

“Comitato nazionale per la gestione della direttiva 2003/87/CE e per il supporto nella gestione delle attività di progetto del protocollo di Kyoto”

(National Committee on implementation of Directive 2003/87/EC
and support to Kyoto Protocol project activities)

Decision 24/2010

**PROVISIONS ON VERIFICATION ACTIVITIES PURSUANT TO DIRECTIVE 2003/87/EC
AND ON OVERSIGHT OF VERIFIERS RECOGNISED AS ACCREDITED VERIFIERS**

Having regard to:

- Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC;
- Directive 2008/101/EC of the European Parliament and of the Council of 19 November 2008 amending Directive 2003/87/EC so as to include aviation activities in the scheme for greenhouse gas emission allowance trading within the Community;
- Directive 2009/29/EC of the European Parliament and of the Council of 23 April 2009 amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading scheme of the Community;
- Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 and, in particular, Article 4 thereof;
- EA 6/03 (rev. 03) of January 2010 - EA document for the recognition of the verifiers under the EU ETS Directive - issued by the European co-operation for Accreditation (EA);
- Legislative Decree no. 216 of 4 April 2006 implementing Directives 2003/87/EC and 2004/101/EC establishing a scheme for greenhouse gas emission allowance trading within the Community, in respect of the Kyoto Protocol's project mechanisms, as subsequently amended and supplemented and, in particular, Article 17 thereof;

- Decision 027/2010 of this Committee on urgent provisions to implement Directive 2003/87/EC, as amended by Directive 2008/101/EC, concerning the monitoring and reporting of greenhouse gas emissions from aviation activities;
- para. 2, article 4 of Law no. 166 of 20 November 2009 (*amending and converting into law Law-Decree no. 135 of 25 September 2009 on urgent provisions to enforce Community obligations and the rulings of the Court of Justice of European Communities*), providing that, for the purposes of transposition of Directive 2008/101/EC [...] into the Italian legislation, the “Comitato Nazionale per la gestione della Direttiva 2003/87/CE e per il supporto nella gestione delle attività di progetto del protocollo di Kyoto” (National Committee on implementation of Directive 2003/87/EC and support to the Kyoto Protocol project activities), as per Article 8 of Legislative Decree no. 216 of 4 April 2006, as subsequently amended, shall be the competent authority;
- Annex IV to Directive 2003/87/EC, as amended by Directive 2008/101/EC, establishing criteria for the monitoring and reporting of aviation emissions;
- Annex V to Directive 2003/87/EC, as amended by Directive 2008/101/EC, establishing criteria for the verification of emissions from activities listed in Annex I to Directive 2003/87/EC;
- European Commission Decision 2007/589/EC of 18 July 2007 establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and, in particular, Article 2 repealing European Commission Decision 2004/156/EC;
- European Commission Decision 2009/339/EC of 16 April 2009 amending Decision 2007/589/EC as regards the inclusion of monitoring and reporting guidelines for emissions and tonne-kilometre data from aviation activities;
- Decision 014/2009 of this Committee on provisions to implement European Commission Decision 2007/589/EC of 18 July 2007 establishing guidelines for the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council;
- Decree DEC/RAS/115/2006 of the “Ministero dell’ambiente e della tutela del territorio” (hereafter “Environment Ministry”) laying down provisions on the reporting of greenhouse gas emissions as per Article 14, para. 3 of Directive 2003/87/EC of the European Parliament and of the Council;

- Decree DEC/RAS/23/2006 of the Environment Ministry laying down provisions on verification of emission reports as per Article 14, para. 3 of Directive 2003/87/EC of the European Parliament and of the Council;
- Decrees DEC/RAS/96/2006 and DEC/RAS/181/2006 of the Environment Ministry providing for recognition of the activity of verification of emission reports, in accordance with Article 15 of Directive 2003/87/EC and with Article 4, para. 6 of Decree DEC/RAS/74/2006;
- Decision 02/2008 of this Committee providing for recognition of the activity of verification of reports relating to activities and emissions from the installations covered by Legislative Decree no. 216 of 4 April 2006;

THE COMMITTEE HAS ISSUED THE FOLLOWING PROVISIONS

SECTION I

GENERAL PROVISIONS

Article 1

(Definitions)

