

Preparation and compliance – Measurement, Reporting and Verification (MRV) system

Facility-level MRV for GHG Emissions

12/03/2026

Today's agenda

1 | Introduction to and overview of the Monitoring, Reporting & Verification (“MRV”) scheme

2 | Overview of the MRV scheme: scope of participation

3 | Monitoring & reporting training

3i | Overview of process and required preparation

3ii | Reporting template – live demonstration

4 | Q&A session

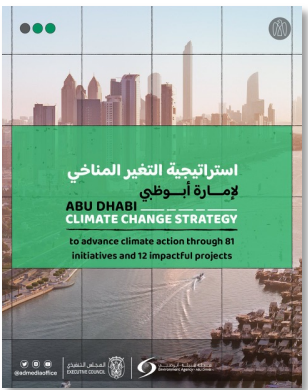
5 | Appendix



The UAE is committed to Net Zero goals, with continued prosperity, to do this requires long-term planning, visibility and monitoring of industrial emissions

2021

UAE Net Zero

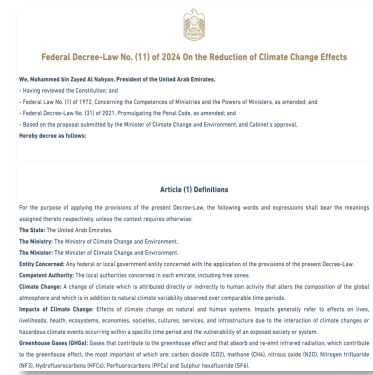


2023

Abu Dhabi Climate Change Strategy

2024

Federal Decree-Law No. (11) establishes MRV framework under Article (6)



2025

1st Cycle of Facility Level MRV



2026

2nd Cycle of Facility Level MRV



Accelerate Green Economy Transition

Abu Dhabi's Facility-Level MRV Framework actions the intent of Article 6 of Federal Decree-Law No. 11 to understand GHG emissions in the region

THE LEGAL FOUNDATION

Federal Decree-Law on the Reduction of Climate Change Effects

The last update on this law was listed on 28 Aug 2024

Issued Date	Effective Date	Official Gazette Date	Official Gazette No	Legislation State
28 Aug 2024	30 May 2025	30 Aug 2024	782	Active

Article 6 — Measurement, Reporting & Verification

Requires **sources determined by the Ministry and the competent authority** to measure emissions and submit periodic GHG emissions reports in accordance with approved standards.

EAD as Competent Authority

Under Article 6, EAD is mandated to establish and manage the facility register, issue binding technical guidance, oversee compliance, and collect and analyse emissions data, in its capacity as the Abu Dhabi's single point of contact for all MRV requirements. Abu Dhabi facilities do not report separately to MOCCA.

25,000

tCO₂e threshold

4

Covered Macro-Sectors

31 Mar

Annual deadline

*Power (Electricity and Water), Oil & Gas,
Industry and Transport*

IMPLEMENTS

Submission Portal

facilitymrv.ead.ae

Template download,
report submission
& workshop recordings

This Technical Guidance

*operationalises the
Article 6 mandate*

v8 · Feb 2026

THE 5-STEP MRV PROCESS

1 REGISTRATION

Facilities in covered sectors **≥ 25,000 tCO₂e** register with EAD by **31 March**. Env. Permit holders deemed registered automatically.

2 MONITORING

Produce monitoring and reporting plan. Use calculation-based, measurement-based or mass balance methodology.

3 REPORTING

Submit emissions report by **31 March** each year covering total Scope 1 GHGs by source, methodology & deviations.

4 VERIFICATION

Accredited third-party verifier required (voluntary until 2027)

5 CORRECTIONS

Errors corrected within 30 days of discovery.

Your participation in the MRV will lay the foundations for High-Quality Emissions Data, international competitiveness and future climate action



Development of an MRV System

Design a standardized system to monitor, report, and verify GHG emissions across key sectors and facilities in Abu Dhabi.



Analysis of coverage and historical emissions

Map and analyze emission sources and trends to support data-driven climate policy and sector-specific interventions.



Ensuring Data Quality and Readiness

Assess data availability, quality, and consistency to support effective tracking and future climate-related decision-making.

