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TÜV Rheinland (China) Ltd. (TÜV Rheinland)

VERIFICATION REPORT

Verification of the Joint Implementation Project

Energy Efficiency Programme at the plants of LLC “Agricultural Produce Organization “Tsukrovyk Poltavschyny”

ITL Project ID: UA1000508

Initial and first periodic verification:
01/01/2008 – 31/12/2009

Report No. 01 998 9105072505 –VR1
Revision No. 04

Customer: LLC “Agricultural Produce Organization “Tsukrovyk Poltavschyny”

VERIFICATION REPORT

Date of first issue: 10/12/2012	Project No: 01 998 9105072505 ITL Project ID: UA1000508
Executor: TÜV Rheinland (China) Ltd. (TÜV Rheinland)	Organizational unit: TÜV Rheinland Ukraine Ltd. Technical Competence Center
Customer: LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny"	Client ref.: Victor Skochko

Summary:

TÜV Rheinland (China) Ltd. (TÜV Rheinland) has performed the initial and first/second periodic verification of emission reductions generated by the JI project Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" (ITL Project ID UA1000508) for the period from 01/01/2008 till 31/12/2009.

The purpose of verification is to assess the reductions in anthropogenic emissions by sources or enhancements of anthropogenic removals by sinks generated by a JI project and reported by the project participants through the monitoring report in accordance with paragraph 37 of the JI guidelines.

In our opinion, the emission reductions reported through the monitoring report, version 04 dated 27/02/2013 are fairly stated and are accurate and free of material errors, omissions, or misstatements.

During the monitoring period the project has been implemented in accordance with the project design document version 2.4 dated 12/07/2012.

The emission reductions were calculated correctly on the basis of the monitoring plan contained in the registered PDD, version 2.4 dated 12/07/2012 and revised monitoring plan contained in the Monitoring Report, version 04 dated 27/02/2013.

TÜV Rheinland (China) Ltd. (TÜV Rheinland) is able to verify that the emission reductions generated by the JI project Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" during the period from 01/01/2008 till 31/12/2009 amount to 88 731 tonnes of CO_2 equivalent.

Report No.: 01 998 9105072505 – VR1	Subject Group: JI	
Project title: Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization" Tsukrovyk Poltavschyny"		
Work carried out by: Dr. Valery Yakubovsky - Team Leader, Technical Competence Center Director Ms. Ganna Zadnipriana – Auditor Mr. Vitalii Lanetskyi – Trainee		
Work verified by: Dr. Lixin Li – Technical Reviewer		
Verification Report approved by: Dr. Manfred Brinkmann – Accredited Independent Entity Operational manager		
Date of this revision: 27/02/2013	Revision No.: 04	Number of pages: **62**

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Abbreviations

CO_2	Carbon Dioxide
CH_4	Methane
N_2O	Nitrogen Oxide
AIE	Accredited Independent Entity
BE	Baseline Emission
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
DR	Document Review
EIA	Environmental Impact Assessment
ERU	Emission Reduction Unit
FAR	Forward Action Request
GHG	Greenhouse Gas
I	Interview
JI	Joint Implementation
JISC	Joint Implementation Supervisory Committee
LoA	Letter of Approval
LoE	Letter of Endorsement
MoV	Means of Verification
MP	Monitoring Plan
MR	Monitoring Report
OSV	On Site Visit
PDD	Project Design Document
PE	Project Emissions
SD	Supporting documentation
STHS	Stakeholder Survey
t	tonne
UNFCCC	United Nations Framework Convention on Climate Change

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1. VERIFICATION OPINION

TÜV Rheinland (China) Ltd. (TÜV Rheinland) has performed the initial and first periodic verification of the emission reductions generated by the JI project Energy Efficiency Programme at the plants of LLC “Agricultural Produce Organization “Tsukrovyk Poltavschyny” (ITL Project ID UA1000508) for the period from 01/01/2008 till 31/12/2009.

The project participants are responsible for the collection of data in accordance with the monitoring plan and the reporting of emission reductions generated by the project.

It is responsibility of TÜV Rheinland (China) Ltd. (TÜV Rheinland) to express an independent verification opinion - conclusion on the verified amount of emission reductions generated by the project and reported by the project participants through the monitoring report, version 04 dated 27/02/2013.

TÜV Rheinland (China) Ltd. (TÜV Rheinland) has assessed the monitoring report on the basis of the monitoring plan contained in the registered PDD, version 2.4 dated 12/07/2012 and revised monitoring plan contained in the Monitoring Report, version 04 dated 27/02/2013.

The verification included the assessment of:

- project implementation in accordance with the project design document (PDD);
- compliance with the monitoring plan;
- calculation of emission reductions and expression of a conclusion with a reasonable level of assurance about whether the reported emission reductions data are accurate and free of material errors, omissions, or misstatements;
- quality and management of data and verification that reported emission reductions data is sufficiently supported by evidence.

TÜV Rheinland (China) Ltd. (TÜV Rheinland) verification approach draws on an understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. TÜV Rheinland (China) Ltd. (TÜV Rheinland) planned and performed the verification by obtaining evidence information and explanations that TÜV Rheinland (China) Ltd. (TÜV Rheinland) considers necessary to give reasonable assurance that reported emission reductions are fairly stated, accurate and free of material errors, omissions, or misstatements.

In TÜV Rheinland’s (China) Ltd. (TÜV Rheinland’s) opinion the emission reductions generated by the JI project Energy Efficiency Programme at the plants of LLC “Agricultural Produce Organization “Tsukrovyk Poltavschyny” (ITL Project ID UA1000508) for the period from 01/01/2008 till 31/12/2009 are fairly stated, accurate and free of material errors, omissions, or misstatements in the monitoring report, version 04 dated 27/02/2013.

The GHG emission reductions were calculated correctly on the basis of the registered project design document version 2.4 dated 12/07/2012.

TÜV Rheinland (China) Ltd. (TÜV Rheinland) is able to verify that the emission reductions generated by the JI project Energy Efficiency Programme at the plants of LLC “Agricultural Produce Organization “Tsukrovyk Poltavschyny” (ITL Project ID UA1000508) for the period from 01/01/2008 till 31/12/2009 amount 88 731 tonnes of CO_2 equivalent.

2. INTRODUCTION

LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" company has commissioned TÜV Rheinland (China) Ltd. (TÜV Rheinland) to carry out the verification of the JI project Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" (hereinafter "project") for the period from 01/01/2008 till 31/12/2009. This report contains the findings from the verification and conclusion on the verified amount of emission reductions.

2.1 Objective

The verification is the periodic independent review and ex post verification by an Accreditation Independent Entity (AIE) of the monitored reductions in GHG emissions that have occurred as a result of a Joint Implementation (JI) project activity during a defined verification period.

The purpose of the verification is to assess the reductions in anthropogenic emissions by sources or enhancements of anthropogenic removals by sinks generated by a JI project and reported by the project participants through the monitoring report in accordance with paragraph 37 of the JI guidelines.
The objective of this verification was to verify emission reductions generated by the JI project Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" for the period from 01/01/2008 till 31/12/2009.

TÜV Rheinland (China) Ltd. (TÜV Rheinland) is an Accredited Independent Entity by the Joint Implementation Supervisory Committee.

2.2 Scope

The scope of this verification is the assessment of:

- project implementation in accordance with the project design document (PDD);
- compliance with the monitoring plan, including the revision of the monitoring plan;
- calculation of emission reductions and expression of a conclusion with a reasonable level of assurance about whether the reported emission reduction data are accurate and free of material errors, omissions, or misstatements;
- quality and management of data and verification that reported emission reduction data is sufficiently supported by evidence.

The verification is not meant to provide any consulting towards the

Client. However, stated requests for clarifications and/or corrective actions, forward action requests may provide input for corrective actions in order to provide for more accurate future monitoring and reporting.

2.3 JI Project Description

The brief information regarding the project activity is provided in table 1.

Table 1 - JI project brief information

Project Parties involved:	1. Ukraine (host Party). 2. Netherlands
Project title:	Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny"
Type of JI activity:	Large-scale
ITL Project ID:	UA1000508
Baseline and monitoring methodology:	JI specific approach
Project entity participant:	Stitching Carbon Finance (SCF)
Other project participants:	LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny"
Location of the project:	Globinsky, Veselopodilsky and Yareskivsky sugar plants are located in the towns of Globyno, Semenivka and Yareski within Poltava oblast
Crediting period of the project:	01/01/2008 – 31/12/2012
Period verified in this report:	01/01/2008 – 31/12/2009
Period verified in previous verification report:	N/A

The LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny (Tsukrovyk) is an agri-industrial holding and one of the leading companies in the Ukrainian sugar sector. From 2004 to 2007 Tsukrovyk has been one of Top-5 Ukrainian sugar producers. Tsukrovyk's operations are focused on the production and sale of sugar made from sugar beets, sugar by-products and related services. Tsukrovyk has leased 91,000 hectares of land to grow their own sugar beets as well as other crops and raise cattle. Tsukrovyk owns 2 trading companies (sugar and crops) and 34 production units, including the 3 of 5 sugar mills where the JI project is to be executed.

This project is being conducted at three sugar beet processing plants under ownership and operation of the project company; Tsukrovyk. The project activity is comprised of various energy efficiency improvements being implemented at each of the three sugar plants. The sugar plants are located in the towns of Globyno, Semenivka and Yareski within Poltava oblast, Ukraine.

The proposed JI project is aimed at the reduction of the emissions of carbon dioxide from the two main sources:
(1) The combustion of fossil fuel and
(2) Decomposition of limestone within the calcination process (as well as reduction emissions from coal combustion from the calcination process).

Overall the project aims at reducing anthropogenic emissions by reducing the energy requirements of the plant’s operation as well as introducing measures which lead to a reduced need for the calcination of limestone; through increased juice purity

The project has been registered under national procedure as Track 1 JI project with the PDD version 2.4 dated 12/07/2012. The documentation on the project including the PDD, approval by the host Party, Determination report is available at:
http://ji.unfccc.int/JIITLProject/DB/DGZZOQPRBIINGFRRYXST59WVRFGFJB/details.

3. METHODOLOGY

The verification process has been carried out using internal procedures of TÜV Rheinland (China) Ltd. (TÜV Rheinland). In order to ensure transparency, a Verification protocol (Annex A to Verification report) was customized for the project, according to the Annex to “Joint Implementation Determination and Verification Manual”, version 01. The Verification protocol shows, in a transparent manner, criteria (requirements) and results of verification.

The verification consists of the following three phases:

I) a desk review of the monitoring report including analysis of the compliance of the monitoring plan with the monitoring methodology;

II) follow-up interviews with project stakeholders including on site visit;

III) the resolution of outstanding issues and the issuance of the final verification report and opinion.

The following subsections outline each step in more detail.

3.1 Desk review

Project participants provided TÜV Rheinland (China) Ltd. (TÜV Rheinland) all the necessary documents for document review. The monitoring report version 04 dated 27/02/2013 was assessed as part of the verification. In addition, the project’s PDD version 2.4 dated 12/07/2012 was also reviewed.

The information and formulae provided in the monitoring report was compared with PDD and stated data sources.

To address TÜV Rheinland (China) Ltd. (TÜV Rheinland) corrective action and clarification requests, project participants revised the monitoring report and resubmitted it as version 04 dated 27/02/2013.

The verification findings presented in this report relate to the monitoring report version 04 dated 27/02/2013 and project as described in the PDD version 2.4 dated 12/07/2012.

The following tables outline the documentation reviewed during the verification. Documents provided by LLC “Agricultural Produce Organization “Tsukrovyk Poltavschyny” that relate directly to the components of the project are indicated in table 2. Background documents related to the monitoring and/or methodologies employed in the monitoring or other reference documents are provided in table 3.