1. For the purposes of this Decision, the following definitions shall apply:
 - a) *verification*: the verification activity referred to in Directive 2003/87/EC, as subsequently amended and supplemented (even in part) and, in particular, the verification activity referred to in Article 16 of Legislative Decree no. 216 of 4 April 2006, as subsequently amended and supplemented, and in Article 7 of Decision 027/2009 of this Committee;
 - b) *annual report*: the report referred to in Directive 2003/87/EC, as subsequently amended and supplemented (even in part), concerning data on greenhouse gas emissions or any other data in relation to the activity carried out and, in particular, the report on activities and emissions from installations as per Article 15 of Legislative Decree no. 216 of 4 April 2006, as subsequently amended and supplemented, and Article 5 of Decision 027/2009 of this Committee, as well as the report on kilometre-tonnage data as per Article 6 of the above-mentioned Decision;
 - c) *MRG*: European Commission Decision 2007/589/EC, as subsequently amended or supplemented;
 - d) *verifier*: legal body responsible for carrying out the verification activity;

- e) *national accreditation body*: the national accreditation body designated under Regulation (EC) No 765/2008 by one of the Member States of the European Union;
- f) *operator*: the installation operator or aircraft operator under the definitions reported in the EU ETS Directive;
- g) *procedure for recognition of verifiers as accredited verifiers*: the transitional procedure under which verifiers are authorised to carry out verification activities in Italy, pending the occurrence of the conditions mentioned in Article 2, para. 2 hereof;
- h) *procedure for qualified recognition of verifiers as accredited verifiers*: the transitional procedure under which verifiers belonging to the categories listed in Article 3, para. 3 b) and c) hereof are authorised to carry out verification activities in Italy, pending the occurrence of the conditions mentioned in Article 2, para. 2 hereof.

Article 2

(Subject matter and scope)

1. This Decision lays down provisions on the recognition of accredited verifiers and on the performance of the verification activity in Italy.
2. This Decision shall apply pending: i) the transposition of Directive 2003/87/EC into the national legislation; ii) the issuing of the Regulation referred to in Article 15 of the same Directive 2003/87/EC; and iii) the full operation of the accreditation body designated by Italy under Regulation (EC) No 765/2008.

SECTION II

PROVISIONS ON RECOGNITION OF VERIFIERS AS ACCREDITED VERIFIERS

Article 3

(Procedure for recognition of verifiers as accredited verifiers)

1. A verifier who carries out the verification activity referred to in Directive 2003/87/EC in Italy shall be subject to recognition as an accredited verifier by this Committee.
2. For the purposes of para. 1, the verifier shall submit an application for the recognition procedure, enclosing the following documents thereto; the documents shall be submitted in the Italian language (except those mentioned in subpara. c) below, for which a sworn translation is required):

- a. application, specifying:
 - i. registered name;
 - ii. registered office;
 - iii. legal status;
 - iv. role of the signer of the application;
 - v. general data, including by-laws and financial capabilities;
 - b. the activities for which recognition is requested, presented in the format of Annex 1 hereto;
 - c. for parties covered by para. 3 a) and b) below: the accreditation granted by an accreditation body for the verification activity covered by the EU ETS Directive;
 - d. a self-certification issued in compliance with the Decree of the President of the Republic no. 445/2000 (hereafter “Decree 445/2000”); in the self-certification, the legal representative or other duly authorised person of the applicant shall state that, being aware of the criminal consequences of misrepresentations, false or no longer truthful statements, the submitted documents are truthful.
3. The recognition procedures adopted by the Committee shall be different for the following parties:
- a) verifiers accredited by a national accreditation body, designated under Regulation (EC) No. 765/2008;
 - b) verifiers accredited under document EA 6/03 by another accreditation body of the EU;
 - c) verifiers recognised to operate by the Committee under this Decision.
4. In addition to the elements mentioned in para. 2, the verifiers referred to in para. 3 b) and c) shall submit the documents required for qualified recognition as accredited verifiers in accordance with Articles 4 and 5 hereof.
5. The application mentioned in para. 2 and the additional documents mentioned in Article 4 shall be submitted under the procedure posted on the dedicated page of the Environment Ministry website.

