



PRE-VERIFICATION GUIDELINES



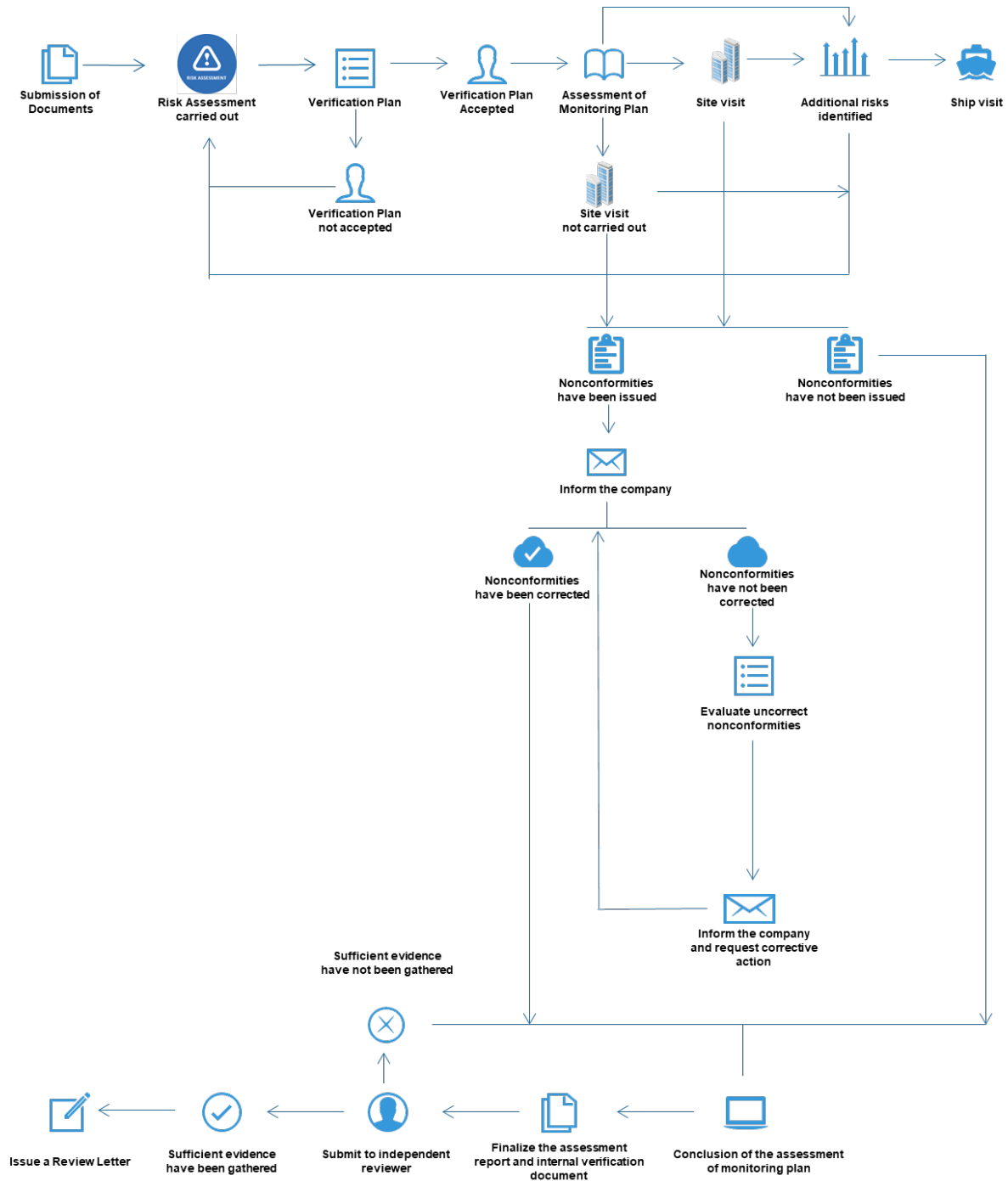
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EU and UK MRV Regulation - Assessment of Conformity of the Monitoring Plan

Dromon follows the procedure outlined below for the monitoring plan assessment of conformity.



1. Submission of Documents

1.1 You must submit to Dromon's Environmental Manager the following documentation:

No.	Document	Category ²	Copies
1.	A monitoring plan ¹ prepared using a template corresponding to the model set out in Annex I of Implementing Regulation 2023/2449, and/or, where applicable, under the UK MRV Regulation, in accordance with Annex I of MGN 662(M) and S.I. 2018/1388.	R	One (1)
2.	Relevant information or description of the ship's installations, including emissions sources certificates outlined in Table B.3 of the MP	R	One (1)
3.	Machinery space drawing ³ to support item #2 above	R	One (1)
4.	Classification Certificate	R	One (1)
5.	International Air Pollution Prevention Certificate and Supplement	R	One (1)
6.	Capacity or any other plan showing all fuel oil tanks on board the ship	R	One (1)
7.	If the MP refers to existing procedures (from the Safety Management System (SMS) of the Ship/ Company, the SEEMP, or any other document) copies of these procedures	R	One (1)
8.	Flow meters used and installation of diagram-piping diagrams	A	One (1)
9.	If changes to the monitoring and reporting system referred to in points (b), (c) and (d) of Article 7 of the EU and UK MRV Regulation, relevant updated versions or new documents enabling the assessment of the amended plan	R	One (1)

¹If the monitoring plan is in a language other than English, the company shall provide an English translation

²R=Required, A= Required if applicable for the company depending on the method of calculation

³The machinery space drawing must indicate each emission source outlined in Table B.3 of the MP

1.2 Upon request, you shall provide any other information deemed relevant to assess the monitoring plan.

1.3 Dromon does not require original copies to be submitted. You shall make available a copy, on paper and/or electronic, of the original documents.

2. Composition of the monitoring plan

2.1 You must submit a monitoring plan for each of your ships indicating the method chosen to monitor and report GHG emissions and other relevant information.

2.2 The monitoring plan shall consist of complete and transparent documentation of the monitoring method for the ship concerned and shall contain at least the elements outlined in Article 6 of the EU and UK MRV Regulation.

2.3 You shall prepare the monitoring plan referred to in Article 6 of the EU and UK MRV Regulations using the templates set out in Annex I of Commission Delegated Regulation 2023/2449 and Annex I of MGN 662(M) and S.I. 2018/1388, respectively.

2.4 You shall demonstrate consistency with the monitoring methodology required for ships within the scope of Directive 2003/87/EC (EU ETS). This includes ensuring alignment in the definitions of voyages, emission sources, fuel consumption, and calculation methods used to determine verified emissions for ETS compliance.

2.5 You may split the monitoring plan into a company-specific part and a ship-specific part, provided that all elements set out in Annex I of the Delegated Regulation 2023/2449 are covered. The information contained in the company-specific part, which may include tables B.3, B.6, D, E, and F.1 of Annex I of the Delegated Regulation 2023/2449, shall apply to each of the ships for which you have submitted a monitoring plan under Article 6 of the EU and UK MRV Regulation.

2.6 For UK MRV, you shall ensure compliance with MIN 669 (M+F) Amendment 1 and use the updated UK MRV reporting system once it is fully operational. Your monitoring plans shall incorporate UK-specific voyage definitions and reporting boundaries, which differ from those under EU MRV.

3. Verification plan

3.1 As part of the assessment programme the verification plan includes:

- information on-site visit(s) including a description of what activities will be performed onsite and what activities off-site, as well as information on the systems and processes to be checked and interviews to be performed;
- the way the Environmental Verifier plans to check the completeness of information in the monitoring plan.

3.2 You shall submit to Dromon Environmental Verifier a signed copy of the verification plan as acknowledgment. In case you do not accept the submitted verification plan, evidence must be shown on the reasons why the submitted verification plan is not accepted.

3.3 It is important to note that if the actual assessment shows that the verification plan is not sufficient and additional risks are identified, the verification plan and the assessment activities need to be adapted or expanded. Dromon's Environmental Manager will inform you in due time and submit a revised verification plan if needed.

4. Site visits

4.1 Dromon's Environmental Verifier shall carry out site visits to gain a sufficient understanding of the procedures described in the monitoring plan and validate that the information is accurate.

4.2 Dromon Environmental Verifier shall determine the location or locations of the site visit after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.

4.3 Dromon Environmental Verifier shall inform you about:

- the location of the site visit;
- activities to be performed; and
- the time needed for the site visit by submitting the verification plan.

4.4 You shall make all necessary arrangements for the conduct of the site visit including provisions for examining documentation and access to all relevant processes, areas, records, and personnel.

4.5 If Dromon Environmental Verifier waives a site visit you will be informed about this decision in advance by Dromon Environmental Manager. Specific conditions apply for waiving a site visit.

5. Nonconformities

5.1 Dromon Environmental Verifier will record non-conformities and submit to you for the necessary corrective action. Each non-conformity must be rectified within a maximum of one (1) month from the date that has been imposed.

5.2 If your proposed corrective actions and revised monitoring plan are found in compliance with the requirements of the EU and UK MRV Regulation then Dromon Environmental Verifier shall inform you and proceed with the assessment. Dromon Environmental Verifier shall review the corrective action and inform you within one (1) week of submission.

6. Independent review of the assessment of the monitoring plan

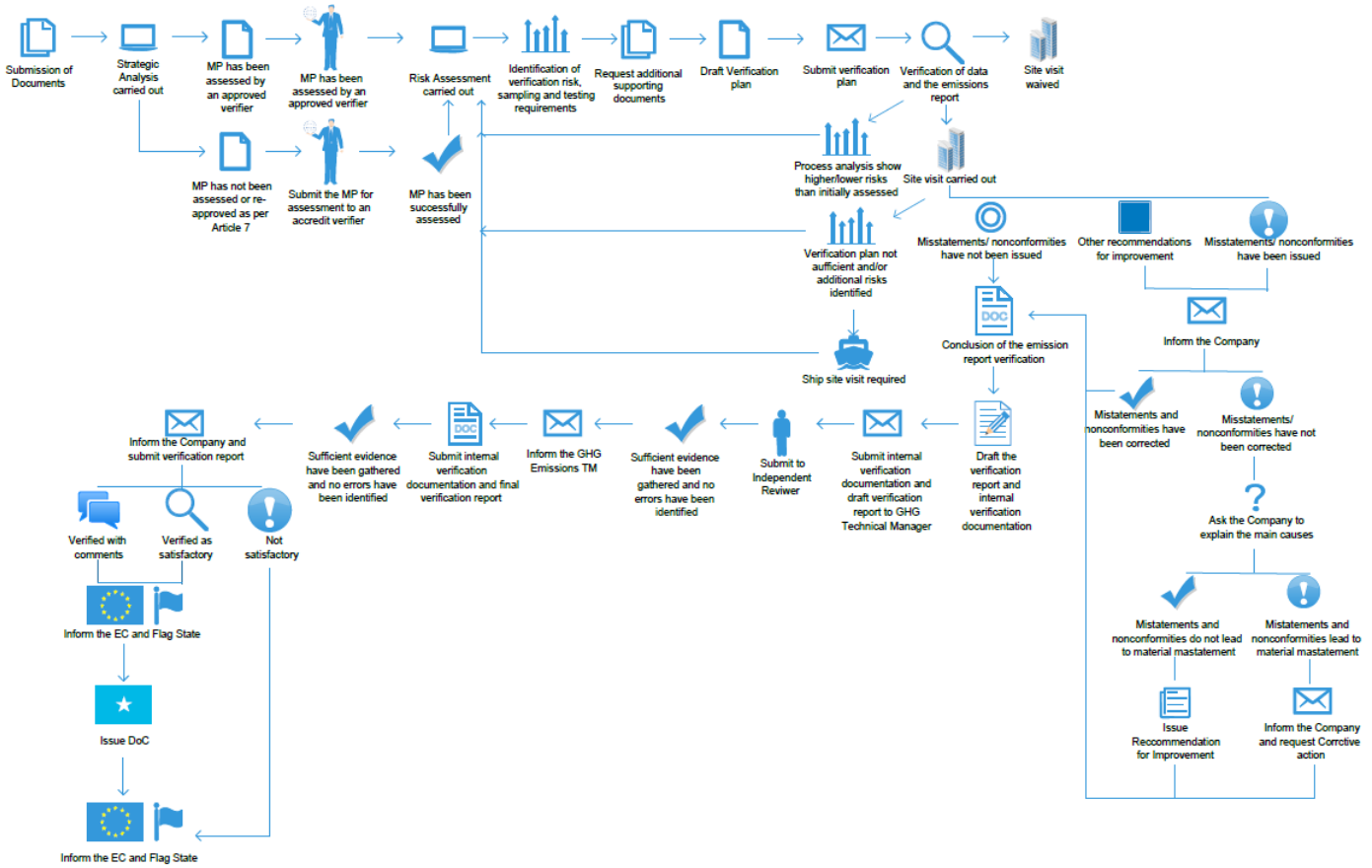
6.1 Dromon is performing an independent review ensuring that the monitoring plan has been assessed per the requirements of the EU and UK MRV Regulation and that due professional care and judgment has been exercised.

