Official Journal
of the European Union

EN
L series

2023/2449

7.11.2023

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

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and amending Directive 2009/16/EC ([1]), and in particular Article 6(5), Article 12(2) and Article 17(5) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) 2016/1927 ([2]) provides for templates and technical rules for the submission of monitoring plans, emissions reports and documents of compliance pursuant to Regulation (EU) 2015/757.

(2) Regulation (EU) 2023/957 ([3]) amended Regulation (EU) 2015/757 in order to provide for the inclusion of maritime transport activities in the EU Emissions Trading System ('EU ETS') and for the monitoring, reporting and verification of emissions of methane (CH_4) and nitrous oxide (N_2O) and emissions from additional ship types. It also introduced an obligation for companies to report aggregated emissions data at company level ('reports at company level'). Moreover, it introduced an obligation for the Commission to lay down the technical rules for the automatic submission of the templates for the submission of monitoring plans.

(3) Implementing Regulation (EU) 2016/1927 should be amended to reflect those changes. The extent of the necessary changes to Implementing Regulation (EU) 2016/1927 requires that the text be published in its entirety. Implementing Regulation (EU) 2016/1927 should therefore be repealed and replaced by this Regulation.

(4) The monitoring plan should contain at least the elements laid down in Article 6(3) of Regulation (EU) 2015/757. Without prejudice to Article 6(3) of Regulation (EU) 2015/757, and in accordance with the last paragraph of Article 10 of that Regulation, the monitoring plan should allow for the monitoring and reporting of fuel consumption and greenhouse gas emissions emitted on the basis of other voluntary criteria.

(5) When providing information on elements and procedures as part of the monitoring plan pursuant to Article 6(3) of Regulation (EU) 2015/757, it should be possible for companies to also refer to procedures or systems effectively implemented as part of their existing management systems, such as the International Safety Management Code (ISM Code) ([4]), the Ship Energy Efficiency Management Plan (the SEEMP) ([5]), or to systems and controls covered by harmonised quality, environmental or energy management standards, such as EN ISO 9001:2015, EN ISO 14001:2015 or EN ISO 50001:2011. In such cases or when the relevant procedures, pursuant to the rules on the monitoring of emissions laid down in Annexes I and II to Regulation (EU) 2015/757, are already described in established written procedures, monitoring plans should be allowed to include a brief description or a summary of such procedures.

([1]) OJ L 123, 19.5.2015, p. 55.

([2]) Commission Implementing Regulation (EU) 2016/1927 of 4 November 2016 on templates for monitoring plans, emissions reports and documents of compliance pursuant to Regulation (EU) 2015/757 of the European Parliament and of the Council on monitoring, reporting and verification of carbon dioxide emissions from maritime transport (OJ L 299, 5.11.2016, p. 1).

([3]) Regulation (EU) 2023/957 of the European Parliament and of the Council of 10 May 2023 amending Regulation (EU) 2015/757 in order to provide for the inclusion of maritime transport activities in the EU Emissions Trading System and for the monitoring, reporting and verification of emissions of additional greenhouse gases and emissions from additional ship types (OJ L 130, 16.5.2023, p. 105).

([4]) Adopted by the International Maritime Organisation (IMO) by Assembly Resolution A.741(18).

([5]) Regulation 22 Marpol Annex VI.

(6) To make monitoring easier, it is appropriate to allow the use of default values for the level of uncertainty associated with fuel monitoring taking into consideration the guidelines developed by the Commission.

(7) It is necessary to lay down specifications for an electronic template for emissions reports. This is needed to ensure that verified emissions reports are submitted electronically and that they contain complete and standardised aggregated annual information.

(8) The emissions report should cover the minimum content as laid down in Article 11(3) of Regulation (EU) 2015/757, including the results of the annual monitoring. It should also allow for the reporting of additional information that can help understanding of the average operational energy efficiency indicators reported on a voluntary basis.

(9) Pursuant to Article 11(2) of Regulation (EU) 2015/757, where there is a change of company in respect of a ship, a report at ship level is to be submitted by the previous company, covering the same elements as the annual emissions report referred to in Article 11(1) of that Regulation but limited to the period corresponding to the activities carried out under the previous company's responsibility ('partial emissions reports'). The specifications for an electronic template for emissions reports referred to in Article 11(1) of Regulation (EU) 2015/757 should also apply to partial emissions reports.

(10) The rules establishing an electronic template for documents of compliance should be amended with a view to aligning them with the changes introduced to the company information and ship identification details in the templates for the monitoring plans.

(11) Pursuant to Article 11a(2) of Regulation (EU) 2015/757, companies are to submit aggregated emissions data at company level ('reports at company level') to their administering authority responsible from 2025. In order to ensure that those reports contain standardised information allowing for harmonised implementation of reporting obligations at company level, it is necessary to lay down specifications for an electronic template for such reports.

(12) The reports at company level should at least cover the content laid down in Article 11a of Regulation (EU) 2015/757. They should also cover elements required for the submission of verified emissions to the Union Registry pursuant to Article 31 of Commission Delegated Regulation (EU) 2019/1122 ([6]).

(13) Maritime transport greenhouse gas emissions will be included in the EU ETS from the reporting period starting on 1 January 2024 and methane and nitrous oxide emissions will be included in the scope of Regulation (EU) 2015/757 from the reporting period starting on 1 January 2024. The application of this Regulation should therefore be deferred to that date.

(14) The measures provided for in this Regulation are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Electronic template of the monitoring plan

1. For the purposes of submitting the monitoring plan pursuant to Article 6 of Regulation (EU) 2015/757, companies shall use the electronic version of the template available in the Thetis MRV automated Union information system operated by the European Maritime Safety Agency ('Thetis MRV').

2. The electronic version of the template of the monitoring plan referred to in paragraph 1 shall contain the information set out in Annex I.