Article 4

(Additional documents for qualified recognition of verifiers as accredited verifiers)

1. The documents to be submitted for qualified recognition of verifiers as accredited verifiers shall be additional to those listed in para. 2 of Article 3 hereof. These documents shall include:
 - a. list of personnel members in charge of verifying operators' reports, with the specification of their contractual relationship with the applicant;
 - b. signed curricula vitae of the personnel members mentioned in subpara. a. above;
 - c. programme of the training sessions that have been organised in order to provide the above personnel with knowledge of the estimation and assessment of greenhouse gas emissions, as well as a certificate of successful attendance of these sessions;
 - d. list of activities, if any, of estimation and assessment of greenhouse gas emissions that the applicant has carried out in the two previous calendar years; this list shall include the reference year, the description of the service rendered, the client and his/her belonging sector and, in the case of installations covered by Directive 2003/87/EC, the sectors and size categories listed in Annex 1 hereto;
 - e. description of formalised procedures which have been put in place with a view to conducting the verification activities and guaranteeing their impartiality and independence;
 - f. self-certification issued in compliance with Decree 445/2000; in the self-certification, the legal representative or other duly authorised person of the applicant shall state that, being aware of the criminal consequences of misrepresentations, false or no longer truthful statements, he/she fully complies with the criteria of Article 5 hereof and undertakes to comply therewith for the entire period in which he/she will carry out the verification activities.

Article 5

(Requirements for applying for qualified acceptance as accredited verifiers)

2. To apply for qualified acceptance as accredited verifiers, the verifiers shall meet the requirements specified in the document EA 6/03 and the ISO 14065 standard:
 - a. impartiality and independence;

- b. competence of the verification team;
 - c. organisational structure and assignment of responsibilities;
 - d. appeals and complaints;
 - e. documentability and traceability of the work carried out;
 - f. financial guarantees.
2. In addition to the requirements of EA 6/03 and UNI ISO 14065, the applicant shall guarantee that:
- a) he/she has been accredited under schemes involving an environmental verification by a third party under the ISO 14001 standard and the EMAS Regulation;
 - b) or he/she has been entered into the special registry of audit firms as per Legislative Decree 58/1988.

Article 6 (Verification)

1. The Committee shall verify the completeness and correctness of the documents submitted in accordance with Articles 3 and 4 hereof.
2. If the verification mentioned in para. 1 above is satisfactory, the Committee shall - within ninety days of receipt of the application and with an appropriate Decision - grant a certificate of recognition of the verifier as accredited verifier and update the registry of verifiers referred to in Article 7 hereof.
3. Where the Committee requests additional documents, the time limit referred to in para. 2 shall be suspended.
4. If the verification mentioned in para. 1 is not satisfactory, the Committee shall - within ninety days of receipt of the application - notify the applicant thereof.

Article 7 (Registry of verifiers)

1. The registry of verifiers who have obtained a certificate of recognition as accredited verifiers shall be posted on the dedicated page of the Environment Ministry website. Also the decisions of revocation or suspension of the recognition owing to non-compliance with the relevant legislation and regulations shall be posted on the Environment Ministry website.

2. The verifiers referred to in Art. 3, para. 3 a) and b) shall notify the Committee of the revocation or suspension of their accreditation by the national accreditation bodies referred to in their application as per Article 3, para. 2 hereof. The notification shall be given within 15 days of the occurrence of the revocation or suspension.

Article 8

(Maintenance of the recognition as an accredited verifier)

1. Maintenance of the recognition as an accredited verifier over time shall be subject to the yearly verification of his/her capability to continue the verification activities in full compliance with the document EA 6/03 and the UNI ISO 14065 standard. This verification shall be conducted by the Committee.
2. By 30 June of each year, the verifiers who have obtained a certificate of recognition as accredited verifiers, and who have been entered into the registry of accredited verifiers under Article 7 hereof, shall submit to the Committee a report on the verifications that they have conducted on the annual emission reports of the previous year.
3. The Committee shall assess the quality and completeness of the documents referred to in para. 2 and of the documents on the verification activity referred to in para. 4 of Article 9 hereof, with a view to determining the verifiers' competence and independence. For this purpose, the Committee may ask the body that has granted the accreditation or recognition mentioned in Article 3, para. 3 b) hereof to provide additional information about the procedures and prescriptions that have been adopted to guarantee the assessment and continuous control of the verifiers' competence. If this assessment is not satisfactory, the Committee shall notify the verifier concerned thereof and, where appropriate, may suspend or revoke the recognition and update the registry of verifiers referred to in Article 7 hereof.