6.2 The Environmental Independent Reviewer is independent of the assessment team and will be assigned by the Dromon Environmental Manager.

6.3 Upon confirmation that all assessment activities have been completed and conclude whether the monitoring plan provides a fair view of the ship's monitoring and reporting system and is in conformity with the EU and UK MRV Regulation, Dromon Environmental Manager will issue a Review Letter for the monitoring plan.

EU and UK MRV Regulation - Verification of emissions report

DROMON follows the procedure outlined below for the verification of emissions reports in line with Articles 8 to 12 and Annexes I and II of the EU and UK MRV Regulation.



Note: For the UK MRV reporting Data is to be uploaded into the new UK reporting system, once available.

1. Submission of Documents

1.1 Before the start of the verification of the emissions report, you shall provide the Dromon Environmental Manager with the supporting information outlined in the below table. This will assist in the strategic analysis required to be carried out before the start of the verification.

No.	Document	Category*	Copies
1.	A list of voyages carried out by the ship in question during the reporting period according to Article 10 of EU and UK MRV Regulation.	R	One (1)
2.	A copy of the emissions report from the previous year where appropriate, if the verifier did not carry out the verification for that report.	R	One (1)
3.	A copy of the monitoring plan or plans applied, including evidence of the conclusions from the assessment carried by an accredited verifier, where appropriate.	R	One (1)
4	If any data gaps occurred during the reporting period: <ul style="list-style-type: none"> The number of voyages affected and the reasons for the missing data. The method used to estimate the missing data, in accordance with Annex I of Regulation (EU) 2015/757 (as amended) and, where applicable, the monitoring plan. The amount of emissions calculated using these estimates. 	R	One (1)

*R=Required, A= Required if applicable

1.2 Once Dromon Environmental Verifier has identified the specific section(s) or document(s) deemed relevant for its verification, you shall also provide the following supporting information to the Environmental Manager:

No.	Document	Category*	Copies
1.	Copies of the ship's official logbook and of the oil record book (if separate).	A	One (1)
2.	Copies of bunkering documents.	A	One (1)

3.	Copies of documents containing information on the number of passengers transported and the amount of cargo carried, distance travelled, and time spent at sea for the ship's voyages during the reporting period.	A	One (1)
4.	Copies of any relevant certificate concerning fuels for the purpose of determining emission factors in accordance with Annex I or Part C, point 1.2, of Annex II to Regulation (EU) 2015/757	A	One (1)
*R=Required, A= Required if applicable for the company depending on the method of calculation			

1.3 If applicable based on the monitoring method applied, Dromon Environmental Verifier may ask you to provide the following additional information to the Environmental Manager:

No.	Document	Category*	Copies
1.	An overview of the IT landscape showing the data flow for the relevant ship;	A	One (1)
2.	Evidence of the maintenance and accuracy/uncertainty of measurement equipment/flow meters (e.g. calibration certificates).	A	One (1)
3.	An extract of fuel consumption activity data from flow meters.	A	One (1)
4.	Copies of evidence of fuel tank meter readings.	A	One (1)
5.	An extract of activity data from direct emissions measurement systems.	A	One (1)
6.	Any other information relevant to the verification of the emissions report.	A	One (1)
*R=Required, A= Required if applicable for the company depending on the method of calculation			

1.4 Dromon does not require original copies to be submitted. You shall make available a copy, on paper and/or electronic, of the original documents.

1.5 In the event of a change of company, the companies involved shall exercise due diligence to provide the Dromon Environmental Manager with the above-mentioned supporting documents or information relating to the voyages performed under their respective responsibilities. You shall contact the previous company/ owner/ manager to collect the necessary supporting documents or information.

1.6 You shall retain the above-mentioned information for the periods set under the 1973 International Convention for the Prevention of Pollution from Ships (the MARPOL Convention) and the 1988 International Convention for the Safety of Life at Sea (the SOLAS Convention). Pending the issuance of the Document of Compliance per Article 17 of EU and UK MRV Regulation, the Environmental Verifier may request any of the information referred to in the above paragraphs.

2. Verification plan

2.1 Dromon Environmental Verifier shall draft a verification plan commensurate with the information obtained and the risks identified during the risk assessment.

2.2 The verification plan includes information on additional tests and samples to be taken. As part of the verification programme, the verification plan includes:

- information on-site visit(s) including a description of what activities will be performed onsite and what activities off-site, as well as information on the systems and processes to be checked and interviews to be performed;
- the way Dromon Environmental Verifier plans to check the completeness of data and information.

2.3 You shall submit to the Dromon Environmental Manager a signed copy of the verification plan as acknowledgement. In case you do not accept the submitted verification plan, evidence must be shown on the reasons why the submitted verification plan is not accepted.

2.4 It is important to note that if the actual assessment shows that the verification plan is not sufficient and additional risks are identified, the verification plan and the verification activities need to be adapted or expanded. Dromon Environmental Manager will inform you in due time and submit a revised verification plan if needed.

3. Verification Activities

3.1 Dromon Environmental Verifier shall verify the data reported in the emissions report through:

- detailed testing, including tracing them back to the primary data source;
- cross-checking them with external data sources, including ship-tracking data; performing reconciliations;
- checking thresholds as regards appropriate data; and
- carrying out recalculations.

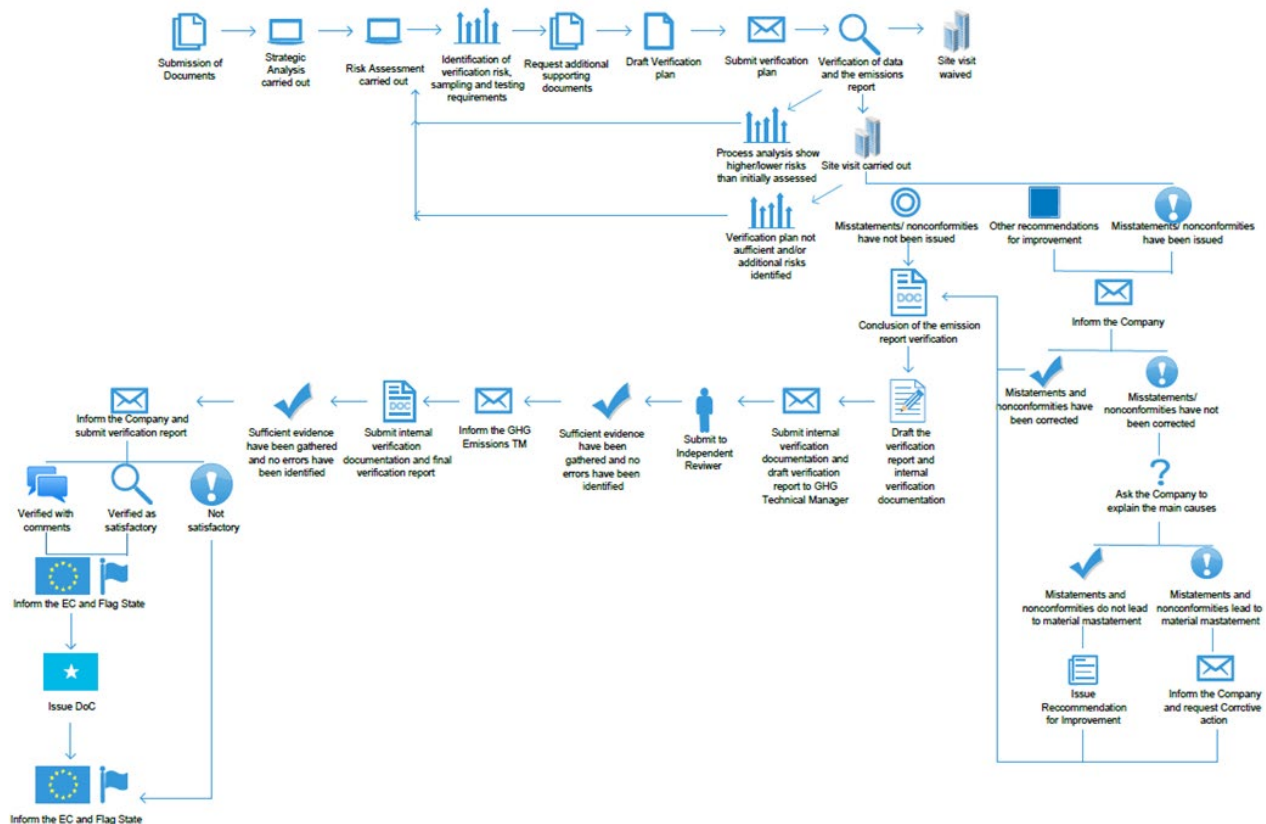
3.2 As part of the data verification, Dromon Environmental Verifier shall check:

- the completeness of emission sources as described in the monitoring plan;
- the completeness of data, including those on voyages reported as falling under EU and UK MRV Regulation;
- the consistency between reported aggregated data and data from relevant documentation or primary sources;
- the consistency between aggregated fuel consumption and data on fuel purchased or otherwise supplied to the ship in question, if applicable;
- the reliability and accuracy of the data.

