Authority for the purposes of them uploading information into databases etc.**

**GUIDANCE FOR VERIFIERS**

Please complete all the yellow cells in the opinion template deleting or amending as appropriate any text that is already in the cell. If further space is required, please insert an additional line below and merge the cells. Further instructions or comments are below against individual lines, as relevant. Further detail concerning background to the verification etc should be given in Annex 2.

**EU ETS Annual Reporting**

OPERATOR DETAILS	
Name of Aircraft Operator:	Blue Flyer Ltd
Address of Aircraft Operator:	Middle of Nowhere Airport Back of beyond
Unique ID:	#####
CRCO Reference Number:	#####
Date(s) of relevant approved MP and period of validity for each plan:	1/1/2013 - original MP, no other variations made in the reporting year, but Version 2 is currently in the process of being approved by the Competent Authority
Approving Competent Authority:	ENVIRONMENT AGENCY
Approved Monitoring Plan Reference Number:	UK-EN-AV-XXXXX
Are 'Small Emitter' rules being applied:	No
Select what is being used:	
Annex 1 Activity:	Aviation

<insert name of Operator>

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

EMISSIONS DETAILS	
Reporting Year:	2013
Reference document:	AER-XXXX-2013-03-12
Type of report:	Annual emissions report
Date of Emissions Report:	10/03/2013
Total Emissions tCO <sub>2</sub> e:	107636.00
Total Tonne/kilometres tCO <sub>2</sub> e:	Not Applicable
Methodology used:	Method A, in accordance with the approved monitoring plan
Emissions factors used:	Default values in accordance with the MRR
Changes to the Aircraft Operator during the reporting year:	None declared or identified during discussions with the Aircraft Operator

<insert the name of the file containing the emissions report, including date and version number> This should be the name of the electronic file which should contain a date and version number in the file naming convention >

<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)>

< insert figures only>

< insert figures only>

< Please ensure full titling etc is provided. If more than one methodology, please clearly define which source streams relate to each methodology.

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

< Provide brief details of any changes that have occurred during the reporting year that materially affect the emissions being reported and the trend from year to year, and that have not already been disclosed above. E.g. efficiency projects, production changes etc >

SITE VERIFICATION DETAILS	
Site visited during verification:	Yes
Date(s) of visit(s):	15/10/2012
Number of days for site visit:	1
Name of EU ETS (lead) auditor(s) and technical experts undertaking site visit(s):	Mrs V. Grey (Lead) Mr X. Pert (Technical Expert)
Justification for not undertaking site visit:	

Yes / No < Noting the MRR definition of 'site' for aviation, E.g. because the emissions calculation and information management processes are elsewhere. See relevant guidance developed by the Commission Services

Enter N/A if the site is not physically visited

Enter N/A if the site is not physically visited

Insert the name of the EU ETS lead auditor, the EU ETS auditor and technical expert involved in site visits

if no, insert brief reasons why visit was not considered necessary

<b>COMPLIANCE WITH EU ETS RULES</b>		< 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
<b>Monitoring Plan requirements met:</b>	No	
	If no, because - although the requirements of procedures were clear in the documents, they were not always being followed in practice. The areas of non-conformance were not material to the data accounting	< insert reasons why rule not complied with>
<b>EU Regulation on M&amp;R met:</b>	No	
	If no, because - the aircraft operator was not able to provide appropriate information in relation to the uncertainty levels declared in the monitoring plan; specifically they could not supply the manufacturers specification for relevant onboard fuel measurement.	< insert reasons why rule not complied with>
<b>Use of biofuels has been assessed in accordance with Article 18 of Directive 2009/28/EC:</b>	N/A	<Please confirm that biofuels for aviation for which an emission factor of zero is claimed, meets the EU sustainability criteria. If zero rating is not claimed or if this concerns verification of tonne-kilometre data, enter N/A>
	If no, because.....	< insert reasons why biofuel use has not been assessed>
<b>EU Regulation on A&amp;V met:</b>		
<b>Article 14(a) and Article 16(2)(f) Data verified in detail and back to source:</b>	Yes	< insert brief reasons why detailed data verification not considered necessary and/or why data was not verified back to primary source data>
	If no, because.....	
	If yes, was this part of site verification	
	Yes	
<b>Article 14(b): Control activities are documented, implemented, maintained and effective to mitigate the inherent risks:</b>	Yes	
	If no, because.....	< insert reasons why rule not complied with>
<b>Article 14(c) : Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks:</b>	No	
	If no, because they lack sufficient detail in certain areas - annotated copies of procedures have been provided to the Aircraft Operator	< insert reasons why rule not complied with>
<b>Article 16 (1),(2f),(2h): Data verification:</b>	Yes	<data verification completed as required >
	If no, because.....	< insert reasons why rule not complied with>

