



---

classification, certification, inspection & testing

# **RULES FOR THE VALIDATION AND VERIFICATION OF GREENHOUSE GAS ASSERTIONS**

**Valid from 1 November 2017**

RINA SERVICES S.p.A.

Via Corsica, 12 – 16128 Genova – Italia

Tel. +39 01053851 – Fax: +39 0105351132

[www.rina.org](http://www.rina.org)

---



classification, certification, inspection & testing

## INDEX

CHAPTER 1 – OVERVIEW .....	3
CHAPTER 2 – CONTRACT REVIEW.....	4
CHAPTER 3 – SELECTION OF THE TEAM .....	6
CHAPTER 4 - VALIDATION AND VERIFICATION OF GHG EMISSION REDUCTION PROJECTS .....	6
CHAPTER 5 – VERIFICATION OF GHG INVENTORIES AND OF INITIATIVES AIMED AT IMPROVING GHG MANAGEMENT.....	10
CHAPTER 6 - VERIFICATION OF THE ANNUAL EMISSION REPORT ACCORDING TO DIRECTIVE 2003/87/EC.....	12
CHAPTER 7 – VERIFICATION OF A CARBON FOOTPRINT.....	16
CHAPTER 8 – ASSESSMENT OF MONITORING PLAN AND VERIFICATION OF EMISSION REPORT IN ACCORDANCE WITH REGULATION (EU) 2015/757 .....	17
CHAPTER 9 - VERIFICATION OF DECLARATION OF CONFORMITY AND OF ANNUAL REPORT ACCORDING TO ARTICLES 14 AND 19 OF REGULATION (EU) NO 517/2014 .....	23

## CHAPTER 1 – OVERVIEW

### 1.1 Scope

These Rules define the procedures applied by RINA to validate and verify assertions related to greenhouse gases (GHG), as for example:

- validation and verification of GHG emission reduction projects;
- verification of GHG inventories and of initiatives aimed at improving GHG management;
- verification of annual emission report according to Directive 2003/87/EC;
- assessment of monitoring plan and verification of emission report in accordance with Regulation (EU) 2015/757 (EU MRV Rules);
- verification of declaration of conformity and of annual report according to articles 14 and 19 of Regulation (EU) No 517/2014.

Validation and verification of GHG assertions are performed according to the validation and verification criteria/requirements of an agreed scheme and any additional elements indicated by the supervisory body of the scheme, by the accreditation body or the competent authority.

For every scheme relative to a GHG assertion, RINA can publish specific rules/guidelines integrating the requirements of these Rules.

In these Rules the term “validation” covers the term “determination” and “assessment” used for some schemes.

RINA applies its current fees and guarantees fairness and uniformity of application.

RINA may legitimately refuse requests related to organisations and/or their products/activities that are subject to restriction, suspension or proscription by a public authority.

### 1.2 Criteria

At present, RINA offers:

#### Validation and verification of GHG emission reduction projects

- validation and verification of Clean Development Mechanism (CDM), Verified Carbon Standard (VCS), Gold Standard (GS), American Carbon Registry (ACR), Climate, Community & Biodiversity Alliance (CCB) projects (included also grouped projects);
- determination and verification of Joint Implementation (JI) projects;
- validation and verification of GHG emission reduction projects according to the principles and requirements of the ISO 14064 and 14065 series of standards (VER projects);
- World Commission on Dams assessment;
- validation and verification of the SocialCarbon (SCS) Report for GHG emission reduction projects.

#### Verification of annual emission report according to Directive 2003/87/EC

- verification of the annual emission report according to the Directive 2003/87/EC as subsequently amended and supplemented and its national transposition.

#### Verification of GHG inventories and of initiatives aimed at improving GHG management

- verification of GHG inventories, initiatives aimed at improving GHG management according to the principles and requirements of the ISO 14064 and ISO 14065 series of standards.

#### Verification of a carbon footprint assertion of products or services

- verification of a carbon footprint of a product or service, according to the reference standard PAS2050:2011 “Specification for the assessment of the life cycle greenhouse gas emissions of goods and services”

and/or technical specification ISO/TS 14067 and/or reference standard WRI/WBCSD GHG Protocol "Product life cycle accounting and reporting standard".

Assessment of monitoring plan and verification of emission report in accordance with Regulation (EU) 2015/757

- assessment of the conformity of the monitoring plan with the requirements laid down in Articles 6 and 7 of Regulation (EU) 2015/757;
- verification of the emissions report with the requirements laid down in Articles 8 to 12 and Annexes I and II of Regulation (EU) 2015/757.

Verification of declaration of conformity and of annual report according to articles 14 and 19 of Regulation (EU) No 517/2014.

- Verification of declaration of conformity according to article 14(2) of Regulation (EU) No 517/2014 issued by importers of equipment pre-charged with hydrofluorocarbons:
- Verification of annual report according to article 19 of Regulation (EU) No 517/2014 issued by producers, importers and exporters that produced, imported or exported one metric tonne or 10,000 tonnes of CO<sub>2</sub> equivalent or more of hydrofluorocarbons during the preceding calendar year.

**1.3 Terminology**

The terminology used in these Rules is the same as that used in the reference documents normally available on the websites of the supervisors' body of the schemes, of the accreditation bodies or of the competent authorities.

**1.4 Principles for validation and verification**

RINA recognises key guiding principles of the validation, assessment and verification

processes and conducts all the activities to ensure accuracy, conservatism, relevance, credibility, reliability, completeness, consistency, transparency, impartiality, independence, safeguarding against conflicts of interest and confidentiality.

**CHAPTER 2 – CONTRACT REVIEW**

**2.1 Request**

Organisations wishing to apply to obtain validation and verification of their GHG assertion must provide RINA with the data related to the assertion, by sending the latest revision of the informative questionnaire form or the same data in another format.

These data are used by RINA to make its offer. RINA can proceed with the offer based on the following data/documentation:

Validation and verification of GHG emission reduction projects

- name and address of the organisation;
- name and address of the client;
- title of the project;
- location of the project site/s;
- indication of the applied methodology(ies);
- agreed scheme/s;
- relative size (in CO<sub>2</sub>equivalent) of the GHG assertion;
- all the information reported in the informative questionnaire.

Verification of annual emission report according to Directive 2003/87/EC

- name and address of the organisation;
- name and address of the client;
- location of the site involved;
- emission permit, only for operators;
- approved monitoring plan, if the organisation is verified for the first time;
- all the information reported in the informative questionnaire.

Verification of GHG inventories and of initiatives aimed at improving GHG management

- name and address of the organisation;
- name and address of the client;
- Location and characteristics of the GHG assertion (i.e. organisational boundaries);
- physical infrastructure, activities, technologies and processes of the organisation;
- site / sites where information and emissions data are stored;
- GHG sources, sinks and/or reservoirs;
- the inclusion or not in the inventory operational boundary of "other indirect emissions", meaning those GHG emissions, other than energy indirect GHG emissions, which are a consequence of the organisation's activities, but arise from GHG sources that are owned or controlled by other organisations;
- types of GHG;
- time period(s);
- agreed scheme/s;
- level of assurance required;
- relative size (in CO<sub>2</sub>equivalent) of the GHG assertion;
- all the information reported in the informative questionnaire.

Verification of a carbon footprint assertion of products or services

- name and address of the organisation;
- name and address of the client;
- localization of production site/s;
- whether the assertion refers to life cycle stages from cradle to gate or cradle to grave;
- agreed scheme/s;
- how many products, types of product, different sizes of product, etc;
- description of the stages of the life cycle including a description of the selected use profile and end-of-life scenarios;
- system boundary, including type of inputs and outputs of the system as elementary flows, decision criteria about treatment of unit processes;
- whether the results are intended to be disclosed to the public and in what way;

- presence of comparative assertion;
- all the information reported in the informative questionnaire.