Table 2 - Category 1 Documents

No.	Title of the document
/1/	PDD Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization" Tsukrovyk Poltavschyny", version 2.4 dated 10/09/2012.
/2/	Monitoring report, version 01 dated 10/09/2012.
/3/	Monitoring report, version 02 dated 20/12/2012.
/4/	Monitoring report, version 03 dated 07/02/2013.
/5/	Monitoring report, version 04 dated 27/02/2013.
/6/	Determination report Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization" Tsukrovyk Poltavschyny" #UKRAINE/0041/2009 by Bureau Veritas Certification Holding SAS.
/7/	Emission reduction calculation spreadsheet.
/8/	"Joint implementation determination and verification manual", version 01, JISC.
/9/	"Guidance on Criteria for Baseline Setting and Monitoring", version 03, JISC.
/10/	Letter of Approval from State Environmental Investment Agency of Ukraine for JI project "Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" #3719/23/7 dated 04/12/2012.
/11/	Letter of Approval from NL Agency Ministry of Economic Affairs, Agricultural and Innovation of Netherland for JI project "Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" #2011JI22 dated 04/07/2011.
/12/	Clarification letter #01б1818 dated 24/02/2012 regarding the inconsistency of the project title.
/13/	Clarification letter #169 dated 11/01/2013 regarding the inconsistency of the location of Veselopodilsky sugar plant in the project Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny".

Table 3 - Category 2 Documents

No.	Title of the document
	Globinsky sugar plant
/1/	Certificate on technique verification of measuring working mean #1947/1730. Line to determine the sugar content of sugar beet УЛС-1 (ULS-1) dated 18/08/2009.
/2/	Certificate of verification of measuring device #16-04/2397. Measuring Converter FR-3051 #8201725 dated 24/06/2008.
/3/	Certificate of verification of measuring device #16-04/2396. Measuring Converter FR-3051 #8201725 dated 24/06/2008.
/4/	Certificate of verification of measuring device #16-04/2395.

No.	Title of the document
	Resistive temperature transducer TCM-50M (TSM-50M) #5 dated 24/06/2008.
/5/	Certificate of verification of measuring device #16-06/3053. Resistive temperature transducer TCM-50M (TSM-50M) #5 dated 17/08/2009.
/6/	Act of testing of gas metering station #270857 dated 27/08/2009.
/7/	Pressure transmitter МИДА-13П (MIDA-13P). Passport. ТНКИ 406233033 ПС (in Russian).
/8/	Certificate of verification of measuring device #16-04/0604. Pressure transmitter МИДА-ДА (MIDA-DA) #062065 dated 25/06/2007.
/9/	Certificate on technique verification of measuring working mean #16-04/0604. Resistive temperature transducer TCM-50M (TSM-50M) #5 dated 25/06/2007.
/10/	Passport on diaphragm. Register # 4641 (in Russian).
/11/	Passport on flowmeter. Register # 4641(in Russian).
/12/	Flow meter of variable pressure drop with standard narrowing device. Protocol of calculation. Register #6639 dated17/08/2009.
/13/	Act of testing and sealing of gas metering station dated 27/08/2009.
/14/	Approval certificate of the measuring devices' type #UA-M1/1-174-97 dated 08/12/1997. Calculators "ЛИДЕР" ВТ-1, ВГ-1 ("LIDER" VT-1, VG-1).
/15/	Certificate of verification of measuring device # 39-1/0467. Calculator "ЛИДЕР ВГ-1" ("LIDER" VG-1), #359 dated 04/08/2008.
/16/	Certificate of conformity РУ РД 50-213-80 dated 17/09/1998. Gas distribution point. Registration #4643 (in Russian).
/17/	Act about the calibration of bag counting system in accordance with instruction manual dated 28/08/2009.
/18/	Working instruction. НПФ "Сведа, ЛТД" ("Sveda, LTD"). Bag counting system СУМ-232 (SUM-232) (in Russian).
/19/	Semi-automatic weight hopper "Норма-С" ("Norma-S"), "Норма-СМ" (Norma-SM). Passport АРКС.404.612.001ПС # 1160. Cherkasy, 2002 (in Russian).
/20/	Certificate of semi-automatic weight hopper "Норма-С", "Норма-СМ" acceptance (in Russian).
/21/	Certificate on the preservation of semi-automatic weight hopper "Норма-С" ("Norma-S"), "Норма-СМ" ("Norma-SM") acceptance.
/22/	Certificate on the packaging of semi-automatic weight hopper "Норма-С" ("Norma-S"), "Норма-СМ" ("Norma-SM") acceptance (in Russian).
/23/	Producer guarantee (in Russian).
/24/	Annex A. Results on checking during the output of "Норма-С"

No.	Title of the document
	(“Norma-S”), “Норма-СМ” (“Norma-SM”) dated 16/08/2002 (in Russian).
/25/	Replacing control device #135 dated 12/08. (in Russian).
/26/	Semi-automatic weight hopper “Норма-С” (“Norma-S”), “Норма-СМ” (Norma-SM). Passport АРКС.404.612.001ПС # 1475. Cherkasy, 2006 (in Russian).
/27/	Acceptance certificate of semi-automatic weight hopper “Норма-С” (“Norma-S”) #1475 (in Russian).
/28/	Annex A. Results on checking during the output of “Норма-С” (“Norma-S”) # 1475 dated 12/09/2006 (in Russian).
/29/	Annex B. Results on periodic checking of weight hopper “Норма-С” (“Norma-S”) dated 12/09/2008 (in Russian).
/30/	Semi-automatic weight hopper “Норма-С” (“Norma-S”). Passport аркс.404.612.001 ПС. #1476. 2006 (in Russian).
/31/	Acceptance certificate of semi-automatic weight hopper “Норма-С” (“Norma-S”) #1476 (in Russian).
/32/	Annex A. Results on checking during the output of ”Норма-С” (“Norma-S”) # 1476 dated 14/09/2006 (in Russian).
/33/	Annex B. Results on periodic checking of weighing metering device “Норма-С” (“Norma-S”) dated 12/08/2008 (in Russian).
/34/	Semi-automatic weight hopper “Норма-С” (“Norma-S”). Passport аркс.404.612.001 ПС. # 1477. 2006 (in Russian).
/35/	Acceptance certificate of semi-automatic weight hopper “Норма-С” (“Norma-S”) #1477 (in Russian).
/36/	Annex A. Results on checking during the output of “Норма-С” (“Norma-S”) 1477 dated 15/09/2006.
/37/	Додаток Б. Результати періодичної повірки дозатора «Норма-С” (“Norma-S”) від 12.09.2008. (рос. мовою) Annex B. Results on periodic checking of weighing metering device «Норма-С” (“Norma-S”) dated 12/09/2008.
/38/	Semi-automatic weightfeeder “Норма-С” (“Norma-S”). Passport аркс.404.612.001 ПС. #451.
/39/	Form # 3. Results on periodic checking of weight hopper “Норма-С” (“Norma-S”) #472.
/40/	Form # 3. Results on periodic checking of weight hopper “Норма-С” (“Norma-S”) #451.
/41/	Form # 3. Results on periodic checking of weight hopper “Норма-С” (“Norma-S”) #1160.
/42/	Form # 3. Results on periodic checking of weight hopper “Норма-С” (“Norma-S”) #1477.
/43/	Form # 3. Results on periodic checking of weight hopper “Норма-С” (“Norma-S”) # 1475.
/44/	Form # 3. Results on periodic checking of weight hopper “Норма-С” (“Norma-S”) # 1476.
/45/	Job description of Head of CHP dated 01/04/2009.
/46/	Job description of Deputy production manager dated 01/04/2009.

No.	Title of the document
/47/	Job description of Master of gaslimestone department dated 01/04/2009.
/48/	Job description of Deputy Master mechanic # 8 dated 01/04/2009.
/49/	Technical analysis of delivered samples of solid fuel #44.
/50/	Certificate-passport #2200411. Flux limestone. (in Russian).
/51/	Certificate-passport #2200312.Flux limestone. (in Russian).
/52/	Certificate-passport #2202011. Flux limestone. (in Russian).
/53/	Certificate-passport #2202011. Flux limestone. (in Russian).
/54/	Certificate-passport #2200511. Flux limestone. (in Russian).
/55/	Certificate-passport #2200512. Flux limestone (in Russian).
/56/	Certificate-passport #2200911. Flux limestone (in Russian).
/57/	Certificate-passport #2200112. Flux limestone (in Russian).
/58/	Certificate-passport #2200311. Flux limestone (in Russian).
/59/	Certificate-passport #2201212. Flux limestone (in Russian).
/60/	Certificate-passport #2200512. Flux limestone (in Russian).
/61/	Certificate-passport #2200412. Flux limestone (in Russian).
/62/	Certificate-passport #2200612. Flux limestone (in Russian).
/63/	Quality certificate for commodity products. Central processing plant “Komendatska” of State enterprise “Rovenkyantrazyt” (in Russian).
/64/	Certificate #36 on the quality of coal loaded to the consumers.
/65/	Summary table of coal and limestone characteristics for 2006-2009 on PD “Globinsky sugar plant”.
/66/	Quality certificate #9 dated 23/11/2008 (in Russian).
/67/	Quality certificate #8 dated 23/11/2008 (in Russian).
/68/	Quality certificate #10 dated 26/11/2008 (in Russian).
/69/	Technical analysis of delivered samples of solid fuel #26 dated 12/08/2008 (in Russain).
/70/	Certificate of state metrological attestation of unit automatic metering of natural gas #39.0519.06 dated 04/08/2006.
/71/	Passport of weight hopper “Норма-С” (“Norma-S”), #1476.
/72/	Passport of weight hopper “Норма-С” (“Norma-S”), #1160.
/73/	Passport of weight hopper “Норма-С” (“Norma-S”), #1477.
/74/	Passport of weight hopper “Норма-С” (“Norma-S”), #1475.
/75/	Photo of weight hopper “Норма-С” (“Norma-S”), #1476.
/76/	Photo of weight hopper “Норма-С” (“Norma-S”), #1160.
/77/	Photo of weight hopper “Норма-С” (“Norma-S”), #1477.
/78/	Photo of weight hopper “Норма-С” (“Norma-S”), #1475.
/79/	The Final production and technical report on sugar sand production of 2008.
/80/	The Final production and technical report on sugar sand production of 2009.

