

## Swiss Emission Trading System: Audit of Monitoring Reports



Companies participating in the Swiss Emission Trading System (CH ETS) are required to draft annual monitoring reports of their greenhouse gas emissions. EBP evaluates such reports in the capacity of a certified Auditor.

Large, energy-intensive companies have been called upon to lower their CO<sub>2</sub> emissions in the long term. This is why they have been automatically participating in the Swiss Emissions Trading System since the introduction of the Swiss CO<sub>2</sub> Act. According to the system, the Swiss Federal Office for the Environment (FOEN) issues emission allowances to the companies on an annual basis. If the companies emit more than their specified allowance, they are required to purchase an additional emission allowance. If they emit less than their allowance, they are entitled to sell off the surplus. The purpose of the system is to create incentives for reducing emissions.

The amount of  $\mathrm{CO}_2$  (or other greenhouse gases) that the companies actually emit is monitored, and they publish the figures on this in an annual monitoring report. This report is based on a list of greenhouse-gas sources within the company as well as various measurement specifications.

EBP is one of the certified, independent auditors that is authorised to evaluate emission monitoring reports in terms of their compliance, accuracy and completeness. We have already successfully completed numerous audits in various sectors, including the steel, cement and paper industries.

## Client

**CH-ETS Companies** 

## **Facts**

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