Assessment of monitoring plan and verification of emission report in accordance with Regulation (EU) 2015/757

- name and address of the organisation (company, the shipowner or any other organisation or person, such as the manager or the bareboat charterer, which has assumed the responsibility for the operation of the ship from the shipowner);
- name and address of the client;
- localization of production site (location where the monitoring process is defined and managed, including locations where relevant data and information are controlled and stored);
- service required;
- all the information reported in the informative questionnaire.

Verification of declaration of conformity and of annual report according to articles 14 and 19 of Regulation (EU) No 517/2014.

- name and address of the organisation;
- name and address of the client;
- location of the site involved;
- all the information reported in the informative questionnaire.

Before accepting the contract, the organisation must provide all the missing information requested by RINA (for example data related to all the project participants, representatives of the organisation and the consultant data).

**2.2 Contract**

Organisations must formalise their order by sending RINA the request form or a contract duly signed by the Chief Executive Officer or authorised representative, by way of a power of attorney.

On receipt of the request form or the signed contract and the related documentation/annexes, and after a

preliminary review to check their completeness, RINA appropriately informs the organisation of its acceptance of the order.

Only after RINA notifies to the organisation the acceptance of the order, the contract between RINA and the organization is considered stipulated.

The contract stipulated between RINA and the organisation covers:

- Document/desk review of the organisation documents;
- Follow-up actions (on-site visit/assessment and telephone or email interviews);
  - ✓ The on-site visit/assessment is always performed when it is a requirement of the supervisory body of the scheme or of the accreditation body/competent authority; it is at the discretion of RINA, in relation to the nature of the assertion in all other cases;
- Any additional services stated in the offer.

## CHAPTER 3 – SELECTION OF THE TEAM

### 3.1 Team assignment

RINA selects the team who performs the activity and the personnel who performs the independent technical review on the basis of the knowledge, skills and competency required, taking into consideration the validation and verification criteria/requirements of the agreed scheme and any additional elements indicated by the supervisory body of the scheme or by the accreditation body/competent authority.

The team is fully independent of all aspects of the assertion and have not assisted in the design of any assertion components or of the GHG information system, according to the procedures stated by the Committee for the Safeguard of Impartiality.

### 3.2 Team communication

In advance of the activity, RINA notifies to the organisation in writing of the names of the team members and in case of CDM with attached a summary of the curriculum vitae of each team member; the organisation may object to these appointments, within 5 working days of the notification, giving their reasons.

RINA reconstitutes the team in response to any valid objection.

## CHAPTER 4 - VALIDATION AND VERIFICATION OF GHG EMISSION REDUCTION PROJECTS

### 4.1 Validation

RINA evaluates the project documents and the project's compliance with the criteria/requirements of the agreed scheme.

The end result of this process is a Report that identifies any areas that need further elaboration or need to be rectified, the nature of the responses provided by the organisation, the means of validation of such responses, clear reference to any resulting changes in the project document or supporting annexes, and express an opinion as to whether the project is valid to claim emission reductions.

#### 4.1.1 Document review

Normally, the documents that the organisation shall be required to provide RINA are included in the following:

- Project Document/Project Design Document (word and pdf version) drawn up according to the latest version of the format required by the GHG scheme (if available);
- Emission Reductions (ERs) calculation spreadsheet;



- Any information/documents, requested by the GHG agreed scheme.

RINA may, at its discretion, request also other documents for review apart from those indicated above, considered important for the purpose of validation.

When applicable in relation to the scheme agreed, RINA makes the assertion publicly available on the web and during the validation of the project activity, RINA takes into account the comments received during the commenting period.

The team reviews the project documents to ensure that they meet the established criteria/requirements, including the baseline and monitoring methodologies for the project.

Any issues that cannot be sustained by sufficient monitoring, or assumptions that the team cannot fully recognise or approve of are investigated and tested further.

#### 4.1.2 Follow-up actions

Following the document review and, if applicable, right after the end of the commenting period, the team identifies additional questions and issues (objective evidence) that need to be addressed with the organisation.

The process also covers key local or international stakeholders that may have important comments to provide.

The process also demands an on-site visit when it is a requirement of the supervisory body of the scheme or by the accreditation body, or at the discretion of RINA in relation to the nature of the assertion in all other cases.

The date of the on-site visit is agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

#### 4.1.3 Draft Report

After the follow-up actions, the team provides to the organisation a Draft Validation Report - The Protocol that summarises the issues that need to be further elaborated upon, researched or added to by the representatives of the organisation in order to

confirm that the project activity meets the requirements and can achieve credible emission reductions.

The findings of this phase can be either Corrective Action Requests (CARs), Requests for Clarifications (CLs/CRs) or Forward Action Request (FAR)<sup>1</sup>.

The organisation must provide additional information to clarify or otherwise make necessary improvements to the project and documentation that would result in a positive validation outcome for the project.

According to the nature of the improvements/corrections and/or the provided documentation, an additional on-site visit could be needed to check the correct implementation of the corrective actions proposed.

#### 4.1.4 Final Report

Upon receipt of responses and modified documents from the organisation to the issues (CLs/CRs and CARs), the Draft Validation Report - The Protocol is revised to reflect the responses of the representatives of the organisation and comments of the team against each of the issues. The Final Validation Report is prepared including the final validation opinion.

The Final Validation Report is issued once all the issues in the Draft Validation Report - The Protocol have been solved by the organisation and accepted by RINA.

If the findings are not satisfactorily solved and accepted:

- ✓ after 3 months of the first issuance of the Draft Report or
- ✓ there are more than three revisions.

RINA reserves the right to terminate the contract or to issue the Final Validation Report and a negative opinion, following agreement with the Organisation, the right to receive the fees agreed being understood.

<sup>1</sup> For the definition of CAR, CL and FAR see the criteria/requirements of the agreed scheme

#### 4.1.5 Independent Technical Review

The following statuses of the report submitted by the team are subjected to an independent technical review, to ensure that the project activity meets all the requirements:

- ✓ The Draft Validation Report – The Protocol, in relation to the agreed scheme;
- ✓ The Final Validation Report, always;

#### 4.1.6 Approval of the Final Report

The Final Validation Report is subsequently approved by the authorised people.

The approved and signed Final Validation Report follows the request for the registration procedure in the case of CDM/JI and in all other cases is submitted to the organisation for the following actions.

#### 4.1.7 Request for registration (for CDM and JI)

Following the positive outcome of the final validation process, RINA submits, through a dedicated interface, to the CDM/JI Executive Board, the Final Validation Report, along with the supporting documents, as part of the request for registration of a project activity as a proposed CDM/JI project activity.

The Final Validation Report with a negative opinion is sent to the CDM/JI Executive Board.

A reference number for payment of the registration fee is received by RINA from the UNFCCC and sent to the organisation to proceed with the due fee payment.

## 4.2 Verification

Verification is the periodic independent review and ex post determination of the monitored reductions in GHG emissions that have occurred as a result of a project activity, during the verification period.

This assessment:

- ensures that the project activity has been implemented and operated as per the project activity and that all physical features (technology, project equipment and monitoring and

metering equipment) of the project are in place;

- ensures that the monitoring report and other supporting documents provided are complete, verifiable and in accordance with applicable requirements;
- ensures that actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan and the approved methodology;
- evaluates the data recorded and stored as per the monitoring methodology.