([6]) Commission Delegated Regulation (EU) 2019/1122 of 12 March 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards the functioning of the Union Registry (OJ L 177, 2.7.2019, p. 3).

Article 2

Electronic template of the emissions report and partial emissions report

1. For the purposes of submitting the report referred to in Article 11(1) of Regulation (EU) 2015/757 (the 'emissions report') and the report referred to in Article 11(2) of that Regulation (the 'partial emissions report'), companies shall use the electronic version of the template available in Thetis MRV.

2. The electronic version of the template of the emissions report and the partial emissions report shall contain the information set out in Annex II.

Article 3

Electronic template of the document of compliance

1. For the purposes of issuing a document of compliance pursuant to Article 17(1) of Regulation (EU) 2015/757, the verifier shall provide relevant data using the electronic version of the template available in Thetis MRV.

2. The electronic version of the template of the document of compliance referred to in paragraph 1 shall contain the information set out in Annex III.

Article 4

Electronic template of the report at company level

1. For the purposes of submitting the aggregated emissions data at company level pursuant to Article 11a(2) of Regulation (EU) 2015/757 (the 'report at company level'), companies shall use the electronic version of the template available in Thetis MRV.

2. The electronic version of the template of the report at company level shall contain the information set out in Annex IV.

Article 5

Repeal

1. Implementing Regulation (EU) 2016/1927 is repealed with effect from 1 January 2024.

2. References to Implementing Regulation (EU) 2016/1927 shall be construed as references to this Regulation.

Article 6

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 November 2023.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Template for monitoring plans

PART A

REVISION RECORD SHEET

Version No	Reference date	Status at reference date (1)	Reference to parts where revisions or modifications have been made, including a brief explanation of changes

(1) Status to be attributed by the IT system, as: 'Working draft', 'Under revision', 'Final draft submitted to the verifier', 'Assessed by verifier', 'Modified without need for re-assessment', 'Submitted to the administering authority responsible for approval', 'Approved'.

PART B

BASIC DATA

Table B.1

Identification of the ship and shipowner details

Name of the ship	
IMO ship identification number	
Port of registry	
Home port (if not identical with port of registry)	
Name of the shipowner (1)	
Shipowner's tax number (voluntary)	
Contact person for the shipowner (voluntary)	
Business address (voluntary)	
City (voluntary)	
State/Province/Region (voluntary)	
Business telephone number (voluntary)	
Business email address (voluntary)	
IMO unique company and registered owner (2) identification number of the registered owner	
Country of registration of the registered owner (3)	
Type of the ship (4)	
Deadweight (in metric tonnes)	
Gross Tonnage	
Classification Society (voluntary)	
Ice class (5)	
Flag State (voluntary)	

Technical Efficiency (voluntary) ([6])	
Voluntary open description field for additional information about the characteristics of the ship ([7])	

([1]) As recorded under the IMO Unique Company and Registered Owner Identification Number Scheme.
([2]) The Registered Owner is the owner specified on a ship's certificate of registry.
([3]) As recorded under the IMO Unique Company and Registered Owner Identification Number Scheme.
([4]) Select one of the following categories: 'Passenger ship', 'Ro-ro ship', 'Container ship', 'Oil tanker', 'Chemical tanker', 'LNG carrier', 'Gas carrier', 'Bulk carrier', 'General cargo ship', 'Refrigerated cargo ship', 'Vehicle carrier', 'Combination carrier', 'Ro-pax ship', 'Container/ro-ro cargo ship', 'Other ship types'. Under the category 'Passenger ship', the sub-type 'Passenger Cruise Ship' is included for selection, if applicable. Under the category 'Other ship types', the sub-type 'Offshore Ship' is included for selection, if applicable.
([5]) Mandatory to benefit from the derogation for ice-class ships under Article 12(3-e) of Directive 2003/87/EC. Select one of the Polar Classes PC1 – PC7 or one of the Finnish-Swedish Ice Classes (IC, IB, IA or IA Super). To establish the correspondence between ice classes, HELCOM Recommendation 25/7 shall be used.
([6]) Ships should report the Technical Efficiency index EEDI or EEXI, and if this does not exist, EIV can be reported.
([7]) An additional contact person may be entered here.

Table B.2

Company information

Name of the company	
Nature of the company ([1])	
IMO unique company and registered owner identification number of the company ([2])	
Country of registration of the company ([3])	
Company tax number (voluntary)	
Contact person	
Business address	
City	
State/Province/Region	
Postcode/ZIP	
Business telephone number	
Business email address	
Country	

([1]) Dropdown: Ship falling within the scope of the ISM Code [Yes/No]. In case Yes is selected, select one of the following categories: 'Shipowner', 'ISM Company distinct from the shipowner'. In case No is selected 'Shipowner' applies.
([2]) Identification number as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme.
([3]) The country of registration shall be identical to the country of registration as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme.

Table B.3

Emission sources and fuel types used

Emissions source reference No	Name of the emissions source	Type of the emissions source (1)	Emissions source class (2)	Technical description of the emission source (performance/power, specific fuel oil consumption (SFOC), year of installation, identification number in case of multiple identical emission sources, etc. (3))	(Potential) Fuel type(s) used (4)

(1) Select one of the following categories: 'Main engines', 'Auxiliary engines', 'Gas turbines', 'Boilers', 'Inert gas generators', 'Fuel cells', 'Waste incinerators', 'Other'.

(2) Select one of the following categories: ICE (other), LNG Otto (dual fuel medium speed), LNG Otto (dual fuel slow speed), LNG Diesel (dual fuel slow speed), LBSI, Gas turbine, Boilers, Fuel Cells, Waste Incinerators, Inert Gas generators.

(3) May include the identification number in case of multiple identical emission sources.