No.	Title of the document
/81/	Decade production and technical reports on sugar production #1 from 20/09/2008 till 01/10/2008 (in Russian).
/82/	Decade production and technical reports on sugar production #2 from 01/10/2008 till 10/10/2008 (in Russian).
/83/	Decade production and technical reports on sugar production #3 from 11/10/2008 till 20/10/2008 (in Russian).
/84/	Decade production and technical reports on sugar production from 21/10/2008 till 31/10/2008 (in Russian).
/85/	Decade production and technical reports on sugar production from 01/11/2008 till 10/11/2008 (in Russian).
/86/	Decade production and technical reports on sugar production from 11/11/2008 till 20/11/2008 (in Russian).
/87/	Decade production and technical reports on sugar production from 21/11/2008 till 30/11/2008 (in Russian).
/88/	Decade production and technical reports on sugar production from 01/11/2008 till 30/11/2008 (in Russian).
/89/	Certificate of acceptance. Weigh DVS-301, serial number 28, discrete dosage 0.01 kg. Production date: September 2000.
/90/	Certificate of acceptance. Weigh DVS-301, serial number 28, discrete dosage 0.005 kg. Production date: August 2002.
/91/	Commissioning certificate of weigh hoppers Norma-S. Serial # 1160, 1475, 1476, 1477 dated 28/08/2008.
Veselopodilsky sugar plant	
/92/	Technological instruction. Operation of line РЮПРО (RIUPRO). OD "Veselopodilsky sugar plant" dated 16/12/2005.
/93/	Technological instruction. Operation of line УЛС-1 (ULS-1). OD "Veselopodilsky sugar plant" dated 16/12/2005.
/94/	Act on testing the accuracy of definition of quantitative and qualitative indicators dated 01/10/2008.
/95/	Act on testing the accuracy of definition of quantitative and qualitative indicators dated 14/10/2008.
/96/	Act on testing the accuracy of definition of quantitative and qualitative indicators dated 26/09/2008.
/97/	Certificate on technique verification of measuring working mean #1993/17186. Line to determine the sugar content of sugar beet УЛС-1 (ULS-1) dated 18/08/2009.
/98/	Measurement complex. Флоутек ("Floutek"). Card ААДЖ.421441 ФО dated 10/07/1997 (in Russian).
/99/	Table on calibration of measuring equipment of "Veselopodilsky sugar plant" (in Russian).
/100/	Final production-and-technical indicators on beet productions (2008), PD "Globynsky sugar plant".
/101/	Final production-and-technical indicators on beet productions (2009), PD "Globynsky sugar plant".
/102/	Turnover balance sheet on invoice: 20.3, period from 01/09/2008 till 31/12/2008 (in Russian).
/103/	Turnover balance sheet on invoice: 20.1, period from

No.	Title of the document
	01/08/2008 till 31/12/2008 (in Russian).
/104/	Act No. 09/ДП-57/09С of acceptance and delivery of gas dated 30/09/2009.
/105/	Turnover balance sheet on invoice: 20.1, Places of storage; Material assets: Limestone dated 01/04/2009-31/12/2009.
/106/	Turnover balance sheet on invoice: 20.3, Places of storage; Material assets for 01/04/2009-31/12/2009.
/107/	Information about the use of gas at "Veselopodilsky sugar plant" for 2008 (in Russian).
/108/	Act of material assets writing off #002502 at the expense of enterprise.
/109/	Act of material assets writing off #002940 at the expense of enterprise.
/110/	Act of material assets writing off #003514 at the expense of enterprise.
/111/	Act of material assets writing off #003517 at the expense of enterprise.
/112/	Act of material assets writing off #003634 at the expense of enterprise.
/113/	Information about the use of gas at Globynsky sugar plant for 2009 (in Russian).
/114/	Balance sheet on invoice: 20.3, Places of storage; Material assets for 01/08/09-31/12/09.
/115/	Act of writing off #ПЗЦ-007655 dated 30/09/2009.
/116/	Act of writing off #ПЗЦ-007656 dated 30/09/2009.
/117/	Act of writing off #ПЗЦ-007653 dated 30/09/2009.
/118/	Act of writing off #ПЗЦ-007654 dated 30/09/2009.
/119/	Act of writing off #ПЗЦ-009107 dated 30/09/2009.
/120/	Act of writing off #ПЗЦ-010597 dated 30/11/2009.
/121/	Act of writing off #ПЗЦ-011911 dated 31/12/2009.
/122/	The Final production and technical report on sugar sand production of 2nd half of 2008.
/123/	Quality certificate of limestone #8 dated 28/11/2008.
/124/	Information about consumption of natural gas of 2008.
/125/	Daily data on the income and expenses of production materials of 2008.
Yareskivsky sugar plant	
/126/	Certificate #1254 about the on the quality of coal loaded to the consumers (in Russian).
/127/	Quality Certificate #9 dated 26/04/2008 (in Russian).
/128/	Certificate #13 about the on the quality of coal loaded to the consumers dated 05/03/2009.
/129/	Quality Certificate #3 dated 13/01/2009.
/130/	Certificate-passport. Limestone flux (in Russian).
/131/	Protocol of gas quality #226 dated 03/12/2008.

No.	Title of the document
/132/	Protocol of gas quality #78 dated 09/04/2008.
/133/	Protocol of gas quality #159 dated 12/08/2008.
/134/	Protocol of gas quality #334 dated 08/04/2009.
/135/	Protocol of gas quality #421 dated 29/07/2009.
/136/	Protocol of gas quality #497 dated 11/11/2009.
/137/	Regulations on the procedure of training and knowledge checking on occupational and health safety issues at “Yareskivsky sugar plant”
/138/	Protocol #212/3 of commission meeting on checking of knowledge on occupational and health safety issues dated 05/09/2009.
/139/	Protocol #212/1 of commission meeting on knowledge checking on occupational and health safety issues dated 05/09/2009.
/140/	Protocol #212/4 of commission meeting on knowledge checking on occupational and health safety issues dated 04/09/2009.
/141/	Protocol #212/2 of commissions meeting on knowledge checking on occupational and health safety issues dated 05/09/2009 pursuant to the order #21 dated 01/04/2009.
/142/	Protocol #212/3 of commission meeting on knowledge checking on occupational and health safety issues dated 03/09/2009.
/143/	Protocol #212/1 of commissions meeting on knowledge checking on occupational and health safety issues dated 06/09/2009 pursuant to the order #21 dated 01/04/2009.
/144/	Order #398 dated 05/09/2008 about the internships and training.
/145/	Order #101 dated 04/04/2008 about the training and checking personnels knowledge on occupational and health safety issues.
/146/	Ordering of the postgraduate education of National University of Food Technologies for Institute Director Mr. Dudko.
/147/	Manning table of the managers, specialists and employees of PD “Yareskivsky sugar plant” dated 01/09/2009.
/148/	The Final production and technical report on sugar sand production of 1st half of 2008 (in Russian).
/149/	The Final production and technical report on sugar sand production of 1st half of 2009 (in Russian).
/150/	Decade production and technical reports on sugar production #2 from 21/09/2008 till 30/09/2008 (in Russian).
/151/	Decade production and technical reports on sugar production #6 from 01/11/2008 till 10/11/2008 (in Russian).
/152/	Decade production and technical reports on sugar production #7 from 11/11/2008 till 20/11/2008 (in Russian).
/153/	Decade production and technical reports on sugar production #8 from 21/11/2008 till 01/12/2008 (in Russian).
/154/	Report of the sugar plant on use raw materials and sugar production for October 2008 (in Russian).

No.	Title of the document
/155/	Report of the sugar plant on use raw materials and sugar production for December 2008 (in Russian).
/156/	Report of the sugar plant on use raw materials and sugar production for January 2009 (in Russian).
/157/	Decade production and technical reports on sugar production for September 2009 (in Russian).
/158/	Decade production and technical reports on sugar production for November 2009 (in Russian).
/159/	Report of the sugar plant on use raw materials and sugar production for October 2009 (in Russian).
/160/	Report of the sugar plant on use raw materials and sugar production for December 2009 (in Russian).
/161/	Acceptance certificate of natural gas for September 2008.
/162/	Acceptance certificate of natural gas for October 2008.
/163/	Acceptance certificate of natural gas for November 2008.
/164/	Acceptance certificate of natural gas for December 2008.
/165/	Acceptance certificate #11/86/77/C-08 of natural gas dated 30/11/2008.
/166/	Acceptance certificate #12/86/77/C-08 of natural gas dated 31/12/2008.
/167/	Overhead cost of natural gas for heat production in September 2009.
/168/	Overhead cost of natural gas for start boiler house and turbine in September 2009.
/169/	Overhead cost of natural gas for production of dry residue in September 2009.
/170/	Overhead cost of natural gas for production of dry residue in October 2009.
/171/	Overhead cost of natural gas for heat production in October 2009.
/172/	Overhead cost of natural gas for production and technological needs in October 2009.
/173/	Overhead cost of natural gas for heat production in November 2009.
/174/	Overhead cost of natural gas for production of dry residue in November 2009.
/175/	Overhead cost of natural gas for production and technological needs in November 2009.
/176/	Overhead cost of natural gas for heat production in December 2009.
/177/	Overhead cost of natural gas for production of dry residue in December 2009.
/178/	Daily data on the income and expenses of production materials of 2008.
/179/	Daily data on the income and expenses of production materials of 2009.

No.	Title of the document
/180/	Certificate of verification of measuring device #3973. Measuring tool "Floutec TM" #1-873 dated 05/08/2009.
/181/	Certificate of verification of measuring device #1833/1671. Automated polarimeter ("Sucromat") #80343073 dated 05/08/2009.
/182/	Summary table on the characteristics of limestone and coal for 2004-2008.
/183/	Certificate of physico-chemical parameters of natural gas in 2008.
/184/	Certificate of physico-chemical parameters of natural gas in 2009.
/185/	Quality certificate of coal #1245 dated 22/11/2008.
/186/	Quality certificate of coal #2307-1 dated 23/11/2009.
/187/	The act of decommissioning of semi-automatic line ULS-1 for measuring sugar content dated 10/12/2009.
/188/	The act of commissioning of laboratory measurement and analytical complex dated 30/07/2009.
/189/	The act of commissioning of truck scales on station Yareski dated 25/12/2009.
/190/	Technical certificate. Truck scales BULAT-B2-150-H, serial number 207 dated 28/12/2009.
/191/	Commissioning certificate of measuring system "Floutek TM" dated 16/09/1997(in Russian).

3.2 Interviews with project stakeholders

TÜV Rheinland (China) Ltd. (TÜV Rheinland) performed interviews with project stakeholders to confirm selected information and to resolve issues identified in the document review. Interviewed representatives of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" are summarized in Table 4. The main topics of the interviews are summarized in Table 5.

Table 4 – Persons interviewed

No.	Name	Organization	Position
/1/	Oleh Gura	PD "Veselopodilsky sugar plant"	Deputy technical director
/2/	Volodymyr Lazurskyi	PD "Veselopodilsky sugar plant"	Deputy unit manager
/3/	Sergii Tkachenko	PD "Veselopodilsky sugar plant"	Chief engineer – acting of Head of combined heat and power plant (CHP)
/4/	Andrii Slipchuk	" PD "Veselopodilsky sugar plant"	Chief of department of control equipment
/5/	Volodymyr	PD "Veselopodilsky	Master mechanic

	Kaliuzhnii	sugar plant"	
/6/	Mykola Bilous	PD "Veselopodilsky sugar plant"	Chief power engineering specialist
/7/	Liudmyla Burda	PD "Veselopodilsky sugar plant"	Production manager
/8/	Zoia Kuchugura	PD "Veselopodilsky sugar plant"	Deputy financial director in sugar production;
/9/	Oksana Hanzha	PD "Veselopodilsky sugar plant"	Chief accountant
/10/	Anatolii Khandii	PD "Veselopodilsky sugar plant"	Deputy chief engineer
/11/	Volodymyr Horyachkin	PD "Veselopodilsky sugar plant"	Machine shop manager
/12/	Volodymyr Kharlanchuk	PD "Veselopodilsky sugar plant"	Master
/13/	Viktoriia Tretiak	PD "Yareskivsky sugar plant"	Technogenic and environmental safety engineer
/14/	Yuliia Braiko	PD "Yareskivsky sugar plant"	Technogenic and environmental safety engineer
/15/	Oleksii Buhaiov	GreenStreem Network Plc, Ukraine	Project manager

Table 5 – Interview topics

No.	Date	Interviewed organization	Interview topics
/1/	02/10/2012	PD "Veselopodilsky sugar plant"	➢ Project management Operational reporting, plant visit, monitoring equipment ➢ Environmental licenses ➢ Data processing, reporting ➢ Monitoring equipment ➢ Operational reporting, personnel training
/2/	03/10/2012	PD "Veselopodilsky sugar plant"	➢ Project management ➢ Operational reporting, plant visit, monitoring equipment ➢ Environmental licenses ➢ Data processing, reporting ➢ Monitoring equipment

No.	Date	Interviewed organization	Interview topics
			➢ Operational reporting, personnel training
/3/	03/10/2012	PD "Yareskivsky sugar plant"	➢ Project management ➢ Operational reporting, plant visit, monitoring equipment ➢ Environmental licenses ➢ Data processing, reporting ➢ Monitoring equipment ➢ Operational reporting, personnel training

3.3 Resolution of Clarification, Corrective and Forward Action Requests

Where TÜV Rheinland (China) Ltd. (TÜV Rheinland), in assessing the monitoring report and supporting documents, identifies issues that need to be corrected, clarified or improved with regard to the monitoring requirements, it should raise these issues and inform the project participants of these issues in the form of:

- Corrective action request (CAR), requesting the project participants to correct a mistake that is not in accordance with the monitoring plan;
- Clarification request (CL), requesting the project participants to provide additional information for the AIE to assess compliance with the monitoring plan;
- Forward action request (FAR), informing the project participants of an issue, relating to the monitoring that needs to be reviewed during the next verification period.

