



PRINCIPLES FOR ASSESSING THE CONFORMITY OF PLANS MONITORING AND VERIFICATION ANNUAL/PARTIAL REPORTS FUELEU, GHG GAS EMISSIONS IN MARITIME TRANSPORT (EU FEU)

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ASSESSMENT OF THE COMPLIANCE OF ANNUAL/ARTICLE MONITORING AND VERIFICATION PLANS FUELEU REPORTS OF GAS EMISSIONS IN MARINE TRANSPORT (EU FEU)

DECLARATION

The Polski Rejestr Statków S.A., Office for Product and Person Certification (PRS) is an assessment body open to all applicants. There are no unreasonable financial requirements, and access to our services does not depend on the size of the organisation or membership of any association or group.

We declare:

- impartiality in the conformity assessment/verification processes carried out,
- objectivity of the activity,
- the confidentiality and professionalism of the auditors and technical experts,
- a high level of service resulting from years of management experience,
- short lead times,
- openness and a practical approach,
- conflict-free cooperation.

PRS shall identify, analyse and document potential conflicts of interest arising from the conduct of verification, including all conflicts arising from relationships between PRS and other parties.

COMPATIBILITY ASSESSMENT PROCESS FOR ANNUAL/ PARTICULAR MONITORING PLANS AND VERIFICATION OF ANNUAL/ PARTICULAR EU COAL GAS EMISSIONS REPORTS FEU

The assessment of compliance of monitoring plans and the verification of annual/partial FuelEU reports of greenhouse gas emissions relates to conduct arising from:

- ISO 14064-3:2019 Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements,



- standard PN-ISO 14065:2022-03 Greenhouse gases - General principles and requirements for validating and verifying environmental information,
- ISO 14066:2023-08 Environmental information – Competence requirements for teams validating and verifying environmental information,
- PN-EN ISO/IEC 17029:2020-04 - Conformity assessment - General principles and requirements for validation and verification bodies,
- Regulation **(EU) 2023/1805** of the European Parliament and of the Council of 13 September 2023.
on the use of renewable and low carbon fuels for maritime transport and amending Directive 2009/16/EC,
- Commission Implementing Regulation **(EU) 2024/2027** of 26 July 2024 on verification activities under Regulation (EU) 2023/1805 of the European Parliament and of the Council on the use of renewable and low carbon fuels for maritime transport and amending Directive 2009/16/EC,
- Commission Implementing Regulation **(EU) 2024/2031** of 26 July 2024 on a template for monitoring plans under Regulation (EU) 2023/1805 of the European Parliament and of the Council on the use of renewable and low-carbon fuels for maritime transport and amending Directive 2009/16/EC,
- Regulation **(EU) 2023/1804** of the European Parliament and of the Council of 13 September 2023.
on the development of alternative fuel infrastructure and repealing Directive 2014/94/EU, (reference e.g. paragraph 9 of Regulation (EU) 2023/1805),
- Regulation **(EU) 2015/757** of the European Parliament and of the Council of 29 April 2015, as amended ((EU) 2023/957, (EU) 2023/2776) and supplemented by (EU) 2023/2849 and implementing Regulation (EU) 2023/2449 on monitoring, reporting and verification of carbon dioxide emissions from maritime transport and amending Directive 2009/16/EC, (reference e.g. Article 4 Regulation (EU) 2024/2027, Article 7 Regulation (EU) 2023/1805),
- Directive **(EU) 2023/959** of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a scheme for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 on the establishment and operation of a market stability reserve for the Union's greenhouse gas emission allowance trading scheme (reference e.g. paragraph 9 of Regulation (EU) 2023/1805),
- Commission Delegated Regulation **(EU) 2023/2917** of 20 October 2023 on verification activities, accreditation of verifiers and approval of monitoring plans by the administering authorities pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport and repealing Commission Delegated Regulation (EU) 2016/2072, (reference e.g. paragraph 3 of Regulation (EU) 2024/2027),



- 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, emission reports, partial emission reports, compliance documents and company-level reports and repealing Commission Implementing Regulation (EU) 2016/1927 (reference e.g. Annex II p. e) Regulation (EU) 2024/2027),
- Commission Delegated Regulation **(EU) 2025/192** of 9 September 2024 on procedures for the accreditation of verifiers under Regulation (EU) 2023/1805 of the European Parliament and of the Council on the use of renewable and low-carbon fuels for maritime transport and amending Directive 2009/16/EC of the European Parliament and of the Council.