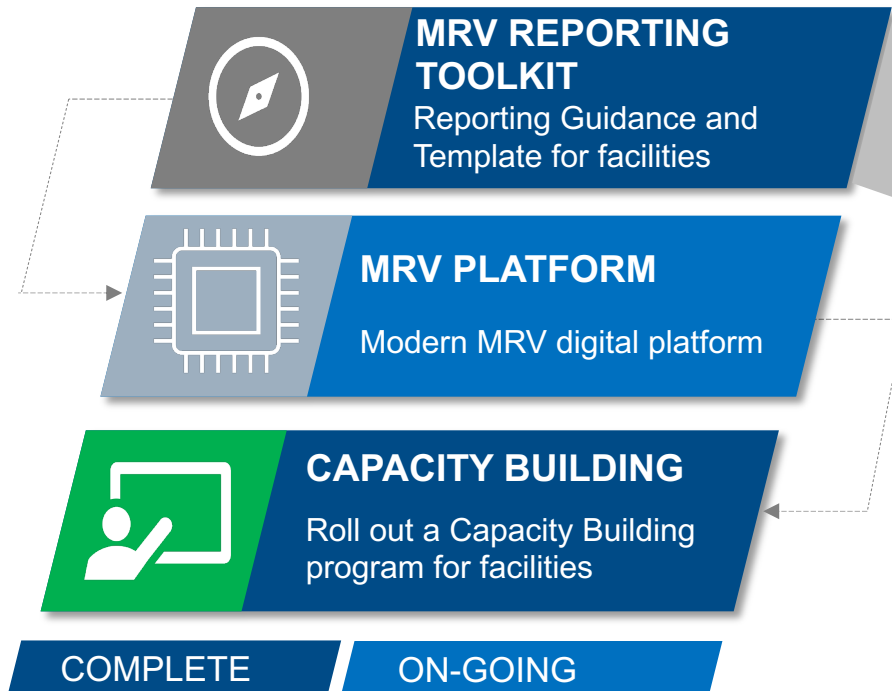


Exploring Future Policy and Incentive Options

Lay the groundwork for future market-based or regulatory approaches aligned with Abu Dhabi's sustainability goals.

To facilitate completion of MRV inputs we have created a Reporting Toolkit, Supporting Facilities with Tools, Digital Access and MRV Compliance Training

HOW ARE WE DOING IT?



The MRV Reporting Toolkit Technical Guidance and Template are available to all facilities on [<https://facilitymrvead.ae>] accessible to all

EAD Facility-Level MRV Reporting for GHG

Important Information for MRV Reporting Entities

Please read the following information carefully before proceeding with your MRV submission.

1. Overview and Legal Basis

2.2 Emissions Threshold

- Facilities with annual Scope 1 emissions of **25,000 tCO₂e** or more are required to submit MRV reports in accordance with EAD requirements, including third-party verification where applicable.
- Facilities operating in covered sectors with annual Scope 1 emissions below **25,000 tCO₂e** must submit at least one complete year of emissions data using the official EAD MRV Reporting Template to confirm their applicability status. Third-party verification is not required for submissions made solely to demonstrate emissions below the threshold. Facilities remain responsible for the accuracy and completeness of all submitted data.

Note: Third-party verification is not required for submissions made solely to demonstrate emissions below the threshold. Facilities remain responsible for the accuracy and completeness of all submitted data.

2.3 Voluntary Participation

Facilities that do not meet the applicability conditions set out above may be permitted to participate in the MRV system on a voluntary basis, subject to EAD approval.

2.4 Verification Requirements

Independent third-party verification is not mandatory at this stage. Mandatory verification requirements will apply from **2027 onwards**, starting with Reporting Year 2026, in accordance with EAD's phased implementation approach.

3. MRV Submission Process

Facilities must complete the following steps to fulfil their MRV reporting obligations:

- Register facility and contact information through the EAD MRV portal at <https://facilitymrvead.ae>
- Download and complete the official template in accordance with the most recent technical guidance. All documents must be downloaded directly from this portal to ensure the latest version is used.
- Upload the completed MRV reporting files through the portal, observing the following requirements:
 - One completed template per reporting year
 - One submission per facility, operators running multiple facilities must submit separately for each

4. Confidentiality and Disclaimer

Information and data submitted through the EAD MRV Reporting Template – including activity data, emissions calculations, and supporting documentation – are treated as confidential and handled in accordance with applicable legal and regulatory requirements.