SECTION III

PROVISIONS ON THE PERFORMANCE OF THE VERIFICATION ACTIVITY

Article 9

(Provisions and procedures for the performance of the verification activity)

1. The verification activity shall be conducted only by verifiers that have obtained a certificate of recognition as accredited verifiers and that have been entered into the registry of verifiers mentioned in Article 7 above.

2. The verifiers covered by the above paragraph shall carry out their verification activity in accordance with the criteria established in the EU ETS Directive and the MRG, as well as with the requirements of document EA 6/03.
3. Upon completion of the verification activity, the verifiers shall - in compliance with document EA 6/03 - issue: i) a verification statement to the operator; the statement shall contain at least the data reported in Annex 2 hereto, and ii) a report on the validation process; the report shall contain at least the data reported in Annex 3 hereto. The documents shall be submitted in the formats posted on the dedicated page of the Environment Ministry website.
4. The verifiers shall affix their digital signatures to the verification statements and to the reports on the validation process referred to in para. 3. The digital signature shall be based on a qualified certificate issued by an accredited certifier under Legislative Decree no. 82 of 7 March 2005. The verifiers shall send the verification statements and the reports to this Committee by 31 March of each year, under the procedure posted on the dedicated page of the Environment Ministry website.
5. Where the verification statement referred to in para. 3 above expresses a satisfactory professional judgement, the verifiers shall - concurrently with the issuing of the statement - confirm the satisfactory verification by electronic means, through the national registry of emissions and emission allowances, under the procedure posted on the dedicated page of the "Istituto Superiore per la Protezione e la Ricerca Ambientale".

SECTION IV
FINAL PROVISIONS AND OVERSIGHT
OF VERIFIERS RECOGNISED AS ACCREDITED VERIFIERS

Article 10

1. Decrees DEC/RAS/2372006, DEC/RAS/96/2006 and DEC/RAS/181/2006 and Decision 02/2008 of the Committee shall be repealed on the date mentioned in para. 3.
2. For the verifiers listed in Annex 4 hereto, the procedure of recognition as accredited verifiers shall be deemed to have already been satisfactory.
3. Beginning on the date of enforcement of this Decision, the verifiers covered by para. 2 shall notify the Committee of any change concerning the documents or the data provided under Article 3 hereof, within 30 days of the occurrence of the change. Within

the following 60 days, the Committee shall assess the change and update, confirm or revoke the recognition.

4. This Decision shall enter into force on the date of its publication in the “Gazzetta Ufficiale della Repubblica Italiana”.

The Chairman
Rosaria Romano

Annex 1 – Sectors

The experienced acquired in the installations classified in column C shall be valid for the granting of the recognition for installations belonging to the size categories A, B and C.

Activity code	Activities	A ¹	B ²	C ³
1.	<i>Energy activities</i>			
1.1	Combustion installations with a rated thermal input exceeding 20 MW (except hazardous or municipal waste installations)			
1.2	Mineral oil refineries			
1.3	Coke ovens			
2.	<i>Production and processing of ferrous metals</i>			
2.1	Metal ore (including sulphide ore) roasting or sintering installations			
2.2	Installations for the production of pig iron or steel (primary or secondary fusion) including continuous casting, with a capacity exceeding 2.5 tonnes per hour			
3.	<i>Mineral industry</i>			
3.1 a)	Installations for the production of cement clinker in rotary kilns with a production capacity exceeding 500 tonnes per day			
3.1 b)	Installations for the production of lime in rotary kilns with a production capacity exceeding 50 tonnes per day or in other furnaces with a production capacity exceeding 50 tonnes per day			
3.2	Installations for the manufacture of glass including glass fibre with a melting capacity exceeding 20 tonnes per day			
3.3	Installations for the manufacture of ceramic products by firing, in particular roofing tiles, bricks, refractory bricks, tiles, stoneware or porcelain, with a production capacity exceeding 75 tonnes per day, and/or with a kiln capacity exceeding 4 m ³ and with a setting density per kiln exceeding 300 kg/m ³			
4.	<i>Other activities</i>			
4.1 a)	Industrial plants for the production of - pulp from timber or other fibrous materials			
4.1 b)	- paper or cardboard with a production capacity exceeding 20 tonnes per day			
5.	<i>Aviation</i>			
5.1	Aircraft operators			
5.2	Aircraft operators qualifying as “small emitters” under para. 4 of Annex XIV to the MRG			