The end result of this process is a Verification Report, that identifies any areas that need further elaboration or need to be rectified, the nature of the responses provided by representatives of the organisation, the means of verification of such responses and clear references to any resulting changes in the monitoring report or supporting annexes.

#### 4.2.1 Document Review

Normally, the documents that the organisation shall be required to provide RINA are included in the following, if applicable:

- Monitoring Report (MR) (word and pdf version) drawn up according to the latest version of the format required by the GHG scheme;
- Project Document/Project Design Document (word and pdf version) registered or approved;
- Monitoring plan;
- Validation report;
- Previous verification reports;
- Emission Reductions (ERs) calculation spreadsheet of the monitoring period;
- any information/documents requested by the agreed GHG scheme..

RINA may, at its discretion, request also other documents for review apart from those indicated above, considered important for the purpose of verification.

When applicable, RINA makes the assertion publicly available on the web.



The team reviews the project documents to ensure that they meet the established verification criteria.

Any issues that cannot be sustained by sufficient monitoring, or assumptions that the team cannot fully recognise or approve are investigated and tested further.

#### 4.2.2 Follow-up actions

Following the desk review, the team identifies additional questions and issues (aspects and objective evidence) that need to be addressed with the organisation.

The process also demands an on-site assessment when it is a requirement of the supervisory body of the system/scheme or by the accreditation body, or at the discretion of RINA, in relation to the nature of the assertion in all other cases.

In the case of CDM/JI, this on-site assessment involves:

- An assessment of the implementation and operation of the proposed project activity as per the registered project design document;
- A review of information flows for generating the reporting parameters;
- Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the monitoring plan in the registered project design document;
- A cross-check between information provided in the monitoring report and data from other sources such as plant log books, inventories, purchase records or similar data sources;
- A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the registered project design document and the selected methodology;
- A review of calculations and assumptions made in determining the GHG data and emission reductions;
- An identification of quality control and quality assurance procedures in place

to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

The date of the on-site assessment is agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

#### 4.2.3 Draft Report

After the follow-up actions, the team provides to the Organisation a Draft Verification Report - The Protocol that summarises the issues related to the monitoring, implementation or operation of the proposed project activity that could impair the capacity of the proposed project activity to achieve emission reductions or influence the reporting of emission reductions.

The findings of this verification phase can be either Corrective Action Requests (CARs), Requests for Clarifications (CLs/CRs) or Forward Action Request (FAR)<sup>2</sup>.

The organisation is to provide the additional clarifications or make the necessary improvements to the report and documentation so as to obtain a positive outcome of the report.

According to the nature of the improvements/corrections and/or the documentation provided, an additional on-site assessment could be needed to check the correct implementation of the corrective actions proposed.

#### 4.2.4 Final Verification Report

Upon receipt of responses and modified documents from the organisation to the issues (CLs/CRs and CARs), the Draft Verification Report - The Protocol is revised to reflect the responses of the organisation and comments of the team against each of the issues. The Final Verification Report is prepared including the final opinion.

The Final Verification Report is issued once all the issues in the Draft Verification Report - The

---

<sup>2</sup> See note 1

Protocol have been solved by the organisation and accepted by RINA.

If the findings are not satisfactorily solved and accepted:

- after 3 months of the first issuance of the Draft Verification Report - The Protocol or
- there are more than three revisions

RINA reserves the right to terminate the contract or to issue the Final Verification Report and a negative opinion, following agreement with the organisation, the right to receive the fees agreed being understood.

#### **4.2.5 Final Verification/Certification Report**

The team includes in the Final Verification Report the written assurance that, during a specified time period, the project activity achieved the GHG emission reductions, as verified.

The Final Verification Report becomes the Final Verification/Certification Report.

#### **4.2.6 Independent Technical Review**

The following statuses of the report submitted by the team are subjected to an independent technical review, to ensure that the project activity meets all the requirements:

- The Draft Verification Report – The Protocol, in relation to the agreed scheme
- The Final Verification Report, always

#### **4.2.7 Approval of the Final Report**

The Final Verification Report is subsequently approved by the authorised people.

The approved and signed Final Verification Report follows the request for the issuance procedure in the case of CDM/JI and in all other cases is submitted to the organisation for the following actions.

#### **4.2.8 Request for issuance (CDM, JI)**

Following the positive outcome of the final verification process, RINA submits, through a dedicated interface, to the CDM Executive Board, the Final Verification/Certification

Report, along with the supporting documents and the request for issuance of Certified Emissions Reductions/Emission Reduction Units (CERs/ERUs).

The Final Verification Report with a negative verification opinion is sent to the CDM/JI Executive Board.

#### **4.2.9 Verification Statement for VER Projects**

Once the verification process has been successfully completed a verification statement is issued to the organisation which contains a quantification of GHG emission reductions or removal enhancements of the project, expressed as CO<sub>2e</sub>, for the relevant period of time.

## **CHAPTER 5 – VERIFICATION OF GHG INVENTORIES AND OF INITIATIVES AIMED AT IMPROVING GHG MANAGEMENT**

Verification of the GHG inventories and of initiatives aimed at improving GHG management is performed according to the verification criteria of an agreed scheme, including the principles and requirements of the ISO 14064 and ISO 14065 series of standards.

RINA assesses the GHG assertion by comparing it with the GHG performance of the organisation in relation to a set of performance criteria, including the following:

- the objectives, scope and verification criteria of an agreed system/scheme;
- every criterion/requirement of the agreed GHG scheme and/or any GHG performance target which the organisation has adhered to;
- the level of proof provided by the objective evidence gathered during verification that must reflect real performance and must be supported by complete, coherent, accurate and transparent GHG information.

The end result of this process is a Verification Report, that identifies any areas that need further elaboration or need to be rectified, the nature of the responses provided by the organisation, the means of verification of such responses and clear references to any resulting changes in the Report or supporting annexes and express an opinion on greenhouse gas assertion against verification criteria of an agreed /scheme.

### 5.1 Document Review

Normally, the documents that the organisation shall be required to provide are included in the following:

- Monitoring plan;
- GHG report which describes the inventory GHG or initiative aimed at improving GHG management;
- Calculation sheets and formulas;
- any information/documents required by the agreed scheme.

RINA may, at its discretion, request also other documents for review apart from those indicated above, considered important for the purpose of verification.

When applicable, RINA makes the assertion publicly available on the web.

The team reviews the assertion documents to ensure that they meet the verification criteria of the agreed scheme including the principles and requirements of the ISO 14064 and ISO 14065 series of standards.

Through the document review, the team performs the Strategic analysis and the Risk analysis, aimed at assessing the nature, size and complexity of the verification activities, the reliability of the information and assertion relevant to GHG, completeness of the information and assertion, the sources and order of magnitude of potential errors, omissions and misrepresentations and at classifying the risks.

As a result of the strategic and risk analysis, the verification times and sites to be sampled may be modified compared to those defined in the contract review.

### 5.4 Follow-up actions

Following the document review, the team identifies additional questions and issues (objective evidence) that need to be addressed with the organisation.

The process also demands an on-site assessment when it is a requirement of the supervisory body of the system/scheme or by the accreditation body/competent authority, or at the discretion of RINA in relation to the nature of the assertion in all other cases.

The date of the on-site assessment is agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

The team during the assessment:

- checks that the monitoring systems and actual procedures conform to the monitoring systems and procedures described in the monitoring plan;
- establishes that audit evidence exists to support the emission monitored in the GHG report;
- performs a wide variety of activities, such as retracing data to find omissions or transcription errors, recomputing emissions and formulas in the calculation sheets to confirm engineering calculations.

