



PRINCIPLES OF CONFORMITY ASSESSMENT OF MONITORING PLANS AND VERIFICATION OF ANNUAL/PARTIAL/AT THE COMPANY LEVEL REPORTS ON GREENHOUSE GAS EMISSIONS FROM MARITIME TRANSPORT (MRV)

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	CONFORMITY ASSESSMENT OF MONITORING PLANS AND VERIFICATION OF ANNUAL/PARTIAL AND AT COMPANY LEVEL REPORTS ON GREENHOUSE GAS EMISSIONS FROM MARITIME TRANSPORT

DECLARATION

Polish Register of Shipping SA – Products and Persons Certification Bureau (PRS) is an assessing body open to all applicants. No unreasonable financial demands are imposed and certification availability depends neither on the size of an Organization nor the membership in any association or group.

We declare:

- impartiality of the conducted conformity/assessment verification processes,
- objectivity of our activities,
- confidentiality and professionalism of auditors and technical experts,
- high level of services due to long-time management experience,
- short time of requests realization,
- openness and practical approach,
- conflict free cooperation.

PRS identifies, analyses and documents potential conflicts of interests resulting from verification process, including all conflicts due to any liaisons between PRS and other Parties.

THE PROCESS OF CONFORMITY ASSESSMENT OF MONITORING PLANS AND VERIFICATION OF ANNUAL/PARTIAL/AT COMPANY LEVEL REPORTS ON GREENHOUSE GAS EMISSIONS FROM MARITIME TRANSPORT (EU MRV)

The conformity assessment of monitoring plans and verification of the Annual/partial/at company level greenhouse gas emission reports applies to the proceedings based on:

- PN-ISO 14065:2022-03 Standard – Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition,
- PN-EN ISO/IEC 17029:2020-04 Standard – Conformity assessment – General principles and requirements for validation and verification bodies,
- Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and



amending Directive 2009/16/EC amended by ((EU) 2023/957, (EU) 2023/2776) and supplemented (EU) 2023/2849 and Implementing Regulation (EU) 2023/2449,

- Regulation (EU) 2023/957 of the European Parliament and of the Council of 10 May 2023 amending Regulation (EU) 2015/757 to include maritime transport in the Union Emissions Trading Scheme and to monitor, report and verify emissions of additional greenhouse gases and emissions from additional ship types,
- Commission Delegated Regulation (EU) 2016/2071 of 22 September 2016 amending Regulation (EU) 2015/757 of the European Parliament and of the Council as regards the methods for monitoring carbon dioxide emissions and the rules for monitoring other relevant information,
- Commission Delegated Regulation (EU) 2023/2917 of 20 October 2023 on the **verification activities, accreditation of verifiers and approval of monitoring plans by administering authorities** pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and repealing Commission Delegated Regulation (EU) 2016/2072,
- Commission Implementing Regulation (EU) 2023/2449 of 6 November 2023 laying down rules for the application of Regulation (EU) 2015/757 of the European Parliament and of the Council as regards **templates for monitoring plans, emissions reports, partial emissions reports, documents of compliance, and reports at company level**, and repealing Commission Implementing Regulation (EU) 2016/1927,
- Commission Implementing Regulation (EU) 2016/1928 of 4 November 2016 on determination of cargo carried for categories of ships other than passenger, ro-ro and container ships pursuant to Regulation (EU) 2015/757 as amended of the European Parliament and of the Council on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport.

1. Information for Organization

Having received an inquiry concerning verification, the Products and Persons Certification Bureau sends to the Organization a form of the “Application for conformity assessment of monitoring plan and verification of the Annual/Partial/at company level report on greenhouse gas emissions from maritime transport”.

At the request of the Organization, the following documents are provided:

- information on accreditation, which is the basis for the Products and Persons Certification Bureau activity and on the accreditation scope,
- general information on fees charged in relation to verification.

The above documents are also made available in the Internet on the website www.prs.pl.

2. Application.

The Organization applying for the verification submits to the Products and Persons Certification Bureau the “Application for conformity assessment of monitoring plan and verification of the Annual/Partial/at company level report of greenhouse gas emissions from maritime transport”. In the case the





Organization makes an invitation to tender, the course of proceedings is in accordance with the Act on Public Procurement Law.

On the basis of information included in the "Application", a decision on taking up verification is made and a verification offer is prepared. After the Organization accepts the offer, a contract for verification is prepared. The contract is transferred to the Organization for signing.

After concluding the contract and submitting required documentation to the Products and Persons Certification Bureau, the Organization is assigned an identification code, which any documents concerning verification of the given Organization shall be marked with.

PRS declares performance of the verification process within time-period agreed with the Organization, including:

- **A** – conformity assessment of monitoring plan of greenhouse gases emissions , and/or
- **B** – verification of Organization's Annual/Partial/at company level report on greenhouse gas emissions from maritime transport.