EAD accepts no liability to any third party arising from the use of the MRV template, guidance, or outputs. Responsibility for the accuracy, completeness, and integrity of all submitted information remains with the reporting entity.

[EAD MRV Reporting Template](#) [Technical Guidance Document](#) [Training Workshop Presentation](#)

[Click here to begin your submission](#)

Provides Overview, purpose and who is in scope for reporting

Two key resources to help facilities complete and understand the submission process:

1. EAD MRV Reporting Template – the Excel file
2. Technical Guidance Document – explains how to fill the template, what data is required, and the rules to follow.

Begin your submission

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The Abu Dhabi's facility-level MRV will be annually reported, considering an emission threshold and focussing initially only on some specific sectors

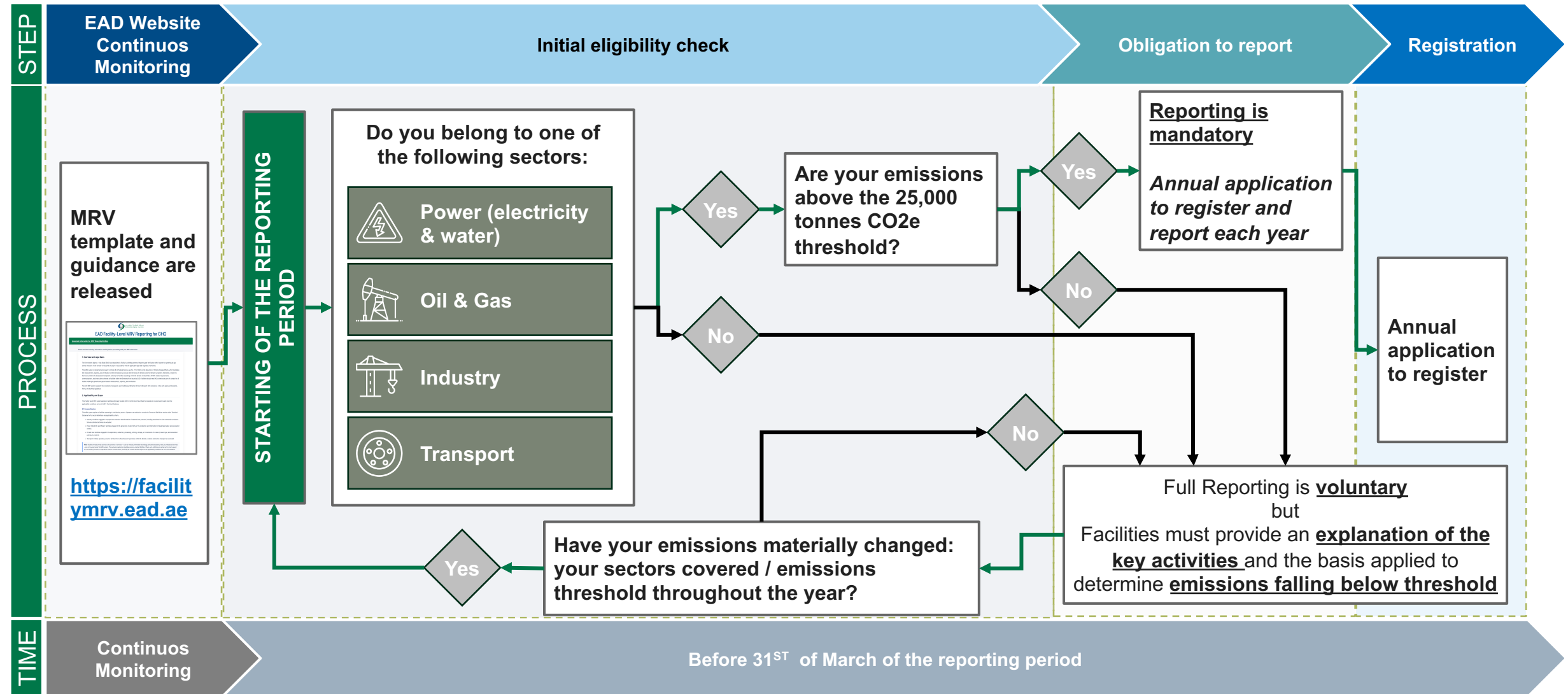
Key parameters of the MRV

Key highlights					
Point of Regulation	Responsibility of Reporting	Reporting Period	Emissions Threshold	Sector Coverage	Emissions Coverage
Facility level	The responsibility to report emissions will sit with the Operator ¹	Annual <i><u>The submission deadline is March 31st, with an extended grace period available until April 14th.</u></i>	Scope 1 25,000 tonnes CO _{2e}	Power (electricity & water) Oil & Gas Industry (petrochemicals, iron & steel, aluminium, cement, manufacturing, in addition to other similar emission intensive sectors) Transport (TBD)	CO ₂ CH ₄