### 5.5 Draft Report

After the follow-up actions, the team provides to the organisation a Draft Verification Report that summarises the issues that need to be further elaborated upon, researched or added to by the representatives of the organisation in order to confirm that the GHG assertion meets the requirements.

The organisation must provide additional information to clarify or otherwise make necessary improvements to the Report and documentation that would result in a positive verification outcome for the project.

According to the nature of the improvements/corrections and/or documentation provided, an on-site

assessment may be necessary to verify the correct implementation of the proposed corrective actions.

## 5.6 Final Report

Upon receipt of responses and modified documents from the organisation to the issues, the Draft Verification Report is revised to reflect the responses of the organisation and comments of the team against each of the issues. The Final Verification Report is prepared including the final verification opinion.

The Final Verification Report is issued once all the findings in the draft verification Report have been solved and accepted by RINA.

If the findings are not satisfactorily solved and accepted:

- after 3 months of the first issuance of the Draft Verification Report - The Protocol or
- there are more than three revisions

RINA reserves the right to terminate the contract or to issue the Final Verification Report and a negative opinion, following agreement with the organisation, the right to receive the fees agreed being understood.

## 5.7 Independent Technical Review

The Final Verification Report submitted by the team is subjected to an independent technical review to ensure that the assertion meets all the requirements.

## 5.8 Verification Statement

Once the verification process has been successfully completed a verification statement is issued to the organisation which contains the following information:

- name, address and other relevant information concerning the organisation;
- reference to the installations;
- reference to the GHG assertion (date and revision number);

- quantification of GHG emissions or removals;
- compliance with the validation and verification criteria/requirement of the agreed scheme, including the principles and requirements of the ISO 14064 and ISO 14065 series of standards;
- the validation or verification report approval date;
- an authorised signature;
- the level of assurance achieved;
- conclusions on the GHG assertion, related to its correctness and reliability, absence of omissions, non-conformities or errors of any kind which could lead to erroneous statements as regards the total volume of emissions;
- any qualifications or limitations.

## CHAPTER 6 - VERIFICATION OF THE ANNUAL EMISSION REPORT ACCORDING TO DIRECTIVE 2003/87/EC

### 6.1 Overview

Verification of the annual emission report is performed according to Directive 2003/87/EC as subsequently amended and supplemented and their national transpositions, on European Commission Regulation 600/2012 and any additional elements indicated by the accreditation body and by the competent authority.

RINA checks the annual emission report according to the requirements and verification stages indicated in Chapter II of Regulation 600/2012.

A verification with positive outcome is achieved if the emission report is reliable for those who use it, if it is a faithful representation of the elements it purports to represent or may reasonably be expected to represent.

The verification process of emission reports is an effective and reliable tool in support of quality assurance and quality control procedures and provides information on the basis of which the organisation (operator or

aircraft operator) can act to improve performance in monitoring and reporting emissions.

Verification is carried out according to the phases described in the following paragraphs.

## 6.2 Document review

During the notification by e-mail of the agreed date for the audit it is asked to the organisation to provide, some days before the date of documental review, at least the following documentation which will be subject to review:

- the organisation's greenhouse gas emissions permit when this concerns verification of an organisation's emission report;
- the latest version of the organisation's monitoring plan as well as any other relevant versions of the monitoring plan approved by the competent authority, including evidence of the approval;
- a description of the organisation's data flow activities;
- the organisation's risk analysis referred to in Article 58(2)(a) of Regulation (EU) No. 601/2012 and an outline of the overall control system;
- the procedures mentioned in the monitoring plan as approved by the competent authority, including procedures for data flow activities and control activities;
- the organisation's annual emission or tonne-kilometre report, as appropriate;
- where applicable, the organisation's sampling plan referred to in Article 33 of Regulation (EU) No. 601/2012 as approved by the competent authority;
- where the monitoring plan was modified during the reporting period, a record of all those modifications in accordance with Article 16(3) of Regulation (EU) No. 601/2012;
- where applicable, the report referred to in Article 69(4) of Regulation (EU) No. 601/2012;
- the verification report from the previous year if RINA did not carry out the verification the previous year;
- all relevant correspondence with the competent authority, in particular information related to the notification of modifications of the monitoring plan;
- information on databases and data sources used for monitoring and reporting purposes, including those from Eurocontrol;
- where the verification concerns the emission report of an organisation carrying out the geological storage of greenhouse gases in a storage site permitted under Directive 2009/31/EC, the monitoring plan required by that Directive and the reports required by Article 14 of that Directive, covering at least the reporting period of the emissions report to be verified;
- where applicable, the approval of the competent authority for not carrying out site visits for organisations pursuant to Article 31(1) of European Regulation 600/2012;
- any other pertinent information necessary for the planning and carrying out of the verification.

RINA may, at its discretion, request also other documents for review apart from those indicated above, considered important for the purpose of verification.

The team reviews the documents to ensure that they meet the verification criteria of the agreed scheme.

Through the document review, the team begins and performs the Strategic analysis and the risk analysis, as described below.

## 6.3 Strategic Analysis

At the beginning of the verification, RINA assesses the likely nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the organisation.



The purpose of the strategic analysis is to understand the activities carried out by the organisation, to check that the materiality level applied is the required one; that the verification team is sufficiently competent to carry out the verification; that the time allocation indicated in the contract has been set correctly and to ensure that it is able to conduct the necessary risk analysis.

#### 6.4 Risk Analysis

RINA:

- analyses the inherent risks and control risks related to the scope and complexity of the organisation's activities which could lead to significant material discrepancies and non conformities with regard to the established materiality level;
- draws up a verification programme and a sampling plan which are commensurate with this risk analysis.

#### 6.5 On-site visit

The team carries out an on-site visit (on-site verification of the organisation) to inspect the operation of meters and monitoring systems, conduct interviews and collect sufficient information and evidence.

The verifier also uses the on-site visit to assess the limits of the organisation as well as the completeness of the source streams and emission sources.

Thus, the team:

- implements the verification plan by gathering data in accordance with the defined sampling methods, document reviews, analytical procedures and data review procedures, including any relevant additional evidence, on which the verifier's verification opinion will be based;
- confirms the validity of the information used to calculate the uncertainty level as defined in the approved monitoring plan;

- verifies that the approved monitoring plan is implemented and finds out if it is up to date;
- requests the organisation to provide any missing data, explain variations in the emissions data or revise calculations or adjust reported data, before reaching a final verification opinion.

The team is to report all non conformities and material discrepancies for the verification opinion.

The organisation must provide additional information to clarify or otherwise make necessary improvements to the report and documentation that will result in a positive verification outcome.

The date of the on-site visit is agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

#### 6.6 Internal Verification Report

Throughout the verification process, RINA records the important aspects of the different stages in the internal verification report.

Any verification anomalies are recorded in the "Management of anomalies" section and are classified according to the definitions given below.

- "material misstatement", a misstatement which, in the opinion of the verifier, individually or when aggregated with other misstatements, exceeds the materiality level or could affect the treatment of the organisation's report by the competent authority
- "misstatement", omission, misrepresentation or error, not considering the uncertainty permissible
- "non-conformity", any act or omission of an act by the organisation that is contrary to the greenhouse gas emissions permit (only for operators) and the requirements in the monitoring plan approved by the competent authority



- "recommendation" is a comment made by the verifier which gives information on the basis of which an organisation can work to improve the performance of monitoring activities and the emissions report.