1. Information for organisations

Upon request for verification, the Product and Person Certification Office sends the Organisation a "Request for compliance assessment of the monitoring plan and verification of the annual/partial EU FEU greenhouse gas emissions report".

Other documents such as:

- information on the accreditation under which the Products and Persons Certification Bureau operates and the scope of accreditation,
- general information on fees for verifications.

These documents are also available on the Internet at <https://prs.pl>

2. Proposal

The organisation applying for verification shall submit to the Certification of Products and Persons Office the "Application for conformity assessment of the monitoring plan and verification of the annual/partial EU FEU greenhouse gas emissions report". If the organisation announces a tender, the procedure is in accordance with the Public Procurement Act.

Based on the information received, a decision is made to undertake verification and an offer is developed for the organisation. Once the offer is accepted by the Organisation, a verification contract is developed. The contract is sent to the Organisation for signature.

Once the contract has been concluded and the required documentation has been submitted to the Products and Persons Certification Bureau, an identification symbol is assigned to the organisation, which will be used to mark all documents related to the verification of the organisation.

PRS declares that verification will be carried out at times agreed with the organisation, including:

- **A** - compliance assessment of the greenhouse gas emissions monitoring plan, and/or
- **B** - verification of the annual/partial report FuelEU greenhouse gas emissions EU FEU.

3. Preparation for verification



The Product Certification Office shall notify the organisation of the composition of the audit team and, on request, shall make available basic information on each member of the audit team sufficient time in advance for the organisation to object to the appointment of any particular auditor or technical expert, and to allow the Product and Person Certification Bureau to and Persons certification office to change the composition of the team.

In the event of a conflict of interest, the organisation has the right to object to a particular auditor to the Products and Persons Certification Bureau, in which case the composition of the team is changed or a different procedure is agreed.

If no objections are raised by the organisation within 3 days, this is considered acceptance of the presented composition of the audit team.

Where required, reports, monitoring plans, applications and other documents should be prepared on forms provided by the PRS as well as on those made available on the EMSA\THETIS-MRV website. This data is also used to estimate the level of assurance required by the EU FEU system, for the assessment/verification process.

In the case of a special audit (e.g. at the request of the Organisation, as a result of a complaint or other justified cases), due to the short deadlines, the Organisation has no right to object to the composition of the audit team.

4. Strategic and risk analysis

The strategic and risk analysis is carried out independently during both the compliance assessment process of the monitoring plan(s) and the verification process of the annual/partial FuelEU greenhouse gas emission EU FEU reports

They are carried out in order to:

- confirm the correctness of the calculation of the audit time and the composition of the auditors,
- assessment of the Organisation's location,
- obtain information on how emissions are measured, monitored and reported,
- reduce the risk that a material misstatement is not detected or that a misstatement occurs when verifying the relevant organisation report,
- development of a compliance assessment/verification plan.

The audit is carried out by the EU lead auditor FEU, unless otherwise agreed, on the basis of documents presented to the entity. An expert or other auditors may be involved in the assessment process after notification to the Organisation.

The timing of the audit is based on the agreement with the client.

If the auditor finds that the organisation's processes, controls or other activities are not adequately designed or implemented, or that the data provided by the organisation at the offering stage (which is the basis for the calculation of the verification effort) does not correspond with reality, the auditor

shall establish further steps with the organisation, including the possibility of proceeding to the next verification steps.

The auditor discusses all observations and non-conformities with the Organisation and the findings of the verification are communicated to the Organisation.

5. Evaluation of compliance of the monitoring plan

The assessment of compliance of the monitoring plan shall not be carried out before all data and information required by the auditor is available from the organisation. The assessment shall be carried out in accordance with the dates and arrangements previously agreed with the Organisation.