- 3.3 During the process analysis Dromon Environmental Verifier assesses the likely material impact that misstatements and non-conformities identified have on reported data (concerning the overall declared emissions in the report subject to verification). You will then be required to correct them where possible (or justify where deemed not possible).
- 3.4 To verify fuel consumption and GHG emissions data in the emissions report, the materiality level shall be 5% of the respective total reported for each item in the reporting period.
- 3.5 To verify other relevant information in the emissions report, on cargo carried, transport work, distance travelled and time spent at sea, the materiality level shall be 5% of the respective total reported for each item in the reporting period.
4. **Site visits**
- 4.1 The Dromon Environmental Verifier shall carry out site visits to gain a sufficient understanding of the company and the ship's monitoring and reporting system as described in the monitoring plan.
- 4.2 Dromon Environmental Verifier shall determine the location or locations for the site visit based on the results of the risk assessment and after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.
- 4.3 The Dromon Environmental Verifier shall also determine the activities to be performed and the time needed for the site visit. You will be informed through the verification plan.
- 4.4 Based on the outcome of a site visit to an onshore location, where it concludes that an onboard verification is needed to reduce the risk of material misstatements in the emissions report, Dromon Environmental Verifier may decide to visit the ship.
- 4.5 You shall make all necessary arrangements for the conduct of the site visit including provisions for examining documentation and access to all relevant processes, areas, records, and personnel.
- 4.6 If Dromon Environmental Verifier waives a site visit you will be informed about this decision in advance by the Environmental Technical Manager. Specific conditions apply for waiving a site visit.
5. **Nonconformities**
- 5.1 Where Dromon Environmental Verifier identifies misstatements or non-conformities in the course of the verification of the emissions report, you shall be informed thereof without undue delay and request relevant corrections within a reasonable deadline.
- 5.2 In case you do not correct the misstatements or non-conformities, Dromon Environmental Verifier shall ask you to explain the main causes of the misstatements or non-conformities.
- 5.3 Dromon Environmental Verifier will determine whether the uncorrected misstatements, individually or together with other misstatements, have an impact on the total reported emissions or other relevant information and whether that impact leads to material misstatements.
6. **Recommendations for improvement**
- 6.1 Dromon Environmental Verifier shall communicate to you recommendations for improvement concerning uncorrected misstatements and non-conformities not leading to material misstatements.
- 6.2 Dromon Environmental Verifier may communicate other recommendations for improvement that it finds relevant, in the light of the outcome of the verification activities.
7. **Independent review of the emissions report**
- 7.1 Dromon is performing an independent review ensuring that the emissions report has been verified following the requirements of the EU and UK MRV Regulation and that due professional care and judgment has been exercised.
- 7.2 The Environmental Independent Reviewer is independent of the verification team and will be assigned by the Dromon Environmental Manager.
- 7.3 Upon confirmation that all verification activities have been completed and conclude whether the emissions report conforms with the EU and UK MRV Regulation, the Dromon Environmental Manager will issue a Document of Compliance.

MRV Regulation and ETS - Verification of aggregated emissions carried out at company level

DROMON follows the procedure outlined below for the verification of emissions reports at company level in line with Articles 24 to 36 of the MRV Regulation.



1. Submission of Documents

1.1 Before the start of the verification of the report at company level, you shall provide the Dromon Environmental Manager with the supporting information outlined in the below table. This will assist in the strategic analysis required to be carried out before the start of the verification.

No.	Document	Category*	Copies
1.	the report at company level for the reporting period to be verified and, where applicable, a copy of the verified report at company level and verification report at company level from the previous year, if the verification was not carried out by the same verifier;	R	One (1)
2.	the emissions reports and partial emissions reports together with the verification reports for all ships under the company's responsibility during the reporting period;	R	One (1)
3.	where applicable, if in the previous year the verification of the report at company level was not carried out by the same verifier, emissions reports and partial emissions reports from the previous year, together with the relevant verification reports, in respect of all ships under the company's responsibility during the previous year	R	One (1)
4.	a list of all company's ships of 5 000 gross tonnage and above, with their IMO ship identification number, during a reporting period, including the period during which the ship was under the company's ownership or the company's responsibility pursuant to Regulation (EC) No 336/2006.	R	One (1)

*R=Required, A= Required if applicable

1.2 Once Dromon Environmental Verifier has identified the specific section(s) or document(s) deemed relevant for its verification, you shall also provide the following supporting information to the Environmental Manager.

1.3 Dromon does not require original copies to be submitted. You shall make available a copy, on paper and/or electronic, of the original documents.

1.4 In the event of a change of company, the companies involved shall exercise due diligence to provide the Dromon Environmental Manager with the above-mentioned supporting documents or information relating to the voyages performed under their respective responsibilities. You shall contact the previous company/ owner/ manager to collect the necessary supporting documents or information.

1.5 You shall retain the above-mentioned information for the periods set under the 1973 International Convention for the Prevention of Pollution from Ships (the MARPOL Convention) and the 1988 International Convention for the Safety of Life at Sea (the SOLAS Convention). Pending the issuance of the Document of Compliance per Article 17 of EU and UK MRV Regulation, the Environmental Verifier may request any of the information referred to in the above paragraphs.

2. Verification plan

2.1 Dromon Environmental Verifier shall draft a verification plan commensurate with the information obtained and the risks identified during the risk assessment.

2.2 The verification plan includes information on additional tests and samples to be taken. As part of the verification programme, the verification plan includes:

- information on-site visit(s) including a description of what activities will be performed onsite and what activities off-site, as well as information on the systems and processes to be checked and interviews to be performed;
- the way Dromon Environmental Verifier plans to check the completeness of data and information.

2.3 You shall submit to the Dromon Environmental Manager a signed copy of the verification plan as acknowledgement. In case you do not accept the submitted verification plan, evidence must be shown on the reasons why the submitted verification plan is not accepted.

2.4 It is important to note that if the actual assessment shows that the verification plan is not sufficient and additional risks are identified, the verification plan and the verification activities need to be adapted or expanded. Dromon Environmental Manager will inform you in due time and submit a revised verification plan if needed.

3. Verification Activities

3.1 Dromon Environmental Verifier shall verify the data reported in the emissions report through:

- detailed testing, including tracing them back to the primary data source;
- cross-checking them with external data sources, including ship-tracking data;
- performing reconciliations;
- carrying out recalculations.

3.2 As part of the data verification, Dromon Environmental Verifier shall check:

- the completeness of the report at company level, including that all ships under the company's responsibility during the reporting period and their corresponding emissions falling within the scope of Directive 2003/87/EC are included therein;
- the correctness of the calculations leading to the aggregated emissions data at company level.

3.3 During the process analysis Dromon Environmental Verifier assesses the likely material impact that misstatements and non-conformities identified have on reported data (concerning the overall declared emissions in the report subject to verification). You will then be required to correct them where possible (or justify where deemed not possible).

3.4 To verify fuel consumption and GHG emissions data in the emissions report, the materiality level shall be 5% of the respective total reported for each item in the reporting period.

3.5 To verify other relevant information in the emissions report, on cargo carried, transport work, distance travelled and time spent at sea, the materiality level shall be 5% of the respective total reported for each item in the reporting period.

4. Site visits

4.1 The Dromon Environmental Verifier shall carry out site visits to gain a sufficient understanding of the company.

4.2 Dromon Environmental Verifier shall determine the location or locations for the site visit based on the results of the risk assessment and after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.

4.3 The Dromon Environmental Verifier shall also determine the activities to be performed and the time needed for the site visit. You will be informed through the verification plan.

4.4 You shall make all necessary arrangements for the conduct of the site visit including provisions for examining documentation and access to all relevant processes, areas, records, and personnel.

4.5 If Dromon Environmental Verifier waives a site visit you will be informed about this decision in advance by the Environmental Technical Manager. Specific conditions apply for waiving a site visit.

5. Nonconformities

5.1 Where Dromon Environmental Verifier identifies misstatements or non-conformities in the course of the verification of the emissions report at company level, you shall be informed thereof without undue delay and request relevant corrections within a reasonable deadline.

5.2 In case you do not correct the misstatements or non-conformities, Dromon Environmental Verifier shall ask you to explain the main causes of the misstatements or non-conformities.

5.3 Dromon Environmental Verifier will determine whether the uncorrected misstatements, individually or together with other misstatements, have an impact on the total reported emissions or other relevant information and whether that impact leads to material misstatements.

6. Recommendations for improvement

6.1 Dromon Environmental Verifier shall communicate to you recommendations for improvement concerning uncorrected misstatements and non-conformities not leading to material misstatements.

6.2 Dromon Environmental Verifier may communicate other recommendations for improvement that it finds relevant, in the light of the outcome of the verification activities.

7. Independent review of the emissions report

7.1 Dromon is performing an independent review ensuring that the emissions report has been verified following the requirements of the MRV Regulation and that due professional care and judgment has been exercised.

7.2 The Environmental Independent Reviewer is independent of the verification team and will be assigned by the Dromon Environmental Manager.

7.3 Upon confirmation that all verification activities have been completed and conclude whether the emissions report conforms with the MRV Regulation, the Dromon Environmental Manager will issue a Document of Compliance.

8. EU ETS allowances

From 1 January 2024, the EU ETS has been extended to maritime transport, requiring ships of 5,000 GT and above to account for their CO₂ emissions from voyages involving EU/EEA ports.

- 100% of emissions must be reported for voyages between EU/EEA ports and within a single port.
- 50% of emissions must be reported for voyages between EU/EEA and non-EU/EEA ports.

From 2026, methane (CH₄) and nitrous oxide (N₂O) will also be included in the scheme.

Shipping companies are required to purchase and surrender emission allowances for their verified emissions, with a phased implementation as follows:

- 2025: 40% of 2024 emissions
- 2026: 70% of 2025 emissions
- 2027 onwards: 100% of verified emissions

Under the EU MRV Maritime Regulation, you must monitor and report your emissions annually. Verified emissions data must be submitted and corresponding allowances surrendered via the EU Union Registry.