(4) Select at least one of the following categories: 'Heavy Fuel Oil (HFO)', 'Light Fuel Oil (LFO)', 'Diesel/Gas Oil (MDO/MGO)','Liquefied Natural Gas (LNG)', 'Liquefied Petroleum Gas (Butane, LPG)', 'Liquefied Petroleum Gas (Propane, LPG)', 'H_2 (Fossil)', 'NH_3 (Fossil), 'Methanol (Fossil)', 'Ethanol', 'Bio-diesel', 'Hydrotreated Vegetable Oil (HVO)', 'Liquified bio-methane as transport fuel (Bio-LNG)', 'Bio-methanol', 'Other Biofuel', 'Bio-H_2', 'e-diesel', 'e-methanol', 'e-LNG', 'e-H_2', 'e-NH_3', 'e-LPG', 'e-DME', 'Non-fossil Other fuel'.

Table B.4

Emission factors referred to in Annex I to Regulation (EU) 2015/757

Fuel type (1)	Emission factors (2) for carbon dioxide (in grams of CO_2/ grams fuel) in accordance with Annex I to Regulation (EU) 2015/757	Emission factors (3) for methane (in grams of CH_4/ grams fuel) in accordance with Annex I to Regulation (EU) 2015/757	Emission factors (4) for nitrous oxide (in grams N_2O/grams fuel) in accordance with Annex I to Regulation (EU) 2015/757

(1) Select at least one of the following categories: 'Heavy Fuel Oil (HFO)', 'Light Fuel Oil (LFO)', 'Diesel/Gas Oil (MDO/MGO)','Liquefied Natural Gas (LNG)', 'Liquefied Petroleum Gas (Butane, LPG)', 'Liquefied Petroleum Gas (Propane, LPG)', 'H_2 (Fossil)', 'NH_3 (Fossil), 'Methanol (Fossil)', 'Ethanol', 'Bio-diesel', 'Hydrotreated Vegetable Oil (HVO)', 'Liquified bio-methane as transport fuel (Bio-LNG)', 'Bio-methanol', 'Other Biofuel', 'Bio-H_2', 'e-diesel', 'e-methanol', 'e-LNG', 'e-H_2', 'e-NH_3', 'e-LPG', 'e-DME', 'Non-fossil Other fuel'.

(2) Confirm the use of default emission factors or insert an actual emission factor. For fossil fuels only the default emission factor for CO_2 can be used.

(3) Confirm the use of default emission factors or insert an actual emission factor. For LNG fuels (fossil LNG, bio-LNG, e-LNG) the emissions factor for CH_4 shall be zero.

(4) Confirm the use of default emission factors or insert an actual emission factor.

Table B.5

Slippage coefficient referred to in Annex I to Regulation (EU) 2015/757

Emissions source reference No (1)	Slippage coefficient (as % of mass of fuel used by the specific emission source) in accordance with Annex I to Regulation (EU) 2015/757

(1) As reported under Table B.3

Table B.6

Application of carbon capture and storage technologies referred to in Part C, point 1.4, of Annex II to Regulation (EU) 2015/757

Description of the technology in use	Supporting evidence for compliance with the requirements spelled out in Article 12(3a) or Article 12(3b) of Directive 2003/87/EC	Emissions source to which capture and storage and/or carbon capture and utilisation is applied

Table B.7

Procedures, systems and responsibilities used to update the completeness of emission sources

Title of procedure	Managing the completeness of the list of emission sources
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

Table B.8

Procedures, systems and responsibilities used to determine and update emission factors in accordance with Annex I to Regulation (EU) 2015/757

Title of procedure	Determination of emission factors
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan) ([1])	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

([1]) Where applicable, the description of the procedure must identify how actual emission factors listed under Table B.4 and B.5 are derived for approval, including the method by which compliance with the conditions and restrictions for diverging from default values in accordance with Annex I to Regulation (EU) 2015/757 is demonstrated.

Table B.9

Procedure used to determine the CO_2 emission factors of biofuels and RFNBOs/RCFs referred to in Part C, point 1.2, of Annex II to Regulation (EU) 2015/757

Title of procedure	Determination of emission factors
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan) ([1])	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

([1]) Where applicable, the description of the procedure must identify how CO_2 emission factors are derived for approval, including the method by which compliance with the conditions set under Part C, point 1.2, of Annex II to Regulation (EU) 2015/757 is demonstrated.

PART C

ACTIVITY DATA

Table C.1

Conditions of exemption related to Article 9(2) of Regulation (EU) 2015/757

Item	Confirmation field
Minimum number of expected voyages per reporting period falling under the scope of Regulation (EU) 2015/757 according to the ship's schedule	
Are there expected voyages per reporting period not falling under the scope of Regulation (EU) 2015/757 according to the ship's schedule? ([1])	
Conditions of Article 9(2) of Regulation (EU) 2015/757 fulfilled? ([2])	
If yes, do you intend to make use of the derogation for monitoring the amount of fuel consumed on a per-voyage basis? ([3]) Please note that monitoring on a per-voyage basis of certain information may be required under Part C, point 2, of Annex II to Regulation (EU) 2015/757 to benefit from the derogation provided for in Articles 12(3-d) to 12(3-b) of Directive 2003/87/EC.	

([1]) Select either 'Yes' or 'No'.
([2]) Select either 'Yes' or 'No'.
([3]) Select 'Yes', 'No' or 'Not applicable'.

Table C.2

Monitoring of greenhouse gas emissions and fuel consumption

C.2.1. Methods used to determine greenhouse gas emissions and fuel consumption of each emission source:

Emissions source reference No ([1])	Name of the emissions source	Emissions source type ([2])	Chosen method(s) ([3])

([1]) As reported under Table B.3.
([2]) Select one of the following categories: 'Main engines', 'Auxiliary engines', 'Gas turbines', 'Boilers', 'Inert gas generators', 'Fuel cells', 'Waste incinerators', 'Other'.
([3]) Select one or more of the following categories: 'Method A: BDN and periodic stocktakes of fuel tanks', 'Method B: Bunker fuel tank monitoring on-board', 'Method C: Flow meters for applicable combustion processes' or 'Method D: Direct greenhouse gas emissions measurement'.