✓ Today's session will provide participating facilities with guidance on the expectations and guidance for reporting their emissions as part of the MRV scheme

¹The person or entity who **operate or control a facility** either as an owner of the facility, lessee of the facility or is delegated with operational control of the facility. Control over a facility shall include the **authority to make legal, financial and operational decisions.**

Abu Dhabi Facility's in scope for the MRV reporting – sectors covered, thresholds, monitoring and verification requirements (1/2)



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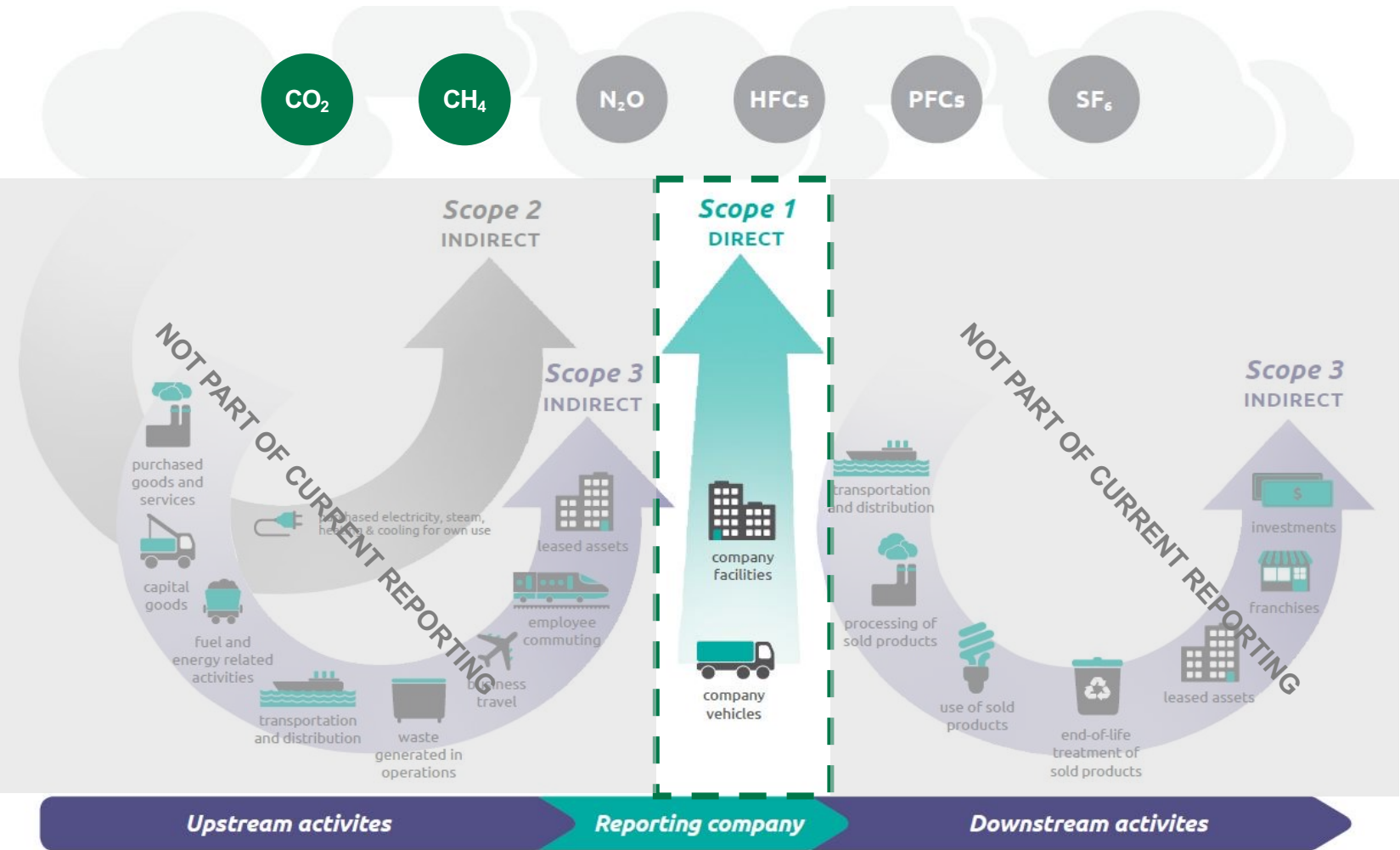
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EAD's reporting template is designed to capture Scope 1 GHG emissions arising from carbon dioxide (CO₂) and methane (CH₄)