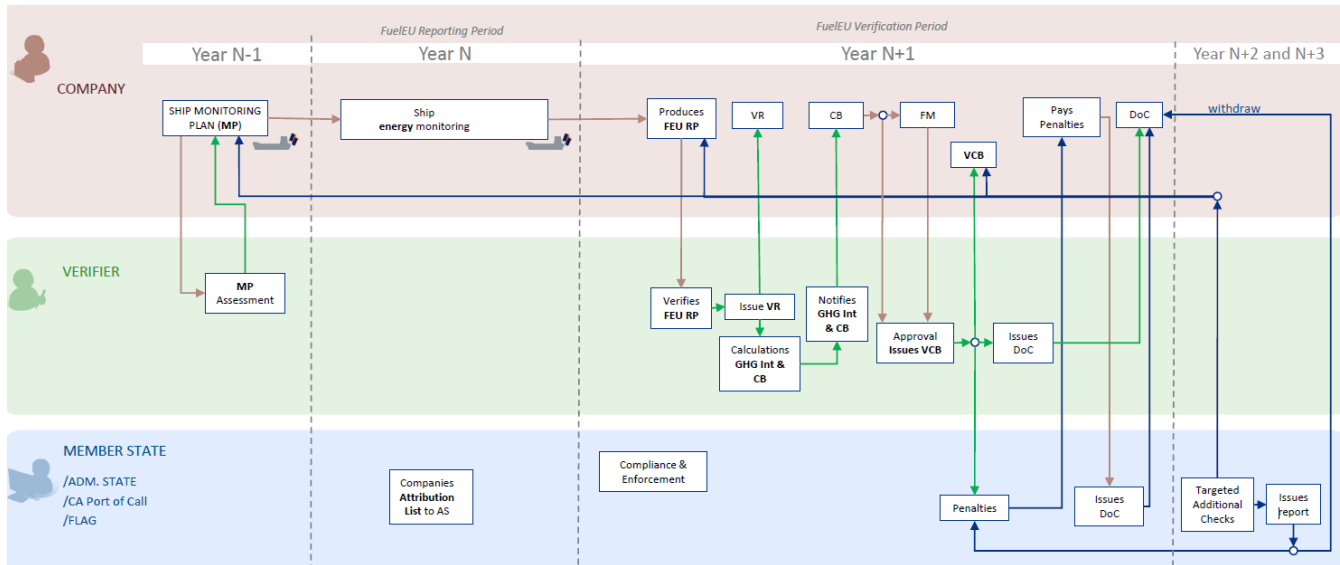
Failure to comply may result in:

- Public disclosure of non-compliant companies
- Financial penalties (€100 per excess tone of CO₂)
- Potential expulsion of vessels from EU ports for repeated violations

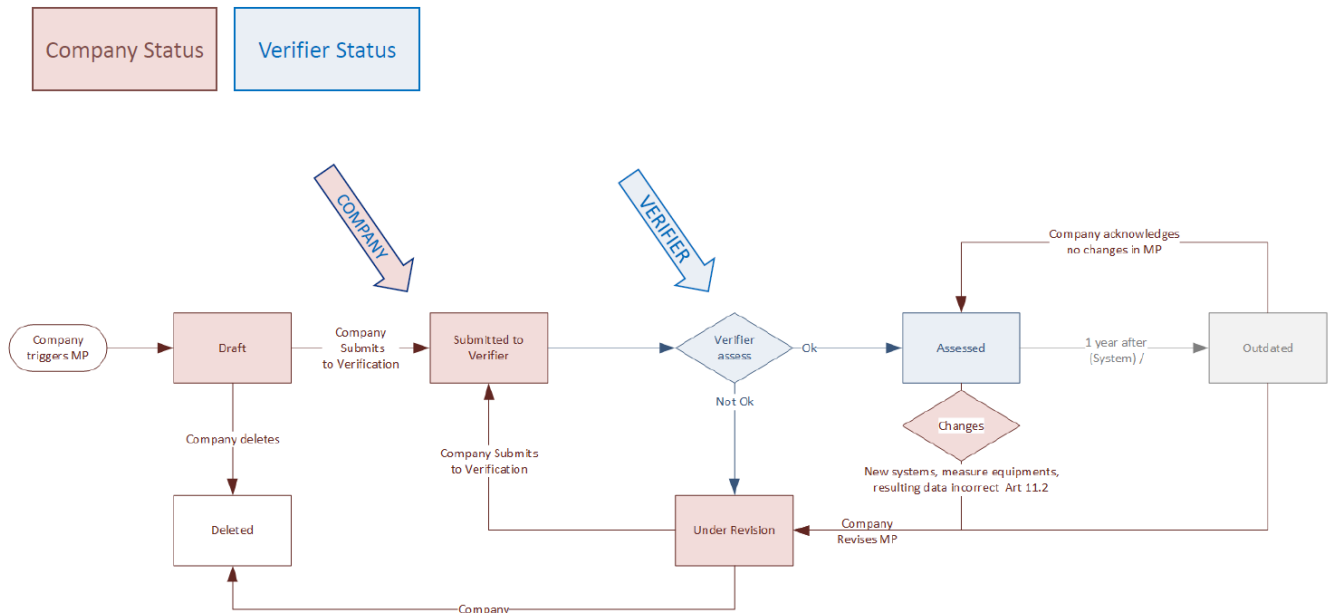
9. UK ETS – Maritime Sector

The UK Emissions Trading Scheme is proposed to be expanded to include domestic maritime operations from 1 July 2026 for ships of 5,000 GT and above, covering voyages between UK ports (including start–end at same port) and in-port emissions. Emissions of CO₂, methane (CH₄) and nitrous oxide (N₂O) are intended to fall within scope.

FuelEU – Overview



FuelEU – Assessment of conformity of the Monitoring Plan



1. Submission of Documents

1.1 For assessment of the FuelEU Monitoring Plan, we require you to submit the following documents to us:

- a) The ship's monitoring plan per the template set out in the Annex of Implementing Regulation 2024/2031 (on monitoring plans). Where the monitoring plan is in a language other than English, an English translation.
- b) Relevant documentation or descriptions of the ship's installations, including:
 - fuel consumption certificates;
 - flow meters used;
 - ice class information;
 - information about other sources of energy; and
- c) procedures and processes or flowcharts prepared and maintained outside the monitoring plan to which reference is made in the monitoring plan, including procedures for data-flow activities and control activities;

- d) The risk assessment¹ complemented as appropriate, an outline of the overall control system, and additional data to be monitored and reported;²
- e) If there are changes to the monitoring and reporting system,³ updated versions or new documents enabling the assessment of the amended monitoring plan;
- f) A copy of the FuelEU document of compliance and the Safety Management Certificate issued under the International Management Code for the Safe Operation of Ships and for Pollution Prevention (SOLAS 74, Chapter IX);
- g) A copy of the Continuous Synopsis Record issued in accordance with SOLAS 74, Chapter XI-1, Reg. 5.
- h) Documentation of the responsible company as defined in Regulation (EU) 2023/1805, including evidence of the ISM-company status or equivalent under the company's safety management system.
- i) For ships using or planning to use wind-assisted propulsion or other zero-emission technologies (e.g., fuel cells, batteries), submit all supporting documents (studies, load-balance, certification).
- j) Any other information deemed relevant to assess its monitoring plan.

Dromon does not require original copies to be submitted. You shall make available a copy, on paper and/or electronic, of the original documents.

2. Verification plan

- 2.1 As part of the assessment programme the verification plan includes:
 - information on site visit(s) including a description of what activities will be performed onsite and what activities off-site, as well as information on the systems and processes to be checked and interviews to be performed;
 - the way the Environmental Verifier plans to check the completeness of information in the monitoring plan.
- 2.2 You shall submit to Dromon Environmental Verifier a signed copy of the verification plan as acknowledgment. In case you do not accept the submitted verification plan, evidence must be shown on the reasons why the submitted verification plan is not accepted.
- 2.3 It is important to note that if the actual assessment shows that the verification plan is not sufficient and additional risks are identified, the verification plan and the assessment activities need to be adapted or expanded. Dromon Environmental Manager will inform you in due time and submit a revised verification plan if needed.

3 Site visits

- 3.1 Dromon Environmental Verifier shall carry out site visits to gain a sufficient understanding of the procedures described in the monitoring plan and validate that the information therein is accurate.
- 3.2 Dromon Environmental Verifier shall determine the location or locations of the site visit after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.
- 3.3 Dromon Environmental Verifier shall inform you about:
 - the location of the site visit;
 - activities to be performed; and
 - the time needed for the site visit by submitting the verification plan.
- 3.4 You shall make all necessary arrangements for the conduct of the site visit including provisions for examining documentation and access to all relevant processes, areas, records, and personnel.
- 3.5 If Dromon Environmental Verifier waives a site visit, or decides a virtual site visit is sufficient, you will be informed about this decision in advance by the Dromon Environmental Manager. Specific conditions apply for waiving a site visit or making a virtual site visit.

4 Nonconformities

¹ Referred to in Part C, point 1, of Annex I to Regulation (EU)2015/757

² Per Regulation (EU) 2023/1805

³ Referred to in Article 9(2), points (b), (c) and (d), of Regulation (EU) 2023/1805.

- 4.1 Dromon Environmental Verifier will record non-conformities and submit to you for the necessary corrective action. Each non-conformity must be rectified within an agreed time frame sufficient to allow the plan to be reassessed before the start of the reporting period.
- 4.2 If your proposed corrective actions and revised monitoring plan are found in compliance with the requirements of the Regulation then Dromon Environmental Verifier shall inform you and proceed with the assessment. Dromon Environmental Verifier shall review the corrective action and inform you within one (1) week of submission.
5. **Independent review of the assessment of the monitoring plan**
 - 5.1 Dromon performs an independent review ensuring that the monitoring plan has been assessed following the requirements of the FuelEU Regulation and that due professional care and judgment has been exercised.
 - 5.2 The Environmental Independent Reviewer is independent of the assessment team and will be assigned by the Dromon Environmental Manager.
 - 5.3 Upon confirmation that all assessment activities have been completed and conclude whether the monitoring plan conforms with the FuelEU Regulation, the Dromon Environmental Manager will issue a conclusion stating that either:
 - The monitoring plan complies with Regulation (EU)2023/1805, or
 - The monitoring plan contains non-conformities and hence is not in compliance with Regulation (EU) 2023/1805.

FuelEU – Verification of the FuelEU Report

1. Submission of Documents

1.1 For Verification of FuelEU Reports and partial Reports, we require you to provide us with the following information, using the FuelEU template as set out in the Annex to Commission Implementing Regulation (EU) 2024/2031:

- a) A list of voyages and port calls carried out by the ship in question during the reporting period or, as far as partial FuelEU reports are concerned, the period during which the ship was under the responsibility of the company, under Article 15 of Regulation (EU) 2023/1805;
- b) Where data gaps occurred during the reporting period:
 - the number of voyages for which data gaps occurred, and the circumstances and reasons for data gaps that apply;
 - the estimation method for surrogate data applied;
 - the amount of energy calculated based on surrogate data;
- c) A copy of the FuelEU report from the previous year, where the same verifier did not carry out the verification for that report;
- d) A copy of the monitoring plan or plans applied, including evidence of the conclusions from the assessment carried out by an accredited verifier, where appropriate;
- e) Evidence of the responsible company's registration with the administering State (or equivalent competent authority) under Regulation (EU) 2023/1805;
- f) Documentation of any fleet-pooling agreement, banking or borrowing mechanism adopted under the Regulation, including the allocation of compliance surplus or deficits and the associated approval by the competent authority;
- g) Any other document relevant to the scope of the verification

1.2 Once we have identified the specific documents or sections of documents deemed relevant for the verification, we shall require you to provide the following supporting information, as appropriate:

- a) Copies of the ship's official logbook and of the oil record book, where it is separate;
- b) Copies of bunkering documents as complemented under Annex I to Regulation (EU) 2023/1805;
- c) Copies of any relevant certificates concerning fuels, including the proof of sustainability document of non-fossil fuels;
- d) Copies of electricity delivery documents as complemented under Annex I to Regulation (EU) 2023/1805;
- e) Copies of relevant documents to provide information on distance travelled and time spent at sea for the ship's voyages during the reporting period;
- f) Relevant ice charts or equivalent supporting documents, if the ship has requested to exclude emissions from sailing in ice conditions;
- g) Documentation of well-to-wake emissions factors and reward factor evidence for alternative fuels (if used) as defined;
- h) Assumptions, references, emissions, and reward factors and their sources taken into consideration to produce the FuelEU report.