C.2.2. Procedures for determining fuel bunkered and fuel in tanks:

Title of procedure	Determining fuel bunkered and fuel in tanks
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

C.2.3. Regular cross-checks between bunkering quantity as provided by BDN and bunkering quantity indicated by on-board measurement:

Title of procedure	Regular cross-checks between bunkering quantity as provided by BDNs and bunkering quantity indicated by on-board measurement
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	

C.2.4. Description of the measurement instruments involved:

Measurement equipment (name)	Elements applied to (e.g. emission sources, tanks)	Technical description (specification, age, calibration methods and intervals, maintenance intervals)

C.2.5. Procedures for recording, retrieving, transmitting and storing information regarding measurements:

Title of procedure	Recording, retrieving, transmitting and storing information regarding measurements
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

C.2.6. Method for determination of density:

Fuel type/tank	Method to determine actual density values of fuel bunkered [1]	Method to determine actual density values of fuel in tanks [2]

[1] Select one of the following categories: 'On-board measurement equipment', 'Fuel supplier' or 'Laboratory test'.
[2] Select one of the following categories: 'Measurement equipment', 'Fuel supplier', 'Laboratory test'.

C.2.7. Level of uncertainty associated with fuel monitoring:

Monitoring method [1]	Approach used [2]	Value

[1] Select one or more of the following categories: 'Method A: BDN and periodic stocktakes of fuel tanks', 'Method B: Bunker fuel tank monitoring on-board', 'Method C: Flow meters for applicable combustion processes' or 'Method D: Direct greenhouse gas emissions measurement'.
[2] Select one of the following categories: 'Default value' or 'Ship specific estimate'.

C.2.8. Procedures for ensuring quality assurance of measuring equipment:

Title of procedure	Ensuring quality assurance of measuring equipment
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

C.2.9. Method for determining the split of fuel consumption into freight and passenger part (for ro-pax ships only):

Title of method	Determining the split of fuel consumption into freight and passenger part
Applied allocation method according to EN 16258 ([1])	
Description of method to determine the mass of freight and passengers including the possible use of default values for the weight of cargo units/lane meters (if mass method is used)	
Description of method to determine the deck area assigned to freight and passengers including the consideration of hanging decks and of passenger cars on freight decks (if area method is used)	
Split of fuel consumption (in %) into freight and passenger part (if area method is used only)	
Name of person or position responsible for this method	
Formulae and data sources	
Location where records are kept	
Name of IT system used (where applicable)	

([1]) Select either 'Mass method' or 'Area method'.

C.2.10. Procedures for determining and recording the fuel consumption on laden voyages (voluntary monitoring):

Title of procedure	Determining and recording the fuel consumption on laden voyages
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	

Name of person or position responsible for this procedure	
Formulae and data sources	
Location where records are kept	
Name of IT system used (where applicable)	

C.2.11. Procedures for determining and recording the fuel consumption for cargo heating (voluntary monitoring for chemical tankers):

Title of procedure	Determining and recording the fuel consumption for cargo heating
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Formulae and data sources	
Location where records are kept	
Name of IT system used (where applicable)	

C.2.12. Procedures for determining and recording the fuel consumption for dynamic positioning (voluntary monitoring for oil tankers and 'other ship types'):

Title of procedure	Determining and recording the fuel consumption for dynamic positioning
Reference to existing procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Formulae and data sources	
Location where records are kept	
Name of IT system used (where applicable)	

Table C.3

List of voyages

Title of procedure	Recording and safeguarding completeness of voyages
Reference to existing procedure	
Version of existing procedure	

Description of procedures (including recording voyages, monitoring voyages, etc. A brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Data sources	
Location where records are kept	
Name of IT system used (where applicable)	

Table C.4

Distance travelled

Title of procedure	Recording and determining the distance per voyage made
Reference to existing procedure	
Version of existing procedure	
Description of procedures (including recording and managing distance information. A brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Data sources	
Location where records are kept	
Name of IT system used (where applicable)	

Procedures for determining and recording the distance travelled when navigating through ice (voluntary monitoring):

Title of procedure	Determining and recording the distance travelled when navigating through ice
Reference to existing procedure	
Version of existing procedure	
Description of procedure (including recording and managing distance and winter conditions information. A brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Formulae and data sources	
Location where records are kept	
Name of IT system used (where applicable)	

Table C.5

Amount of cargo carried and number of passengers

Title of procedure	Recording and determining the amount of cargo carried and/or the number of passengers
Reference to existing procedure	
Version of existing procedure	
Description of procedure (including recording and determining the amount of cargo carried and/or the number of passengers and the use of default values for the mass of cargo units, if applicable. A brief description of the procedure can be provided if already existing outside the monitoring plan)	
Unit of cargo/passengers ([1])	
Name of person or position responsible for this procedure	
Formulae and data sources	
Location where records are kept	
Name of IT system used (where applicable)	

([1]) For passenger ships, the 'Unit of cargo/passengers' shall be specified as 'passengers'.
For ro-ro ships, container ships, oil tankers, chemical tankers, gas carriers, bulk carriers, refrigerated cargo ships, combination carriers, the 'Unit of cargo/passengers' shall be specified as 'tonnes'.
For LNG carriers, container/ro-ro cargo ships, the 'Unit of cargo/passengers' shall be specified as 'cubic metres'.
For general cargo ships, the 'Unit of cargo/passengers' shall be specified by selecting one of the following categories: 'tonnes of deadweight carried', 'tonnes of deadweight carried and tonnes'.
For vehicle carriers, the 'Unit of cargo/passengers' shall be specified by selecting one of the following categories: 'tonnes', 'tonnes and tonnes of deadweight carried'.
For ro-pax ships, the 'Unit of cargo/passengers' shall be specified as 'tonnes' and as 'passengers'.
For other ship types, the 'Unit of cargo/passengers' shall be specified by selecting one of the following categories: 'tonnes', 'tonnes of deadweight carried'.

