

Independent Reasonable Assurance Verification Report Opinion Statement - Emissions Trading System

EU ETS Annual Reporting

OPERATOR DETAILS	
Name of Operator:	GREEN MOUNTAIN AS AVDELING RJUKAN
Name of Installation:	OSL-RJU-Rjukan datasenter
Address of Installation:	Svaddevegen 161, 3660 Rjukan
Unique ID:	4026.0060.01
GHG Permit Number:	2025.0122.T
Date(s) of relevant approved MP and period of validity for each plan:	Versjon 1, 11. februar 2025.
Approving Competent Authority:	Miljødirektoratet
Category:	A
Is the installation a 'low emitter'?	Yes
Annex 1 Activity:	Combustion

EMISSIONS DETAILS	
Reporting Year:	2024
Reference document:	Verifikasjonsid. 2024.0455
Date of Emissions Report:	26.03.2025
Process Emissions in tCO2e:	0
Combustion Emissions in tCO2e:	[REDACTED]
Total Emissions in tCO2e:	[REDACTED]
Combustion Source Streams:	Diesel
Process Source Streams:	NA
Methodology used:	Beregning
Emissions factors used:	Standardfaktorer
Changes to the Operator/ installation during the reporting year:	Installert nye generatorer.

SITE VERIFICATION DETAILS	
Operator/ Installation visited during verification:	Yes
Date(s) of visit(s):	05.03.2025
Number of days on-site:	1

Name of EU ETS (lead) auditor(s)/technical experts undertaking site visit(s):	Geir Inge Øye
AVR Article 31 and 32: Justification for not undertaking site visit	NA
AVR Article 34a: Justification for conducting a virtual site visit	NA
Date of written approval from Competent Authority for waive of site visit:	NA

COMPLIANCE WITH EU ETS RULES FOR EU ETS tCO2 DECLARED ABOVE

Monitoring Plan requirements met:	No I tabellen over måleutstyr i OP kap 8 er det oppgitt feil type måler på tank [REDACTED] og [REDACTED] og det var et par målere som må tagges om. Metode for bestemmelse av inngående lagerbeholdning stemmer ikke med overvåkingsplan.
Permit conditions met:	Yes
EU Regulation on M&R met:	No Se Annex 1

COMPLIANCE WITH EU REGULATION ON A&V

Data verified in detail and back to source: (EU ETS AVR Article 14 & Article 16(2)(g))	Yes If yes, was this part of site verification.... Yes
Control activities are documented, implemented, maintained and effective to mitigate the inherent risks: (EU ETS AVR Article 14(b))	Yes
Procedures listed in monitoring plan are documented, implemented, maintained and effective to mitigate the inherent risks and control risks: (EU ETS AVR Article 14(c))	No Gjeldende praksis vedr. "e-kvittering" stemmer ikke overens med det som er beskrevet i prosedyre for kontroll av eksterne tjenester:
Data verification: (EU ETS AVR Article 16)	Yes

Correct application of monitoring methodology: (EU ETS AVR Article 17)	No Metode for bestemmelse av inngående lagerbeholdning stemmer ikke med overvåkingsplan.
Verification of methods applied for missing data: (EU ETS AVR Article 18)	No Ikke rapportert manglende data. Se for øvrig Annex 1.
Uncertainty assessment: (EU ETS AVR Article 19)	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:	N/A

COMPLIANCE WITH THE MONITORING AND REPORTING PRINCIPLES	
Accuracy:	No Se Annex 1.
Completeness:	Yes
Consistency:	Yes
Comparability over time:	No Førstegangs verifikasjon. Utviding hvert år.
Transparency:	No Se Annex 1.
Integrity of methodology:	No Se Annex 1.

Continuous improvement:	No, no improvements identified as required.
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OPINION

OPINION - not verified:	We have conducted a verification of the greenhouse gas data reported by the above Operator in its Annual Emissions Report as presented above. On the basis of the work undertaken (see Annex 2) these data CANNOT be verified due to - <delete as appropriate> - uncorrected material misstatement (individual or in aggregate)
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VERIFICATION TEAM

Lead EU ETS Auditor:	Helen Hoem
EU ETS Auditor(s):	-
Technical Expert(s) (EU ETS Auditor):	-
Independent Reviewer:	Benedicte Bergsbakk
Technical Expert(s) (Independent Review):	-

Signed on behalf of Ecoxy AS:	
Name of authorised signatory:	Benedicte Bergsbakk
Date of Opinion:	31.03.25

Name of verifier:	Ecoxy AS
Contact Address:	Julsundvegen 4, 6412 Molde. ets@ecoxy.no
Date of verification contract:	04.02.2025
Is the verifier accredited or a certified natural person?	Accredited
Name of National AB or authority certifying the verifier:	Norsk Akkreditering
Accreditation/ Certification number:	VV 003

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

A. Scheme: **Uncorrected Misstatements that were not corrected before issuance of the verification report** **Material?**

A1	EU ETS Installation	Avvik relatert til avvik C1: Tilførte liter fra "midlertidig tank" er ikke tatt med i beregning av aktivitetsdata som er rapportert i Altinn. Utgjør 4,8% av dieselforbruk. Innenfor vesentlighetsgrensen.	No
A2	-- select --		-- select --
A3	-- select --		-- select --
A4	-- select --		-- select --
A5	-- select --		-- select --
A6	-- select --		-- select --
A7	-- select --		-- select --
A8	-- select --		-- select --
A9	-- select --		-- select --
A10	-- select --		-- select --

B. Scheme: **Uncorrected Non-conformities with approved Monitoring Plan**

including discrepancies between approved plan and actual sources, source streams and boundaries etc identified during verification

Material?