<b>Article 16(2)(c): Completeness of flights/data when compared to air traffic data e.g. Eurocontrol:</b>	No	
	Cross check to Eurocontrol data identified that two flights were missing from the reported list because the UTC date/time of departure was used by the aircraft operator instead of the local date/time.	< insert reasons why data is not complete or comparable>
<b>Article 16(2)(d): Consistency between reported data and 'mass &amp; balance' documentation:</b>	Yes	
	If no, because.....	< insert reasons why data is not consistent>
<b>Article 16(2)(e): Consistency between aggregate fuel consumption and fuel purchase/supply data:</b>	No	
	If no, because - comparison between the two sets of data indicated that there was a discrepancy between fuel reported as consumed and that accounted for in the purchase invoices. Analysis of the discrepancy and a cross check against an estimate using the 'Small Emitter Tool' indicates that the declared emissions are overstated by approximately 15%	< insert reasons why data is not consistent>
<b>Article 17: Correct application of monitoring methodology:</b>	Yes	
	If no, because.....	< insert reasons why rule not complied with>
<b>Article 18: Verification of methods applied for missing data:</b>	Yes	
	If no, because.....	< insert reasons why emissions report is not complete and state whether there are data gaps that have used an alternate methodology or simplified approach>
<b>Article 19: Uncertainty assessment:</b>	No	< confirmation of valid uncertainty assessments> <for tonne-kilometre data, enter N/A>
	If no, because - the aircraft operator was not able to provide appropriate information in relation to the uncertainty levels declared in the monitoring plan; specifically they could not supply the manufacturers specification for relevant onboard fuel measurement.	< insert reasons why rule not complied with>
<b>Competent Authority (Annex 2) guidance on M&amp;R met:</b>	Yes	
	If no, because.....	< insert reasons why rule not complied with>
<b>Previous year Non-Conformity(ies) corrected:</b>	No. See Annex 3 for details	<select N/A for tonne-kilometre data because this is a one-off and not annual reporting>
<b>Changes etc identified and not reported to the Competent Authority/included in updated MP:</b>	N/A	< Please provide, in Annex 3, a brief summary of key conditions applied, changes, clarifications or variations approved by the Competent Body and NOT included within a re-issued 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		
<b>Accuracy:</b>	No	< 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'.>
	If no, because there are discrepancies in the comparison of fuel consumed and purchased. Although a material misstatement, the discrepancy is an overstatement.	< insert reasons why principle not complied with>
<b>Completeness:</b>	No	
	If No, because, some flights have been omitted from the list of eligible flights.	< insert reasons why principle not complied with>
<b>Consistency:</b>	Yes	
	If no, because.....	< insert reasons why principle not complied with>
<b>Comparability over time:</b>	Yes	<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.>
	If no, because.....	< insert reasons why principle not complied with>
<b>Transparency:</b>	No	
	If No, because - although the Aircraft Operator has documented procedures in accordance with the MRR requirements, they lack detail which would make the whole process transparent. In addition the primary data base being used is a 'black box' and data downloaded to excel spreadsheets for manipulation lack notes and comment to clarify the manipulation undertaken	< insert reasons why principle not complied with>
<b>Integrity of methodology:</b>	Yes	
	If no, because.....	< insert reasons why principle not complied with>
<b>Continuous improvement:</b>	Yes. See Annex 1 for recommendations.	<please outline in Annex 1 any key points of performance improvement identified or state here why non-applicable>