The internal verification report contains:

- the results of the verification activities performed;
- the strategic analysis, risk analysis and verification plan;
- sufficient information to support the verification opinion including justifications for judgments made on whether or not the misstatements identified have material effect on the reported emissions or tonne-kilometre data;
- results of the independent review of the internal verification documentation.

RINA allows the competent authority to access the internal verification documentation to facilitate an evaluation of the verification by the latter.

RINA does not normally give the organisation the internal verification report, unless specifically requested.

In the case of anomalies, only the pertinent section is given to the organisation so that they can be dealt with, also from a document point of view and formally.

## 6.7 Verification report

Based on the information collected during the verification, RINA issues a Verification Report, prepared in a standard format by the competent authority, to the organisation on each emission report or tonne kilometre report subject to verification. The Verification Report includes at least one of the following opinion:

- OPINION - verified as satisfactory: if the verification of the greenhouse gas data reported on the organisation's Annual Emissions Report is correct;
- Opinion – verified with comments: if the verification of the greenhouse gas data reported on the organisation's

Annual Emissions Report shows the presence of misstatements or non-conformity that were not corrected before issuing the verification report;

- Opinion – not verified: if the verification of the greenhouse gas data reported on the organisation's Annual Emissions Report shows the presence of one or more of:
  - uncorrected material misstatement (individual or in aggregate);
  - uncorrected material non-conformity (individual or in aggregate);
  - limitations in the data or information made available for verification
  - the scope of verification is too limited pursuant to Article 28 of European Regulation 600/2012 and the verifier could not obtain sufficient evidence to issue a verification opinion with reasonable assurance that the report is free from material misstatements;
  - the non-conformities, individually or combined with other non-conformities, provide insufficient clarity and prevent the verifier from stating with reasonable assurance that the organisation's report is free from material misstatements.

## 6.8 Independent Technical Review

The Internal Verification Report and the Verification Report are subjected to an independent technical review to ensure that the verification process is conducted in accordance with European Regulation 600/2012, that the procedures for verification activities have been correctly carried out and that due professional care and judgement has been applied.

The independent reviewer also assesses whether the evidence gathered is sufficient to

enable the verifier to issue a verification report with reasonable assurance.

RINA informs the organisation in writing on the conclusions reached on the verification.

## 6.9 Management of the Verification Report

The organization shall access its telematics desk (Ages Portal) and transmits the emission report to RINA, according to the agreed timeframe, in good time for completing the activities by 31 March.

RINA can consult the emission report and can either accept or reject it, justifying rejection through notes.

By accepting the communication, the verifier uploads the digital signature-protected Verification Report.

The organization can then continue by digitally signing the summary document produced by the system and confirming the telematic transmission.

Also, the organisation is responsible for entering the annual emissions value in the allowances and emissions register.

RINA confirms the value of the emissions proposed by the organisation in the register, after verifying that it corresponds to those verified.

The organisation is bound to give back, by 30 April of every year, a number of emission allowances corresponding to the number of tonnes of CO<sub>2</sub> equivalent actually released by the organisation during the monitoring and reporting period subject to verification, as declared and verified.

## CHAPTER 7 – VERIFICATION OF A CARBON FOOTPRINT

RINA offers verification of a carbon footprint of a good or service, according to the principles and requirements of the reference standard PAS2050:2011, or to technical standard ISO/TS 14067:2013, or according to

the principles and requirements of the reference standard WRI/WBCSD GHG Protocol “Product life cycle accounting and reporting standard”. These are the globally recognized standards for product carbon footprint.

The GHG accounting and reporting of a product inventory shall follow the principles of relevance, accuracy, completeness, consistency and transparency.

Both standards build on existing life cycle assessment methods established through UNI EN ISO 14040 and UNI EN ISO 14044 by giving requirements specifically for the assessment of GHG emissions within the life cycle of goods and services.

### 7.1 Document review

The organization is to make available to RINA the carbon footprint product assertion as any information to support the assertion.

Normally, the documents that the organisation shall be required to provide RINA are included in the following:

- Report of the product carbon footprint assertion in accordance with the reference standard;
- Calculation sheets and formulas.

RINA may, at its discretion, request also other documents for review apart from those indicated above, considered important for the purpose of verification.

The team reviews the assertion documents to ensure that they meet the verification criteria of the agreed scheme.

### 7.2 On-site visit

Following the document review, the team identifies additional questions and issues (objective evidence) that need to be addressed with the organisation.

The date of the on-site assessment is agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

The team during the assessment verifies the congruity between the carbon footprint and relating documentation concerning mainly:

- System boundary;
- Functional unit;
- Collecting data and assessment data quality;
- Input/Outputs;
- Supply of raw material;
- Transport;
- Allocation;
- Use phase and use profile, in case of cradle to gate;
- End of life in case of cradle to grave.

### 7.3 Draft Report

After the on site visit, the team provides to the organisation a Draft Verification Report that summarises the issues that need to be further elaborated upon, researched or added to by the organisation in order to confirm that the GHG assertion meets the requirements.

The organisation must provide additional information to clarify or otherwise make necessary improvements to the report and documentation that would result in a positive verification outcome.

According to the nature of the improvements/corrections and/or documentation provided, an on-site assessment may be necessary to verify the correct implementation of the proposed corrective actions.

### 7.4 Final Report

Upon receipt of responses and modified documents from the organisation to the issues, the Draft Verification Report is revised to reflect the responses of the organisation and comments of the team against each of the issues. The Final Verification Report is prepared including the final verification opinion.

If the findings are not satisfactorily solved and accepted:

- after 3 months of the first issuance of the Draft Verification Report - The Protocol or

- there are more than three revisions

RINA reserves the right to terminate the contract or to issue the Final Verification Report and a negative opinion, following agreement with the Organisation, the right to receive the fees agreed being understood.

### 7.5 Independent Technical Review

The Final Verification Report submitted by the team is subjected to an independent technical review to ensure that the assertion meets all the requirements.

### 7.6 Verification Statement

Once the verification process has been successfully completed a Verification Statement that complies with the verification criteria/requirement of the agreed scheme is issued.

## CHAPTER 8 - ASSESSMENT OF MONITORING PLAN AND VERIFICATION OF EMISSION REPORT IN ACCORDANCE WITH REGULATION (EU) 2015/757

From July 1<sup>st</sup>, 2015 Regulation (EU) 2015/757 on the monitoring, reporting and verification of carbon dioxide (CO<sub>2</sub>) emissions from maritime transport entered into force.

MRV is a compulsory monitoring, reporting and verification system designed by the European Commission for ships greater than 5,000 GT undertaking one or more commercial voyages (cargo or passengers) into, out of or between EU ports, regardless of their flag.

The regulation does not apply to warships, naval auxiliaries, fishcatching or fishprocessing ships, wooden ships of a primitive build, ships not propelled by mechanical means and government ships used for non-commercial purposes.

For every ship, the company has until 2017 to prepare plans to monitor, report the carbon dioxide (CO<sub>2</sub>) emissions from 2018 onwards monitor and report these emissions to be verified from 2019 onwards.

The assessment of the conformity of the monitoring plan is carried out according with the requirements laid down in Articles 6 and 7 of EU MRV Rules.

The assessment of the conformity of the emissions report is carried out according with the requirements laid down in Articles 8 to 12 and Annexes I and II of EU MRV Rules.

### 8.1 Assessment of the conformity of the monitoring plan

RINA assesses the monitoring plan of ships to assure that information included are complete, relevant, accurate and compliant with EU MRV Rules.