Procedures for determining and recording the average density of the cargoes transported (voluntary monitoring for chemical tankers, bulk carriers and combination carriers):

Title of procedure	Determining and recording the average density of the cargoes transported
Reference to existing procedure	
Version of existing procedure	
Description of procedures (including recording and managing cargo density information. A brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Formulae and data sources	
Location where records are kept	
Name of IT system used (where applicable)	

Table C.6

Time spent at sea

Title of procedure	Determining and recording the time spent at sea from berth of port of departure to berth of the port of arrival
Reference to existing procedure	
Version of existing procedure	
Description of procedure (including recording and managing port departure and arrival information. A brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Formulae and data sources	
Location where records are kept	
Name of IT system used (where applicable)	

Procedures for determining and recording the time spent at sea when navigating through ice (voluntary monitoring):

Title of procedure	Determining and recording the time spent at sea when navigating through ice
Reference to existing procedure	
Version of existing procedure	
Description of procedure (including recording and managing port departure and arrival and winter conditions information. A brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Formulae and data sources	
Location where records are kept	
Name of IT system used (where applicable)	

PART D

DATA GAPS

Table D.1

Methods to be used to estimate greenhouse gas emissions and fuel consumption

Title of method	Method to be used to estimate greenhouse gas emissions and fuel consumption
Back-up monitoring method ([1])	
Formulae used	

Description of method to estimate greenhouse gas emissions and fuel consumption	
Name of person or position responsible for this method	
Data sources	
Location where records are kept	
Name of IT system used (where applicable)	

([1]) Select one of the following categories: 'Method A: BDN and periodic stocktakes of fuel tanks', 'Method B: Bunker fuel tank monitoring on-board', 'Method C: Flow meters for applicable combustion processes', 'Method D: Direct greenhouse gas emissions measurement' or 'Not applicable'. The selected category must be different from the category selected under 'Chosen methods for greenhouse gas emissions and fuel consumption' in Table C.2 (Monitoring of greenhouse gas emissions and fuel consumption – Methods used to determine emissions and fuel consumption of each emission source).

Table D.2

Methods to be used to treat data gaps regarding distance travelled

Title of method	Method to treat data gaps regarding distance travelled
Formulae used	
Description of method to treat data gaps	
Name of person or position responsible for this method	
Data sources	
Location where records are kept	
Name of IT system used (where applicable)	

Table D.3

Methods to be used to treat data gaps regarding cargo carried

Title of method	Method to treat data gaps regarding cargo carried
Formulae used	
Description of method to treat data gaps	
Name of person or position responsible for this method	
Data sources	
Location where records are kept	
Name of IT system used (where applicable)	

Table D.4

Methods to be used to treat data gaps regarding time spent at sea

Title of method	Method to treat data gaps regarding time spent at sea
Formulae used	
Description of method to treat data gaps	

Title of method	Method to treat data gaps regarding time spent at sea
Name of person or position responsible for this method	
Data sources	
Location where records are kept	
Name of IT system used (where applicable)	

PART E

MANAGEMENT

Table E.1

Regular check of the adequacy of the monitoring plan

Title of procedure	Regular check of the adequacy of the monitoring plan
Reference for procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

Table E.2

Procedures for data flow activities

Title of procedure	Procedures for data flow activities
Reference for procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

Table E.3

Procedures for risk assessment

Title of procedure	Procedures for risk assessment
Reference for procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	

Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

Table E.4

Control activities: Quality assurance and reliability of information technology

Title of procedure	Information Technology Management (e.g. access controls, back up, recovery and security)
Reference for procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of system used (where applicable)	
List of relevant existing management systems	

Table E.5

Control activities: Internal reviews and validation of data relevant to Regulation (EU) 2015/757

Title of procedure	Internal reviews and validation of data relevant to Regulation (EU) 2015/757
Reference for procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

Table E.6

Control activities: Corrections and corrective actions

Title of procedure	Corrections and corrective actions
Reference for procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	

Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

Table E.7

Control activities: Outsourced activities (if applicable)

Title of procedure	Outsourced activities
Reference for procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

Table E.8

Control activities: Documentation

Title of procedure	Documentation
Reference for procedure	
Version of existing procedure	
Description of procedure (a brief description of the procedure can be provided if already existing outside the monitoring plan)	
Name of person or position responsible for this procedure	
Location where records are kept	
Name of IT system used (where applicable)	

PART F

FURTHER INFORMATION

Table F.1

List of definitions and abbreviations

Abbreviation, acronym, definition	Explanation

Table F.2

Additional information

ANNEX II

Template for emissions reports and partial emissions reports

PART A

Data identifying the ship and the company

1. Name of the ship.

2. IMO identification number of the ship.

3. Reporting period concerned (or period during which the ship was under the responsibility of the company during the reporting period, for reports pursuant to Article 11(2) of Regulation (EU) 2015/757).

4. Port:

   (a) Port of registry; or

   (b) Home port (if not the same as the port of registry).

5. Ship category [drop down menu: 'Passenger ship', 'Ro-ro ship', 'Container ship', 'Oil tanker', 'Chemical tanker', 'LNG carrier', 'Gas carrier', 'Bulk carrier', 'General cargo ship', 'Refrigerated cargo carrier', 'Vehicle carrier', 'Combination carrier', 'Ro-pax ship', 'Container/ro-ro cargo ship', 'Other ship types'. Under the category 'Passenger ship', the sub-type 'Passenger Cruise Ship' is included for selection, if applicable. Under the category 'Other ship types', the sub-type 'Offshore Ship' is included for selection, if applicable.]