The verification of the project resulted in 25 Corrective action requests and 11 Clarification requests.

TÜV Rheinland (China) Ltd. (TÜV Rheinland) made an objective assessment as to whether the actions taken by the project participants and presented in the Table 1 (Annex A to Verification report) satisfactorily resolve the raised issues and concluded its findings of the verification.

3.4 Internal Technical Review

The verification report including the verification findings underwent a technical review before requesting the publication according to paragraph 37 of the JI guidelines. The technical review was performed by an internal technical reviewer qualified in accordance with TÜV Rheinland (China) Ltd. (TÜV Rheinland) qualification scheme for JI project determination and verification.

3.5 Verification team

The verification team consists of the following personnel indicated in Table 6 below.

Table 6 – Verification team

Name	Role
Dr. Manfred Brinkmann	AIE Operational manager
Dr. Lixin Li	Technical Reviewer
Dr. Valery Yakubovsky	Team Leader
Ms. Ganna Zadnipriana	Auditor
Mr. Vitalii Lanetskyi	Trainee

4. VERIFICATION FINDINGS

This section summarizes the findings from the verification of the emission reductions generated by the JI project Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" (ITL Project ID UA1000508) for the period from 01/01/2009 till 31/12/2009.

4.1 Project approval by Parties involved

In accordance with paragraphs 90 - 91 of the DVM the assessment of this area focuses on whether at least one written project approval by a Party involved in the JI project, other than the host Party(ies), has been issued by the DFP of that Party. It also should be assessed whether the written project approvals are unconditional.

A written project approval by Ukraine (host Party) is available:
Letter of Approval from State Environmental Investment Agency of Ukraine for JI project "Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization "Tsukrovyk Poltavschyny" #3719/23/7 dated 04/12/2012.

Written project approval by a Party involved in JI project, other than the host Party was obtained – letter of Approval from NL Agency Ministry of Economic Affairs, Agricultural and Innovation of Netherland for JI project "Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization" Tsukrovyk Poltavschyny" #2011JI22 dated 04/07/2011.

Written project approvals are available at: http://ji.unfccc.int/JIITLProject/DB/DGZZOQPRBIINGFRRYXST59WVRFGFJB/details.

The written project approvals mentioned above are unconditional.

Identified problem areas issues for project approval, project participants' responses and conclusions of TÜV Rheinland (China) Ltd. (TÜV Rheinland) are described in Annex A to the Verification Report (refer to CAR 01).

4.2 Project implementation

In accordance with paragraphs 92 - 93 of the DVM the assessment of this area focuses on whether the project has been implemented in accordance with the PDD regarding which the determination has been deemed final and is so listed on the UNFCCC JI website. The status of operation of the project during the monitoring period also should be assessed.

The project has been implemented in accordance with the PDD version 2.4 dated 12/07/2012 regarding which the determination has been deemed final.
This JI project is registered as Track 1 project. The description of this project is available in section 2.3. of this Verification report.

The emission reductions generated by the JI project reported for the period from 01/01/2008 till 31/12/2009 amount to 88 731 tCO_2e.

The verification team of TÜV Rheinland (China) Ltd. (TÜV Rheinland) can confirm, through the on-site visit that all physical features of the proposed JI project activity including data collecting and storage systems have been implemented, the project is completely operational and has been implemented as described in the registered PDD version 2.4 dated 12/07/2012.

Identified problem areas for project implementation, project participants' answers and conclusions of TÜV Rheinland (China) Ltd. (TÜV Rheinland) are described in Annex A to the Verification Report (refer to CARs 02,03,04,05).

4.3 Compliance with monitoring plan

In accordance with paragraphs 94 - 98 of the DVM the assessment of this area focuses on whether the monitoring occurred in accordance with the monitoring plan included in the PDD regarding which the determination has been deemed final and is so listed on the UNFCCC JI website.

The monitoring of the JI project occurred in accordance with the monitoring plan contained in the registered PDD, version 2.4 dated 12/07/2012 and revised monitoring plan contained in the Monitoring Report, version 04 dated 27/02/2013.

For calculating the emission reductions key factors influencing the baseline emissions as well as risks associated with the project were taken into account, as appropriate. For more detailed information, please, refer to the determined and registered PDD, version 2.4 dated 12/07/2012.

All data sources used for calculating emission reductions are indicated in tables B.2. and B.3. of the Monitoring Report, version 04 dated 27/02/2013.

The emission factor used to calculate emission reductions are selected in accordance with the monitoring plan contained in the registered PDD, version 2.4 dated 12/07/2012 and revised monitoring plan contained in the Monitoring Report, version 04 dated 27/02/2013. The choice of this emission factor is appropriately justified in the Monitoring Report,

version 04 dated 27/02/2013 and in general accuracy and reasonableness are carefully balanced.

The calculation of emission reductions is done based on conservative assumptions and the most plausible scenarios in a transparent manner. The calculation of the baseline emissions is based on the JI specific approach in accordance with the registered PDD version 2.4 dated 12/07/2012.

The calculation of emission reductions is done by subtracting the project emissions from the baseline emissions.
The detailed calculation of GHG emission reductions for chosen monitoring period (01/01/2008 – 31/12/2009) is provided in supporting documentation.

Identified problem areas for compliance with monitoring plan, project participants' answers and conclusions of TÜV Rheinland (China) Ltd. (TÜV Rheinland) are described in Annex A to the Verification Report, Table 1 (refer to CAR 06).

4.4 Revision of monitoring plan

If the project participants submitted to the AIE a revised monitoring plan, in accordance with paragraphs 99 - 100 of the DVM the assessment of this area focuses on whether the correct and complete justification for the proposed revision is provided, and whether the proposed revision improves the accuracy and/or applicability of information collected compared to the original monitoring plan without changing conformity with the relevant rules and regulations for the establishment of monitoring plans.

During the first monitoring period (01/01/2012 – 31/12/2012) the original monitoring plan described in the registered PDD 2.4 dated 12/07/2012 was revised by the project participants. The project participants submitted the revised monitoring plan, revision 04 dated 27/02/2013 /please see #5, Table 2/ for the determination of proposed revisions in respect of improvement the accuracy and completeness of information of the original monitoring plan without changing conformity with the relevant rules and regulations for the establishment of monitoring plans.

Table 7 – The corrections during the development of MR – Input data for baseline

In Registered PDD	In MR
Input data for baseline	
$FC_{NG,hist,y,I}$: 8,099.5 at 2006 for Globinsky sugar plant	$FC_{NG,hist,y,I}$: 8,100 at 2006 for Globinsky sugar plant

$FC_{NG,hist,y,I}$: 3,550 at 2004 for Veselopodilsy sugar plant	$FC_{NG,hist,y,I}$: 6,550 at 2004 for Veselopodilsy sugar plant
$NCV_{NG,hist,y,i}$: 8,321 at 2004 for Yareskivsky sugar plant	$NCV_{NG,hist,y,i}$: 8,322 at 2004 for Yareskivsky sugar plant
$NCV_{NG,hist,y,i}$: for Globinsky sugar plant 2004 7,204 2005 7,100 2006 6,910	$NCV_{NG,hist,y,i}$: for Globinsky sugar plant 2004 - 2005 - 2006 8,704
$NCV_{NG,hist,y,i}$: for Veselopodilsky sugar plant 2004 8,334 2005 8,373 2006 8,312	$NCV_{NG,hist,y,i}$: for Veselopodilsky sugar plant 2004 8,333 2005 8,370 2006 8,308
EF_{coal} 2004 101.2 2005 100.1 2006 99.73 2008 92.77 2009 92.77 2010 92.77	EF_{coal} 2004 99.18 2005 98.10 2006 97.74 2008 90.91 2009 90.91 2010 90.91
EF_{NG} 2004 55.66 2005 55.70 2006 55.81 2008 55.62 2009 55.73 2010 55.62	EF_{NG} 2004 55.38 2005 55.42 2006 55.53 2008 55.35 2009 55.45 2010 55.35
$CaCO_{3\ hist,y,i}$: 0.9725 at 2006 for Veselopodilsky sugar plant	$CaCO_{3\ hist,y,i}$: 0.9690 at 2006 for Veselopodilsky sugar plant
$MgCO_{3\ hist,y,i}$: 0.0110 at 2006 for Veselopodilsky sugar plant	$MgCO_{3\ hist,y,i}$: 0.0111 at 2006 for Veselopodilsky sugar plant
Implementation of Veselopodilsky sugar plant 2007: Improvement and automation of diffuser, vacuum station and defecation and saturation	Implementation of Veselopodilsky sugar plant 2007: Improvement and automation of diffuser, evaporation station and defecation and saturation
Implementation of Globinsky sugar plant 2009: The reparation of general repair of boiler BQM-35M #4 and the replacement of the overheated steam collector and	Implementation of Globinsky sugar plant 2009: The reparation of general repair of boiler BGM-35M #4 and the replacement of the overheated steam collector and

burners (12 pieces)	burners (12 pieces)
Implementation of Yareskivsky sugar plant 2008: Centrifuges Silver Weibul SW-2250 (2 pieces)	Implementation of Yareskivsky sugar plant 2008: Centrifuges Silver Weibull SW-2250 (2 pieces)
Implementation of Yareskivsky sugar plant 2009: The implementation of the measures on improving of massecuite uploading process for power consumption reduction at the steaming of pan.	Implementation of Yareskivsky sugar plant 2009: Vacuum pans volume by 50 t to decrease the steam reduction at the process of massecuite boiling.