The assessment of monitoring plan is carried out according to the phases described in the following paragraphs.

RINA may waive a site visit provided that one of the following conditions is fulfilled:

- it has sufficient understanding of the ship's monitoring and reporting systems, including their existence, implementation and effective operation by the company;
- the nature and level of complexity of the ship's monitoring and reporting system are such that a site visit is not required;
- its ability to obtain and assess all requisite information remotely.

#### 8.1.1 Document Review

The company is to make available to RINA for every ship:

- the monitoring plan;
- relevant documentation or description of the ship's installations, including emissions sources oks, flow meters used (if applicable);

- procedures and processes or flowcharts prepared and maintained outside the plan, where applicable, to which reference is made in the plan;
- any other information deemed relevant to carry out its assessment of the plan;
- other documents considered important for the purpose of assessment.

Companies shall provide RINA with their ship's monitoring plan using a template corresponding to the model set out by the technical rules defined by the Commission. If the monitoring plan is in a language other than English, the company shall provide an English translation.

The selected and communicated team reviews the documents to ensure that they meet the criteria/requirements of article 6 and 7 of EU MRV Rules.

The team during the document review:

- assesses that the company used the appropriate monitoring plan template and that information is provided for all mandatory items according to technical rules defined by the Commissions;
- verifies that the information in the monitoring plan accurately and completely describes the emission sources and measurement equipment installed on board the ship and the systems and procedures in place to monitor and report relevant information pursuant to EU MRV Rules;
- ensures that adequate monitoring arrangements are provided for in the event of the ship seeking to benefit from the derogation of 'per voyage' monitoring of fuel and CO<sub>2</sub> emissions pursuant to Article 9(2) of Regulation (EU) 2015/757;
- where applicable, assesses whether the information submitted by the company regarding elements, procedures or controls implemented as part of the ship's existing

management systems or covered by relevant quality, environmental or management harmonised standards is relevant for monitoring CO<sub>2</sub> emissions and other relevant information and reporting according to technical rules defined by the Commissions.

### 8.1.2 Follow-up actions

The team carries out site visits in order to gain sufficient understanding of the procedures described in the monitoring plan and validate that the information therein is accurate.

The site visits are carried where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.

The date of the on-site visits is agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

### 8.1.3 Internal Assessment Report

Throughout the assessment process, RINA records the important aspects of the different stages in the internal assessment report.

Any assessment findings are recorded in the "Management of findings" section and are classified according to the definitions given below.

- «non-conformity» means that the plan does not fulfil requirements under Articles 6 and 7 of Regulation (EU) 2015/757 and technical rules defined by the Commissions;
- «recommendations» means recommendations for improvement.

The Internal Assessment Report contains:

- a description of activities performed;
- a section "Assessment Opinion" which includes the conclusions reached and the indication whether the monitoring plan is in conformity with Regulation (EU) 2015/757 and sufficient information supporting the Assessment Opinion;

- the section "Management of findings" which contains the list of findings and the proposed timeframe by which the company shall implement adequate corrections in order to allow the team to reassess the monitoring plan before the start of the reporting period.

The team gives the company only the section "Management of findings" of the Internal Assessment Report.

The company shall correct all non-conformities and submit a revised monitoring plan to the team according to the agreed timeframe,

The team records in the Internal Assessment Report, marking them as resolved, all non-conformities that have been corrected.

The team submits the Internal Assessment Report and the documents supporting the assessment opinion to an appointed independent reviewer.

### 8.1.4 Independent Technical Review

The Internal Assessment Report and other documents supporting the assessment opinion are subjected to an independent technical review to ensure that that the assessment process has been conducted in accordance with EU MRV Rules and the other criteria/requirements for the assessment, included internal RINA procedures, and that due professional care and judgment have been exercised.

### 8.1.5 Monitoring plan assessment conclusions

RINA informs the company in writing on the conclusions reached on the assessment of the monitoring plan.

## 8.2 Assessment of the conformity of the emissions report

RINA assesses the conformity of the emission report of ship with the requirements laid down in Articles 8 to 12 and Annexes I and II of EU MRV Rules. In particular RINA assesses whether the CO<sub>2</sub> emissions and other relevant information included in the emissions report have been



determined in accordance with Articles 8, 9 and 10 and the monitoring plan.

The assessment of emission report is carried out according to the phases described in the following paragraphs.

RINA may waive a site visit provided that, on the basis of the outcome of the risk analysis, one of the following conditions is fulfilled:

- it has sufficient understanding of the ship's monitoring and reporting systems, including their existence, implementation and effective operation by the company;
- the nature and level of complexity of the ship's monitoring and reporting system are such that a site visit is not required;
- its ability to obtain and assess remotely all requisite information, including correct application of the methodology described in the monitoring plan and verification of the data reported in the emissions report.

### 8.2.1 Document Review

The company is to make available to RINA for every ship:

- The monitoring plan;
- a copy of the emissions report;
- a copy of the monitoring plan or plans applied, including evidence of the conclusions from the assessment carried by an accredited verifier, where appropriate;
- a copy of the emissions report from the previous year where appropriate, if RINA did not carry out the verification for that report;
- a list of voyages carried out by the ship in question during the reporting period according to Article 10 of Regulation (EU) 2015/757;
- copies of the ship's official logbook and of the oil record book (if separate);
- copies of bunkering documents;

- copies of documents containing information on the number of passengers transported and the amount of cargo carried, distance travelled and time spent at sea for the ship's voyages during the reporting period;
- the procedures mentioned in the monitoring plan as approved by the competent authority, including procedures for data flow activities and control activities.

Additionally, and if applicable on the basis of the monitoring method applied, the team may ask the company to provide:

- an overview of the IT landscape showing the data-flow for the relevant ship;
- evidence of the maintenance and accuracy/uncertainty of measurement equipment/flow meters (e.g. calibration certificates);
- an extract of fuel consumption activity data from flow meters;
- copies of evidence of fuel tank meter readings;
- an extract of activity data from direct emissions measurement systems;
- other documents considered important for the purpose of assessment.

Companies shall provide RINA with their ship's emission report using a template corresponding to the model set out by the technical rules defined by the Commission.

### 8.2.2 Risk analysis

RINA takes a risk-based approach in verifying the emissions report, in accordance with EU MRV Rules and following delegated acts in accordance with Article 23.

The team based on documents provided by the company performs a risk analysis aimed at assessing the susceptibility of a parameter in the emissions report to misstatements that could be material, individually or taken together and define the assessment



modalities (i.e. team, site visits, timeframe, sampling plan).

RINA identifies potential risks related to the monitoring and reporting process by comparing reported CO<sub>2</sub> emissions with estimated data based on ship tracking data and characteristics such as the installed engine power. Where significant deviations are found, RINA carries out further analyses.

RINA identifies potential risks related to the different calculation steps by reviewing all data sources and methodologies used.

RINA takes into consideration any effective risk control methods applied by the company to reduce levels of uncertainty associated with the accuracy specific to the monitoring methods used.

If necessary RINA revised the risk analysis in relation to information obtained during the assessment.

### 8.2.3 Follow-up actions

The team draws up a verification plan commensurate with the information obtained and the risks identified during the risk analysis.

The verification plan includes at least:

- a verification programme describing the nature and scope of the verification activities and the time and manner in which they are to be carried out;
- a data sampling plan setting out the scope and methods of data sampling relating to data points underlying the aggregated CO<sub>2</sub> emissions, fuel consumption or other relevant information in the emissions report.