6. Ice class of the ship (mandatory only if included in the monitoring plan or if the company intends to benefit from the derogation for ice-class ships under Article 12(3-e) of Directive 2003/87/EC) [drop down menu: Polar Class PC1 – PC7, Finnish-Swedish Ice Class IC, IB, IA or IA Super.]

7. Indication of whether the company intends to benefit from the derogation under Article 12(3-e) of Directive 2003/87/EC [yes or no box].

8. For container ships, indication (non-mandatory) of whether the ship, during the reporting period, had voyages with an intermediate stop at any port listed in the implementing acts adopted pursuant to Article 3ga(2) of Directive 2003/87/EC [yes or no box].

9. Technical efficiency of the ship:

   (a) Energy Efficiency Design Index (EEDI) or Energy Efficiency Existing Ship Index (EEXI), where required by MARPOL, Annex VI, Chapter 4, Regulations 22 or 23 respectively, expressed in grams CO_2/tonne-nautical mile; OR

   (b) Estimated Index Value (EIV), calculated in accordance with IMO Resolution MEPC.215 (63), expressed in grams CO_2/tonne-nautical mile.

10. Name of the shipowner.

11. IMO unique company and registered owner identification number of the registered owner.

12. Address of the shipowner: address line, city, state/province/region, postcode/ZIP, country ([1]).

13. Principal place of business of the shipowner.

([1]) The country shall be identical to the country of registration as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme.

14. Name of the company (only if not the shipowner).

15. IMO unique company and registered owner identification number of the company (only if not the shipowner).

16. Address of the company (only if not the shipowner): address line, city, state/province/region, postcode/ZIP, Country ([2]).

17. Principal place of business of the company (only if not the shipowner).

18. Contact person for the company:
    (a) Name: title, first name, surname, company name, job title;
    (b) Business address: address line, city, state/province/region, postcode/ZIP, Country;
    (c) Business telephone number;
    (d) Business email address.

PART B

Verification

1. Name of the verifier.

2. Address of the verifier and its principal place of business: address line, city, state/province/region, postcode/ZIP, Country.

3. Accreditation number.

4. National Accreditation Body that accredited the verifier.

5. Verifier's statement.

PART C

Information on the monitoring method used and the related level of uncertainty

1. Reference to and version number of the latest assessed and, where applicable, approved monitoring plan and the date from which it is applicable, as well as reference to and version number of any other monitoring plans relevant for the reporting year.

2. Emission source [drop down menu: 'Main engines', 'Auxiliary engines', 'Gas turbines', 'Boilers', 'Inert gas generators', 'Fuel cells', 'Waste incinerators', 'Other'].

3. Monitoring method(s) used (per emission source) [drop down menu: 'Method A: BDN and periodic stocktakes of fuel tanks', 'Method B: Bunker fuel tank monitoring on-board', 'Method C: Flow meters for applicable combustion processes', 'Method D: Direct greenhouse gas emissions measurement'].

4. Related level of uncertainty, expressed as % (per monitoring method used).

5. Slippage coefficient used (per emission source) when applicable.

([2]) The country shall be identical to the country of registration as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme.

PART D

Results from annual monitoring of the parameters in accordance with Article 10

FUEL CONSUMPTION AND GREENHOUSE GAS EMITTED

1. Amount and emission factor for each type of fuel consumed in total:

   (a) Fuel type [drop down menu: 'Heavy Fuel Oil (HFO)', 'Light Fuel Oil (LFO)', 'Diesel/Gas Oil (MDO/MGO)','Liquefied Natural Gas (LNG)', 'Liquefied Petroleum Gas (Butane, LPG)', 'Liquefied Petroleum Gas (Propane, LPG)', 'H_2 (Fossil)', 'NH_3 (Fossil), 'Methanol (Fossil)', 'Ethanol', 'Bio-diesel', 'Hydrotreated Vegetable Oil (HVO)', 'Liquified bio-methane as transport fuel (Bio-LNG)', 'Bio-methanol', 'Other Biofuel', 'Bio-H_2', 'e-diesel', 'e-methanol', 'e-LNG', 'e-H_2', 'e-NH_3', 'e-LPG', 'e-DME', 'Non-fossil Other fuel'.];

   (b) CO_2 Emission factor, expressed in gCO_2/gfuel;

   (c) N_2O emission factor, expressed in gN_2O/gfuel;

   (d) CH_4 emission factor, expressed in gCH_4/gfuel;

   (e) Total fuel consumption, expressed in tonnes fuel.

2. Total aggregated greenhouse gas emitted within the scope of Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

3. Aggregated greenhouse gas emissions from all voyages between ports under a Member State's jurisdiction, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

4. Aggregated greenhouse gas emissions from all voyages which departed from ports under a Member State's jurisdiction, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

5. Aggregated greenhouse gas emissions from all voyages to ports under a Member State's jurisdiction, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

6. Greenhouse gas emissions which occurred within ports under a Member State's jurisdiction at berth, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

7. Greenhouse gas emissions which occurred within ports under a Member State's jurisdiction, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

8. Total fuel consumption and total aggregated greenhouse gas emitted assigned to passenger transport (for ro-pax ships), expressed in tonnes fuel and in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

9. Total fuel consumption and total aggregated greenhouse gas emitted assigned to freight transport (for ro-pax ships), expressed in tonnes fuel and in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

10. Total fuel consumption and total aggregated greenhouse gas emitted on laden voyages (voluntary), expressed in tonnes fuel and in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

11. Total fuel consumption for cargo heating (for chemical tankers, voluntary), expressed in tonnes fuel.

12. Total fuel consumption for dynamic positioning (for oil tankers and 'other ship types', voluntary), expressed in tonnes fuel.