1.3 Additionally, if applicable based on the monitoring method applied, we may ask you to provide:

- a) an overview of the IT landscape showing the data flow for the relevant ship;
- b) evidence of the maintenance and accuracy or uncertainty of measurement equipment and flow meters, including calibration certificates;
- c) an extract of fuel-consumption data from flow meters;
- d) an extract of consumption data from other meters of sources of energy;
- e) copies of evidence of fuel-tank meter readings;
- f) an extract of activity data from direct emissions measurement systems;
- g) any other information relevant to verifying the FuelEU report and partial FuelEU report.

2. Verification plan

2.1 Dromon Environmental Verifier drafts a verification plan based on the information obtained and the risks identified during the risk assessment.

- 2.2 The verification plan includes information on additional tests and samples to be taken. As part of the verification programme, the verification plan includes:
- information on site visit(s) including a description of what activities will be performed onsite and what activities off-site, as well as information on the systems and processes to be checked and interviews to be performed;
 - the way Dromon Environmental Verifier plans to check the completeness of data and information.

- 2.3 You shall submit to Dromon Environmental Manager a signed copy of the verification plan as acknowledgement. In case you do not accept the submitted verification plan, evidence must be shown on the reasons why the submitted verification plan is not accepted.

- 2.4 It is important to note that if the actual assessment shows that the verification plan is not sufficient and additional risks are identified, the verification plan and the verification activities need to be adapted or expanded. The Dromon Environmental Manager will inform you in due time and submit a revised verification plan if needed.

3. Verification Activities

- 3.1 Dromon Environmental Verifier shall verify the data reported in the emissions report through:

- detailed testing, including tracing them back to the primary data source;
- cross-checking them with external data sources, including ship-tracking data;
- performing reconciliations;
- checking thresholds as regards appropriate data; and
- carrying out recalculations.

- 3.2 As part of the data verification, the Dromon Environmental Verifier checks:

- the completeness of emission sources as described in the monitoring plan;
- the completeness of data, including those on voyages reported;
- the consistency between reported aggregated data and data from relevant documentation or primary sources;
- the consistency between aggregated fuel consumption and data on fuel purchased or otherwise supplied to the ship in question, if applicable;
- the reliability and accuracy of the data.

- 3.3 The Verifier shall pay special attention to the calculation of the well-to-wake GHG intensity (gCO₂e/MJ), verification of any fuel crediting (e.g., wind-assisted propulsion), and the accurate allocation of energy use under the Fleet-pooling/banking or borrowing mechanisms as per Regulation (EU) 2023/1805.

- 3.4 During the process analysis Dromon Environmental Verifier assesses the likely material impact that misstatements and non-conformities identified have on reported data. You will then be required to correct them where possible (or justify where deemed not possible).

4. Site visits

- 4.1 Dromon Environmental Verifier shall carry out site visits to gain a sufficient understanding of the company and the ship's monitoring and reporting system as described in the monitoring plan.

- 4.2 Dromon Environmental Verifier shall determine the location or locations for the site visit based on the results of the risk assessment and after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.

- 4.3 The Dromon Environmental Verifier shall also determine the activities to be performed and the time needed for the site visit. You will be informed through the verification plan.

- 4.4 based on the outcome of a site visit to an onshore location, where it concludes that an onboard verification is needed to reduce the risk of material misstatements in the emissions report, Dromon Environmental Verifier may decide to visit the ship.

- 4.5 You shall make all necessary arrangements for the conduct of the site visit including provisions for examining documentation and access to all relevant processes, areas, records, and personnel.

- 4.6 If Dromon Environmental Verifier waives a site visit, or decides a virtual site visit is acceptable, you will be informed about this decision in advance by the Environmental Manager. Specific conditions apply for waiving a site visit or performing a virtual site visit.

5. Nonconformities

- 5.1 Where Dromon Environmental Verifier identifies misstatements or non-conformities in the course of the verification of the FuelEU report, you shall be informed without undue delay and requested to make relevant corrections before the commencement of the reporting period
6. Recommendations for improvement
- 6.1 The Dromon Environmental Verifier shall communicate to you recommendations for improvement concerning uncorrected misstatements and non-conformities.
- 6.2 Dromon Environmental Verifier may communicate other recommendations for improvement found relevant, in the light of the outcome of the verification activities.
7. Independent review of the emissions report
- 7.1 Dromon performs an independent review ensuring that the FuelEU Report has been verified following the requirements of the FuelEU Regulation and that due professional care and judgment has been exercised.
- 7.2 The Environmental Independent Reviewer is independent from the verification team and will be assigned by the Dromon Environmental Manager.
- 7.3 Upon confirmation that all verification activities have been completed and conclude whether the FuelEU report conforms with FuelEU Regulations, the Dromon Environmental Manager will issue the Verification Report.

FuelEU Compliance Balance

The FuelEU Maritime Regulation (EU) 2023/1805 introduces a compliance balance system that allows operators to manage over- or under-performance against the annual GHG intensity limit through banking, borrowing, or pooling mechanisms.

1. Banking and Borrowing

- Surpluses (when a ship performs better than required) may be banked and carried forward to the next reporting period.
- Deficits may be borrowed from the following period, up to 2 % of the energy limit.
- Borrowing is limited to two consecutive periods and must be repaid with a 1.1 penalty factor.
- All banking or borrowing actions must be declared in the FuelEU database by 30 April of the relevant verification year.

2. Pooling of Compliance

- Ships under the same company may form a pool to offset surpluses and deficits across vessels.
- Each ship can participate in only one pool per compliance period.
- The overall pool must remain compliant at the end of the reporting year.
- Ships included in a pool cannot use borrowing from future periods.

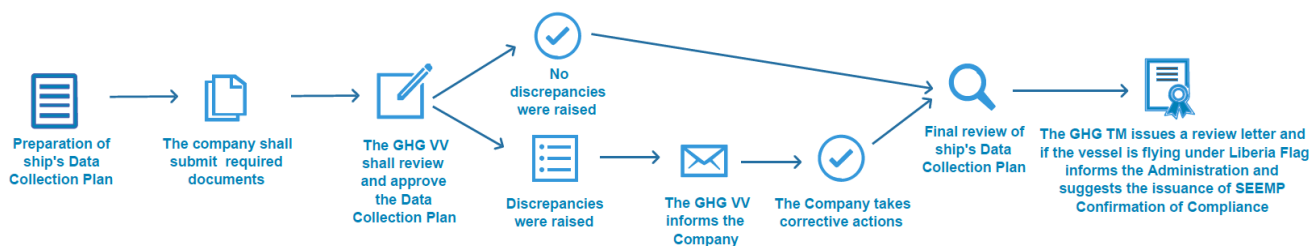
3. Penalties

- Any remaining deficit after applying banking, borrowing, or pooling results in a FuelEU penalty, payable by 30 June of the verification year.
- Penalties also apply for non-use of Onshore Power Supply (OPS) where required.
- Repeated non-compliance increases the penalty by 10 % for each consecutive period.
- Revenues from penalties are to be used by Member States to promote renewable and low-carbon fuels in maritime transport.

Note: Under FuelEU Maritime, **the company operating the ship on 31 December of the reporting year assumes compliance responsibility for the full reporting period, including any GHG intensity surplus or deficit.**

IMO DCS - Approval of ship's Data Collection Plan

Dromon follows the procedure outlined below for the review and approval of the ship's Data Collection Plan in line with Annex VI to MARPOL.



1. Submission of Documents

- 1.1 To facilitate the approval of the ship's Data Collection Plan, you shall submit to the Dromon Environmental Manager the supporting information outlined in the table below.

No.	Document	Category ¹	Copies
1.	Ship's Data Collection Plan (SEEMP Part II) using a template corresponding to the model set out in Appendix 2 of the IMO Resolution MEPC.395(82), as amended	R	One (1)
2.	Relevant information or description of the ship's installations, including emissions sources certificates outlined in Table 3 of the Data Collection Plan (SEEMP Part II)	R	One (1)
3.	Machinery space drawing to support item #2 above	R	One (1)
4.	Classification Certificate	R	One (1)
5.	International Air Pollution Prevention Certificate and Supplement	R	One (1)
6.	Capacity or any other plan showing all fuel oil tanks on board the ship	R	One (1)
7.	If the ship's Data Collection Plan refers to existing procedures (from the Safety Management System (SMS) of the Ship/ Company or any other document) copies of these procedures	R	One (1)
8.	Flow meters used and installation diagram-piping diagrams	A	One (1)

¹R=Required, A=Required if applicable for the company depending on the method of calculation
²The machinery space drawing must indicate each emission source outlined in Table 3 of the ship's Data Collection Plan.

- 1.2 You shall, upon request, provide any other information deemed relevant to carry out the approval of the ship's Data Collection Plan.
- 1.3 Dromon does not require original copies to be submitted. You shall make available a copy, on paper and/or electronic, of the original documents.
- 1.4 In case you have submitted any of the above-mentioned documentation as part of the assessment of the monitoring plan required by the EU and UK MRV Regulation, there is no need to re-submit.

2. Review of the ship's Data Collection Plan

- 2.1 Dromon Environmental Verifier will review and approve the ship's Data Collection Plan ensuring that:
- you have used the appropriate Data Collection Plan template and that information is provided for all mandatory items referred to in the IMO Resolution MEPC.346(78)
 - the information in the ship's Data Collection Plan accurately and completely describes the emission sources and measurement equipment installed on board the ship and the systems and procedures in place to monitor and report relevant information according to the IMO DCS;
 - where applicable, review whether the information submitted regarding elements, procedures, or controls implemented as part of the ship's existing management systems or covered by relevant quality, environmental, or management harmonized standards is relevant for monitoring CO2 emissions and other relevant information and reporting according to IMO DCS.

3. Issuance of discrepancies

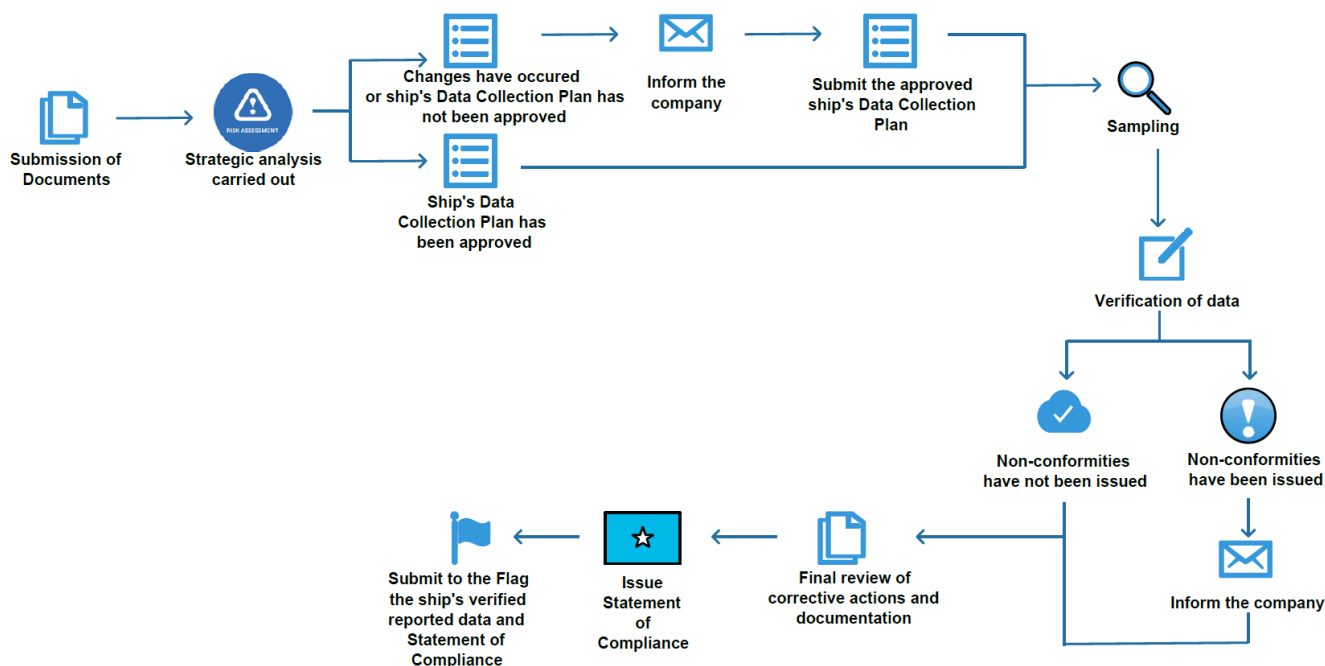
- 3.1 In case discrepancies have been raised, Dromon Environmental Verifier shall inform you and request corrective action.
- 3.2 If your proposed corrective actions and revised ship's Data Collection Plan are found in compliance with the requirements, the Environmental Verifier shall inform you and proceed with the review. The Environmental Verifier shall review the corrective action and inform you within one (1) week of submission.