¹ Category A: yearly average emissions reported in the previous trading period ≤ 50 kt CO₂

² Category B: 50 kt < yearly average emissions reported in the previous trading period ≤ 500 kt CO₂

³ Category C: yearly average emissions reported in the previous trading period > 500 kt CO₂

Annex 2 – Minimum content of the verification statement

The verification statement shall express the professional judgement of the verifier about the verification activity carried out and, namely, the reported values. The verification statement shall cover at least the following elements, including scope, objectives and description of the work carried out and the professional judgement about the outcome of the verification.

Scope and objectives

The verification statement shall clarify the scope and objectives of the verification in terms of:

- verified installation (authorisation number, operator, installation) or verified aircraft operator (reference code, name) and identification data of the verified report (reference year or period and overall reported data, e.g. overall number of emissions);
- recipients of the verification statement;
- dates of the verification, of the verification statement and of their internal registration;
- identification of the members of the verification team, of the lead verifier and of the verifier referred to in Article 1 hereof, to whom the verification team reports⁴;
- objectives of the verification activity, i.e. a professional opinion expressed with reasonable assurance that the emission report is free or not free from unresolved omissions, misrepresentations or errors leading to material misstatements or material non-conformities. In this context, “reasonable assurance” means a high but not absolute level of assurance expressed positively in the verification opinion;
- compliance with the requirements for qualified acceptance as per Article 5 hereof, with particular regard to:
 - impartiality and independence; in particular, the members of the verification team or the verifier to whom the team reports shall not have provided consulting services to the verified operator or to his/her parent companies, subsidiaries or affiliates in the two years preceding the start of the verification assignment; compliance with the above requirement shall be stated in a self-certification, to be issued in accordance with Decree 445/2000⁵ and enclosed to the verification statement;
 - competence of the verification team for the sector and size category to which the verified operator belongs.

Description of the verification activity

The verification statement shall concisely describe the nature and extent of the verification assignment. In particular, it shall include:

- description of the reference legislation, regulations and related prescriptions on the monitoring and reporting of emissions;
- explicit definition of the acceptable materiality level, taking into account the nature and complexity of the activities and of the sources used by the installation, in accordance with the requirements of Annex 3 hereto;

⁴ The verifier is the person who has signed the application for recognition of the verification activity under Decree DEC/RAS/023/2006.

⁵ The signature of the declarations issued under Article 47 of the Decree of the President of the Republic no. 445/00 shall be accompanied by a readable photocopy of the identity document of the operator or of his/her legal representative or duly authorised person. The Administration reserves the right to carry out verifications on the self-certification. Misrepresentations shall be criminally prosecuted [Article 76 of DPR 445/00].

- statement that, considering the objective of the verification of the report, the work carried out provides a sound basis for expressing a professional judgement with reasonable assurance. In this context, “reasonable assurance” means a high but not absolute level of assurance expressed positively in the verification opinion;
- concise description of comments, if any, about identified inconsistencies, whether resolved or not, omissions, misrepresentations or errors.

Outcome of the verification

The statement shall end with an explicit opinion expressed by the verifier mentioned in Article 1 about the outcome of his/her verification activity. This opinion shall be expressed in one of the following forms:

- satisfactory without comments
- satisfactory with comments
- unsatisfactory
- inability to express an opinion.

The verifier referred to in Article 1 may express an opinion without comments, if he/she has found that:

- a) the emission report is free from inconsistencies, misrepresentations, omissions, errors of a voluntary or involuntary nature;
- b) the report conforms to the applicable legislation and regulations governing the criteria for its preparation and drafting;
- c) no limitations have arisen upon the verification process.