The team implements the verification plan and, on the basis of the risk analysis, verify whether the monitoring and reporting systems, as described in the monitoring plan that has been assessed as satisfactory, exist in practice and are properly implemented.

As part of the data verification, the team checks:

- the completeness of emission sources as described in the monitoring plan;

- the completeness of data, including those on voyages reported as falling under Regulation (EU) 2015/757;
- the consistency between reported aggregated data and data from relevant documentation or primary sources;
- the consistency between aggregated fuel consumption and data on fuel purchased or otherwise supplied to the ship in question, if applicable;
- the reliability and accuracy of the data.

RINA carries out site visits, if necessary, for the purpose of gaining sufficient understanding of the company and the ship's monitoring and reporting system as described in the monitoring plan.

RINA determines the location or locations for the site visit on the basis of the results of the risk analysis and after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.

On the basis of the outcome of a site visit to an onshore location, where it concludes that an on-board verification is needed to reduce the risk of material misstatements in the emissions report, the team may decide to visit the ship.

The date of the on-site visits is agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

### 8.2.4 Internal Assessment Report

Throughout the assessment process, RINA records the important aspects of the different stages in the internal assessment report.

Any assessment findings are recorded in the "Management of findings" section and are classified according to the definitions given below.

- «misstatement» means an omission, misrepresentation or error in the reported data, apart from the uncertainty permissible pursuant to

Regulation (EU) 2015/757 and taking into consideration the guidelines developed by the Commission on these matters;

- «material misstatement» means a misstatement that, in the opinion of the verifier, individually or when taken together with other misstatements, exceeds the materiality level or could affect the treatment of the emissions report;
- «non-conformity» means that the CO2 emissions and other relevant information are not reported in line with the monitoring methodology described in a monitoring plan that an accredited verifier has assessed as satisfactory;
- «recommendations» means recommendations for improvement.

The Internal Assessment Report contains:

- the description of activities performed;
- the section “Assessment Opinion” which includes the conclusions reached and the indication whether the emission report is in conformity with Regulation (EU) 2015/757 and sufficient information supporting the Assessment Opinion;
- the section “Management of findings” which contains the list of findings and the proposed timeframe by which the company shall implement adequate corrections in order to allow the team to reassess the emission report before the deadline.

The team gives the company only the section “Management of findings” of the Internal Assessment Report.

The company shall correct all material misstatements communicated by the team and submit a revised emission report to the team according to the agreed timeframe.

The team records in the Internal Assessment Report, marking them as resolved, all findings that have been corrected.

Where the company does not correct the misstatements or non-conformities, the company shall explain the causes.

The team submits the Internal Assessment Report and the documents supporting the assessment opinion to an appointed independent reviewer.

### 8.2.5 Verification Report

The team prepares a draft copy of Verification Report including a Verification Statement with a level of assurance related to the depth and detail of the verification activities.

The verification report contains at least the following elements:

- name of the company and identification of the ship;
- a title making it clear that it is a verification report;
- the identity of RINA;
- a reference to the emissions report and the reporting period subject to verification;
- a reference to one or more monitoring plans that have been assessed as satisfactory;
- a reference to the verification or assurance standard(s) used;
- a summary of the verifier’s procedures, including information on site visits or the reasons for waiving them;
- a summary of significant changes to the monitoring plan and activity data in the reporting period, where applicable;
- a verification statement;
- a description of uncorrected misstatements and non-conformities, including their nature and scale, whether or not they have a material impact and the element(s) of the emissions report to which they relate, if any;
- where applicable, recommendations for improvement;
- the date of the verification report and signature of an authorised person on behalf of the verifier.

### 8.2.6 Independent Technical Review

The Internal Assessment Report, the draft copy of Verification Report and other documents supporting the assessment opinion are subjected to an independent technical review to ensure that the assessment process has been conducted in accordance with EU MRV Rules and the other criteria/requirements for the assessment, included internal RINA procedures, and that due professional care and judgment have been exercised.

The independent technical reviewer:

- confirms that all verification activities have been carried out;
- performs final analytical procedures on the aggregated data to ensure that they are free of material misstatements;
- verifies whether the information in the report satisfies the requirements of Regulation (EU) 2015/757;
- authorizes a person to authenticate the Verification Report on the basis of the conclusions reached.

The Verification Report dated and authenticated by an authorized person on behalf of RINA on the basis of the conclusions reached by the independent reviewer is issued to the company.

The Verification Report includes a statement verifying the emissions report as satisfactory or unsatisfactory, in case it contains material misstatements that were not corrected before the report was issued.

### 8.2.7 Issuance of document of compliance

Where the Verification Report includes the statement that the emission report fulfils the requirements set out in Articles 11 to 15 and those in Annexes I and II, RINA issues a Document of Compliance for the ship.

The Document of Compliance includes the following information:

- identity of the ship (name, IMO identification number and port of registry or home port);

- name, address and principal place of business of the ship-owner;
- identity of RINA;
- date of issue of the document of compliance, its period of validity and the reporting period it refers to.

The Document of compliance is valid for the period of 18 months after the end of the reporting period.

RINA informs the Commission and the authority of the flag Stat, of the issuance of any document of compliance using automated systems and data exchange formats, including electronic templates.

## CHAPTER 9 - VERIFICATION OF DECLARATION OF CONFORMITY AND OF ANNUAL REPORT ACCORDING TO ARTICLES 14 AND 19 OF REGULATION (EU) NO 517/2014

The objective of Regulation (EU) No 517/2014 is to protect the environment by reducing emissions of fluorinated greenhouse gases. The services described in this Chapter are offered by RINA, as control body accredited pursuant to Directive 2003/87/EC.

### 9.1 Verification of declaration(s) of conformity according to article 14(2) of Regulation (EU) No 517/2014

Importers of equipment charged with hydrofluorocarbons shall ensure that hydrofluorocarbons precharged into the equipment are accounted for within the quota system referred to in Chapter IV of Regulation (EU) No 517/2014, register in the hydrofluorocarbons registry and draw up a Declaration of Conformity when they import a shipment of equipment and release it for free circulation and ensure that compliance is fully documented and verified.

The declaration of conformity issued by the equipment importer is subject to verification

as requested by article 14(2) of Regulation (EU) No 517/2014 within 31 March 2018 for the year 2017 (for equipment imported during 2017) and by 31 March every year thereafter.

Verification of declaration of conformity is done according to criteria/requirements set out in the Regulation (EU) No 517/2014 and in the Implementing Regulation (EU) No 2016/879.

The objective of verification is to evaluate the accuracy of the documentation and declaration of conformity, in particular:

- that declaration(s) of conformity are prepared according to Implementing Regulation (EU) No 2016/879, based on the template for a declaration of conformity taken from Annex I of the same Implementing Regulation;
- the consistency of the declaration(s) of conformity and the related documentation with the annual report under article 19 of Regulation (EU) No 517/2014 and of the Sections 11, 12 and 13 of the Annex to Commission Implementing Regulation (EU) No 1191/2014 as modified by Commission Implementing Regulation (EU) 2017/1375.
- accuracy and completeness of the information contained in the declarations of conformity and the related documentation (see section 5) on the basis of the undertaking's records of relevant transactions;
- where an importer of equipment refers in the declaration of conformity to an authorisation issued under article 18(2) of Regulation (EU) No 517/2014 the availability of sufficient authorisations by comparing data in the hydrofluorocarbons registry with documents evidencing the placing on the market;
- where an importer of equipment refers in the declaration of conformity to a re-import of hydrofluorocarbons

previously placed on the market the existence of a declaration by the undertaking which had originally placed the hydrofluorocarbons on the market.