B1	EU ETS Installation	Må korrigere i 8. Måleutstyr i Overvåningsplanen. Det er oppgitt feil type måler på tank [REDACTED], [REDACTED], og det var et par målere som må tagges om. Ikke påvirkning på rapporterte data, ikke vesentlig.	No
B2	EU ETS Installation	Iht Overvåningsplan skal lagerbeholdning bestemmes ved bruk av måleutstyr i kap 8. Sensorene var ikke oppe å gå 01.01.2024 for tank [REDACTED] og [REDACTED]. Inngående lagerbeholdning for disse tankene er derfor regnet ut basert på senere målt tankbeholdning og tatt høyde for liter brukt før måling, basert på kWh produsert (metode som er forbundet med en unøyaktighet på +-10%). Det er totalt [REDACTED] liter beregnet via produsert kWh som er benyttet i beregningen av inngående tankbeholdning. Usikkerheten med metoden er oppgitt til +- 10%. Dvs en usikkerhet på +- [REDACTED] liter. Dette utgjør 6,5% av totalt dieselforbruk og er dermed over vesentlighetsgrensen.	Yes
B3	-- select --		-- select --
B4	-- select --		-- select --
B5	-- select --		-- select --
B6	-- select --		-- select --
B7	-- select --		-- select --

B8	-- select --	-- select --
B9	-- select --	-- select --
B10	-- select --	-- select --

C. Scheme:		Uncorrected Non-compliances with MRR which were identified during verification	Material?
C1	EU ETS Installation	I beregningsark "Grunnlag forbruk diesel basert på volum TEL-RJU" er det oppgitt to overføringer fra "midlertidig tank" i 2024: [REDACTED] i mars og [REDACTED] i desember. Operatør oppgir at dette var en en leietank med generator som stod på site frem til april 2024, da tok Generator [REDACTED] over. Denne tanken og generatoren er ikke tatt med i overvåningsplanen og det foreligger ingen dokumentasjon på disse mengdene (dieselen ble levert i 2023). Forklaringen fra operatør forklarer heller ikke overføringen i desember, dersom den midlertidige tanken ble fjernet i april. Avvik mot MRR art. 12 og art. 15. Avvik i beskrivelse av anlegget, ikke vesentlig. Se avvik A1 som beskriver selve feilrapporteringen.	No
C2	EU ETS Installation	Gjeldende praksis ikke stemmer overens med det som er beskrevet i prosedyre for kontroll av eksterne tjenester: I prosedyre Overvaakningsplan og prosedyrer EU ETS v1.3 kap 10 Eksterne tjenester, beskrives det at "Når transaksjonen er fullført og betaling er mottatt, genereres en elektronisk kvittering automatisk. Denne kvitteringen inneholder all nødvendig informasjon om kjøpet, inkludert tid, dato, sted, drivstofftype, mengde, pris per enhet, totalpris, og eventuelt kundens kjøretøyinformasjon hvis den er registrert." Dette er ikke alltid tilfelle, det er kun hvis leverandøren har dette. Vanligvis får operatør en papirkvittering, denne brukes til å kontroller faktura når denne kommer. Operatør har ingen kvitteringer igjen fra 2024 etter kontroll av faktura. Avvik mot MRR art. 65. Ikke påvirkning på rapporterte data eller operatørens kontroll av rapporterte data. Ikke vesentlig.	No
C3	EU ETS Installation	Tankbeholdning 01.01.24 ikke kunne leses av direkte og er delvis basert på erstatningsdata iført av kalkulert forbruk. Dette burde ha blitt registrert som manglende data, og metode for erstatningsdata gjøres etter relevant track i veilederen for manglende data. Avvik mot MRR art. 66. Se vurdering av vesentlighet i avvik B2.	Yes
C4	EU ETS Installation	Operatør har ikke bekreftet til verifikatør i tide til utarbeidelse av verifikasjonsrapport at det ikke var igjen midlertidige tanker på anlegget 31.12.2024, som skulle vært tatt med i utgående lagerbeholdning. Basert på fremdrift i prosjektet er det sannsynlig at det ikke er noen gjenstående tanker, og hvis det hadde vært det ville nok disse vært små og utgjøre lite. Det tas likevel med som et avvik mot MRR art. 67 siden det ikke kan bekreftes ved tidspunkt for utstedelse av verifikasjonsrapport at de er fjernet. Basert på lav sannsynlighet og potensiell mengde settes avviket til ikke vesentlig.	No
C5	-- select --	-- select --	-- select --
C6	-- select --	-- select --	-- select --
C7	-- select --	-- select --	-- select --
C8	-- select --	-- select --	-- select --
C9	-- select --	-- select --	-- select --
C10	-- select --	-- select --	-- select --