Scope 1
Emissions are direct GHG emissions from operations that are owned or controlled by the organisation.

Scope 2
Emissions are indirect emissions from the generation of purchased energy consumed by the organisation.



Scope 3
Emissions are all other indirect emissions (not included in Scope 2) that occur in the value chain of the organisation.

They are a consequence of the activities of the organisation, but occur from up and downstream sources not owned or controlled by the organisation.

Image from GHG Protocol Corporate Standard

The reporting template is designed to systematically gather and record data relevant to greenhouse gas (GHG) emissions at a facility's installation-level

The template's design is informed by reporting best-practices and simplifies existing processes for operators. Four overarching principles should be considered when preparing for reporting:

1

Outline process

- Can I describe what is happening *in* and *at* my facility?

2

Describe emissions-estimation approach

- Can I describe the approaches to estimate emissions at my installation?

3

Identify inputs

- Can I identify the inputs that I use and gather within my installation on which reporting is based?

4

Describe verification processes

- Can I describe the verification and quality assurance processes that are in place to ensure the data I report is valid?



How the template links to the MRV submission

Monitoring Plan

- Reporting Template without variable data populated

Emissions Report

- Fully completed Reporting Template with variable emissions populated
- For example, monitoring report with variable data of inputs for calculations for the year. Alternatively, the continuous measurements of carbon dioxide released from activities

Verification

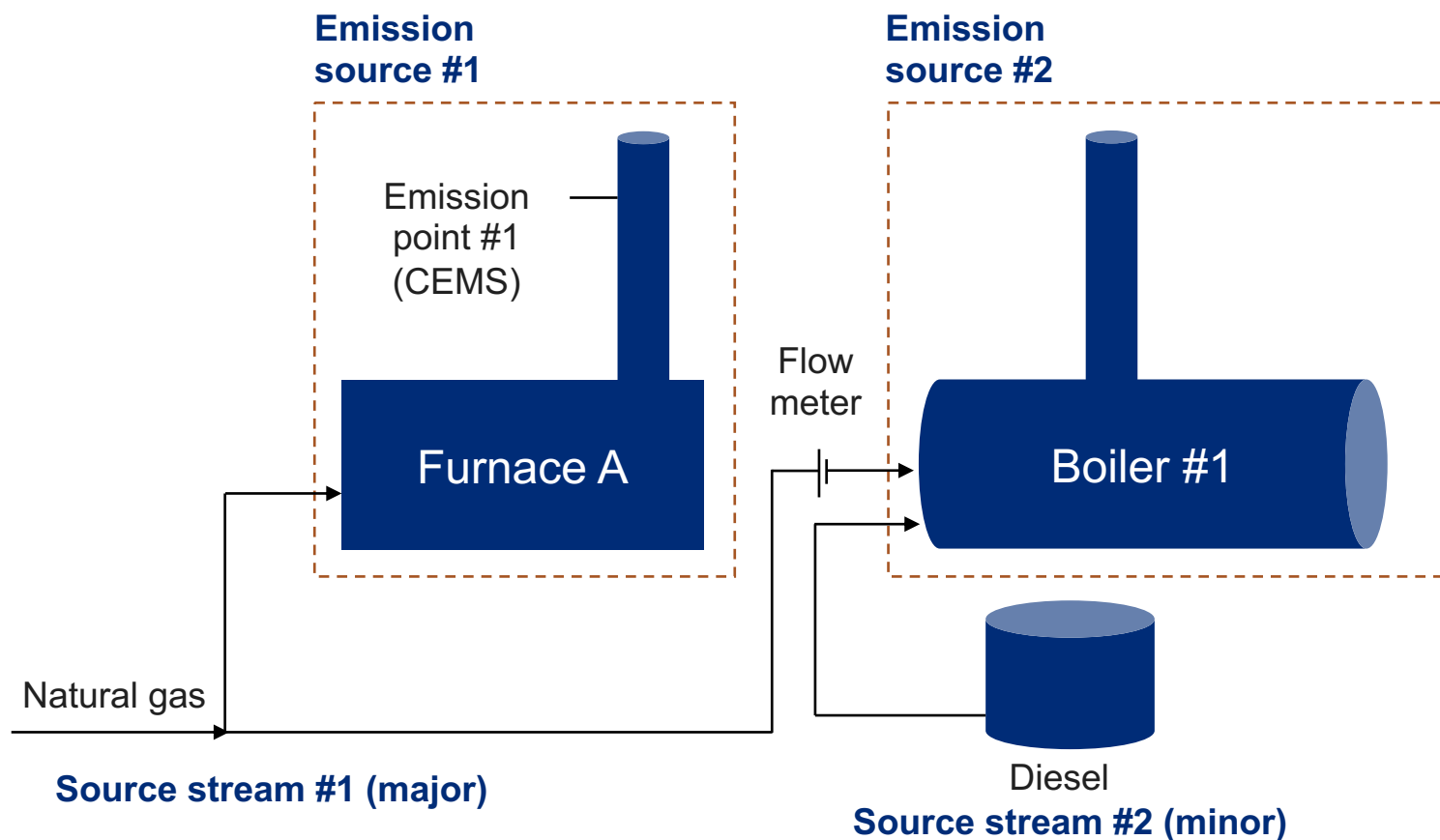
- Documented evidence that the facility submitting the report provide to validate the emissions reporting they are doing