DISTANCE TRAVELLED, TIME SPENT AT SEA AND TRANSPORT WORK

1. Total distance travelled, expressed in nautical miles.

2. Total distance travelled when navigating through ice (voluntary), expressed in nautical miles.

3. Total time spent at sea, expressed in hours.

4. Total time spent at sea when navigating through ice (voluntary), expressed in hours.

5. Total transport work, expressed in:

   (a) passenger-nautical miles (for passenger ships);

   (b) tonne-nautical miles (for ro-ro ships, container ships, oil tankers, chemical tankers, gas carriers, bulk carriers, refrigerated cargo carriers, vehicle carriers, combination carriers);

   (c) cubic metre-nautical miles, (for LNG carriers, container/ro-ro cargo ships);

   (d) deadweight-tonne carried-nautical miles (for general cargo ships);

   (e) passenger-nautical miles AND tonne-nautical miles (for ro-pax ships);

   (f) tonne-nautical miles OR deadweight-tonne carried-nautical miles (for other ship types).

6. Second parameter for total transport work (voluntary), expressed in:

   (a) tonne-nautical miles (for general cargo ships);

   (b) deadweight-tonne carried-nautical miles (for vehicle carriers).

7. Average density of the cargoes transported in the reporting period (for chemical tankers, bulk carriers and combination carriers, voluntary), expressed in tonnes per cubic metre.

ENERGY EFFICIENCY

1. Average energy efficiency:

   (a) Fuel consumption per distance, expressed in kilogram per nautical mile;

   (b) Fuel consumption per transport work, expressed in grams per passenger-nautical mile, grams per tonne-nautical mile, grams per cubic metre-nautical mile, grams per deadweight-tonne carried-nautical mile or grams per passenger-nautical mile AND grams per tonne-nautical mile, as applicable to relevant ship category;

   (c) Greenhouse gas emissions per distance, expressed in kilograms CO_2 per nautical mile and in kilograms CO_2 equivalent per nautical mile;

   (d) Greenhouse gas emissions per transport work, expressed in grams CO_2 and grams CO_2 equivalent per passenger-nautical mile, grams CO_2 and grams CO_2 equivalent per tonne-nautical mile, grams CO_2 and grams CO_2 equivalent per cubic metre-nautical mile, grams CO_2 and grams CO_2 equivalent per deadweight-tonne carried-nautical mile or grams CO_2 and grams CO_2 equivalent per passenger-nautical mile AND grams CO_2 and grams CO_2 equivalent per tonne-nautical mile, as applicable to relevant ship category;

   (e) Fuel consumption per time spent at sea expressed in tonnes per hour (voluntary);

   (f) Greenhouse gas emissions per time spent at sea expressed in tonnes CO_2 and tonnes CO_2 equivalent per hour (voluntary).

2. Second parameter for average energy efficiency per transport work (voluntary), expressed in:

   (a) grams per tonne-nautical mile, and grams CO_2 and grams CO_2 equivalent per tonne-nautical mile (for general cargo ships);

   (b) grams per deadweight-tonne carried-nautical mile, grams CO_2 and grams CO_2 equivalent per deadweight-tonne carried-nautical mile (for vehicle carriers).

3. Differentiated average energy efficiency (fuel consumption and CO2 emitted) of laden voyages (voluntary), expressed in:

   (a) kilograms per nautical mile;

(b) grams per tonne-nautical mile, grams per cubic metre-nautical mile, grams per deadweight-tonne carried-nautical mile or grams per passenger-nautical mile, as applicable to relevant ship category;

(c) kilograms CO_2 and kilograms CO_2 equivalent per nautical mile;

(d) grams CO_2 and grams CO_2 equivalent per tonne-nautical mile, grams CO2 and grams CO_2 equivalent per cubic metre-nautical mile, grams CO_2 and grams CO_2 equivalent per deadweight-tonne carried-nautical mile or grams CO_2 and grams CO_2 equivalent per passenger-nautical mile, as applicable to relevant ship category.

4. Additional information to facilitate the understanding of the reported average operational energy efficiency indicators of the ship (voluntary).

PART E

Results from annual monitoring in accordance with Article 10, point (k), of Regulation (EU) 2015/757

GREENHOUSE GAS EMITTED AND OTHER RELEVANT INFORMATION

1. Amount and emission factor for each type of fuel consumed in total, including, when applicable, for each eligible fuel, the amount of fuel benefitting from a derogation in accordance with Part C, point 1.2, of Annex II to Regulation (EU) 2015/757:

(a) Fuel type [drop down menu: 'Heavy Fuel Oil (HFO)', 'Light Fuel Oil (LFO)', 'Diesel/Gas Oil (MDO/MGO)','Liquefied Natural Gas (LNG)', 'Liquefied Petroleum Gas (Butane, LPG)', 'Liquefied Petroleum Gas (Propane, LPG)', 'H2 (Fossil)', 'NH3 (Fossil), 'Methanol (Fossil)', 'Ethanol', 'Bio-diesel', 'Hydrotreated Vegetable Oil (HVO)', 'Liquified bio-methane as transport fuel (Bio-LNG)', 'Bio-methanol', 'Other Biofuel', 'Bio-H2', 'e-diesel', 'e-methanol', 'e-LNG', 'e-H2', 'e-NH3', 'e-LPG', 'e-DME', 'Non-fossil Other fuel'.];

(b) CO_2 emission factor, expressed in gCO_2/gfuel;

(c) N_2O emission factor, expressed in gN_2O/gfuel;

(d) CH_4 emission factor, expressed in gCH_4/gfuel;

(e) Total fuel consumption, expressed in tonnes fuel;

(f) CO_2 emissions benefitting from a derogation in accordance with Part C, point 1.2, of Annex II to Regulation (EU) 2015/757.

2. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC, as determined according to Part C, point 1.1, of Annex II to Regulation (EU) 2015/757, from all voyages between ports under a Member State's jurisdiction, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

3. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC, as determined according to Part C, point 1.1, of Annex II to Regulation (EU) 2015/757, from all voyages which departed from ports under a Member State's jurisdiction, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

4. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC, as determined according to Part C, point 1.1, of Annex II to Regulation (EU) 2015/757, from all voyages to ports under a Member State's jurisdiction, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

5. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC, as determined according to Part C, point 1.1, of Annex II to Regulation (EU) 2015/757, which occurred within ports under a Member State's jurisdiction, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

6. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, point 1.1, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

7. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 and 1.2, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

8. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1, 1.2 and 1.3, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

9. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 to 1.4, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

10. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 to 1.5, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

11. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 to 1.6, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

12. Total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 to 1.7, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

ANNEX III

Template for documents of compliance

This is to certify that the ship 'NAME' emissions report covering the reporting period 'YEAR N – 1' has been considered as satisfactory regarding the requirements of Regulation (EU) 2015/757.

This document of compliance has been issued on 'DAY/MONTH/YEAR N'.

This document of compliance is linked to emissions report No 'NUMBER' and is valid until 30 JUNE 'YEAR N + 1'.

1. **Ship particulars**

1.1. Name of the ship.

1.2. IMO identification number of the ship.

1.3. Port:

(a) Port of registry; or

(b) Home port (if different from the port of registry).

1.4. Ship category [drop down menu: 'Passenger ship', 'Ro-ro ship', 'Container ship', 'Oil tanker', 'Chemical tanker', 'LNG carrier', 'Gas carrier', 'Bulk carrier', 'General cargo ship', 'Refrigerated cargo carrier', 'Vehicle carrier', 'Combination carrier', 'Ro-pax ship', 'Container/ro-ro cargo ship', 'Other ship types'. Under the category 'Passenger ship', the sub-type 'Passenger Cruise Ship' is included for selection, if applicable. Under the category 'Other ship types', the sub-type 'Offshore Ship' is included for selection, if applicable.].

1.5. Flag State/Registry.

1.6. Gross tonnage.

2. **Shipowner details**

2.1. Name of the shipowner and its IMO unique company and registered owner identification number.

2.2. Address of the shipowner: address line, city, state/province/region, postcode/ZIP, Country ([1]).

2.3. Principal place of business.

3. **Details of company fulfilling the obligations under Regulation (EU) 2015/757 (voluntary field)**

3.1. Name of the company and its IMO unique company and registered owner identification number.

3.2. Nature of the company [drop down menu: 'Shipowner', 'ISM Company distinct from the shipowner'].

3.3. Address of the company: address line, city, state/province/region, postcode/ZIP, Country ([2]).

([1]) The country shall be identical to the country of registration as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme.

([2]) The country shall be identical to the country of registration as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme.

3.4. Principal place of business.

4. **Verifier**

4.1. Accreditation number.

4.2. Name of the verifier.

4.3. Address of the company and its principal place of business: address line, city, state/province/region, postcode/ZIP, Country.

ANNEX IV

Template for reports at company level

PART A

Data identifying the company and the ships under the company's responsibility for ETS purposes

1. Name of the company.

2. Nature of the company [drop down menu: 'Shipowner', 'ISM Company distinct from the shipowner'].

3. IMO unique company and registered owner identification number.

4. Country of registration of the company [The country of registration shall be identical to the country of registration as recorded under the IMO Unique Company and Registered Owner Identification Number Scheme].

5. Address of the company: address line, city, state/province/region, postcode/ZIP, Country.

6. Contact person:
   (a) Name: title, first name, surname, job title;
   (b) Business address: address line, city, state/province/region, postcode/ZIP, Country;
   (c) Business telephone number;
   (d) Business email address.

7. Administering authority responsible.

8. List of the ships, whose greenhouse gas emissions fall within the scope of Directive 2003/87/EC, and which are under the responsibility of the company during the reporting period, including for each ship:
   — the IMO ship identification number,
   — the IMO unique company and registered owner identification number of the registered owner,
   — the period during which the ship was under the company's responsibility.

PART B

Verification

1. Name of the verifier of the report referred to in Article 11a.

2. Address of the verifier: address line, city, state/province/region, postcode/ZIP, Country.

3. Accreditation number.

4. National accreditation body that accredited the verifier.

5. Verifier's statement.

PART C

Aggregated emissions data at company level

RESULTS FROM THE AGGREGATION AT COMPANY LEVEL OF GREENHOUSE GAS EMISSIONS TO BE REPORTED UNDER DIRECTIVE 2003/87/EC

1. Sum of all ships' total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, point 1.1, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

2. Sum of all ships' total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 and 1.2, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

3. Sum of all ships' total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1, 1.2 and 1.3, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

4. Sum of all ships' total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 to 1.4, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gas.

RESULTS FOR THE PURPOSE OF SUBMISSION TO THE UNION REGISTRY

5. Sum of all ships' total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 to 1.5, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gases and expressed in both tonnes and CO_2 equivalent.

6. Sum of all ships' total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 to 1.6, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gases and expressed in both tonnes and CO_2 equivalent.

7. Sum of all ships' total aggregated emissions of greenhouse gases to be reported under Directive 2003/87/EC as determined according to Part C, points 1.1 to 1.7, of Annex II to Regulation (EU) 2015/757, expressed in tonnes CO_2 equivalent, and disaggregated by greenhouse gases and expressed in both tonnes and CO_2 equivalent.

PART D

Methodology used to aggregate emissions data at company level

Description of the methodology used by the company to collect and aggregate its data for the purposes of this report, including changes in the methodology compared to the previous reporting period.