The assessment process involves an on-site visit to the organisation, but verification may take place without an on-site visit if justified. Detailed visit scenarios are described in Article 6 of Regulation (EU) 2024/2027

The auditor or team shall carry out a survey in particular to determine whether: the sources of greenhouse gas emissions on board the ship have been correctly defined, the descriptions of the procedures and methods for monitoring the sources of greenhouse gas emissions have been zero emission technology correctly defined, the equipment for connection to shore power supply (OPS) is described, (ZET) , the total electricity requirement of the ship at berth has been determined is included and whether a description of the ship's wind propulsion systems (WAPS,)if applicable, is included. Information on whether the description of the chosen monitoring method is complete, an assessment of the measurement equipment used and monitoring methods, and whether the documentation and calculations in the organisation's FuelEU report are correct. The verification is intended to enable sufficient evidence to be gathered to develop conclusions on the assessment of compliance required by Commission Regulation (EU) 2015/757 as amended, Implementing (EU) 2023/2449 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport and amending Directive 2009/16/EC Regulation and Regulation (EU) 2023/1805, Implementing Regulation (EU) 2024/2027, Implementing Regulation (EU) 2024/2031.

The verifier assumes full responsibility when verification activities are carried out by contracted personnel.

If the Organisation, by the time of the auditor's report, has taken appropriate corrective/corrective action and provided evidence (as agreed with the lead auditor) then these will be taken into account for verification.

6. Verification of the annual/partial report of FuelEU greenhouse gas emissions emissions from maritime transport (EU FEU)

Verification of the FuelEU report annual/partial of GHG emissions in maritime transport cannot be carried out earlier than before all data and information required by the auditor are available from the



Organization. The verification is carried out in accordance with the deadlines and arrangements agreed in advance with the Organisation.

The materiality level in the FuelEU FuelEU report and partial report of greenhouse gas emissions for the verification of *fuel consumption data and electricity and other relevant information on distance travelled and time spent at sea and at berth* is 5% of the respective total reported for each item during the reporting period.

Verification involves an on-site visit to the organisation, but verification may take place without an on-site visit if justified. Detailed visit scenarios are described in Article 19 of Regulation (EU) 2024/2027

The auditor or team shall carry out an examination in particular to determine whether the report contains the elements established in the monitoring plan and other required data. The verification is intended to enable sufficient evidence to be gathered to reach a conclusion on the verification of the FuelEU annual/partial reports of GHG in maritime transport emissions.

The FuelEU Annual Report of greenhouse gas emissions from maritime transport can be verified positively if it does not omit relevant required information related to the ship's voyage, its installations, the method of calculation and if the verification does not reveal shortcomings in the form of non-compliance with relevant requirements.

In the case where identified non-conformities or significant irregularities have not been corrected or the organisation has not provided the full required data or information (p. of the approved monitoring plan), the lead auditor is forced to conclude that the organisation's report cannot be positively verified.

The results of the verification of each report, described by the lead auditor in a report, are forwarded to the Product and Person Certification Office.

The verifier assumes full responsibility when verification activities are carried out by contracted personnel.

7. Evaluation and decision-making

Each verification report for both the monitoring plan and the annual/partial FuelEU emissions report is subject to assessment by an independent reviewer. The objective of the review is to confirm that the verification process has been carried out in accordance with Regulation (EU) 2024/2027, that the verification procedures have been properly applied, that the required level of assurance has been obtained, and that the verification team has exercised due professional care, gathered sufficient evidence to make an informed judgement on the verification conclusions.

On the basis of the assessment carried out, the Director of the Certification Division or his/her designee approves the verification report, Article 21 of Regulation (EU) 2024/2027.



The report is sent to the Organisation upon payment of the fee, in accordance with the contract. The Organisation, no later than 10 days from the date of receipt of the report, may send to the Bureau for the Certification of Products and Personnel Certification Office with any comments on the report.

8. Contract

The Products and Persons Certification Bureau and the Organisation sign a Verification Agreement before starting the verification process. The agreement can cover multi-year cooperation or a single verification. The agreement provides for the possibility to add additional time in addition to the time agreed in the contract, if it is determined during the verification that such additional time is needed due to more complexity than originally foreseen in terms of data flow or where discrepancies, data gaps or errors are identified during the verification and additional verification activities are required.

9. Appeals

The Organisation may appeal in writing against decisions issued by PRS. Within 30 days from the date of receipt of the appeal, a letter is sent to the Organization with a reply signed by the Director of Certification Division (DC). If the appeal concerns a decision made by Director of Certification Division (DC), the Client's letter is sent to PRS S.A. Management Board.