Table 8 – The corrections during the development of MR – others

In Registered PDD	In MR
Others	
Coordinate of Veselopodilsky sugar plant: 49.3615, 33.1156 Coordinate of Globinsky sugar plant: 49.2427, 33.1322 Coordinate of Yareskivsky sugar plant: 49.5011, 33.5558	Coordinate of Veselopodilsky sugar plant: 49°36'15", 33°11'56" Coordinate of Globinsky sugar plant: 49°24'27", 33°13'22" Coordinate of Yareskivsky sugar plant: 49°50'11", 33°55'58"
No relevant information.	The project received the Letters of Approval from authorized bodies of both project participants. The project obtained the Letter of Approval from State Environmental Investment Agency of Ukraine # 3719/23/7 dated 04/12/2012. The project obtains the Letter of Approval from NL Agency, Ministry of Economic Affairs, Agriculture and Innovation of the Netherlands № 2011JI22 dated 4 July 2011.
$SP_{y,i}$: Uncertainty level of weigh hopper DVS-301(no serial number): +/-0,25% at Yareskivsky plant; Uncertainty level of weigh hopper SVEDA at Globinsky plant: No relevant information; Uncertainty level of weigh hopper DVS-301(no serial number): +/-0,25% at	$SP_{y,i}$:Uncertainty level of weigh hopper DVS-301 (serial No.16,17,36,70): Uncertainty level +/-0.04 at Yareskivsky plant; Uncertainty level of weigh hopper Norma-S (serial No.1476,1160,1475,1477): +/-0.04 at Globinsky plant;

Veselopodilsky plant;	Uncertainty level of weigh hopper DVS-301(serial No.29,28,20,28):0.01%/0.005% at Veselopodilsky plant
$SPB_{y,i}$: Uncertainty level of Semi-automatic line ULS-1: +/-0.2% at Yareskivsky plant; Uncertainty level of Semi-automatic line ULS-1 (no serial number) : +/-0.2% at Globinsky plant; Uncertainty level of Semi-automatic line ULS-1(no serial number): +/-0.25% at Veselopodilsky plant;	$SPB_{y,i}$: Uncertainty level of Semi-automatic line ULS-1(serial No:N/A): +/-0.1% at Yareskivsky plant. The type is polarimeter "Sucromat" (Anton Paar) (serial No.80343073) since 2009; Uncertainty level of Semi-automatic line ULS-1(serial No.N/A): +/-0.01% at Globinsky plant; Uncertainty level of Semi-automatic line ULS-1(serial No.1484): +/-0.01% at Veselopodilsky plant;
$FC_{NG,y,i}$: Uncertainty level of LIDER(serial No.1-873): +/-0.5% at Yareskivsky plant; Uncertainty level of LIDER VG-1 (serial No.1-187): +/-0.5% at Globinsky plant; Uncertainty level of Floutek-TM-VR-1 (serial No.05302000679):+/-0.5% at Veselopodilsky plant;	$FC_{NG,y,i}$: Uncertainty level of Floutec TM(serial No.1-873): +/-0.5% at Yareskivsky plant; Uncertainty level of LIDER-VG1/SSPE (serial No.359) : +/-0.5% at Globinsky plant; Uncertainty level of Floutek-TM-VR-1(serial No.079):0.075%/0.005% at Veselopodilsky plant
$FC_{Coal,y,i}$: Uncertainty level of RS-150C13 (serial No.7331) : <100kg at Yareskivsky plant; Uncertainty level of 5044ES150 DS24V (serial No.866/1118) at Globinsky plant: No relevant information; Uncertainty level of VO-2002(serial No. 05302000743): 2% at Veselopodilsky plant	$FC_{Coal,y,i}$: Uncertainty level of RS-150C13V(serial No.2416): at least +/-100kg at Yareskivsky plant; Uncertainty level of 5044ES150 DS24V(serial No.866/1118): +/-100kg at Globinsky plant; Uncertainty level of VO-2002(serial No. 195) at Veselopodilsky plant: No relevant information
$LC_{y,i}$: Uncertainty level of RS-150C13V(serial No.7331): <75kg at Yareskivsky plant; Uncertainty level of 5044ES150 DS24V(serial No.866/1118): <75kg at	$LC_{y,i}$: Uncertainty level of RS-150C13V: at least +/-100kg at Yareskivsky plant. The Tensometric scale Bulat-V2-150N(serial No.2416) was used since 2009

Globinsky plant; Uncertainty level of VO-2002(serial No. 05302000743): 2% at Veselopodilsky plant	Uncertainty level of 5044ES150 DS24V(serial No.866/1118): +/-100kg at Globinsky plant; Uncertainty level of VO-2002(serial No. 195) at Veselopodilsky plant: No relevant information
$FC_{Coal,y,I}$: Calibration at Yareskivsky Plant once every 6 months	$FC_{Coal,y,I}$: Calibration at Yareskivsky Plant once a year at 2008 and 2009
$LC_{y,i}$: Calibration at Yareskivsky Plant once every 6 months	$LC_{y,i}$: Calibration at Yareskivsky Plant once a year at 2008 and 2009

Some monitoring equipment used for data collection differs from equipment from registered PDD.

Yareskivsky sugar plant

In accordance with registered PDD semi-automatic line ULS-1 was used for sugar content measuring.

Actually in 2008 semi-automatic line ULS-1 was used. In 2009 semi-automatic line was replaced with automatic polarimeter "Sucromat" (Anton Paar). Serial # 80343073, calibration certificate # 1833/1671 dated 30/07/2010, commissioning certificate dated 30/07/2009.

In accordance with registered PDD measuring meter for gas volume and consumption "Lider" was used at the plant. It was replaced with measuring equipment "Floutek TM". Serial # - 1-873, calibration certificate # 3973 dated 05/08/2009, commissioning certificate dated 28/12/2009.

In accordance with registered PDD scales RS-150S13V were used for coal and limestone consumption measuring. However, scales RS-150S13V were used by the end of 2008. In 2009 tensometric scales "Bulat-V2-150N" has been used. Serial # 207, technical passport of tensometric scales dated 28/12/2009.

Globinsky sugar plant

In accordance with registered PDD the weigh hoppers SVEDA were used. They were replaced with weigh hoppers Norma-S. Serial # 1160, 1475, 1476, 1477, the results of periodical calibrations are in the technical passports of weigh hoppers, commissioning certificate dated 28/08/2008.

Table 9 – The corrections during the development of MR – Changes between the ex-ante figures and the ex-post figures

<table>
<tr><th>In Registered PDD</th><th>In MR</th></tr>
<tr><td colspan="2">Changes between the ex-ante figures and the ex post figures</td></tr>
<tr><td>SP_{y,i}:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>47,122</td><td>55,100</td></tr>
<tr><td>Globinsky plant</td><td>37,290</td><td>48,848</td></tr>
</table></td><td>SP_{y,i}:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>51,281</td><td>69,780</td></tr>
<tr><td>Globinsky plant</td><td>37,143</td><td>51,497</td></tr>
</table></td></tr>
<tr><td>Beets Processed:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>331,362</td><td>380,000</td></tr>
<tr><td>Globinsky plant</td><td>264,016</td><td>344,000</td></tr>
</table></td><td>Beets Processed:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>355,023</td><td>483,089</td></tr>
<tr><td>Globinsky plant</td><td>264,016</td><td>349,028</td></tr>
</table></td></tr>
<tr><td>SPB_{y,i}:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>17.23</td><td>16.90</td></tr>
<tr><td>Globinsky plant</td><td>16.04</td><td>16.65</td></tr>
<tr><td>Veselopodilsky plant</td><td>16.76</td><td>-</td></tr>
</table></td><td>SPB_{y,i}:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>17.02</td><td>16.95</td></tr>
<tr><td>Globinsky plant</td><td>16.68</td><td>17.06</td></tr>
<tr><td>Veselopodilsky plant</td><td>16.74</td><td>-</td></tr>
</table></td></tr>
<tr><td>FC_{NG,y,i}:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>13,567</td><td>29,781</td></tr>
<tr><td>Globinsky plant</td><td>10,705</td><td>25,738</td></tr>
<tr><td>Veselopodilsky plant</td><td>11,981</td><td>-</td></tr>
</table></td><td>FC_{NG,y,i}:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>15,577</td><td>18,686</td></tr>
<tr><td>Globinsky plant</td><td>10,705</td><td>12,393</td></tr>
<tr><td>Veselopodilsky plant</td><td>11,981</td><td>-</td></tr>
</table></td></tr>
<tr><td>PE_{NG,2009}: Effect of energy efficiency
<table>
<tr><td></td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>0.5405</td></tr>
<tr><td>Globinsky plant</td><td>0.5269</td></tr>
</table></td><td>PE_{NG,2009}: Effect of energy efficiency
<table>
<tr><td></td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>0.5147</td></tr>
<tr><td>Globinsky plant</td><td>0.4678</td></tr>
</table></td></tr>
<tr><td>FC_{Coal,y,i}:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>2,139</td><td>2,139</td></tr>
<tr><td>Globinsky plant</td><td>1,115</td><td>1,115</td></tr>
<tr><td>Veselopodilsky plant</td><td>1,367</td><td>-</td></tr>
</table></td><td>FC_{Coal,y,i}:
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>2,208</td><td>1,576</td></tr>
<tr><td>Globinsky plant</td><td>1,132</td><td>1,095</td></tr>
<tr><td>Veselopodilsky plant</td><td>1,365</td><td>-</td></tr>
</table></td></tr>
<tr><td>LC_{y,i} :
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>20,288</td><td>20,288</td></tr>
<tr><td>Globinsky plant</td><td>14,585</td><td>14,485</td></tr>
</table></td><td>LC_{y,i} :
<table>
<tr><td></td><td>2008</td><td>2009</td></tr>
<tr><td>Yareskivsky plant</td><td>21,683</td><td>19,904</td></tr>
<tr><td>Globinsky plant</td><td>14,585</td><td>16,760</td></tr>
</table></td></tr>
<tr><td></td><td></td></tr>
</table>

Total Emission Reduction (tCO_2)	
2008	36,321
2009	37,432
Total	73,753

Total Emission Reduction (tCO_2)	
2008	33,449
2009	55,282
Total	88,731

There are three types of the changes between the registered PDD (ex-ante) and the MR (ex post). The first type (Table 7) is the correction of the input data which was used to determine the baseline condition in the registered PDD. Most of them are about the rounding issue. Globinsky sugar plant hadn't been commissioned during 2004-2005. Thus, $NCV_{NG,hist,yI}$ for Globinsky sugar plan should be unavailable. The second type (Table 8) is about the updates of the project activity and of the monitoring devices during the first monitoring period, even till recently. In general, the updates of the monitoring devices bring lower uncertainty, which improves the quality of the monitoring plan.
There were the temporary lack of the calibration of the weight hopper for $FC_{Coal,y,I}$ and $LC_{y,i}$. The reason is, the weight hoppers were replaced with the new one which doesn't need to take the calibration at the 1st service year. The third type (Table 9) is about the difference between the ex-ante figures in the registered PDD and ex post figures in MR. The ex post figures could be naturally different from the ex-ante figures. According to the monitoring data, the performance of the energy efficiency in 2008 and 2009 is better than the predication.

The verification team checked actually installed monitoring equipment /89-91/, /180-181/, /187-191/.

The project participants provided an appropriate justification for the proposed revision:
- the corrections of the approved monitoring plan allow increasing accuracy of calculation of GHG emissions reduction under the project and baseline scenario;
- the corrections of the approved monitoring plan do not require the introduction of any additional forms, LogBooks, etc., because all existed forms contained necessary fields for calculation by proposed method.

The proposed revision improves the accuracy and completeness of information collected compared to the original monitoring plan without changing conformity with the relevant rules and regulations for the establishment of monitoring plans.

Thus, the determination concerning the revised monitoring plan revision 02 dated 20/12/2012 submitted by the project participants is positive.

4.5 Data Management

In accordance with paragraph 101 of the DVM the assessment of this area focuses on the quality of the information using standard auditing techniques provided in the monitoring report by assessing whether the data and their sources are clearly identified, reliable and transparent.

Data collection procedure is carried out in accordance with the monitoring plan, including the quality control and quality assurance procedures and has been checked by the verification team on site visit. The monitoring plan is presented in section D of the registered PDD version 2.4 dated 12/07/2012 and Monitoring Report, version 04 dated 27/02/2013. The data and their sources, provided in monitoring report, are clearly identified, reliable and transparent.

The evidence and records used for the monitoring are maintained in a traceable manner. Verification team got an access to all necessary data on monitoring system and emission reductions and received necessary evidence on site visit.