If the verifier cannot express an opinion without comments, he/she shall determine the materiality of each of the identified inconsistencies and of the set of the unresolved inconsistencies, taking into account each omission, misrepresentation or error leading to misstatements, so as to assess their impact on his/her professional opinion. This assessment shall result into the following opinions or statements:

- “satisfactory with comments”, if the verifier considers that the overall impact of the identified inconsistencies, unresolved omissions, misrepresentations or errors in the reported emissions and that the potential impact of possible non-conformities are not such as to exceed the materiality threshold, i.e. if the identified misstatements do not alter the capability of the report of giving a truthful and correct representation of the emissions from the installation;
- “unsatisfactory”, if the verifier has identified material misstatements, whose impact on the total value of emissions exceeds the materiality threshold established for the installation or if the verifier considers that the impact from incorrect application of the criteria for drafting the report are such as to potentially generate material misstatements;
- “inability to express an opinion”, if the verifier considers that the inadequacy of the reported data does not permit to express an opinion and that, due to their limitations, the verification activities have not provided a sound basis for expressing an opinion on the report. In this case, the verifier shall state his/her “inability to express an opinion”.

The verification statement shall be signed by the verifier.

Annex 3

Minimum content of the report on the validation process

The report on the validation process shall specify all the aspects of the work carried out. The report on the validation process is aimed at giving evidence of the actual performance of the verification activity and of the findings based on which the verifier has expressed an opinion on the verified emission report.

In particular, the report on the validation process shall contain:

- description of the verification methodology adopted and of the activities carried out as part of the preparation of the verification activity, including strategic analysis, process analysis, risk analysis and assessment, verification plan, preparation of working documents and of findings;
- description of the activities carried out as part of the verification;
- dates on which the verification has been carried out and date of the site visit;
- date of issuing of the verification statement and of its internal registration number;
- composition of the verification team, specifying the team members who participated in the site visit, the lead verifier and the verifier to whom the verification team reports⁶;
- detailed description of the outcome of the verification and, in particular, of the comments possibly made;
- assessment and description of compliance of the monitoring system with the applicable legislation and regulations.

The report on the validation process may also contain data, explanations, detailed comments and suggestions to improve the monitoring and reporting of greenhouse gas emissions.

⁶ The verifier is the person who has signed the application for recognition submitted in accordance with Article 3 hereof.

Annex 4

List of verifiers under Article 9, para. 2 hereof

Recognition no.	Registered name of the verifier	Address	Activities and size categories for which the verifier is recognised ⁷
1	Certiquality S.r.l.	Via Giardino Gaetano, 4 - 20123 Milano	1.1(C); 1.2(C); 1.3(C); 2.1(A); 2.2(A); 3.1a(C); 3.1b(C); 3.2(C); 3.3(C); 4.1a(C); 4.1b(C)
2	Certitex S.r.l.	Viale Sarca, 223 - 20126 Milano	1.1(C)
3	BVQI Italia S.p.A.	Viale Monza, 261 - 20126 Milano	1.1(C); 1.2(C); 1.3(C); 2.1(C); 2.2(C); 3.1a(C); 3.1b(C); 3.2(C); 3.3(B); 4.1a(B); 4.1b(B)
4	ICMQ S.p.A.	Via De Castilla, 10 - 20124 Milano	1.1(A); 3.1a(C); 3.1b(C); 3.2(C); 3.3(C)
5	IGQ	Viale Sarca, 336 - 20126 Milano	1.1(C); 1.3(C); 2.1(C); 2.2(C); 3.1a(B); 3.1b(B); 3.2(B); 3.3(B)
6	RINA Service S.p.A.	Via Corsica, 12 - 16128 Genova	1.1(C); 1.2(C); 1.3(A); 2.1(A); 2.2(B); 3.1a(C); 3.1b(C); 3.2(C); 3.3(C); 4.1a(C); 4.1b(C)
7	Det Norske Veritas Italia S.r.l.	Centro Direzionale Colleoni, Palazzo Sirio Viale Colleoni, 9 - 20041 Agrate Brianza (MI)	1.1(C); 1.2(C); 1.3(C); 2.1(C); 2.2(C); 3.1a(C); 3.1b(C); 3.2(C); 3.3(C); 4.1a(C); 4.1b(C)
8	TUV Italia S.r.l.	Via Mauro Macchi 27, 20124 Milano	1.1(C); 1.2(C); 1.3(C); 2.1(C); 2.2(C); 3.1a(C); 3.1b(C); 3.2(C); 3.3(C); 4.1a(C); 4.1b(C)
9	ICIM S.p.A.	Piazza Diaz, 2 - 20123 Milano	1.1(B)
10	SGS Italia s.p.a.	Via Gozzi, 1/A - 20129 Milano	1.1(B); 2.2(B); 3.2(B); 3.3(B); 4.1a(B); 4.1b(B)
11	L R Q A Italy S.r.l. a Socio Unico	Via Luigi Cadorna, 69 - 20090 Vimodrone (MI)	1.1(C); 1.2(C); 1.3(C); 2.1(C); 2.2(C); 3.1a(C); 3.1b(C); 3.2(C); 3.3(C); 4.1a(C); 4.1b(C)