OPINION		Delete the Opinion Template text lines that are NOT applicable
<b>OPINION - not verified:</b>	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 work undertaken (see Annex 2) these data CANNOT be verified due to -	< OR this opinion text if it is not possible to verify the data due to material misstatement(s), limitation of scope or non-conformities (which should be specifically identified, as material items, in Annex 1, along with non-material concerns remaining at the point of final verification) provide insufficient clarity and prevent the verifier from stating with reasonable assurance that the data are free from material misstatements.>
	- uncorrected material mis-statement (individual or in aggregate)	
	- limitations in the data or information made available for verification	

VERIFICATION TEAM	
Lead EU ETS Auditor:	Mrs V. Grey
EU ETS Auditor(s):	-
Technical Expert(s) (EU ETS Auditor):	Mr X. Pert (Technical Expert)
Independent Reviewer:	Mr I. Foundit
Technical Expert(s) (Independent Review):	-

<Insert name>  
<Insert name>  
<Insert name>  
<Insert name>  
<Insert name>

Signed on behalf of CheckIt Assurance Ltd:	<i>T Opboss.</i>
Name of authorised signatory :	Mr. T Opboss
Date of Opinion :	30/03/2013

<Insert authorised signature here>

**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.

<insert date of opinion> - Note this date must change if the opinion is updated

Name of verifier:	CheckIt Assurance Ltd
Contact Address :	Plush Offices, Central Tower, Swindon, UK
Date of verification contract:	23/04/2010
Is the Verifier Accredited or Certified natural person?	accredited
Name of National AB or verifier Certifying National Authority:	UKAS
Accreditation/ Certification number:	XXXX

<insert formal name of Verifier>

<insert formal contact address of Verifier, including email address>

< insert national Accreditation Body's name e.g. UKAS if verifier is accredited; insert name of Certifying National Authority if verifier is Certified under AVR Article 54(2).>  
< as issued by the above Accreditation Body/ Certifying National Authority>

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

**Blue Flyer Ltd**

**GUIDANCE FOR VERIFIERS**

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

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

**A. Uncorrected Misstatements that were not corrected before issuance of the verification report**      **Material?**      **Please select "Yes" or "No" in the column "Material?" as appropriate**

<b>A1</b>	An incorrect fuel density was used in certain data sets (see below).	no
<b>A2</b>	An overstatement of approximately 15% was identified, but there was insufficient time before the deadline for the Aircraft Operator to recheck and correct the data	yes
<b>A3</b>	The 'emissions per aerodrome pair' section of the report contains pairs that are not aggregated. Although the total emissions figure is aggregated correctly there may be some mis-allocation of emissions by country-pair and aerodrome pair	no
<b>A4</b>		-- select --
<b>A5</b>		-- select --
<b>A6</b>		-- select --
<b>A7</b>		-- select --
<b>A8</b>		-- select --
<b>A9</b>		-- select --
<b>A10</b>		-- select --

*Please insert relevant description, one line per uncorrected misstatement point. If further space is required, please add rows and individually number points. If there are NO uncorrected misstatements please state NOT APPLICABLE in the first row.*

*< State details of misstatement including nature, size, and which element of the report it relates to; and why it has a material effect, if applicable. Need to clearly state whether the misstatement is over-stated (e.g. higher than it should be) or under-stated (lower than it should be)>*