4. Issuance of a Review Letter

- 4.1 If, based on the assessment the Environmental Verifier concludes that the ship's Data Collection Plan conforms with IMO Resolution MEPC.346(78), Dromon will issue a Review Letter.
- 4.2 For ships flying the Liberia flag, Dromon's Environmental Manager shall confirm compliance with the ship's Data Collection Plan and suggest the issuance of SEEMP Confirmation of Compliance by the Administration.

IMO DCS - Verification of Ship Fuel Oil Consumption Data

Dromon follows the procedure outlined herewith below for the verification of ship fuel oil consumption data in line with Regulation 26 of MARPOL Annex VI.



1. Submission of Documents

1.1 Before the start of the verification of the emissions report, you shall provide Dromon's Environmental Manager with the supporting information outlined in the below table. This will assist in the strategic analysis required to be carried out before the start of the verification.

No.	Document	Category ¹	Copies
1.	Ship's Data Collection Plan (SEEMP Part II)	R	One (1)
2.	Summaries of bunker delivery notes (BDNs), in sufficient detail to show that all fuel oil consumed by the ship is accounted for ²	R	One (1)
3.	Summaries of disaggregated data of fuel oil consumption, distance travelled, and hours underway ³	R	One (1)
4.	Information to demonstrate that the ship followed the Data Collection Plan set out in its SEEMP Part II, including information on data gaps and how they were filled as well as how the event that caused the data gap was resolved	R	One (1)

¹R=Required, A=Required if applicable for the company depending on the method of calculation

²Refer to the sample form of BDN summary set out in Appendix 1 of the IMO MEPC.348(78), as amended by MEPC.389(81)

³Refer to the sample form of data summary set out in Appendix 2 of the IMO MEPC. 348(78), as amended by MEPC.389(81)

1.2 Once Dromon Environmental Verifier has identified the specific section(s) or document(s) deemed relevant for its verification, you shall also provide the following supporting information to the Dromon Environmental Manager:

No.	Document	Category ¹	Copies
1.	Copies of the ship's official logbook and of the oil record book (if separate)	R	One (1)
2.	Copies of bunkering documents. E.g. paper or electronic documents may include BDNs, bunkering survey reports, or bunkering invoices, if available.	R	One (1)
3.	Copies of documents containing information on distance travelled and time spent at sea for the ship's voyages during the reporting period.	R	One (1)

¹R=Required, A=Required if applicable for the company depending on the method of calculation

1.3 Additionally, and if applicable based on the monitoring method applied, the Dromon Environmental Verifier may ask you to provide the following additional information:

No.	Document	Category ¹	Copies
1.	An overview of the IT landscape showing the data flow for the relevant ship	A	One (1)
2.	Evidence of the maintenance and accuracy/uncertainty of measurement equipment/flow meters (e.g. calibration certificates). E.g. evidence indicated may include calibration certificates, instructions from manufacturers, relevant	A	One (1)

	entries from the PMS, procedures from the SMS for maintenance/ zeroing/ calibration, etc.		
3.	An extract of fuel consumption activity data from flow meters. E.g. data could be provided in a format that is compatible with a spreadsheet or via "Verifier access" (read-only) to the tool that monitors and analyses data from flow meters. For ships that use the same flow meters to monitor the consumption rates of various fuels (HFO, LFO, MDO/ MGO), sample fuel change-over events in the engine logbook to compare with the raw data and reported date.	A	One (1)
4.	Copies of evidence of fuel tank meter readings. E.g. for ships using the first method (i.e. Bunker Delivery Notes) or the second method (i.e. flow meters) for a sample period indicated by the Verifier at the time of the elaboration of the sampling plan or the voyages identified by the Verifier.	A	One (1)
5.	An extract of activity data from direct emissions measurement systems.	A	One (1)
6.	Any other information relevant to the verification of the emissions report.	A	One (1)
¹ R=Required, A=Required if applicable for the company depending on the method of calculation			

- 1.4 Dromon does not require original copies to be submitted. You shall make available a copy, on paper and/or electronic, of the original documents.
- 1.5 If you have submitted any of the above-mentioned documentation as part of the verification of emissions reports required by the EU and UK MRV Regulation, there is no need to re-submit.
- 1.6 In the event of a change of company, the companies involved shall exercise due diligence to provide the Environmental Manager with the above-mentioned supporting documents or information relating to the voyages performed under their respective responsibilities.
- 1.7 You shall retain the above-mentioned information for the periods set under the 1973 International Convention for the Prevention of Pollution from Ships (the MARPOL Convention) and the 1988 International Convention for the Safety of Life at Sea (the SOLAS Convention). Pending the issuance of the Statement of Compliance per Regulation 6 of Annex VI to MARPOL, Dromon Environmental Verifier may request any of the information referred to in the above paragraphs.

2. Verification Activities

- 2.1 The Environmental Verifier will verify whether the ship followed the methodology specified in its Data Collection Plan, to confirm:
 - the consistency of reported data and calculated values, including with previous reporting periods (if applicable), through recalculating the annual reported values using the underlying data, etc.;
 - completeness of data (e.g. perform substantive testing based on reconciliation, recalculations, and document cross-check, for example with official logbook and/or arrival/noon/departure reports, recalculate hours underway and total quantities of fuel oil used and distance travelled); and
 - reliability and accuracy of the data (e.g. test that the data quality procedures as described in the Data Collection Plan) have been properly implemented, carry out site visits (typically to the Company's offices rather than to the ship) to test the systems, processes and the control activities) through corroborating fuel oil consumption data with distance travelled and hours underway, comparing reported fuel oil consumption with that which is expected for the ship size, operational profile, and technical characteristics, and/or comparing reported fuel oil consumption total fuel bunkered, etc.

3. Nonconformities

- 3.1 Where Dromon Environmental Verifier identifies non-conformities during the verification of the reported data, you will be informed thereof without undue delay and request relevant corrections within a reasonable deadline.

4. Issuance of Statement of Compliance

- 4.1 Upon successful verification of the reported data, the Dromon Environmental Manager will issue a Statement of Compliance related to fuel oil consumption to the ship no later than five months from the beginning of the calendar year.
- 4.2 For ships flying the Liberia and Panama flags, the Environmental Manager will inform the Administration that the reported data have been verified and a Statement of Compliance can be issued by the Administration.
- 4.3 The Statement of Compliance under Regulation 6.6 of Annex VI to MARPOL is valid for the calendar year in which it is issued and for the first five months of the following calendar year. The Statement of Compliance under Regulation 6.7 of Annex VI to MARPOL is valid for the calendar year in which it is issued, for the following calendar year, and the first five months of the subsequent calendar year.

CII – Approval of the ship’s Operational Carbon Intensity Plan

Dromon follows the procedure outlined herewith below for the review and approval of the ship’s Operational Carbon Intensity Plan in line with Annex VI to MARPOL.

1. Submission of Documents

1.1 To facilitate the approval of the ship’s Data Carbon Intensity, you shall submit to the Environmental Manager the supporting information outlined in the table below.

No.	Document	Category ¹	Copies
1.	Ship's Operational Carbon Intensity Plan (SEEMP Part III) using a template corresponding to the model set out in Resolution 395(82), Appendix 3, as amended.	R	One (1)
2.	Approved SEEMP Part II manual with all required documentation used for approval (as per table in paragraph 1.1 of IMO DCS - Approval of ship's Data Collection Plan).	R	One (1)
3.	If the ship's Operational Carbon Intensity Plan refers to existing procedures, copies of these procedures are required.	R	One (1)
R=Required, A=Required if applicable for the company depending on the method of calculation The machinery space drawing must indicate each emission source outlined in Table 3 of the ship's Data Collection Plan.			

1.2 You shall, upon request, provide any other information deemed relevant to carry out the approval of the ship’s Data Carbon Intensity.

1.3 Dromon does not require original copies to be submitted. You shall make available a copy, on paper and/or electronic, of the original documents.

1.4 In case you have submitted any of the above-mentioned documentation as part of the assessment of the monitoring plan required by the EU and UK MRV Regulation, there is no need to re-submit.

2. Review of the ship’s Operational Carbon Intensity Plan

2.1 Dromon’s Environmental Verifier will review and approve the ship’s Operational Carbon Intensity Plan ensuring that:

1. the company used the appropriate Data Collection Plan template, and that information is provided for all mandatory items referred to in the IMO Resolution MEPC395(82), as amended.
2. the information in the ship’s Operational Carbon Intensity Plan (CII) accurately and completely describes the emission sources and measurement equipment installed on board the ship and the systems and procedures in place to monitor and report relevant information according to the CII;
3. where applicable, review whether the information submitted by the company regarding elements, procedures, or controls implemented as part of the ship’s existing management systems or covered by relevant quality, environmental, or management harmonized standards is relevant for monitoring CO₂ emissions and other relevant information and reporting under CII.

3. Issuance of discrepancies

3.1 In case discrepancies have been raised, Dromon Environmental Verifier shall inform you and request corrective action.

3.2 If your proposed corrective actions and revised ship’s Operational Carbon Intensity Plan are found in compliance with the requirements, Dromon Environmental Verifier shall inform you and proceed with the review. Dromon Environmental Verifier shall review the corrective action and inform you within one (1) week of submission.

4. Revision of SEEMP Part III – Implementation Plan Update

4.1 MEPC.400(83) introduced the updated reduction factors (Z) for the required annual operational CII for 2027–2030.
4.2 Your SEEMP Part III should be maintained as a rolling three-year plan, not linked to fixed calendar years. For example, if you revise and submit your SEEMP Part III in 2025, it should cover 2025–2027.
4.3 The first plans submitted in 2023 covered 2023–2025. With the IMO review of CII measures due by 1 January 2026 (MEPC.328(76)), the next compliance cycle will cover 2026–2028, reflecting the updated reduction factors in MEPC.400(83).