The data collection and management system for the project is in accordance with the monitoring plan as described in the registered PDD version 2.4 dated 12/07/2012 and Monitoring Report, version 04 dated 27/02/2013.

Identified problem areas for data management, project participants' answers and conclusions of TÜV Rheinland (China) Ltd. (TÜV Rheinland) are described in Annex A to the Verification Report (refer to CARs 06,22,23,24,25 and CL 11).

4.6 Assessment of data and calculation of greenhouse gas emission reductions

The verification team of TÜV Rheinland (China) Ltd. (TÜV Rheinland) verified that all parameters are used correctly in the calculations, all results are verifiable and transparent, all assumptions are described and based on verifiable evidence and calculations are done in accordance with the pre-defined formulae from registered PDD version 2.4 dated 12/07/2012.

According to the Monitoring Report version 04 dated 27/02/2013 and GHG emission reductions calculation spreadsheet in Excel format the emissions for the project scenario, emissions for the baseline scenario and emission reductions for chosen monitoring period (01/01/2008 – 31/12/2009) are provided in table 7 below.

Table 10 – Results for Emission Reductions for Monitoring Period

Monitoring Period:	**01/01/2008 – 31/12/2009**
Emissions for the project scenario:	191,399 tCO_2e
Emissions for the baseline scenario:	280,130 tCO_2e
Emission reductions:	88,731 tCO_2e

4.7 Remaining issues, CARs, FARs from previous determination/verification

There were no pending issue remained from determination of the JI project:

- o0o -

ANNEX A – VERIFICATION PROTOCOL

Table 1 – Requirements Checklist

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
1. Project approvals by Parties Involved				
1. 1. Has the DFPs of at least one Party involved, other than the host Party, issued a written project approval when submitting the first verification report to the secretariat for publication in accordance with paragraph 38 of the JI guidelines, at the latest?	90	Project "Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization" Tsukrovyk Poltavschyny" has been approved by the DFPs of the Parties involved: Letter of Approval issued by Ministry of Economic Affairs, Agriculture and Innovation Netherlands No. 2011JI22 from 04/07/2011. Though the relevant information is not available in the Monitoring Report. But some provided information should be clarified.	**CL 01.** Please provide information about the availability of Letter of Approval of the Host Party. **CAR 01.** Please add information to the Monitoring Report on approval of the project by designated parties of all project participants. **CL 02.** Please clarify the nonconformities of the title of the project that are indicated in MR and Letter of Approval issued by Ministry of Economic Affairs, Agriculture and Innovation Netherlands No. 2011JI22 from 04/07/2011.	**OK** **OK** **OK**
1. 2. Are all the written project approvals by Parties involved unconditional?	91	Written project approvals by Parties involved are unconditional.	Please see **CAR 01, CL02**	**OK** **OK**
2. Project implementation				

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
2.1. Has the project been implemented in accordance with the PDD regarding which the determination has been deemed final and is so listed on the UNFCCC JI website?	92	The project was carried out in accordance with the schedule of project implementation indicated in the PDD. Divergences or other reviews of the PDD that had been determinated, was not found. The project was implemented in accordance with the registered PDD version 2.4 dated 12/07/2012. This JI project was registered as Track 1 project. Information is available (See Section 2.3 of this report). JI project registration number is UA1000508. But some information should be clarified and explained.	**CAR 02.** Geographical location of the PD "Veselopodilsky sugar plant" does not coincide with the location indicated in the PDD and MR. Please, specify the exact location of the PD "Veselopodilsky sugar plant". **CAR 03.** Please indicate the geographical coordinates in proper way. **CAR 04.** Please correspond the name of the enterprise throughout the text of MR in accordance with the Statute of the enterprise. **CAR 05.** Please indicate in the Section A5 crediting period in months to introduce its duration clearly.	**OK** **OK** **OK** **OK**
2.2. What is the status of operation of the project during the monitoring period?	93	Approved monitoring plan is indicated in registered PDD version 2.4 dated 12/07/2012. In the		**OK**

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
		Monitoring Report the current status of operation of the project is indicated. It was found that during the monitoring period all project equipment was in working condition.		
3. Compliance with monitoring plan				
3.1. Did the monitoring occur in accordance with the monitoring plan included in the PDD regarding which the determination has been deemed final?	94	Approved Monitoring plan is indicated in registered PDD version 2.4 dated 12/07/2012. There was no and will not be any changes or editing of the registered monitoring plan in accordance with PDD version 2.4 dated 12.07.2012. But some information should be clarified and explained.	**CAR 06.** Please correct the data sources in the MR in accordance with the monitoring plan included in the PDD. **CAR 07.** Please number the Tables in Monitoring Report. **CAR 08.** Please delete the information intended only for Developer in Section D.1. **CAR 09.** Please delete the blank spaces in the MR to avoid the unauthorized change of the information. **CAR 10.** Please indicate units and indexes in the same format throughout the whole text of MR.	**OK** **OK** **OK** **OK** **OK**
3.2. For calculating the emission reductions or enhancements of net removals, were key factors, e.g. those listed in 23 (b) (i)-(vii) of	95 (a)	For calculating the emission reductions the key factors, influencing the	**CAR 11.** Please correct the name of the chemical compound $MgCO_3$ in the Table 1, 4 of the MR.	**OK**

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
DVM, influencing the baseline emissions or net removals and the activity level of the project and the emissions or removals as well as risks associated with the project taken into account, as appropriate?		baseline emissions, as well as risks associated with the project were taken into account. More detailed information is available in the Section B.2. of the PDD version dated 12/07/2012, that is determinated and registered. But some provided information should be clarified and explained.	**CAR 12.** Please, correspond the option $SP_{hist.y.i}$ of PD "Yareskivsky sugar plant" indicated in the Section D.1 with the Table 1. **CAR 13.** Please, clarify the data for 2004 at "Yareskivsky sugar plant" in the Table ''Natural gas consumption of historical period (2004-2006) at plant''. **CAR 14.** For the calculating the data for the 2nd half year of 2008 and 2nd half year of 2009 was used, but according to the data of the Final technical and production report for calendar 2008 and the Final technical and production report of the sugar-sand production for the 1st half year of 2009 the production of sugar is indicated for the 1st half year of 2008 and 2009. Please, recalculate all indexes for 2008-2009. (PD "Yareskivsky sugar plant") **CL 03.** Please, give the information concerning calendar period of work of the PD "Globinsky sugar plant" and the PD "Veselopodilsky	**OK** **OK** **OK** **OK**

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
			sugar plant" during the Monitoring period.	
3.3. Are data sources used for calculating emission reductions or enhancements of net removals clearly identified, reliable and transparent?	95 (b)	Data sources used for calculating emission reductions are indicated in the Tables 1-4 of the Monitoring Report version 02 dated 20/12/2012. These data sources are based on the company report system and are reliable and transparent. But some information should be clarified and explained.	**CAR 15.** References do not lead directly to the documents. Please correct the references. **CL 04.** Please provide the additional information concerning data on the content of $CaCO_3$ and $MgCO_3$ in the consumed limestone rock for the years 2008 and 2009 (PD "Yareskivsky sugar plant" and PD "Veseloodilsky sugar plant"). **CL 05.** Please explain why in MR (Sugar production) for 2008 the data for amount of produced sugar is represented, but for 2009 the data for amount of produced sucrose is represented (PD "Globinsky sugar plant"). **CL 06.** Please clarify the non-conformities of data on sugar content of sugar beet for 2008 presented in the MR and in the Final production and technical indicators on sugar production (PD "Globinsky sugar plant"). **CL 07.** Please clarify the non-conformities of data of amount and	**OK** **OK** **OK** **OK** **OK**

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
			net calorific value of natural gas for 2008 indicated in the MR and in the Report of the thermal power plant work for 2008 (PD "Veselopodilsky sugar plant").	
			CL 08. Please clarify the non-conformities of coal consumption indicated in the MR and actual consumption of gas, coal and stone for 2004-2008 (PD "Veselopodilsky sugar plant").	**OK**
			CAR 16. The average of the net calorific value of natural gas has been calculated incorrect. Please calculate this index with the consideration of the volume of the consumed gas (PD "Veselopodilsky sugar plant").	**OK**
			CAR 17. Please adjust the saccharine index of the sugar beets in 2008 (divergence data presented in the MR and the Final production and technical indicators in sugar production in the 2008 calendar year) (PD "Globinsky Sugar Plant").	**OK**
			CAR 18. Please adjust the saccharine index of the sugar	**OK**

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
			beets in 2009 (divergence data presented in the MR and the Final production and technical indicators in sugar production in the first and second halves of 2009) (PD "Yareskivsky Sugar Plant").	
			CAR 19. Please adjust the data regarding the natural gas consumption for 2008-2009 (divergence data presented in the MR and the Final production and technical indicators in sugar production in the first and second halves of 2008-2009) (PD "Yareskivsky Sugar Plant").	**OK**
			CL 09. Please provide the information concerning origin of the sources of calorific value of natural gas index for 2008-2009 and correspond data with MR (PD "Yareskivsky sugar plant").	**OK**
			CAR 20. Please adjust the data regarding the coal production for 2008-2009 (divergence data presented in the MR and the Final production and technical indicators in sugar production in the first and second halves of 2008-2009) (PD	**OK**

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
			"Yareskivsky Sugar Plant"). **CL 10.** Please provide the information concerning origin of sources of calorific value of coal for 2008-2009 and correspond data with MR (PD "Yareskivsky sugar plant").	**OK**
3.4. Are emission factors, including default emission factors, if used for calculating the emission reductions or enhancements of net removals, selected by carefully balancing accuracy and reasonableness, and appropriately justified of the choice?	95 (c)	Emission factors, including default emission factors, if used for calculating the emission reductions or enhancements of net removals, selected by carefully balancing accuracy and reasonableness, and appropriately justified of the choice.	**CAR 21.** Please reflect the indeces EF_{NG} and EF_{coal} in the MR in accordance with Monitoring Plan.	**OK**
3.5. Is the calculation of emission reductions or enhancements of net removals calculated based on conservative assumptions and the most plausible scenarios in a transparent manner?	95 (d)	The calculation of emission reductions are based on conservative assumptions and the most plausible scenarios in a transparent manner.		
4. Applicable to JI SSC projects only				
4.1.Is the relevant threshold to be classified as JI SSC project not exceeded during the monitoring period on an annual average basis?	96	Not available		

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
If the threshold is exceeded, is the maximum emission reduction level estimated in the PDD for the JI SSC project or the bundle for the monitoring period determined?				
5. Revision of monitoring plan				
5.1.Did the project participants provide an appropriate justification for the proposed revision?	99 (a)	Appropriate justification for the proposed revision reflected in the MR version 02 dated 20/12/2012.		**OK**
5.2.Does the proposed revision improve the accuracy and/or applicability of information collected compared to the original monitoring plan without changing conformity with the relevant rules and regulations for the establishment of monitoring plans?	99 (b)	Proposed revision improves the accuracy and completeness of information collected compared to the original monitoring plan without changing conformity with the relevant rules and regulations for the establishment of monitoring plans		**OK**
6. Data management				
4.1. Is the implementation of data collection procedures in accordance with the monitoring plan, including the quality control and quality assurance procedures?	101 (a)	Implementation of procedures of data collection is in accordance with the monitoring plan, including the quality control	**CL 11.** Please, provide the information concerning storage of necessary date in electronic form. Please see **CAR 06**	**OK** **OK**

