

**Independent Reasonable Assurance Verification Report Opinion Statement -
Emissions Trading System**



EU ETS Annual Reporting

OPERATOR DETAILS	
Name of Aircraft Operator:	SMALL PLANET AIRLINES UAB
Address of Aircraft Operator:	J. Basanavičiaus g. 15, LT-03108 Vilnius, Lithuania
Unique ID:	34582
CRCO Reference Number:	34582
Date(s) of relevant approved MP and period of validity for each plan:	09.03.2015 (valid until 31.12.2020)
Approving Competent Authority:	Lithuania - Ministry of Environment of the Republic of Lithuania
Approved Monitoring Plan Reference Number:	34582-09.03.2015-V5
Are 'Small Emitter' rules being applied:	N/A
Select what is being used:	N/A
Annex 1 Activity:	Aviation (Scope of reporting: Only intra-European Annex 1 flights reported)

EMISSIONS DETAILS	
Reporting Year:	2018
Reference document:	SMALL PLANET AIRLINES UAB-ID 34582-AEM REPORT 2018-ISSUED 06.02.2019- Version 3
Type of report:	Annual emissions report
Date of Emissions Report:	06.02.2019
Total Emissions tCO₂e:	62,452
Total Tonne/kilometres tCO₂e:	
Methodology used:	Normal (Method B)
Emissions factors used:	3.15
Changes to the Aircraft Operator during the reporting year:	No

SITE VERIFICATION DETAILS	
Site visited during verification:	No
Date(s) of visit(s):	20.03.2017 and 20.01.2015
Number of days for site visit:	N/A
Name of EU ETS (lead) auditor(s) and technical experts undertaking site visit(s):	Nicolas Duchene
Justification for not undertaking site visit:	<p>The site visits conducted in 2017 and 2015 showed that the operator correctly implemented the EU ETS monitoring and reporting procedures as per the approved monitoring plan. Moreover, the operator has a sufficiently robust internal control system in place for the monitoring and reporting process such that reliance can be placed upon that system. Staff interviews were conducted remotely. The verifier has remote access to the EUROCONTROL data for all flights as well as to the operator's raw flight data. The verifier has performed 100% testing of flights reported with ECTL CRCO invoices and 100% analysis of fuel data with VEDAS. The subsequent risk of material misstatement is low.</p> <p>In addition, the operator ceased operations on 28 November 2018 thus closing its offices. In conclusion, the verifier is confident from its risk analysis that the verification risk is sufficiently low to access the necessary databases and procedures from its desktop and waive the site visit for the 2018 data verification in accordance with section 3.2.7 of the AVR Explanatory Guidance (GD III).</p>



COMPLIANCE WITH EU ETS RULES	
Monitoring Plan requirements met:	Yes
EU Regulation on M&R met:	Yes
Use of biofuels has been assessed in accordance with Article 18 of Directive 2009/28/EC:	N/a
EU Regulation on A&V met:	
Article 14(a) and Article 16(2)(f) Data verified in detail and back to source:	<p>Yes</p> <p>If yes, was this part of site verification</p> <p>N/A</p>
Article 14(b): Control activities are documented, implemented, maintained and effective to mitigate the inherent risks:	Yes
Article 14(c): Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks:	Yes
Article 16 (1),(2f),(2h): Data verification:	Yes
Article 16(2)(c): Completeness of flights/data when compared to air traffic	Yes

data e.g. Eurocontrol:	A few discrepant sectors mishandled by Eurocontrol due to disrupted operations. In total, the operator is reporting 12 flights less than is captured by Eurocontrol. The operator has provided the verifier with list of all of its flights and the sequence of flights confirms completeness of reported flights. Overall, the Eurocontrol cross-check confirms the completeness of the list of reported flights.
Article 16(2)(d): Consistency between reported data and 'mass & balance' documentation:	N/A
Article 16(2)(e): Consistency between aggregate fuel consumption and fuel purchase/supply data:	N/A Fuel purchased not provided.
Article 17: Correct application of monitoring methodology:	Yes
Article 18: Verification of methods applied for missing data:	Yes SET used to fill the data gaps, as per the approved Monitoring Plan.
Article 19: Uncertainty assessment:	Yes
Competent Authority (Annex 2) guidance on M&R met:	Yes
Previous year Non-Conformity(ies) corrected:	N/a
Changes etc identified and not reported to the Competent Authority/included in updated MP:	No.

COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES	
Accuracy:	Yes
Completeness:	Yes
Consistency:	Yes
Comparability over time:	Yes
Transparency:	Yes
Integrity of methodology:	Yes
Continuous improvement:	Yes (See Annex 1 for recommendations)

OPINION	
OPINION - verified as satisfactory:	VERIFAVIA (UK) LTD has conducted a verification of the greenhouse gas data reported by SMALL PLANET AIRLINES UAB in its Annual Emissions Report dated 06.02.2019 as presented above. On the basis of the verification work undertaken (see Annex 2) these data are fairly stated.

VERIFICATION TEAM	
Lead EU ETS Auditor:	Beata Kusova
EU ETS Auditor(s):	N/a
Technical Expert(s) (EU ETS Auditor):	N/A
Independent Reviewer:	Helene Manzoni
Technical Expert(s) (Independent Review):	N/A

Signed on behalf of Verifavia (UK) Ltd:	 
Name of authorised signatory :	Julien Dufour
Date of Opinion :	07.02.2019

Name of verifier:	VERIFAVIA (UK) Ltd
Contact Address :	20-22 Wenlock Road, London N1 7GU, United Kingdom - Tel: +33 143 227 194 Email: julien.dufour@verifavia.com
Date of verification contract:	23.02.2015
Is the Verifier Accredited or Certified natural person?	Accredited
Name of National AB or verifier Certifying National Authority:	United Kingdom Accreditation Service (UKAS)
Accreditation/ Certification number:	4599

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

A. Uncorrected Misstatements that were not corrected before issuance of the verification report		Material?
A1	NOT APPLICABLE	Please select
A2		Please select
A3		Please select
A4		Please select
A5		Please select
A6		Please select
A7		Please select
A8		Please select
A9		Please select
A10		Please select

B. Uncorrected Non-conformities with approved Monitoring Plan <i>including discrepancies between approved plan and actual sources, source streams and boundaries etc identified during verification</i>		Material?
B1	NOT APPLICABLE	Please select
B2		Please select
B3		Please select
B4		Please select
B5		Please select
B6		Please select
B7		Please select
B8		Please select
B9		Please select
B10		Please select

C. Uncorrected Non-compliances with MRR which were identified during verification		Material?
C1	NOT APPLICABLE	Please select
C2		Please select
C3		Please select
C4		Please select
C5		Please select
C6		Please select
C7		Please select
C8		Please select
C9		Please select

C10		Please select
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D. Recommended Improvements, if any

D1	NOT APPLICABLE
D2	
D3	
D4	
D5	
D6	
D7	
D8	
D9	
D10	

E. Prior year Non-conformities that have NOT been resolved.

Any prior year Non-conformities reported in the previous Verification Report that have been resolved do not need to be listed here.

E1	NOT APPLICABLE
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Annex 1B - Methodologies to close data gaps

Was a data gap method required?	Yes
If Yes, was this approved by the CA before completion of the verification?	Yes
If No, -	
- was the method used conservative (If No, please provide more details)	N/a
- did the method lead to a material misstatement (If Yes, please provide more details)	N/a

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Annex 2 - Further information of relevance to the Opinion

