



Brussels, XXX
[...] (2024) XXX draft

ANNEXES 1 to 2

ANNEXES

to

COMMISSION IMPLEMENTING REGULATION (EU) .../...

amending and correcting Implementing Regulation (EU) 2019/1842 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards further arrangements for the adjustments to free allocation of emission allowances due to activity level changes

ANNEX I

‘ANNEX I

Calculation of the expected activity level

For each heat benchmark sub-installation, each fuel benchmark sub-installation and each process emissions sub-installation, the expected activity level shall be determined as follows:

$$AL_{expected,Y} = \sum_i HistEff_i \cdot ProdLevel_{i,Y} + AL_{remaining,Y} \quad \text{Equation 1}$$

whereby:

$AL_{expected,Y}$: the expected activity level of the sub-installation in year Y

$HistEff_i$: the average historic energy efficiency or the average historic greenhouse gas (GHG) efficiency for each product i produced within the installation covered by each PRODCOM code of the sub-installation under the list referred to in Article 1 of Commission Implementing Regulation (EU) 2022/2552(*)).

For heat benchmark sub-installations and fuel benchmark sub-installations, the historic energy efficiency shall be determined as the quotient of the amount of heat or fuel used for the production of each product and the amounts of their respective production according to the relevant years used for the historic activity level in the baseline data report. In case of installations in which another activity listed in Annex I is carried out other than the ‘combustion of fuels’ and with production of heterogeneous products belonging to the same PRODCOM code within a sub-installation with attributed emissions of less than 20 000 t CO₂ per year and accounting for a minimum of 90% of the total preliminary free allocation to the installation, the operator may provide evidence to the satisfaction of the competent authority and request an adjustment to the average historic energy efficiency to better reflect the energy efficiency of the relevant production process due to a change in product characteristics.

For process emissions sub-installations, the historic GHG efficiency shall be determined as the quotient of the process emissions associated with the production of each product and the amounts of their respective production according to the relevant years used for the historic activity level in the baseline data report.

$ProdLevel_{i,Y}$: the production level of each product i produced within the installation in year Y.

$AL_{remaining,Y}$: the remaining amounts of the activity level during year Y, which are not related to the production of the products above, including amounts of the activity level related to the export of heat or the production of new products which have not been produced during the baseline.

(*) Commission Implementing Regulation (EU) No 2022/2552 12 December 2022 laying down the technical specifications of data requirements for the detailed topic industrial production statistics establishing the industrial products classification breakdown, pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council and amending Commission Implementing Regulation (EU) 2020/1197, as regards the coverage of the product classification (OJ L 336, 29.12.2022, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2022/2552/oj).’;

ANNEX II

‘ANNEX II

Content of the climate-neutrality report

1. GENERAL INSTALLATION DATA

1.1. Identification of the installation and the operator

This item shall contain at least the following information:

- (a) name and address of the installation;
- (b) installation identifier used in the Union Registry;
- (c) permit identifier and issue date of the first greenhouse gas emissions permit that was issued to the installation pursuant to Article 6 of Directive 2003/87/EC;
- (d) permit identifier and date of the most recent greenhouse gas emissions permit issued to the installation pursuant to Article 6 of Directive 2003/87/EC;
- (e) name and address of the operator, contact information of an authorised representative and of a primary contact person, if different;
- (f) where the climate-neutrality plan is submitted at company level by the district heating company, the information referred to in points (a) to (e) for each installation linked to and operated by that company and covered by the climate-neutrality plan, including a description of the links with the district heating company;

1.2. Verifier information

This item shall contain at least the following information:

- (a) name and address of the verifier, contact information of an authorised representative and of a primary contact person, if different;
- (b) name of the national accreditation body which accredited the verifier;
- (c) registration number issued by the national accreditation body;

1.3. Relevant data concerning the climate-neutrality plan

This item shall contain at least the following information:

- (a) reference to and version number of the latest climate-neutrality plan accepted by the competent authority including the date from which the version is applicable and the versions of any other climate-neutrality plan relevant for the five-year period to which the intermediate milestones and targets in the report relate to;
- (b) changes to the climate-neutrality plan that occurred in the five-year period to which the intermediate milestones and targets in the report relate to;
- (c) information on whether changes referred to in point (b) have been deemed compliant by the competent authority;
- (d) indication of the relevant five-year period.

2. INFORMATION ON MILESTONES AND TARGETS

2.1. for each milestone listed in the climate-neutrality plan related to the relevant five-year period, and information on whether it has been achieved;

2.2. specific emission targets achieved related to the relevant five-year period, including the following information:

- (a) targets achieved that are specific to the activity levels of each year of each product benchmark sub-installation or for fall-back sub-installations, relative to the other levels of production, consistent with the units and system boundaries used in the climate-neutrality plan;
- (b) where targets relative to the benchmark values are listed in the climate-neutrality plan in accordance with point 4(b)(ii) of the Annex of Implementing Regulation (EU) 2023/2441, the targets achieved for the relevant five-year period, that are relative to the benchmark values as laid down in the Annex to Commission Implementing Regulation (EU) 2021/447(*) for each relevant sub-installation which apply for the relevant baseline period as defined in Article 2, point (14), of Delegated Regulation (EU) 2019/331, expressed as percentage of reduction;
- (c) where absolute emission targets are listed in the climate-neutrality plan in accordance with point 4(c) of the Annex of Implementing Regulation (EU) 2023/2441, the absolute targets achieved for the relevant five-year period.

(*) Commission Implementing Regulation (EU) 2021/447 of 12 March 2021 determining revised benchmark values for free allocation of emission allowances for the period from 2021 to 2025 pursuant to Article 10a(2) of Directive 2003/87/EC of the European Parliament and of the Council (OJ L 87, 15/03/2021, p. 29, ELI: http://data.europa.eu/eli/reg_impl/2021/447/oj).?;