Operating procedure N° 7:

SURRENDER TRANSACTION
compliance for ETS 1

(by 30th of September at the latest)

1. General principles of surrendering under the annual compliance obligation:

In accordance with the French environmental code, article R229-21 (for installations):

> Pursuant to article L.229-7, operator of an installation subject to an authorisation as mentioned in the article L.229-6 and not eligible to an exemption as mentioned in the article L229-14, must surrender, by 30th of September at the latest, a quantity of allowances corresponding to its rejected emissions (equivalent CO2 tones) during the previous year, in the conditions provide by article R.229-20.

> This surrendering transaction is a transfer of units (chapter IV of article L.229-7) from the operator's account to the European Registry deletion account, provided in the delegated act, pursuant to paragraph 3 of the article 19 (directive 2003/87/CE dated 13th October 2003).

In accordance with the French environmental code, article R229-37-8 (for aircraft operators):

> Pursuant to article L.229-7, each aircraft operator subject to an authorisation as mentioned in the article L.229-5 must surrender, by 30th of September at the latest, a quantity of allowances corresponding to its rejected emissions (equivalent CO2 tones) during the previous year, in the conditions provide by article R.229-37-7.

> This surrendering transaction is a transfer of units (chapter IV of article L.229-7) from the operator's account to the European Registry deletion account, provided in the delegated act, pursuant to paragraph 3 of the article 19 (directive 2003/87/CE dated 13th October 2003).

In accordance with the French environmental code, article R229-38-4 (for shipping companies):

> Pursuant to point II article L.229-7, each shipping companies concerned must surrender, by 30th of September at the latest, a quantity of allowances corresponding to the emissions resulting from its maritime activities (equivalent CO2 tones) during the previous year, in the conditions provided by article R.229-38-1.

> This surrendering is carried out by means of a transfer of units to the European registry deletion account provided for by the delegated acts taken pursuant to paragraph 3 of Article 19 of Directive 2003/87/EC of 13 October 2003.

Accordance with the French environmental code article R.229-7 II:

> At the end of each calendar year, **installations and aircraft operators** subject to article L229-18-1, and **shipping companies** subject to articles L229-18-3 and L229-18-4 **shall surrender to the administrative authority**, under penalty of the sanctions provided for in Article L.229-10, a quantity of allowances equal to the total amount of greenhouse gas emitted by its installations, aircrafts or maritime activities during that calendar year as declared, verified and validated in accordance with III.

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2. Points of focus related to surrender transaction for operators:

- Operators are allowed to use "General allowances", "Aircraft allowances", "Swiss allowances" and "Swiss aircraft allowances" for compliance.

- No need to add the beneficiary surrender account to the trusted account list.

- According to article 32 of EC Regulation 2019/1122, on April 1st of each year, operator's accounts without verified emissions recorded in the system are automatically blocked. No transaction can be performed from a blocked account, except for surrendering transactions. Blocked accounts can receive allowances. When the missing verified emissions are recorded in the operator's account, it will be automatically unblocked by the system (open status).

3. How to perform the surrender transaction?

Reminder: Surrendering allowances must be completed by **September 30th** at the latest.

PROCEDURE

Step ❶ : **Initiate a surrender transaction.**

1. Login as an Authorized Representative (AR) having the role "Initiator" or "Initiator and approver" in the Union Registry: https://union-registry.ec.europa.eu/ar/#/FR

2. On the homepage choose "English" language on the top right side of the screen, click on "Accounts" menu item (on the left side of the screen)