D. Scheme: Recommended Improvements, if any

D1	EU ETS Installation	NOT APPLICABLE
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D2	-- select --	
D3	-- select --	
D4	-- select --	
D5	-- select --	
D6	-- select --	
D7	-- select --	
D8	-- select --	
D9	-- select --	
D10	-- select --	

E. Scheme: 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	EU ETS Installation	NOT APPLICABLE
E2	-- select --	
E3	-- select --	
E4	-- select --	
E5	-- select --	
E6	-- select --	
E7	-- select --	
E8	-- select --	
E9	-- select --	
E10	-- select --	

Annex 1B - Methodologies to close data gaps

Scheme: EU ETS Installation

Was a data gap method required?	Yes
If Yes, was this approved by the competent authority before completion of the verification?	No
If Yes, did the number of flights with data gaps exceed 5% of the annual reported flights?	-- select --
If No, -	
- was the method used conservative (If No, please provide more details)	No
- did the method lead to a material misstatement (If Yes, please provide more details)	Yes

Scheme: EU ETS Installation

Was a data gap method required?	No
If Yes, was this approved by the competent authority before completion of the verification?	-- select --

If Yes, did the number of flights with data gaps exceed 5% of the annual reported flights?	-- select --
If No, -	
- was the method used conservative (If No, please provide more details)	-- select --
- did the method lead to a material misstatement (If Yes, please provide more details)	-- select --

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Annex 2 - Further information of relevance to the Opinion

Objectives and scope of the Verification:	To verify the 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 to confirm compliance with approved monitoring requirements, approved monitoring plan and the EU Regulation on Monitoring and Reporting.
Responsibilities:	<p>The 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 Operators or Aircraft Operators- enforcing the requirements of Regulation EU no. 2018/2066 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 Operator's or Aircraft operator's emissions [tonne-kilometre data] 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. 2018/2067 on Accreditation and Verification, carrying out the verification of an Operator or Aircraft operator in the public interest, independent of the Operator or 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 [Tonne-Kilometre Report], and to report that opinion to the Operator or Aircraft Operator. We also report if, in our opinion:</p> <ul style="list-style-type: none">• the Annual Emissions Report [Tonne-Kilometre Report] is or may be associated with misstatements (omissions, misrepresentations or errors) or non-conformities; or• the Operator is not complying with Regulation EU no. 2018/2066 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 Operator's performance in monitoring and reporting of emissions and/or compliance with the approved monitoring plan and Regulation EU no. 2018/2066 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 Operator's approved monitoring plan. This also involved assessing where necessary estimates and judgements made by the 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

Unless otherwise stated in Annex 1, the materiality level was 5% of the total reported emissions for the period subject to verification.

Operatør er også rapporteringspliktig for 2023.

Avvik B2 er satt til vesentlig. Dette under noe tvil, da anlegg med lave utslipp har anledning til å estimere lagerbeholdning. Dersom dette avviket hadde vært under vesentlighetsnivået ville uansett summen av to avvik vært over vesentlighetsgrensen på 5% siden avvik A1 gir en feilrapportering på 4,8% av totale utslipp.

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

Reference documents cited :	<p>Conduct of the Verification (1) - For Accredited Verifiers</p> <p>1) EU Regulation EU no. 2018/2067 on verification of data and the accreditation of verifiers pursuant to Directive 2003/87/EC..... (AVR)</p> <p>2) EN ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information</p> <p>3) EN ISO 14064-3:2019 Specification with guidance for the validation and verification of GHG assertions</p> <p>4) IAF MD 6:2014 International Accreditation Forum (IAF) Mandatory Document for the Application of ISO 14065:2013 (Issue 2, March 2014)</p> <p>5) Guidance developed by European Commission Services on verification and accreditation</p> <p>6) EA-6/03 European Co-operation for Accreditation Guidance For the Recognition of Verifiers under EU ETS Directive</p> <p>Member State-specific guidance is listed here:</p> <p>Select Relevant guidance documents from the list</p> <p>Select Relevant guidance documents from the list</p>
	<p>Rules etc of the EU ETS</p> <p>A) EC Regulation EU no. 2018/2066 on the Monitoring and Reporting of GHGs pursuant to Directive 2003/87/EC (MRR)</p> <p>B) EU Guidance developed by the European Commission Services to support the harmonised interpretation of the Monitoring and Reporting Regulation</p> <p>C) EU Guidance material developed by the European Commission Services to support the harmonised interpretation of the AVR</p> <p>D) need to insert any other national requirements/ guidance that are applicable</p>

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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

Scheme:	
1	EU ETS Installation
2	-- select --
3	-- select --
4	-- select --
5	-- select --
6	-- select --
7	-- select --
8	-- select --
9	-- select --
10	-- select --
11	-- select --

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

Scheme:	
1	EU ETS Installation
2	-- select --
3	-- select --
4	-- select --
5	-- select --
6	-- select --
7	-- select --
8	-- select --
9	-- select --
10	-- select --
11	-- select --