Verification is carried out according to the phases described in the following paragraphs.

### 9.1.1 Document review

The organisation is to make available to RINA the following documentation:

- The declaration(s) of conformity;
- A list identifying the equipment released for free circulation providing the following information: (i) the model information, (ii) the number of units per model, (iii) the type of hydrofluorocarbons contained in each model, (iv) the quantity of hydrofluorocarbons in each unit rounded to the nearest gram, and (v) the total quantity of hydrofluorocarbons in kilograms and in tonnes of CO<sub>2</sub> equivalent;
- the customs declaration related to the release for free circulation of the equipment in the Union.
- only for the case that hydrofluorocarbons contained in the equipment have been placed on the market in the Union, subsequently exported and charged into the equipment outside the Union:
  - (i) a delivery note or invoice,
  - (ii) a declaration by the undertaking that placed the hydrofluorocarbons on the market, stating that the quantity of hydrofluorocarbons has been or will be reported as placed on the market and that it has not been and will not be reported as direct supply for export as referred to Article 15(2)(c) and Article 19 of Regulation (EU) No 517/2014 as well as Section 5C of the Annex to Commission Implementing Regulation (EU) No 1191/2014 (1).
- the verification report issued for the previous year.

RINA may, at its discretion, request also other documents for review apart from those indicated above, considered important for the purpose of verification.

The team reviews the documents to ensure that they meet the verification criteria.

### 9.1.2 Follow-up actions

Following the document review, the team identifies additional questions and issues (aspects and objective evidence) that need to be addressed with the organisation.

The process normally also demands an on-site assessment, in relation to the nature of the necessary insights.

This on-site assessment involves:

- A review of information flows for generating the reporting parameters;
- Interviews with relevant personnel;
- A cross-check between information provided in the declaration(s) of conformity and data from other sources;
- A review of calculations and assumptions made.

The date of the on-site assessment is agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

### 9.1.3 Internal Verification Report

Throughout the verification process, RINA records the important aspects of the different stages in the internal verification report.

Any verification findings are recorded in the "Management of findings" section and are classified according to the definitions given below.

- NC "non-conformity", the declaration of conformity is not compliant with criteria/requirements set out in the Regulation (EU) No 517/2014 and in the Implementing Regulation (EU) No 2016/879.
- R "recommendation" is a recommendation for improvement.

The internal verification report contains:

- the results of the verification activities performed;
- results of the independent review of the internal verification documentation.

RINA does not normally give the organization the internal verification report, unless specifically requested.

In the case of findings, only the pertinent section is given to the organization so that they can be dealt with, also from a document point of view and formally.

### 9.1.4 Verification Report

Once the verification process has been completed a verification report that complies with the verification criteria/requirement of the agreed scheme is issued.

### 9.1.5 Independent Technical Review

The Internal Verification Report and the Verification Report are subjected to an independent technical review to ensure that the verification process is conducted in accordance with the agreed criteria/requirements, that the procedures for verification activities have been correctly carried out and that due professional care and judgement has been applied.

RINA sends the Verification Report to the organisation.

## 9.2 Verification of annual report according to articles 19 of Regulation (EU) No 517/2014

Each producer, importer and exporter that produced, imported or exported one metric tonne or 100 tonnes of CO<sub>2</sub> equivalent or more of fluorinated greenhouse gases and gases listed in Annex II during the preceding calendar year shall report to the Commission the data specified in Annex VII of Regulation (EU) No 517/2014 on each of those substances for that calendar year. This paragraph shall



also apply to undertakings receiving quotas pursuant to Article 18(1) of Regulation.

Each producer, importer and exporter that produced, imported or exported 10,000 tonnes of CO<sub>2</sub> equivalent or more of hydrofluorocarbons during the preceding calendar year shall, in addition, ensure that the accuracy of the data is verified by an independent verifier as requested by article 19(6) of Regulation (EU) No 517/2014 within 30 June 2015 for the year 2014 and by 30 June every year thereafter.

Verification of annual report is done according to criteria/requirements set out in the Regulation (EU) No 517/2014 and in the Implementing Regulation (EU) No 1191/2014 as modified by Commission Implementing Regulation (EU) 2017/1375.

The objective of verification is to evaluate the accuracy of the documentation and annual reporting, in particular:

- The annual report is transmitted using the electronic reporting tool based on the template established by the Commission Implementing Regulation (EU) No 1191/2014 as modified by Commission Implementing Regulation (EU) 2017/1375 available on the website of the European Commission;
- the completeness of the annual report;
- that the data relating to hydrofluorocarbons is free from material misstatements;
- adequacy of quality assurance procedures;
- whether the annual report is limited to the activities of the reporting legal entity;
- The correctness of calculations supporting the data provided;
- The correctness of exemptions applied.

Verification is carried out according to the phases described in the following paragraphs.

### 9.2.1 Document review

The organisation is to make available to RINA the following documentation:

- the annual report based on the template established by the Commission Implementing Regulation (EU) No 1191/2014 as modified by Commission Implementing Regulation (EU) 2017/1375 available on the website of the European Commission;
- the quality assurance procedures;
- calculation sheets and formulas;
- the annual report issued for the previous year.

RINA may, at its discretion, request also other documents for review apart from those indicated above, considered important for the purpose of verification.

The team reviews the documents to ensure that they meet the verification criteria.

### 9.2.2 Follow-up actions

Following the document review, the team identifies additional questions and issues (aspects and objective evidence) that need to be addressed with the organisation.

The process normally also demands an on-site assessment, in relation to the nature of the necessary insights.

This on-site assessment involves:

- A review of information flows for generating the reporting parameters;
- Interviews with relevant personnel;
- A cross-check between information provided in the report and data from other sources;
- A review of calculations and assumptions made.

The date of the on-site assessment is agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

### 9.2.3 Internal Verification Report

Throughout the verification process, RINA records the important aspects of the different stages in the internal verification report.



Any verification findings are recorded in the "Management of findings" section and are classified according to the definitions given below.

- «misstatement» means an omission, misrepresentation or error in the reported data;
- «material misstatement» means a misstatement that, in the opinion of the verifier, individually or when taken together with other misstatements, exceeds the materiality level;
- «non-conformity» the declaration of conformity is not compliant with criteria/requirements set out in the Regulation (EU) No 517/2014 and in Commission Implementing Regulation (EU) No 1191/2014 as modified by Commission Implementing Regulation (EU) 2017/1375.
- R "recommendation" is a recommendation for improvement.

The internal verification report contains:

- the results of the verification activities performed;
- results of the independent review of the internal verification documentation.

RINA does not normally give the organization the internal verification report, unless specifically requested.

In the case of findings, only the pertinent section is given to the organization so that they can be dealt with, also from a document point of view and formally.

#### **9.2.4 Verification Report**

Once the verification process has been completed a verification report that complies with the verification criteria/requirement of the agreed scheme is issued.

#### **9.2.5 Independent Technical Review**

The Internal Verification Report and the Verification Report are subjected to an independent technical review to ensure that the verification process is conducted in accordance with the agreed

criteria/requirements, that the procedures for verification activities have been correctly carried out and that due professional care and judgement has been applied.

RINA sends the Verification Report to the organisation.

Publication: RC/C 88  
English edition

RINA SERVICES S.p.A.  
Via Corsica, 12 - 16128 GENOVA  
Tel. +39 010 53851 - Fax: +39 010 5351132  
E-mail [info@rina.org](mailto:info@rina.org) - Web [www.rina.org](http://www.rina.org)

---

Technical rules