3. Preparation for verification

The Products and Persons Certification Bureau notifies the Organization of the members of the auditors team and, at request, makes available basic information concerning each team member, in due advance, to enable the Organization to object against appointment of particular auditor or technical expert and to make possible for the Products and Persons Certification Bureau to replace the team member.

In the case of conflict of interests, the Organization has the right to submit an objection against particular auditor/technical expert to the Products and Persons Certification Bureau. In such case the verification team is changed or other solution is agreed.

If the Organization does not submit the objection within 3 days, it is regarded that the presented team of auditors/technical experts is accepted.

In the case of special audit (carried out e.g. at Organization's request, in response to claim, complaint or in any other justifiable cases), the Organization has no right to raise an objection against audit team members.

4. Strategic analysis and risk analysis

The strategic analysis and the risk analysis are carried out independently, both during the monitoring plan(s) conformity assessment and during annual/partial/at company level emissions reports verification process.

The purpose of this activity is:

- the confirmation of correct calculation of audit time and selection of audit team members,
- the assessment of the Organization's location,
- receiving information regarding the methods of measurement and monitoring, and reporting on emissions,





- the reduction of the risk of omitting an essential fault or a misstatement occurring at the verification of Organization report,
- the preparation of the conformity/verification assessment plan.

The EU MRV lead auditor performs the audit based on documents submitted to the unit, if not agreed otherwise. An expert or other auditors may be engaged in the assessment process, after notifying the Organization thereof.

The date of audit is agreed with the Customer.

If the auditor considers that processes, means of control or other activities of the Organization are not properly designed or implemented, or that the data submitted by the Organization during the stage of offer preparation (being the basis for determining the work consumption at verification) do not correspond with the facts, he/she agrees further steps with the Organization, including the possibility of proceeding to next stages of verification.

The auditor discusses any remarks and nonconformities with the Organization and the findings are transferred to the Organization.

5. Conformity assessment of monitoring plan

The monitoring plan conformity assessment may not be performed before the Organization submits all information and data required by the auditor. The assessment is executed in accordance with findings and at terms agreed previously with the Organization.

The assessment is associated with inspection of the Organization at site, however, in justified cases, the verification may skip the inspection at site.

The auditor or a team performs examination, in particular: to confirm that the greenhouse gas emission sources onboard ship have been correctly defined, the descriptions of procedures and greenhouse gas emission sources monitoring methods have been correctly prepared, that the description of the selected monitoring method is complete, to assess applied measuring equipment and monitoring methods, as well as to verify documentation and calculation correctness in Organization's reports. The verification is to enable collecting satisfactory evidence to draw conclusions regarding the conformity assessments as required by Commission (EU) Regulation 2015/757 amended by ((EU) 2023/957, (EU) 2023/2776) and supplemented (EU) 2023/2849 and Implementing Regulation (EU) 2023/2449.

If, until report preparation by auditor, the Organization takes appropriate correction/corrective actions and submits their evidence, as agreed with the lead auditor, they are considered at the verification.

6. Verification of the Annual/Partial/at company level reports on greenhouse gas emissions from maritime transport

The verification of the "Annual/Partial/at company level reports on greenhouse gas emissions from maritime transport" may not be performed before the Organization submits all information and data



required by the auditor. The assessment is executed in accordance with findings and at terms agreed previously with the Organization.

The materiality level in the report and partial report of greenhouse gas emissions for verification of *fuel consumption* data is 5% of the relevant total reported for each item in the reporting period. Similarly, for the verification of other relevant information, concerning *cargo carried, transport work, distance traveled* and *time spent at sea*, contained in the report and partial report of greenhouse gas emissions, the materiality level shall be 5% of the corresponding total volume reported for each item in the reporting period (Article 17, (EU) 2023/2917).

Materiality level at company level reports of greenhouse gas emissions of all ships to be reported in accordance with Directive 2003/87/EC (Art. 30, (EU) 2023/2917).

- 2% (if the sum of total greenhouse gas emissions from all ships exceeds 500,000 tons of CO₂ equivalent),
- 5% (if the sum of total greenhouse gas emissions from all ships does not exceed 500,000 tons of CO₂ equivalent)

The verification is associated with inspection of the Organization at site, however, in justified cases, the verification may skip the inspection at site.

The auditor or a team performs examination, in particular to determine if the report contains items set forth in the monitoring plan and other required data. The verification shall enable collecting satisfactory evidence to draw conclusions regarding verification of annual/partial/at company level emissions reports.

The “Annual/Partial/at company level report on greenhouse gas emissions from maritime transport” may be positively verified if it includes essential required information concerning the ship voyage, its installations, calculation method and if in result of the verification no non-compliance with essential legal requirements was observed.