3. Click on "Surrender Allowances" button for the concerned account.
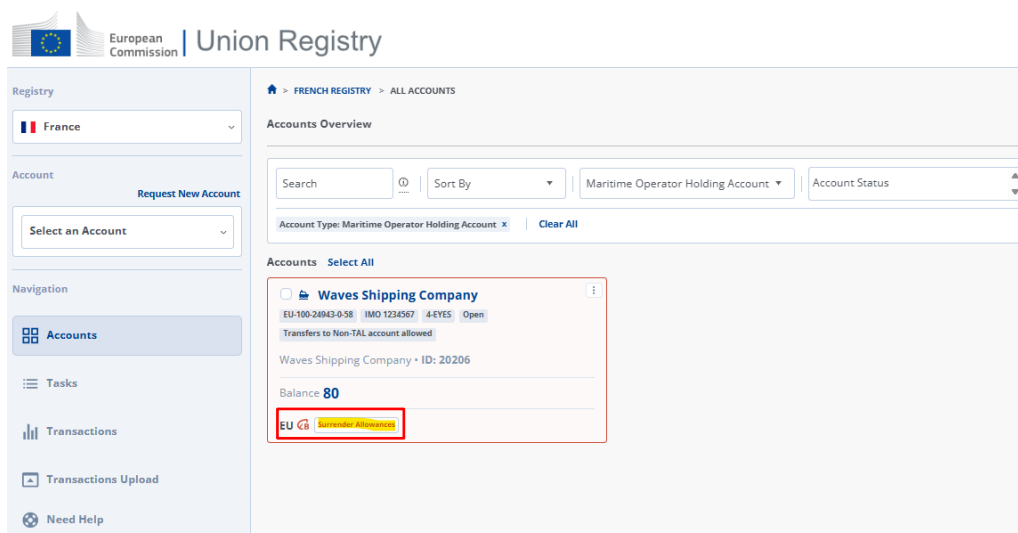
You can initiate and approve a surrender transaction even if the Verified Emissions of your account are not entered in the Registry, but only if you have allowances on your account and if you know your Verified Emissions for the year concerned.

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4. On the surrendering screen, you need to enter the quantity of allowances. Please verify the compliance figure before proposing the transaction. If the compliance figure is positive, you do not need to surrender:

5. Please verify a second time the quantity and the allowance type before confirming by clicking on the button "Propose". The "Surrender Confirmation" dialog box open: click Propose to confirm.

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6. Sign the transaction with the EU Login application on your smartphone. Follow the instructions:

- Enter your password on the field "Password": use your connection password.

- Launch the "EU Login" app on your smartphone, click on "scan QR code", and scan the QR code on your computer screen.

- On the field "Acquiring Account" of your smartphone, enter the number displayed in blue (900) and in orange (the acquiring account ID)

- On the field "Total quantity" of your smartphone, enter the quantity you seized in point 4.

- If you are using an Iphone, you need to click on « ✓ » in the upper right side of your smartphone screen

  If you are using an Android phone, the confirmation button is under the fields.

- Your EU Login application generates a 16 characters code that you need to input into your computer on the field "Code generated by your app"

- Click on the "Sign" button of your computer.

Important: if your account has the option by default on the transaction settings defined in your trusted account list (4 eyes principle), the surrender transaction need to be approved by another Authorized Representative (AR) with the profile "Validator" or "Initiator and approver". If your account has the option "2 eyes principle", then the transaction will be executed immediately.

Step ❷ : Validation/approval of a surrender transaction

1. Login as an Authorized Representative (AR), with the profile "Approver" or "Initiator and approver" in the Union Registry: https://union-registry.ec.europa.eu/ar/#/FR (the approver cannot be the initiator of the transaction)

2. Click on " Task List " menu item on the left side of the screen.

3. Click on the "Request ID" or the task to be approved:

4. The system displays the details of the transaction to be approved. Please verify and reject or approve the task.

5. If you approve the task, the web site asks for a second confirmation, verify the information and confirm.
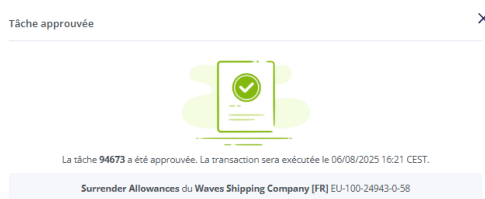