Objectives and scope of the Verification:	To verify the Aircraft operator's annual emissions to a reasonable level of assurance for the Annual Emissions Report (as summarised in the attached Opinion Statement) under the EU Emissions Trading System and confirm compliance with approved monitoring requirements, approved monitoring plan and the EU Regulation on Monitoring and Reporting.
Responsibilities:	<p>The Aircraft operator is solely responsible for the preparation and reporting of their annual greenhouse gas (GHG) emissions for the purposes of the EU ETS in accordance with the rules and their approved monitoring plan (as listed in the attached Opinion Statement); for any information and assessments that support the reported data; for determining the installation's objectives in relation to GHG information and for establishing and maintaining appropriate procedures, performance management and internal control systems from which the reported information is derived.</p> <p>The Competent Authority is responsible for</p> <ul style="list-style-type: none">- issuing and varying applicable permits to Aircraft operators- enforcing the requirements of Regulation EU no. 601/2012 on monitoring and reporting (MRR) and any conditions of applicable permits;- agreeing certain aspects of the verification process, e.g. site visit waivers; <p>In exceptional circumstances, including those stated in Article 70(1) and 70(2) of the MRR, the CA may determine an Aircraft operator's emissions for the purposes of the ETS.</p> <p>The Verifier (as named on the Opinion Statement) is responsible for, in accordance with its verification contract and Commission Regulation EU no. 600/2012 on Accreditation and Verification, carrying out the verification of an Aircraft operator in the public interest, independent of the Aircraft operator and the competent authorities responsible for Directive 2003/87/EC. It is the responsibility of the Verifier to form an independent opinion, based on the examination of information and data presented in the Annual Emissions Report, and to report that opinion to the aircraft operator. We also report if, in our opinion:</p> <ul style="list-style-type: none">• the Annual Emissions Report is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or• the Aircraft operator is not complying with Regulation EU no. 601/2012 on monitoring and reporting, even if the monitoring plan is approved by the competent authority.• the EU ETS lead auditor/auditor has not received all the information and explanations that they require to conduct their examination to a reasonable level of assurance; or• improvements can be made to the Aircraft operator's performance in monitoring and reporting of emissions and/or compliance with the approved monitoring plan and Regulation EU no. 601/2012 on monitoring and reporting.

Work performed & basis of the opinion:

We conducted our examination having regard to the verification criteria reference documents outlined below. This involved examining, based upon our risk analysis, evidence to give us reasonable assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the Regulations and principles of the EU Emissions Trading System, as outlined in the EU ETS criteria reference documents below, and the Aircraft operator's approved monitoring plan. This also involved assessing where necessary estimates and judgements made by the Aircraft operator in preparing the data and considering the overall adequacy of the presentation of the data in the Annual Emissions Report and its potential for material misstatement.

Materiality level

5%

GHG quantification is subject to inherent uncertainty due to the designed capability of measurement instrumentation and testing methodologies and incomplete scientific knowledge used in the determination of emissions factors and global warming potentials

<p>Reference documents cited :</p>	<p><u>Conduct of the Verification - For Accredited Verifiers</u></p> <ol style="list-style-type: none"> 1) EU Regulation EU no. 600/2012 on verification of GHG emissions reports and tonne-kilometre reports and the accreditation of verifiers pursuant to Directive 2003/87/EC..... (AVR) 2) EN ISO 14065:2013 Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition. 3) EN ISO 14064-3:2012 Specification with guidance for the validation and verification of GHG assertions 4) IAF MD 6:2014 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2013 (Issue 2, March 2014) 5) Guidance developed by European Commission Services on verification and accreditation 6) EA-6/03 European Co-operation for Accreditation Guidance For the Recognition of Verifiers under EU ETS Directive
	<p><u>Rules etc of the EU ETS</u></p> <ol style="list-style-type: none"> A) EC Regulation EU no. 601/2012 on the Monitoring and Reporting of GHGs pursuant to Directive 2003/87/EC (MRR) B) EU Guidance developed by the European Commission Services to support the harmonised interpretation of the Monitoring and Reporting Regulation C) EU Guidance material developed by the European Commission Services to support the harmonised interpretation of the AVR D) Regulation (EU) 2017/2392 of the European Parliament and the Council of 13 December amending Directive 2003/87/EC to continue current limitations of scope for aviation activities and to prepare to implement a global market-based measure from 2021 E) Any other national requirements/ guidance that are applicable

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Annex 3 - Summary of conditions / changes/ clarification / variations

**A) approved by the Competent Authority but which have NOT been incorporated within a re-issued Permit/
Monitoring Plan at completion of verification**

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

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

1	NOT APPLICABLE
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