

TÜV AUSTRIA HELLAS Regulation for the Verification of Reports and Data required by Directive 2003/87/EC (EU-ETS), as well as its amending and implementing provisions, including the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), ReFuelEU Aviation Regulation (Regulation (EU) 2023/2405), FuelEU Maritime Regulation (Regulation (EU) 2023/1805) and IMO DCS and the Ship Energy Efficiency Management Plans (SEEMP)

Standard or Verification scheme:

ETS & CORSIA, ReFuelEU Aviation, FuelEU Maritime Regulation, IMO DCS & SEEMP part II & III

Accreditation Standard:

**ISO 17029:2019
ISO 14065:2020**

Purpose

The present procedure outlines the methodology followed by the verification body TÜV AUSTRIA HELLAS in the field of "Verification of emission monitoring plans, greenhouse gas emission reports, activity level changes reports, renewable fuel usage monitoring plans, energy efficiency plans, fuel consumption data, and operational carbon intensity in maritime transport".

Below are the stages of the process for verifying/validating the aforementioned reports and data.

Verification/validation is carried out based on Directive 2003/87/EC, Regulation (EU) 2015/757, and Directive 2009/16/EC and their amendments, and Regulations (EU) 2015/757, (EU) 2023/1805, Implementing Regulations (EU) 2023/2449, (EU) 2023/2599, (EU) 2023/2297, (EU) 2024/2031, Delegated Regulations (EU) 2023/2776, (EU) 2023/2849, (EU) 2023/2917, Directive (EU) 2023/959, Regulation (EC) 765/2008, Decisions MEPC.346(78), MEPC.348(78), MEPC.1/Circ.871/Rev.1, MEPC.1/Circ.876, MEPC 278(70), Circular letter No. 3827, MEPC 346(78), MEPC 349(78), MEPC.328(76), and Regulation 2018 No.1388 (Brexit), Implementing Regulations (EU) 2018/2067 and 2018/2066 of December 19, 2018, regarding data verification and accreditation of verifiers, and for monitoring and reporting, including standards EN ISO 14065 and ELOT EN ISO 19011.

This procedure also applies to verifications related to the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), in accordance with Annex 16 - Environmental Protection - Volume IV - Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) and the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

Scope

This procedure applies to all personnel of TÜV AUSTRIA HELLAS involved in the verification and validation of emission monitoring plans, greenhouse gas emission reports, renewable fuel usage monitoring plans, energy efficiency plans, fuel consumption data, and operational carbon intensity in maritime transport. Greenhouse gas emissions may include not only CO₂ but also N₂O, CH₄ and HFC emissions, as well as any other gases that may be included in future decisions.

General Description of the Verification Process

Audit Evaluation Criteria / Characterization of findings

1: Full Compliance

2: Recommendations for Improvement

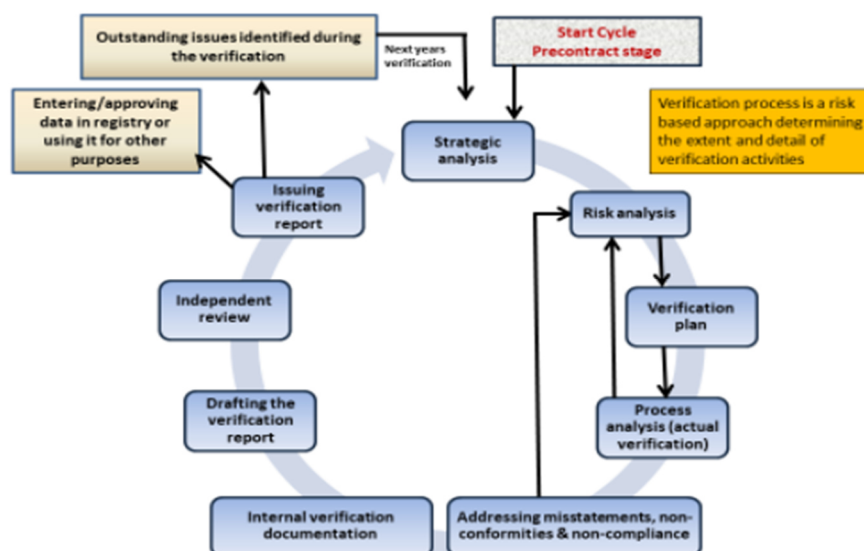
3: Non- Material Non-Conformity(-ies)/ Misstatement(s): reviewed and accepted the client's plan for correction and corrective action

4: Material Non-Conformity(-ies)/ Misstatement(s): Correction through submission of documents

5: Material Non-Conformity(-ies)/ Misstatement(s): Correction through reaudit

Time allowed to close findings

2 months after the completion of the onsite audit. If the responsible part does not correct the material misstatements or non-conformities in the agreed period of time, the verifier shall take this into consideration when reaching the conclusion.

General Description of the Verification Process**Contractual Duration**

The duration of the service and the contractual obligation come into force upon signature by both parties and is valid for three (3) years from the date of the relevant offer unless otherwise specified in the agreement.