6. The web site displays a signature page; the AR need to sign the transaction on the same way as described on point 6 of "Step ❶"
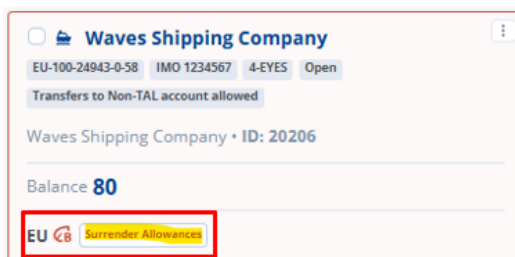
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7. The screen will display the confirmation and the date of the of the completion of the transaction:

Tâche approuvée ✕

La tâche **94673** a été approuvée. La transaction sera exécutée le 06/08/2025 16:21 CEST.

Surrender Allowances du **Waves Shipping Company [FR]** EU-100-24943-0-58
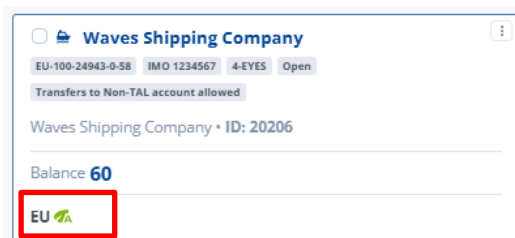
8. Now, your surrender transaction is complete, you need to verify your compliance status:

- On the account list, the compliance status appears on the bottom of the account:

⚓ **Waves Shipping Company** ⋮
EU-100-24943-0-58   IMO 1234567   4-EYES   Open
Transfers to Non-TAL account allowed
Waves Shipping Company • ID: 20206
Balance **80**
EU 🌿B Surrender Allowances

On the example above, the compliance status is **B** and the "Surrender Allowances" button is still visible, it means that the account is not compliant.

On the example below, the compliance status is **A** and the "Surrender Allowances" button is not visible, it means that the account is compliant.

⚓ **Waves Shipping Company** ⋮
EU-100-24943-0-58   IMO 1234567   4-EYES   Open
Transfers to Non-TAL account allowed
Waves Shipping Company • ID: 20206
Balance **60**
EU 🌿A

- Or you can display the details of the account by clicking on the account and choose "Compliance" on the left menu item and look for the "EU Compliance Summary":
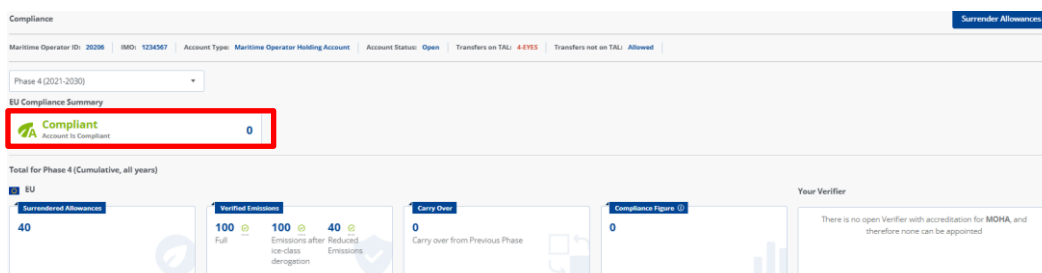
On the example above, the account is compliant.

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If your account is compliant, the compliance status of your account must be A.

Summary of the compliance status:

Field	Description
Balance Summary	Balance of the number of units and allowances owned by the account.
EU Compliance Summary **Swiss Compliance Summary**	Presents the current compliance status of the (Aircraft/Maritime) Operator Holding Account for EU compliance.

Sub-table within EU Compliance Summary / Swiss Compliance Summary:

Status	Description
No Compliance Obligation *No Compliance Obligation Yet*	The account has no compliance obligation yet.
Compliant *A Account Is Compliant*	The account is compliant.
Non Compliant B [Surrender Allowances]	The account is not compliant and need to surrender allowance. A button **Surrender Allowances** is available to redirect you to the surrender transaction windows.
Non Compliant C	The account is not compliant and need to report its emissions.
Excluded *Excluded*	The account is excluded for all the years.

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