If ascertained nonconformities or essential faults have not been removed or the Organization has not submitted complete required data or information (e.g. an approved monitoring plan), the lead auditor is to conclude that the Organization’s report may not be positively verified.

The results of each gas emission report verification, as described by the lead auditor’s report, are transferred to the Products and Persons Certification Bureau.

7. Assessment and Decision Making

Each verification report, either on monitoring plan or on annual/partial/at company level emissions report, is subject to an independent assessment. On the basis of performed assessment due to regulations given in (EU) 2023/2917, the Director for Certification Division or person designated by him approves the verification report.



After transfer of payment in accordance with contract provisions, the report is sent to the Organization. The Organization, within 10 days from the date of receiving the verification report, may send possible comments thereon to the Products and Persons Certification Bureau.

8. Contract

Prior to starting the verification process, the Products and Persons Certification Bureau and the Organization conclude a contract for verification. The contract may cover a multi-year co-operation or a single verification. The contract provides the possibility of adding additional time to this specified therein. It applies to the case when during verification it is found that such an additional time is necessary owing to more complex activities than assumed before within the scope of data transfer, or when during verification any non-conformities, lacking data or errors have been found and additional verifications are required.

9. Appeals

The Organization may appeal, in writing, in matters concerning decisions made by PRS. Within 30 days from the date of receiving the appeal, a letter with the response to the appeal, signed by the Director for Certification Division (DC) is sent to the Organization. If the appeal concerns a decision made by DC Director, the Customer's letter is transferred to PRS SA Board.

PRS formally notifies the Appellant of completion of the appeal consideration process.

A demand for considering an appeal shall include:

- the name of the Organization, the surname and address, phone and e-mail of the person submitting the appeal,
- clear description of appeal subject.

The appeal's receipt is acknowledged to the Appellant within 7 days from the receipt date.

The process of appeal consideration includes:

- issuing a corrected report to the Organization, after analysis, in the case errors have been found in the report sent to the Organization,
- determining individual proceedings, by the Products and Persons Certification Bureau Manager agreed with the Organization, in the case an error has been found in the Organization's report.

In the case when settlement of an appeal may take more than 30 days, DC Director informs the Customer in advance, in writing, on the expected date of the response to the appeal.

10. Complaints

A person or an Organization may submit a written complaint regarding PRS certification activity. Each complaint is registered and accepted for consideration.

The processes of acceptance, assessment and making decision on complaints are governed by the principle of maintaining confidentiality as regards the person submitting complaint and complaint subject.

Information on the complaint's acceptance, the actions taken for clarification of the complaint matter, report on the complaint's consideration and the result, are passed to the person who submitted the complaint. Receipt of the complaint is confirmed within 7 days from the day of its submission.





The decision to be communicated to the person submitting the complaint is not made, reviewed and approved by the person who previously was engaged in the activities being the matter of the complaint.

The Products and Persons Certification Bureau formally notifies the person submitting the complaint of completion of the complaint consideration process. The complaint shall be considered within not more than 30 days. In the case when settlement of a complaint may take more than 30 days, the Customer is informed, in writing, on the expected date of the response to the complaint.

11. Special audits

Where confirmation of information with the Organization is necessary, performance of a special audit is possible, in particular:

- when after issue of the verification report any facts, which require revision of the carried out verification, have been revealed or when they concern the submitted complaints,
- at the request of the Organization,
- when objective evidence available from the Organization are needed for the confirmation of required actions implementation.

12. Use of certification mark

No certification mark is granted for verification of Annual/Partial/at company level reports on greenhouse gas emissions from maritime transport. The Organization, however, may make public the information on the process of verification, in accordance with relevant legal requirements and the contract concluded with PRS S.A. Products and Persons Certification Bureau.

13. Confidentiality

The Products and Persons Certification Bureau has established for all levels of its organizational structure, including auditors and external technical experts acting on behalf of the Products and Persons Certification Bureau, appropriate and lawful arrangements concerning protection of information received during verification activities. All persons engaged in the verification process are obliged to maintain confidentiality of any information and documentation submitted by the Organization.

The Products and Persons Certification Bureau does not disclose any information related to verification to a third Party without consent of the interested Party, with the exception of the accrediting body (Polish Centre for Accreditation) within the scope of possessed accreditation and in cases resulting from valid legal regulations.

If legal regulations require disclosing any information to a third Party, the Organization is notified of the content of disclosed information within the scope permitted by law.

14. The Organization's obligations and responsibility





The verification contract obliges the Organization to provide data, information and documents necessary to perform verification, make possible an access for auditors to carry out inspections at site, as well as performance of the audit witnessed by the accrediting body.

The Organization shall ensure a room to work for auditors as well as appropriate occupational health and safety conditions, including a guide for the auditors' visit at the Company's premises or ship.

Approved

Manager of the PRS SA Products and
Persons Certification Bureau

Formal approval is made on the original document.