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
		and quality assurance procedures that was checked by the verification team at the site. The monitoring plan is provided in the Section D of the registered PDD version 2.4 dated 12.07.2012. But some information should be clarified.		
4.2. Is the function of the monitoring equipment, including its calibration status, is in order?	101 (b)	The monitoring equipment that is used for project functions in accordance with the monitoring plan and is in order. Verification team confirmed that monitoring equipment indicated in the MR was established and worked. Monitoring equipment has necessary documents like passports and calibration certificates. Calibration equipment for parameters control was checked by Verification team. Calibration was carried out in accordance with the	**CAR 22.** Please specify the measuring tool used for record volume flow and gas volume (in Section D.2. (table 16) of the PDD is indicated as FTA – "Lider", and as "Flolutec TM" in the MR). Please include the corresponding changes in the documentation (PD "Yareskivsky Sugar Plant"). **CAR 23.** Please indicate the serial number of the measuring tool used to record volume flow and gas volume "Lider" indicated in the section D.2. (table 17) PDD (No.1-187) and in the Annex 1 of the MR (No.359). Please include the corresponding changes in the documentation (PD "Globinsky	**OK** **OK**

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
		procedures of Host Party and evidences of such calibration were provided (calibration certificates or certificate on calibration in the equipment passports). It was confirmed that calibration was carried out with the correct intervals for all monitoring equipment. But some information should be clarified and explained.	Sugar Plant"). **CAR 24.** Please indicate the measuring tool to determine the saccharine of sugar beets (ULS-1, indicated in the Section D.2. (table 16) of the PDD and "Anton Paar", indicated in the MR). Please include the corresponding changes in the documentation (PD "Yareskivsky Sugar Plant"). **CAR 25.** Please unify the serial numbers of the weight dosimeters indicated in the Monitoring report with the actual ones (PD "Globinsky Sugar Plant").	**OK** **OK**
4.3. Are the evidence and records used for the monitoring maintained in a traceable manner?	101 (c)	The evidence and records used for the monitoring maintained in a traceable manner. Verification group had access to the all data concerning monitoring system and emission reduction and received the necessary evidences at the site. Yet the procedure of the storage and archiving of necessary	Please see **CL11**	**OK**

CHECKLIST QUESTION	DVM* paragraph	Draft Conclusion	Action requested to project participants	Final Conclusion
		data is not fully carried out.		
4.4. Is the data collection and management system for the project in accordance with the monitoring plan?	101 (d)	Collection of the data and data project management system does not correspond the monitoring plan, as it is described in the PDD version 2.4. dated 12.07.2012. Roles and responsibilities of technical personnel within monitoring are described in MR. Responsibility and duties are described for every person in the job description as it is required by the law. Persons that work at the objects realize their responsibility and the necessary records are maintained. Information about personnel trainings on monitoring are provided in the MR.	Please see **CAR 06, CL11**	**OK** **OK**

Table 2 – Resolution of CARs, CLs and FAR

No.	Type of request	Observation	Ref. to checklist question in table 1	Summary of project owner response	Verification team conclusion
1.	**CAR 01.**	Please add information to the MR on approval of the project by designated parties of all project participants.	Table 1, checklist question 1.1	Response 1: The information has been added to the Section A of the MR, version 03 dated 07/02/2013 (page 3).	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
2.	**CAR 02.**	Geographical location of the PD "Veselopodilsky sugar plant" does not coincide with the location indicated in the PDD and MR. Please specify the exact location of the PD "Veselopodilsky sugar plant".	Table 1, checklist question 2.1	Response 1: Geographical location of the PD "Veselopodilsky Sugar Plant" have been checked. Corrections in the Section A.2. of the MR version 03 dated 07/02/2013 (page 2) have been made based on clarification letter #169/02 dated 11/01/2013.	Conclusion 1: **The issue is closed** on basis of supporting document.
3.	**CAR 03.**	Please indicate the geographical coordinates in proper way.	Table 1, checklist question 2.1	Response 1: The form of coordinates in Section A.2. of the MR version 03 dated 07/02/2013 has been adjusted to "Degree-Minute-Second". An additional document has been presented to the AIE: "Documents substantiating emissions to permit the emission of pollutants into the air from	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.

				stationary sources for LLC "APO "Tsukrovyk Poltavshchyny", PD "Veselopodilsky sugar plant"' (p. 25)."	
4.	**CAR 04.**	Please correspond the name of the enterprise throughout the text of MR in accordance with the Statute of the enterprise.	Table 1, checklist question 2.1	Response 1: The name of the enterprise throughout the text of the MR version 03 dated 07/02/2013, has been adjusted in accordance with the Statute of the enterprise.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
5.	**CAR 05.**	Please indicate in the Section A5 crediting period in months to introduce its duration clearly.	Table 1, checklist question 2.1	Response 1: Section A.5 of the MR version 03 dated 07/02/2013 has been revised and appropriate changes have been made concerning the crediting period in months.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
6.	**CAR 06.**	Please correct the data sources in the MR in accordance with the monitoring plan included in the PDD.	Table 1, checklist question 3.1	Response 1: Respective corrections have been made to the MR, version 03 dated 07/02/2013.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
7.	**CAR 07.**	Please number the Tables in the MR.	Table 1, checklist question 3.1	Response 1: The tables have been numbered in the MR version 03 dated 07/02/2013.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
8.	**CAR 08.**	Please delete the information intended only for Developer in Section D.1.	Table 1, checklist question 3.1	Response 1: The information meant for the project developer has been removed from the Section D.1	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03

					dated 07/02/2013.
9.	**CAR 09.**	Please delete the blank spaces in the MR to avoid the unauthorized change of the information.	Table 1, checklist question 3.1	Response 1: Blank spaces have been removed from the MR, version 03 dated 07/02/2013.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
10.	**CAR 10.**	Please indicate units and indexes in the same format throughout the whole text of MR.	Table 1, checklist question 3.1	Response 1: The units and indices throughout the MR, version 03 dated 07/02/2013 has been checked and corrected to the same format.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
11.	**CAR 11.**	Please, correct the name of the chemical compound $MgCO_3$ in the Table 1, 4 of the MR.	Table 1, checklist question 3.1	Response 1: The grammatical errors in Tables 1, 4 of the MR, version 03 dated 07/02/2013 has been corrected.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
12.	**CAR 12.**	Please, correspond the option $SP_{hist.y.i}$ of PD "Yareskivsky sugar plant" indicated in the Section D.1 with the Table 1.	Table 1, checklist question 3.2	Response 1: Respective corrections have been made to the Table 1 of the MR, version 03 dated 07/02/2013.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
13.	**CAR 13.**	Please, clarify the data for 2004 at "Yareskivsky sugar plant" in the Table ''Natural gas consumption of historical period (2004-2006) at plant''.	Table 1, checklist question 3.2	Response 1: The data in the MR, version 03 dated 07/02/2013 and the calculation tables have been checked.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
14.	**CAR 14.**	For the calculating the data for the 2^{nd} half year of 2008 and the 2^{nd}	Table 1, checklist	Response 1: Respective corrections have	Conclusion 1: **The issue is closed** on

		half year of 2009 was used, but according to the data of the Final technical and production report for calendar 2008 and the Final technical and production report of the sugar-sand production for the 1st half year of 2009 the production of sugar is indicated for the 1st half year of 2008 and 2009. Please, recalculate all indexes for 2008-2009. (PD "Yareskivsky sugar plant")	question 3.2	been made to the MR, version 03 dated 07/02/2013. Supporting documents have been presented to the AIE: - "the Final production and technical report of the sugar sand production for the first six months of 2008" (page. 2); - "the Final production and technical report of the sugar sand production for the first six months of 2009" (page. 2).	basis of corrections made in the MR version 03 dated 07/02/2013.
15.	**CAR 15.**	References do not lead directly to the documents. Please correct the references.	Table 1, checklist question 3.3	<u>Response 1:</u> References in the MR, version 03 dated 07/02/2013 have been changed to a different format: by pressing a reference a National inventory of anthropogenic emissions from sources and removals by sinks of greenhouse gases in Ukraine for 1990-2009.	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
16.	**CAR 16.**	The average of the net calorific value of natural gas has been calculated incorrect. Please calculate this index with the consideration of the volume of the consumed gas (PD "Veselopodilsky sugar plant").	Table 1, checklist question 3.3	<u>Response 1:</u> The average index of the net calorific value of the natural gas at the PD "Veselopodilsky Sugar Plant" has been recalculated. The model of the ERUs has been revised, CO_2 emissions from natural gas consumption at the PD "Veselopodilsky Sugar Plant" have been calculated by	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.

				multiplying the annual consumption of natural gas by the net calorific value of the natural gas per year.	
17.	**CAR 17.**	Please adjust the saccharine index of the sugar beets in 2008 (divergence data presented in the MR and the Final production and technical indicators in sugar production in the 2008 calendar year) (PD "Globinsky Sugar Plant").	Table 1, checklist question 3.3	<u>Response 1:</u> Respective corrections concerning saccharine index of the sugar beets in the first six months and the last six months of 2009 at the PD «Yareskivsky Sugar Plant» have been made to the calculation tables and the Monitoring report, version 03 dated 07/02/2013. The following supporting documents have been presented to the AIE: - Decade production and technical reports on sugar production in 2009 in September and November 2009. - Reports of the sugar plant on the use of raw materials and sugar production in October and December 2009; - Reports of the sugar plant on the use of raw materials and sugar production in January 2009.	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
18.	**CAR 18.**	Please adjust the saccharine index of the sugar beets in 2009	Table 1, checklist	<u>Response 1:</u> Respective corrections to the	<u>Conclusion 1:</u> **The issue is closed** on

		(divergence data presented in the MR and the Final production and technical indicators in sugar production in the first and second halves of 2009) (PD "Yareskivsky Sugar Plant").	question 3.3	amount of the consumed natural gas in the first six months and the last six months of 2008 – 2009 at the PD "Yareskivsky Sugar Plant" have been made to the MR, version 03 dated 07/02/2013. - The following supporting documents have been presented to the AIE: - The Final production and technical report on sugar sand production in the first six months of 2008 (page 4); - Acceptance acts of gas in September, October, November, December 2008; - The Final production and technical report on the sugar sand production in the first six months of 2009 (page 4); - Invoices for natural gas in September, October, November and December 2009.	basis of corrections made in the MR version 03 dated 07/02/2013.
19.	**CAR 19.**	Please adjust the data regarding the natural gas consumption for 2008-2009 (divergence data presented in the MR and the Final production and technical indicators in sugar production in the first and second halves of 2008-2009) (PD "Yareskivsky	Table 1, checklist question 3.3	<u>Response 1:</u> Respective corrections to the amount of the consumed natural gas in the first six months and the last six months of 2008 – 2009 at the PD "Yareskivsky Sugar Plant" have been made to the MR, version 03 dated 07/02/2013.	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.