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

**Material?**

<b>B1</b>	The Monitoring plan specifies a fuel density value of 0.8; in some sets of data a density of 0.796 has been used	no
<b>B2</b>		-- select --
<b>B3</b>		-- select --
<b>B4</b>		-- select --
<b>B5</b>		-- select --
<b>B6</b>		-- select --
<b>B7</b>		-- select --
<b>B8</b>		-- select --
<b>B9</b>		-- select --
<b>B10</b>		-- select --

*Please complete any relevant data. One line per non-conformity point. If further space is required, please add rows and individually number points. If there are NO non-conformities please state NOT APPLICABLE in the first row.*

*<State details of non-conformity including nature and size of non-conformity and which element of the monitoring plan it relates to>*

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

<b>C1</b>	The operator was not able to provide appropriate information in relation to the uncertainty levels declared in the monitoring plan; specifically they could not supply the manufacturers specification for relevant onboard fuel measurement, therefore could not demonstrate compliance with the Uncertainty Assessment requirements..	no
<b>C2</b>		-- select --
<b>C3</b>		-- select --
<b>C4</b>		-- select --
<b>C5</b>		-- select --
<b>C6</b>		-- select --
<b>C7</b>		-- select --
<b>C8</b>		-- select --
<b>C9</b>		-- select --
<b>C10</b>		-- select --

Please complete any relevant data. One line per non-compliance point. If further space is required, please add rows and individually number points. If there are NO non-compliances please state NOT APPLICABLE in the first row.

<State details of non-compliance including nature and size of non-compliance and which element of the Monitoring and Reporting Regulation it relates to>

**D. Recommended Improvements, if any**

<b>D1</b>	Electronic copies of aircraft TechLogs are stored for 10 years. However the primary source for fuel 'block on' is the Flight Assignment, for which paper copies are stored for only one year. The 'block on' value in each document differs slightly, therefore the primary source used should be the source data that is stored in accordance with the Regulations.
<b>D2</b>	A monthly or quarterly review of ETS raw and calculated data should be considered to ensure that any anomalies are picked up in a timely manner. This should include plausibility checks and cross checks to other independent data.
<b>D3</b>	A review is required of all the procedures to ensure that they contain sufficient detail for transparency in the event of a succession handover (ie a new ETS responsible person coming into post)
<b>D4</b>	Fuel in tanks and fuel uplift data is rounded up or down to the nearest 100kg which is not in keeping with the accuracy principle nor the reporting of data to all significant digits. Data provided in 1kg should be reported in 1kg.
<b>D5</b>	
<b>D6</b>	
<b>D7</b>	
<b>D8</b>	
<b>D9</b>	
<b>D10</b>	

Please complete any relevant data. One cell per improvement point. If further space is required, please add rows and individually number points. If there are NO improvement points please state NOT APPLICABLE in the first row.

This section also has to be completed for the verification of tonne-kilometre data. Recommendations for improvement can still be relevant for the Competent Authority since it could provide them information on the quality of the verified data.

**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.**

<b>E1</b>	The Aircraft Operator was advised to review its procedures for transparency during the prior year audit. This has not happened and there has been a change of responsible person which has contributed to some of the issues identified during the verification.
<b>E2</b>	
<b>E3</b>	
<b>E4</b>	
<b>E5</b>	
<b>E6</b>	
<b>E7</b>	
<b>E8</b>	
<b>E9</b>	
<b>E10</b>	

Please complete any relevant data. One cell per unresolved prior year improvement point. If further space is required, please add rows and individually number points. If there are NO outstanding improvement points please state NOT APPLICABLE in the first row.

This section is not applicable to verification of tonne-kilometre reports.