5. Issuance of a Review Letter

5.1 If, based on the assessment Dromon Environmental Verifier concludes that the ship’s Operational Carbon Intensity Plan conforms with the IMO Resolution MEPC. 395(82), as amended, Dromon will issue a Review Letter.
5.2 For ships flying the Liberia flag, the Environmental Manager shall confirm compliance of the ship’s Data Collection Plan and suggest the issuance of SEEMP Confirmation of Compliance by the Administration.

CII - Verification of Operational Carbon Intensity

Dromon follows the procedure outlined herewith below for the verification of ship fuel oil consumption data in line with MARPOL Annex VI.

1. Submission of Documents

- 1.1 Before the start of the verification of the emissions report, you shall provide Dromon's Environmental Manager with the supporting information outlined in the below table. This will assist in the strategic analysis required to be carried out before the start of the verification.

No.	Document	Category1	Copies
1.	Ship's Operational Carbon Intensity Plan (SEEMP Part III)	R	One (1)
2.	Documents (IEE certificate, Stability Booklet, or International Tonnage Certificate) evidencing the capacity parameter of the ship in the metric relevant for the calculation of its operational carbon intensity (deadweight or gross tonnage)	R	One (1)
3.	Aggregated data of fuel oil consumption and distance travelled covering the entire calendar year to calculate the attained annual operational CII (AER or cgDIST)	R	One (1)
4.	The aggregated values of the parameters and associated calculation methods to determine the annual metric value of the trial CII voluntarily, if any	R	One (1)
5.	Supported by documentary evidence, the correction factors and voyage adjustments applied in the attained annual operational CII calculation, if any, during the reporting period	R	One (1)
6.	Statements of compliance for the previous two calendar years where applicable	R	One (1)

- 1.2 Once the Environmental Verifier has identified the specific section(s) or document(s) deemed relevant for the verification, you shall also provide the following supporting information:

No.	Document	Category1	Copies
1.	Copies of the ship's official logbook and of the oil record book (if separate)	A	One (1)
2.	Copies of bunkering documents. E.g. paper or electronic documents may include BDNs, bunkering survey reports, or bunkering invoices, if available.	R	One (1)
3.	Copies of documents containing information on distance travelled and time spent at sea for the ship's voyages during the reporting period.	R	One (1)

¹R=Required, A=Required if applicable for the company depending on the method of calculation

- 1.2 Additionally, and if applicable based on the monitoring method applied, the EV may ask the company to provide the following additional information:

No.	Document	Category1	Copies
1.	An overview of the IT landscape showing the data flow for the relevant ship	A	One (1)
2.	Evidence of the maintenance and accuracy/uncertainty of measurement equipment/flow meters (e.g. calibration certificates). E.g. evidence indicated may include calibration certificates, instructions from manufacturers, relevant entries from the PMS, procedures from the SMS for maintenance/ zeroing/ calibration, etc.	A	One (1)
3.	An extract of fuel consumption activity data from flow meters. E.g. data could be provided in a format that is compatible with a spreadsheet or via "Verifier access" (read-only) to the tool that monitors and analyses data from flow meters. For ships that use the same flow meters to monitor the consumption rates of various fuels (HFO, LFO, MDO/ MGO), sample fuel change-over events in the engine logbook to compare with the raw data and reported date.	A	One (1)
4.	Copies of evidence of fuel tank meter readings. E.g. for ships using the first method (i.e. Bunker Delivery Notes) or the second method (i.e. flow meters) for a sample period indicated by the Verifier at the time of the elaboration of the sampling plan or the voyages identified by the Verifier.	A	One (1)
5.	An extract of activity data from direct emissions measurement systems.	A	One (1)
6.	Any other information relevant to the verification of the emissions report.	A	One (1)
7.	Calculation method of the ship's attained annual CII per the IMO Regulations	A	One (1)

¹R=Required, A=Required if applicable for the company depending on the method of calculation

- 1.4 Dromon does not require original copies to be submitted. You shall make available a copy, on paper and/or electronic, of the original documents.

- 1.5 In case you have submitted any of the above-mentioned documentation as part of the verification of emissions reports required by the EU and UK MRV Regulation, there is no need to re-submit.
- 1.6 In the event of a change of company, the companies involved shall exercise due diligence to provide the Dromon Environmental Manager with the above-mentioned supporting documents or information relating to the voyages performed under their respective responsibilities.
- 1.7 You shall retain the above-mentioned information for the periods set under the 1973 International Convention for the Prevention of Pollution from Ships (the MARPOL Convention) and the 1988 International Convention for the Safety of Life at Sea (the SOLAS Convention). Pending the issuance of the Statement of Compliance per Annex VI to MARPOL, the Environmental Verifier may request any of the information referred to in the above paragraphs.

2. Verification Activities

- 2.1 The Environmental Verifier will verify whether the ship followed the methodology specified in its Operational Carbon Intensity, to confirm:
 - the consistency of reported data and calculated values, including with previous reporting periods (if applicable), through recalculating the annual reported values using the underlying data, etc.;
 - completeness of data (e.g. perform substantive testing based on reconciliation, recalculations, and document cross-check, for example with official logbook and/or arrival/noon/departure reports, recalculate hours under-way and total quantities of fuel oil used and distance travelled); and
 - reliability and accuracy of the data (e.g. test that the data quality procedures as described in the Data Collection Plan) have been properly implemented, carry out site visits (typically to the Company's offices rather than to the ship) to test the systems, processes and the control activities) through calculating carbon intensity data with distance travelled and hours underway, comparing reported fuel oil consumption with that which is expected for the ship size, operational profile, and technical characteristics, and/or comparing reported CII total fuel bunkered, etc.

3. Nonconformities

- 3.1 Where Dromon Environmental Verifier identifies non-conformities during the verification of the reported data, you will be informed thereof without undue delay and request relevant corrections within a reasonable deadline.

4. Issuance of Statement of Compliance

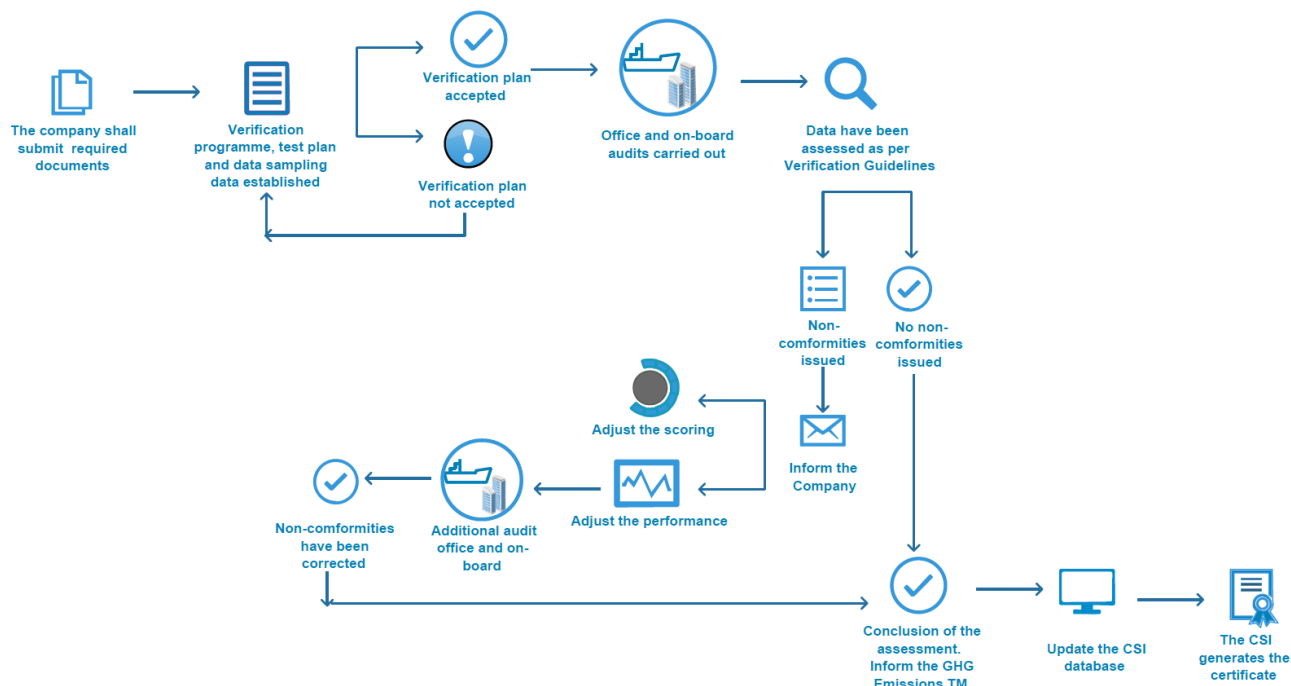
- 4.1 Upon successful verification of the reported data, Dromon Environmental Manager will issue a Statement of Compliance related to CII to the ship no later than five months from the beginning of the calendar year.
- 4.2 For ships flying the Liberia and Panama flags, the Environmental Manager will inform the Administration that the reported data have been verified and a Statement of Compliance can be issued by the Administration.
- 4.3 The Statement of Compliance according to Regulation of Annex VI to MARPOL will be valid for the calendar year in which it is issued and for the first five months of the following calendar year. The Statement of Compliance according to Regulation of Annex VI to MARPOL shall be valid for the calendar year in which it is issued, for the following calendar year, and the first five months of the subsequent calendar year.

5. Company Audits – SEEMP Part III

- 5.1 Your SEEMP Part III is subject to periodic company audits by the Administration, as required by Regulation 26.3.3 of MARPOL Annex VI. These audits are intended to verify that the SEEMP Part III is effectively implemented both at the company level and on board your vessels.
- 5.2 Audits should be carried out at least once every three years, and no later than six months after the issuance of the Statement of Compliance related to fuel oil consumption reporting and the operational carbon intensity rating. Where applicable, the SEEMP Part III company audit may be combined with ISM audits to optimize resources and minimize disruption.
- 5.3 The audit results, including any non-conformities, are documented and shared with the Company, and a confirmation letter is issued upon successful completion to confirm compliance with MARPOL Annex VI requirements.
- 5.4 For Liberia-flagged ships, specific requirements apply:
 - If one or more ships receive an E rating in any calendar year, the company must be audited by 30 November of the following year.
 - If one or more ships receive two consecutive D ratings, the company must be audited by 30 November of the second year.
 - Shipboard audits are required for vessels that receive two consecutive E ratings.
 - Companies with other rating outcomes must be audited at intervals not exceeding three years.
- 5.5 You should maintain records of company audits, findings, and any corrective actions taken as part of your SEEMP Part III implementation evidence, to be made available during verification or inspection when requested.

Clean Shipping Index (CSI) - Verification of environmental parameters

Dromon follows the procedure outlined herewith below for the verification of environmental parameters in line with the Clean Shipping Index (CSI) scheme and its verification guidelines.



1. Initial steps by the shipping companies

- 1.1 Before the start of the verification, you shall complete and submit to the CSI a questionnaire that is accessible via www.cleanshippingindex.com.
- 1.2 The CSI questionnaire covers general information about your company and vessel-specific data on the following parameters:
 - emissions of CO₂;
 - sulphur oxides;
 - particles;
 - nitrogen oxides;
 - the use of chemicals onboard; and
 - water and waste management.
- 1.3 For detailed guidance on answering the questionnaire, you shall follow the methodology outlined in the CSI publication "Methodology and Reporting Guidelines".
- 1.4 Once you have submitted the CSI questionnaire, the CSI will open the datalink between you and Dromon's Environmental Manager after which the audit can take place.