		Sugar Plant").		The following supporting documents have been presented to the AIE: - The Final production and technical report on sugar sand production in the first six months of 2008 (page 4); - Acceptance acts of gas in September, October, November, December 2008; - The Final production and technical report on the sugar sand production in the first six months of 2009 (page 4); - Invoices for natural gas in September, October, November and December 2009.	
20.	**CAR 20.**	Please adjust the data regarding the coal consumption for 2008-2009 (divergence data presented in the MR and the Final production and technical indicators in sugar production in the first and second halves of 2008-2009) (PD "Yareskivsky Sugar Plant").	Table 1, checklist question 3.3	<u>Response 1:</u> Respective corrections to the amount of consumed coal in the first six months and the last six months 2008-2009 at the PD "Yareskivsky Sugar Plant" have been made to the Monitoring report, version 03 dated 07/02/2013. The following supporting documents have been presented to the AIE: - The register of daily incoming and outgoing production	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.

				materials; - The Final production and technical reports on sugar production in the first six months of 2008 (see CAR 19); - The Final production and technical reports on sugar production in the first six months of 2009 (see CAR 19).	
21.	**CAR 21.**	Please reflect the indices EF_{NG} and EF_{coal} in the MR in accordance with the Monitoring plan.	Table 1, checklist question 3.4	Response 1: Indices EF_{NG} and EF_{coal} have been revised in the MR, version 03, dated 07/02/2013.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
22.	**CAR 22.**	Please specify the measuring tool used to record volume flow and gas volume (in Section D.2. (table 16) of the PDD is indicated as FTA – "Lider", and as "Flolutec TM" in the MR). Please include the corresponding changes in the documentation (PD "Yareskivsky Sugar Plant").	Table 1, checklist question 6.2	Response 1: The measuring tool used to record volume flow and gas volume at the PD "Yareskivsky Sugar Plant" in 2008 and 2009 was "Floutec TM". The following supporting documents have been presented to the AIE: - Certificate of calibration of measuring tool No. 3973 dated 05/08/2011.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
23.	**CAR 23.**	Please indicate the serial number of the measuring tool used to record volume flow and gas volume «Lider» indicated in the section D.2. (table 17) PDD (No.1-	Table 1, checklist question 6.2	Response 1: In Annex 1 of the MR, version 03, the correct serial number of the measuring tool used to record volume flow and gas volume	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.

		187) and in the Annex 1 of the MR (No.359). Please include the corresponding changes in the documentation (PD "Globinsky Sugar Plant").		"Lider" No.359 is indicated. The change of number has occurred due to production need. The following supporting documents have been presented to the AIE: -Certificate of the State metrological certification dated 4 August 2006.	
24.	**CAR 24.**	Please indicate the measuring tool to determine the saccharine of sugar beets (ULS-1, indicated in the Section D.2. (table 16) of the PDD and "Anton Paar", indicated in the MR). Please include the corresponding changes in the documentation (PD "Yareskivsky Sugar Plant").	Table 1, checklist question 6.2	<u>Response 1:</u> In 2008 ULS-1 line of sugar beets saccharine was used at the PD "Yareskivsky Sugar Plant" and it was demounted in 2010. In 2009 ULS-1 line was decommissioned. In 2009 a new automated polarimeter "Sukromat" was used and it is currently in operation. The following supporting documents have been presented to the AIE: - Certificate of calibration of ULS-1 line; - Certificate of calibration of automated polarimeter "Sukromat" ("Anton Paar") line.	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
25.	**CAR 25.**	Please unify the serial numbers of the weight dosimeters indicated in the MR with the actual ones (PD "Globinsky Sugar Plant").	Table 1, checklist question 6.2	<u>Response 1:</u> Respective changes have been made to the MR version 03 dated 07/02/2013. The following supporting	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.

				documents have been presented to the AIE: Passports of all weight dosimeters "Norma-S".	
26.	**CL 01.**	Please provide information about the availability of Letter of Approval of the Host Party.	Table 1, checklist question 1.1	Response 1: The project received the Letter of Approval from State Environmental Investment Agency of Ukraine # 3719/23/7 dated 04/12/2012. The following supporting document was submitted to AIE: Letter of Approval of the project # 3719/23/7 dated 04/12/2012.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
27.	**CL 02.**	Please clarify the nonconformities of the title of the project that are indicated in MR and Letter of Approval issued by Ministry of Economic Affairs, Agriculture and Innovation Netherlands No. 2011JI22 from 04/07/2011.	Table 1, checklist question 1.1	Response 1: Letter of Approval from Ministry of Economic Affairs, Agriculture and Innovation of the Netherlands No. 2011JI22 dated 04/07/2011 was given for PDD version 1.9 dated 04/05/2010. In accordance with this PDD the project name is «Energy Efficiency Programme at Tsukrovyk Sugar Mills, Ukraine». At the determination process the project title was changed, In accordance with PDD, version 2.4 dated 12/07/2012 which received positive determination conclusion from AIE Bureau	Conclusion 1: The title of the project in the Letter of Approval from Ministry of Economic Affairs, Agriculture and Innovation of the Netherlands No. 2011JI22 dated 04/07/2011 unlike the title of the project in the MR does not contain a legal entity of the project participant clearly. Letter of Approval from Ministry of Economic Affairs, Agriculture and Innovation of the

				Veritas Certification SAS, the project name is "Energy Efficiency Programme at the plants of LLC "Agricultural Produce Organization" Tsukrovyk Poltavschyny". Changes of PDD title were fixed in determination report, version 01 dated 17.07.2012. In accordance with Guidance on determination and verification, version 01 (Paragraph 21) «A written project approval by a Party involved, explicitly stating the name of the legal Entity». Therefore the title of legal Entity at LoA is sufficient evidence of project approval by one of the parties. <u>Response 2:</u> Clarification regarding the inconsistency of the project title was submitted to AIE. Explanation available on UNFCCC JI website: http://ji.unfccc.int/JIITLProject/DB/DGZZOQPRBIINGFRRYXST59WVRFGFJB/details. In addition the State Environmental Investment	Netherlands No. 2011JI22 dated 04/07/2011 have no references to the name of the legal entity of the project participant. <u>Conclusion 2:</u> **The issue is closed** on basis of supporting document. .

				Agency of Ukraine has confirmed this JI project under Track 1 procedure by the Order # 455 dated 19/12/2012.	
28.	**CL 03.**	Please, give the information concerning calendar period of work of the PD "Globinsky sugar plant" and the PD "Veselopodilsky sugar plant" during the Monitoring period.	Table 1, checklist question 3.2	<u>Response 1:</u> Operational schedule of PD "Globinsky sugar plant" in 2008 is 84.25 days (since 20.09.2008 till 11.12.2008). Operational schedule of PD "Globinsky sugar plant" in 2009 is 102.04 days (since 06.09.2009 till 17.12.2009). Operational schedule of PD "Veselopodilsky sugar plant" in 2008 is 84.11days (since 07.09.2008 till 30.11.2008). The following supporting documents were submitted to AIE: - Final production and technical parameters of sugar production in 2008 and 2009 (PD "Globinsky sugar plant"); - Final production and technical parameters of sugar production in 2008» (PD "Veselopodilsky sugar plant").	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
29.	**CL 04.**	Please provide the additional information concerning data on	Table 1, checklist	<u>Response 1:</u> Data on $CaCO_3$ and $MgCO_3$	<u>Conclusion 1:</u> **The issue is closed** on

		the content of $CaCO_3$ and $MgCO_3$ in the consumed limestone rock for the years 2008 and 2009 (PD "Yareskivsky sugar plant" and PD "Veselopodilsky sugar plant").	question 3.3	content at consumed limestone at PD "Yareskivsky sugar plant" for 2008-2009 are given at "Summary table on characteristics of limestone and coal in 2004-2009". Data on $CaCO_3$ and $MgCO_3$ content at consumed limestone at PD "Veselopodilsky sugar plant" are taken from the certificate of limestone quality in 2008: The following supporting documents were submitted to AIE: - Summary table of characteristics of limestone and coal for 2004-2009 (PD "Yareskivsky sugar plant").	basis of corrections made in the MR version 03 dated 07/02/2013.
30.	**CL 05.**	Please explain why in MR (Sugar production) for 2008 the data for amount of produced sugar is represented, but for 2009 the data for amount of produced sucrose is represented (PD "Globinsky sugar plant".)	Table 1, checklist question 3.3	<u>Response 1:</u> Relevant corrective actions were made to MR version 03 dated 07/02/2013. In accordance with "Final production and technical parameters of sugar production in 2008", the amount of sugar in 2008 is 37143.15 t. In accordance with "Final production and technical parameters of sugar production in 2009" is 50868.1 t. The following supporting	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.

				documents were submitted to AIE: - Final production and technical parameters of sugar production in 2008 and 2009 (PD "Globinsky sugar plant").	
31.	**CL 06.**	Please clarify the non-conformities of data on sugar content of sugar beet for 2008 presented in the MR and in the Final production and technical indicators on sugar production (PD "Globinsky sugar plant").	Table 1, checklist question 3.3	<u>Response 1:</u> Relevant correctives regarding sugar content of sugar beets at PD "Globinsky sugar plant" (2008) were made to MR version 03 dated 07/02/2013. Data on sugar content in September, October, November and December 2008 were calculated on the base of Decade production-technical reports on sugar production in 2008. The following supporting documents were submitted to AIE: - Decade production-technical reports on sugar production in 2008 (PD "Globinsky sugar plant").	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
32.	**CL 07.**	Please clarify the non-conformities of data of amount and net calorific value of natural gas for 2008 indicated in the MR and in the Report of the thermal power plant work for 2008 (PD	Table 1, checklist question 3.3	<u>Response 1:</u> The appropriate corrections were made to MR version 03 dated 07/02/2013. The following supporting document was submitted to AIE:	<u>Conclusion 1:</u> **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.

		"Veselopodilsky sugar plant").		- Information on natural gas consumption in 2008 (PD "Veselopodilsky sugar plant").	
33.	**CL 08.**	Please clarify the non-conformities of coal consumption indicated in the MR and actual consumption of gas, coal and stone for 2004-2008 (PD "Veselopodilsky sugar plant").	Table 1, checklist question 3.3	Response 1: The appropriate corrections were made to MR version 03, dated 07/02/2013. The following supporting documents were submitted to AIE: - Journals of daily data on receipt and expenses of production materials (PD "Veselopodilsky sugar plant").	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
34.	**CL 09.**	Please provide the information concerning origin of the sources of calorific value of natural gas index for 2008-2009 and correspond data with MR (PD "Yareskivsky sugar plant").	Table 1, checklist question 3.3	Response 1: Data on net calorific value of natural gas in 2008 and 2009 at PD "Yareskivsky sugar plant" was taken from physical and chemical parameters certificates for 2008-2009. Appropriate changes were taken into the MR version 03 dated 07/02/2013. The following supporting documents were submitted to AIE: - Physical and chemical parameters of natural gas in 2008-2009.	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.
35.	**CL 10.**	Please provide the information concerning origin of sources of	Table 1, checklist	Response 1: The appropriate corrections were	Conclusion 1: **The issue is closed** on

		calorific value of coal for 2008-2009 and correspond data with MR (PD "Yareskivsky sugar plant").	question 3.3	made to MR version 03 dated 07/02/2013. Sources of generation of net calorific value of coal in 2008-2009 were reviewed and verified with monitoring report. For calculations the lowest net calorific value of coal in 2008 and 2009 was taken. This is conservative approach. For ERUs calculations for September-December 2008 and 2009 net calorific value is taken from Certificate №1245 on coal quality at LLC "Donbass iron reduction plant" and "Certificate №2307-1 on coal quality" for 2008-2009. It is conservative approach. For ERUs calculation for January 2008 and 2009, the coal NCV is given at the Final production and technical parameters of sugar production in 2008 and 2009. The following supporting documents were submitted to AIE: - The certificate №1245 on coal quality of LLC "Donbass iron reduction plant"; - Certificate №1245 on coal	basis of corrections made in the MR version 03 dated 07/02/2013.

				quality of LLC «Donbass iron reduction plant; - Certificate № 2307-1 on coal quality; Summary table on limestone and coal characteristics for 2004-2009 at PD "Yareskivsky sugar plant" (see CL 04).	
36.	**CL 11.**	Please provide the information concerning storage of necessary date in electronic form.	Table 1, checklist question 6.1	Response 1: Data in electronic view are archieved at the plants and in Sugar Department of Head office LLC firm "Astarta-Kyiv"	Conclusion 1: **The issue is closed** on basis of corrections made in the MR version 03 dated 07/02/2013.