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

Was a data gap method required?	no
If Yes, was this approved by the CA before completion of the verification?	-- select --
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

Blue Flyer Ltd

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

<b>Objectives and scope of the Verification:</b>	To verify the Aircraft operator's annual emissions to a reasonable level of assurance for the Annual Emissions Report (as summarised in the attached Opinion Statement) under the EU Emissions Trading System and confirm compliance with approved monitoring requirements, approved monitoring plan and the EU Regulation on Monitoring and Reporting.
<b>Responsibilities:</b>	<p>The Aircraft 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"><li>- issuing and varying applicable permits to Aircraft operators</li><li>- enforcing the requirements of Regulation EU no. 601/2012 on monitoring and reporting (MRR) and any conditions of applicable permits;</li><li>- agreeing certain aspects of the verification process, e.g. site visit waivers;</li></ul> <p>In exceptional circumstances, including those stated in Article 70(1) and 70(2) of the MRR, the CA may determine an Aircraft operator's emissions 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. 600/2012 on Accreditation and Verification, carrying out the verification of an Aircraft operator in the public interest, independent of the 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, 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"><li>• the Annual Emissions Report is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or</li><li>• the Aircraft operator is not complying with Regulation EU no. 601/2012 on monitoring and reporting, even if the monitoring plan is approved by the competent authority.</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 Aircraft operator's performance in monitoring and reporting of emissions and/or compliance with the approved monitoring plan and Regulation EU no. 601/2012 on monitoring and reporting.</li></ul>

<b>Work performed &amp; basis of the opinion:</b>	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 Aircraft 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.
<b>Materiality level</b>	<p>Unless otherwise stated in Annex 1, the materiality level was 5% of the total reported emissions for the period subject to verification.</p> <p><i>The verification was undertaken in two stages. Initial compliance checks and data checks for the first three Quarters of the year were undertaken in October of the reporting year to enable the Aircraft Operator to address any significant issues before the reporting deadline; this meant that some non-compliances identified were corrected and are therefore not reported in this Opinion Statement. Year End reconciliation and completion was undertaken in February 2013 along with final data checks and checks of data transfer to the annual reporting template.</i></p> <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>

**See Article 23 of AVR**

*< 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.>*

<b>Reference documents cited :</b>	<p><b><u>Conduct of the Verification (1) - For Accredited Verifiers</u></b></p> <ol style="list-style-type: none"> <li>1) EU Regulation EU no. 600/2012 on verification of GHG emissions reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC..... (AVR)</li> <li>2) EN ISO/IEC 14065:2012 Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition (ISO 14065:2007).</li> <li>3) EN ISO/IEC 14064-3:2006 Specification with guidance for the validation and verification of GHG assertions</li> <li>4) IAF MD 6:2009 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2007 (Issue 1, February 2010)</li> <li>5) Guidance developed by European Commission Services on verification and accreditation</li> <li>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:</li> </ol> <p><b><u>Rules etc of the EU ETS</u></b></p> <ol style="list-style-type: none"> <li>A) EC Regulation EU no. 601/2012 on the Monitoring and Reporting of GHGs pursuant to Directive 2003/87/EC (MRR)</li> <li>B) EU Guidance developed by the European Commission Services to support the harmonised interpretation of the Monitoring and Reporting Regulation</li> <li>C) EU Guidance material developed by the European Commission Services to support the harmonised interpretation of the AVR</li> </ol>
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*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*

*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 as some MS Guidance may only be applicable in an individual MS.*

*As a minimum, the relevant EU Regulations and EC Guidance must be included*

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

Blue Flyer Ltd

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**

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< this should list anything that has been agreed (e.g. in a letter, email, fax or phone call) but that has not been incorporated within the Greenhouse Gas Emissions Permit/monitoring plan. It should also include, for example, New technical Units, New Processes, Closure notification etc.

Please complete any relevant data. One line per comment. If further space is required, please add rows and individually number points. If there are NO relevant comments to be made please state NOT APPLICABLE in the first row.

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

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

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< this should list anything that has been identified by the verifier in the course of their work and which has not been notified to the Competent Authority by 31 December of the relevant Year.

There should be no duplication between this section and the one above.

Please complete any relevant data. One line per comment. If further space is required, please add rows and individually number points. If there are NO relevant comments to be made please state NOT APPLICABLE in the first row.