PRS SA formally notifies the appellant that the appeal process has been completed.

The request for consideration of the appeal should include:

- name of the organisation, name and address of the appellant, address, telephone, e-mail,
- a clear description of the subject of the appeal.

Acceptance of the appeal shall be acknowledged to the appellant within seven days of receipt.

The following elements stand out in the appeals process:

- if an error is found in a report issued to the Organisation, a revised report is issued to the Organisation after analysis,
- If an error is found in an organisation's report, the course of action is determined on a case-by-case basis by the Head of the Products and Persons Certification Bureau in consultation with the organisation.

Where the handling of a case is likely to exceed 30 days, the DC Director shall inform the in advance in writing to the customer of the expected time of reply.

10. Complaints

A person or organisation may make a complaint in writing about PRS verification activities. Each complaint is registered and accepted for consideration.

The process of receiving, assessing and deciding on complaints is covered by the principle of confidentiality, with regard to the complainant and the subject of the complaint.

The receipt of the complaint, the action taken to clarify the subject of the complaint, a report on the progress of the complaint and the outcome shall be provided to the complainant. Receipt of the complaint shall be acknowledged within seven days of receipt.

The decision communicated to the complainant is made, reviewed and approved by a person who has not previously been involved in the matter that is the subject of the complaint.

The Office for the Certification of Products and Persons formally notifies the complainant of the completion of the complaint process. The time limit for handling the complaint is 30 days. In the event that the handling of the complaint may exceed 30 days, the complainant shall be informed in writing of the expected timeframe for a response.

11. Special audits

In cases where it is necessary to confirm information with the Organisation, a special audit may be carried out, in particular for situations:

- when, after the report has been issued, facts have come to light which indicate the need to revise the verification carried out or are related to complaints lodged,
- at the request of the Organisation,
- when objective evidence obtainable from the Organisation is required to confirm the implementation of the required actions.

12. Reference to verification and use of the verification mark

In the case of verification of FuelEU annual/partial reports on greenhouse gas emissions in maritime transport, no verification mark is issued. The organisation may refer to the verification and make available information related to the verification process, i.e. the verification report, only and exclusively in its entirety, in accordance with legal requirements, the concluded agreement with PRS S.A. in a way that is not misleading, not going beyond the scope of information contained in the verification report, in particular to activities in which the Products and Persons Certification Bureau was not involved.

13. Confidentiality

The Products and Persons Certification Bureau has established, for all levels of the organisational structure, including including external auditors and technical experts acting on behalf of the Products and Persons Certification Bureau, appropriate and legally compliant arrangements for the protection of information obtained during verification activities. All those involved in the verification process are obliged to maintain the confidentiality of all information and documentation provided by the organisation.

The Products and Persons Certification Bureau does not disclose any verification information to a third party without the consent of the party concerned, with the exception of the accreditation body (Polish



Accreditation Centre) within the framework of its accreditation, and in cases resulting from applicable law.

If the law requires the disclosure of any information to a third party, the organisation shall be notified of the content of the disclosure to the extent permitted by law.

14. Obligations and liabilities of the Organisation

The verification agreement obliges the Organisation to provide the data, information and documents necessary to carry out the verification, to allow the auditors to enter and carry out on-site inspections, and to carry out a supervised audit by the accreditation body.

The organisation shall provide auditors with a room to work in and health and safety conditions, including a guide while the auditors are moving around the site or vessel.

15. Additional inspections by the competent authority (EU) 2023/1805 Article 17

At any time, the competent authority of the administering State in relation to a company may, in respect of each of its vessels and in respect of the previous two reporting periods, carry out additional checks on any of the following:

- a FuelEU report in accordance with this Regulation drawn up in accordance with Articles 15 and 16
- the verification report drawn up in accordance with Article 16;
- the calculations made by the verifier in accordance with Article 16(4).

16. Data retention for monitoring and reporting purposes

Undertakings shall keep the information referred to in Article 11 in paragraphs 1, 2 and 3 of Regulation (EU) 2024/2027 for at least 5 years in accordance with Article 7(4) of Regulation (EU) 2023/1805.

Approved

Head of the PRS Products and Persons
Certification Bureau.

Formal approval is on the original document.



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