⁷ The code in the “x.y” format identifies the activity as shown in Table 1; the letter between parentheses identifies the size category according to the classification referred to in Decisions 14/2009 and 14/2010, as shown below:

- Category A: yearly average emissions reported in the previous trading period ≤ 50 kt CO₂
- Category B: $50 \text{ kt} < \text{yearly average emissions reported in the previous trading period} \leq 500 \text{ kt CO}_2$
- Category C: yearly average emissions reported in the previous trading period $> 500 \text{ kt CO}_2$

For instance, the code “1.2 (C)” implies that the verifier has been recognised for verification of reports on emissions from installations falling under the “mineral oil refineries” category, with yearly overall emissions exceeding 500 kt CO₂. The “1(C)” code implies that the verifier has been recognised for verification of reports on emissions from installations falling under each of the subsectors of “Energy activities”, with overall yearly emissions exceeding 500 kt CO₂.

Annex 4 (continued)

Recognition no.	Registered name of the verifier	Address	Activities and size categories for which the verifier is recognised ⁷
12	Istituto Italiano dei Plastici S.r.l.	Via Pasubio, 5 - 24044 Dalmine (BG)	4.1a(A); 4.1b(A)
13	CSQA Certificazioni s.r.l.	Via San Gaetano, 74 - 36016 Thiene (VI)	1.1(B); 4.1a(B); 4.1b(B)
14	Reconta Ernst & Young S.p.A.	Via Po, 28 - 00198 Roma	1.1(C); 1.2(C); 1.3(C); 2.1(C); 2.2(C); 3.1a(C); 3.1b(C); 3.2(C); 3.3(C); 4.1a(C); 4.1b(C)
15	PricewaterhouseCoopers S.p.A.	Via Monte Rosa, 91 - 20149 Milano	1.1(C); 1.2(C); 1.3(C); 2.1(C); 2.2(C); 3.1a(C); 3.1b(C); 3.2(C); 3.3(C); 4.1a(C); 4.1b(C)
16	CERMET Soc. Cons. a r. l.	Via Cadriano, 23 - 40057 Cadriano-Granarolo Emilia (BO)	1.1(B); 2.1(A); 2.2(A); 3.1a(B); 3.1b(B); 3.2(B); 3.3(B); 4.1a(B); 4.1b(B)
17	IMQ S.p.A.	Via Quintiliano, 43 - 20138 Milano	1.1(C)
18	CER.TO. s.u.r.l.	Via Corso Montevecchio, 38 - 10129 Torino	1.1(C); 1.2(A); 1.3(A); 2.1(B); 2.2(B); 3.1a(B); 3.1b(B); 3.2(A); 3.3(B); 4.1a(B); 4.1b(B)
19	ERM Certification and Verification Services Limited	8, Cavendish Square, London W1G 0ER - Regno Unito	1.1(C); 1.2(C); 1.3(C); 2.1(A); 2.2(A); 3.1a(B); 3.1b(B); 3.2(B); 3.3(B); 4.1a(C); 4.1b(C)
20	TUV Rheinland Italia s.r.l.	Via Mattei, 10 - 20010 Pogliano Milanese (MI)	1.2(C); 2.1(B); 2.2(B)
21	ANCCP s.r.l	Via Rombon, 11 - 20134 (MI)	1.1(A)
22	ICILA s.r.l.	Piazzale Giotto, 1 - 20035 Lissone (MI)	1.1(A)
23	Eurocert S.A.	Via M. Lettieri, 132/A - 70024 Gravina in P. (BA)	1.1(A); 3.1a(A); 3.1b(B); 3.2(A); 3.3(B); 4.1a(B); 4.1b(B)