2. Information to be provided by shipping companies

- 2.1 To facilitate verification, you shall submit to Dromon Environmental Manager the supporting information outlined in the table below.

No.	Document	Category ¹	Copies
1.	Bunkering documents, SO _x	R	One (1)
2.	Type and mass of fuel consumed within ECA-SO _x –over one calendar year, SO _x	R	One (1)
3.	Oil record book, SO _x	R	One (1)
4.	Measurement report with PM emission factors proving that PM measurements were made following ISO 8178	R	One (1)
5.	IAPP certificate, SO _x	R	One (1)
6.	EIAPP certificates for all engines, if applicable, NO _x	R	One (1)
7.	Other approved NO _x measurements, if applicable, NO _x	R	One (1)
8.	Overview of each voyage, split on ballast and laden legs if applicable, with sailed distance, port calls, cargo transported, type and mass of fuel consumed	R	One (1)

No.	Document	Category ¹	Copies
	for main engine, auxiliary engines, boilers, and other consumption. Data preferably available over one calendar year, CO ₂		
9.	Documentation explaining methodology and calculation used for establishing CO ₂ footprint, CO ₂	R	One (1)
10.	TDS (Technical Data Sheet), Antifouling	R	One (1)
11.	AFS certificate, Antifouling	R	One (1)
12.	MSDS (Materials Safety Data Sheet), Antifouling	R	One (1)
13.	TDS (Technical Data Sheet), Stern tube oil	R	One (1)
14.	MSDS (Materials Safety Data Sheet), Stern tube oil	R	One (1)
15.	TDS (Technical Data Sheet), External hydraulic fluids	R	One (1)
16.	MSDS (Materials Safety Data Sheet), External hydraulic fluids	R	One (1)
17.	TDS (Technical Data Sheet), Gear oils for thrusters, and controllable pitch (CP) propellers	R	One (1)
18.	MSDS (Materials Safety Data Sheet), Gear oils for thrusters, and controllable pitch (CP) propellers	R	One (1)
19.	TDS (Technical Data Sheet), Boiler/ Cooling water treatment	R	One (1)
20.	MSDS (Material Safety Data Sheets), Boiler/ cooling water treatment	R	One (1)
21.	TDS (Technical Data Sheet), Cleaning agents	R	One (1)
22.	MSDS (Material Safety Data Sheets), Cleaning agents	R	One (1)
23.	MSDS (Material Safety Data Sheets) Refrigerants	R	One (1)
24.	TDS (Technical Data Sheet), Refrigerants	R	One (1)
25.	Refrigerant Record Book, Refrigerants	R	One (1)
26.	Ballast Water Record Book, Ballast water treatment	R	One (1)
27.	Ballast water operating manual, Ballast water treatment	R	One (1)
28.	Certificate of Type approval of ballast water treatment systems, if applicable, Ballast water treatment	R	One (1)
29.	Certificate of Type Approval for Sewage Treatment Plant, if applicable, Sewage	R	One (1)
30.	ISPP certificate, if in place, Sewage	R	One (1)
31.	PMS documentation of tests, if in place, Sewage	R	One (1)
32.	Sewage handling manuals, Sewage	R	One (1)
33.	Garbage Record Book, Garbage handling	R	One (1)
34.	Garbage Management Plan, Garbage handling	R	One (1)
35.	IOPP Certificate, Sludge handling	R	One (1)
36.	Oil record book documentation, Sludge handling	R	One (1)
37.	IOPP Certificate, Bilge water treatment	R	One (1)
38.	PMS documentation of tests, if in place, Bilge water treatment	R	One (1)

¹R=Required, A=Required if applicable for the company depending on the method of calculating

2.2 Dromon does not require original copies to be submitted. You shall make available a copy, on paper and/or electronic, of the original documents.

3. Verification plan

3.1 Dromon Environmental Verifier shall draft a verification plan commensurate with the information obtained which consists of three elements:

- a verification programme describing the nature and scope of the verification activities as well as the time and way these activities are to be carried out. It involves also planning all activities;
- a test plan setting out the scope and methods of testing control activities and procedures for control activities;
- a data sampling plan setting out the scope and methods of data sampling related to data points underlying the aggregated data, fuel consumption, or other relevant information in the emissions report so that the data can be tested for validity.

3.2 The verification plan includes information on additional tests and samples to be taken. As part of the verification programme, the verification plan includes:

- information on site visits (office and onboard) including a description of what activities will be performed onsite and what activities off-site, as well as information on the systems and processes to be checked and interviews to be performed;
- the way Dromon Environmental Verifier plans to check the completeness of data and information.

3.3 You shall submit to Dromon Environmental Verifier a signed copy of the verification plan as acknowledgement.

3.4 It is important to note that if the actual verification shows that the verification plan is not sufficient and additional risks are identified, the verification plan and the verification activities need to be adapted or expanded. Dromon Environmental Manager will inform you in due time and submit a revised verification plan if needed.

4. Verification of the environmental parameters

- 4.1 When assessing the environmental parameters, Dromon’s Environmental Verifier addresses the assertions of completeness, accuracy, relevance, and conformity with the information provided for the following:
- SOx and PM
 - NOx
 - CO2
 - Antifouling
 - Stern tube oils
 - External hydraulic fluids
 - Geal oils for thrusters/ pitch propellers
 - Boilers/ cooling water treatment
 - Cleaning agents
 - Refrigerants
 - Sewage/ black water
 - Greywater
 - Garbage handling
 - Sludge Handling
 - Bilge water treatment
 - Crew awareness
- 4.2 The above environmental parameters shall be verified every 2.5 years plus or minus 6 months in line with the validity of the CSI Certificate.
- 4.3 Emissions of CO2, SOx, and Particulate Matter (PM) need to be verified annually by an office audit.
- 4.4 Verification of CO2 and SOx emission data for container carriers according to the Clean Cargo Working Group is accepted if third-party documents are shown to and documented.

5. **Site visit**

- 5.1 Dromon Environmental Verifier shall carry out site visits both at the office and on board for the verification of the environmental parameters. The table below indicates the method to verify each environmental parameter.

No.	Environmental parameter	Office audit	Onboard audit
1.	SOx and PM	X ¹	
2.	NOx	X	
3.	CO2	X ¹	X
4.	Antifouling		X
5.	Stern tube oils		X
6.	External hydraulic fluids		X
7.	Gear oils for thrusters/ pitch propellers		X
8.	Boilers/ cooling water treatment		X
9.	Cleaning agents		X
10.	Refrigerants		X
11.	Sewage/ black water		X
12.	Grey water		X
13.	Garbage handling		X
14.	Sludge Handling		X
15.	Bilge water treatment		X
16.	Crew awareness		X

¹These environmental parameters shall also be verified annually through an office site visit

- 5.2 The site visit on board shall take place every 2.5 years plus or minus 6 months in line with the validity of the CSI Certificate.
- 5.3 Dromon Environmental Verifier shall determine the location or locations for the site visit after taking into consideration the place where the critical mass of relevant data is stored, including electronic or hard copies of documents of which the originals are kept on the ship, and the place where data-flow activities are carried out.
6. **Verification of shipping companies**
- 6.1 In addition to individual vessel verifications, shipping companies can undergo a “company verification” which leads to highlighted exposure in the CSI database. Such exposure is intended to function as a stamp of the overall quality of the shipping company and might be considered so by the CSI members.
- 6.2 The requirement for a “company verification” status is having a certain number of vessels from the fleet verified, based on the square root of the total fleet (fractions rounded up), see the below table.

Fleet Size	Number of Ships
1	1
4	2
9	3

16	4
25	5
36	6
49	7
64	8
65-81	9
82-100	10
101-121	11
122-144	12
145-169	13
170-196	14
197-225	15
226-256	16
257-289	17
290-324	18

NOTE: fleet size number should be based on owned and chartered vessels (time (6 months contract or more) -and bareboat charter). The database will automatically base the required number of vessels on the total number of vessels reported

7. Addressing non-conformities

- 7.1 Dromon Environmental Verifier shall record non-conformities and submit to you for the necessary corrective action. Each non-conformity must be rectified within a maximum of one (1) month from the date that has been imposed.
- 7.2 If your corrective actions are found in compliance, the GHG Emissions Verifier shall inform you and proceed with the verification. Dromon Environmental Verifier shall review the corrective action and inform you within one (1) week of submission.
- 7.3 In case a non-conformity is recorded for a specific environmental parameter, then the company must adjust the scoring or adjust the performance followed by an additional survey for that item.
- 7.4 Any non-concluded disputes between the Environmental Verifier and your company shall be submitted to Dromon's Environmental Manager. The Environmental Manager shall inform the CSI Secretariat of the non-concluded dispute that has the final judgement. The decision of the CSI Secretariat shall be forwarded to Dromon's Environmental Verifier and your company.

8. Verification of specific parameters

- 8.1 It is possible to have a verification performed on specific environmental parameters. This may be beneficial when a vessel's environmental performance increases due to maintenance or replacement of equipment.
- 8.2 In such a case the procedure outlined in this document shall be followed for the specific environmental parameter.

9. Reporting to the CSI & issuance of certificate

- 9.1 Dromon's Environmental Manager shall inform the CSI, through the CSI database, of the successful verification of the environmental parameters.
- 9.2 The CSI generates a certificate that is valid for a maximum of 2.5 years, plus or minus 6 months, following the regular class inspection surveys.

References

Official references, FAQs, webinars, and other supporting materials related to the applicable regulations can be accessed through the links provided below and should be consulted as part of the preparation for verification activities.

EU MRV ETS

- a. [EU MRV Frequently Asked Questions \(FAQ\)](#)
- b. [EU ETS Frequently Asked Questions \(FAQ\)](#)
- c. [EU ETS and MRV Maritime Regulation – General Guidance for Shipping Companies \(GD No.1\)](#)
- d. [EU ETS and MRV Maritime Regulation – General Guidance on the process for approval of Monitoring Plans by Administering Authorities \(GD No.2\)](#)
- e. [EU ETS and MRV Maritime Regulation – Guidance for Accreditation and Verification \(GD No.3\)](#)

UK MRV ETS

- a. [Reporting emissions data into the UK MRV Regime](#)
- b. [UK ETS scope expansion maritime sector](#)

FuelEU Maritime

- a. [Decarbonising Maritime Transport – FuelEU Maritime](#)
- b. [FuelEU Maritime, Regulation \(EU\) 2023/1805 Frequently Asked Questions \(FAQ\)](#)
- c. [Guidance on the FuelEU Maritime Regulation](#)
- d. [Guidelines for Reporting and Verification of Actual Methane Slip Tank-to-Wake Emission Factors from Marine Diesel Engines under the scope of FuelEU Maritime Regulation](#)
- e. [ESSF Report on Marine Fuels Certification Procedures to Support Implementation of FuelEU Maritime](#)
- f. [ESSF Report on Calculation Methodologies under Regulation \(EU\) 2023/1805 \(FuelEU\)](#)

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