Beyond this completion of template, no further

Outline process: A typical site schematic would show major emission sources and their fueling links

Example visualization of a site's mapped activities*

Example facility



A facility **may have multiple streams existing** on site but in practice **not all are material contributions to emissions**.

Operators may review the **relative contribution of individual source streams** to the total of all monitored emissions and classify the smallest as 'de-minimis' or 'minor':

- **De-minimis:** source streams that are jointly <1 kT CO₂e or <2% total, up to a limit of 20 kT CO₂e, whichever is higher
- **Minor:** source streams that are jointly <5 kT CO₂e or <10% total, up to a limit of 100 kT CO₂e, whichever is higher
- **Major:** all other source streams.

* For more information, please refer to Step 3: Description of the installation and its activities of the Technical Guidance Document
Source: MMC SME insights

Facilities have a choice for calculating primary emissions-estimation that needs to be recorded and agreed in a Monitoring Plan

Facilities have a choice of using a calculation-based methodology, a measurement-based methodology, or a fallback approach if compliance with the measurement-based and calculation-based approach is not possible

3 core methods of GHG quantification

Combustion emissions approach

$$\text{Emissions} = \text{Activity Data} \times \text{Emission Factor} \times \text{Oxidation Factor}$$

Mass balance approach

$$\text{Emissions} = \text{molar mass C conversion} \times (\sum \text{Carbon}_{\text{input}} - \sum \text{Carbon}_{\text{output}})$$

Measurement based approach

$$\text{Emissions} = \text{GHG conc} \times \text{Vol flow rate}$$

- 1 These GHG assessment methodologies and slight variants are accepted. These should be **recorded and agreed by the competent authority in a Monitoring Plan**. Facilities will need to propose their preferred/justified methodology.
- 2 The methods should be **tiered and allotted by sector processes to aid measurement accuracy**. The largest emissions need to be monitored most accurately; less stringent methods can be applied to smaller emissions
- 3 Once defined and agreed with the authority, **facilities will be required to adhere with this approach** unless formally adjusted. The level of measurement uncertainty standard may decrease over time (increased standard), as such this may dictate a change of method and trigger a formal approach request for variation of measurement

An alternative emissions-estimation approach 'Fallback' is available to facilities if compliance with the other approaches is not possible

'Fallback' emissions-estimation approaches are permitted, were neither the predominant calculation or measurement-based approaches are used, if justified and acceptable to a competent authority



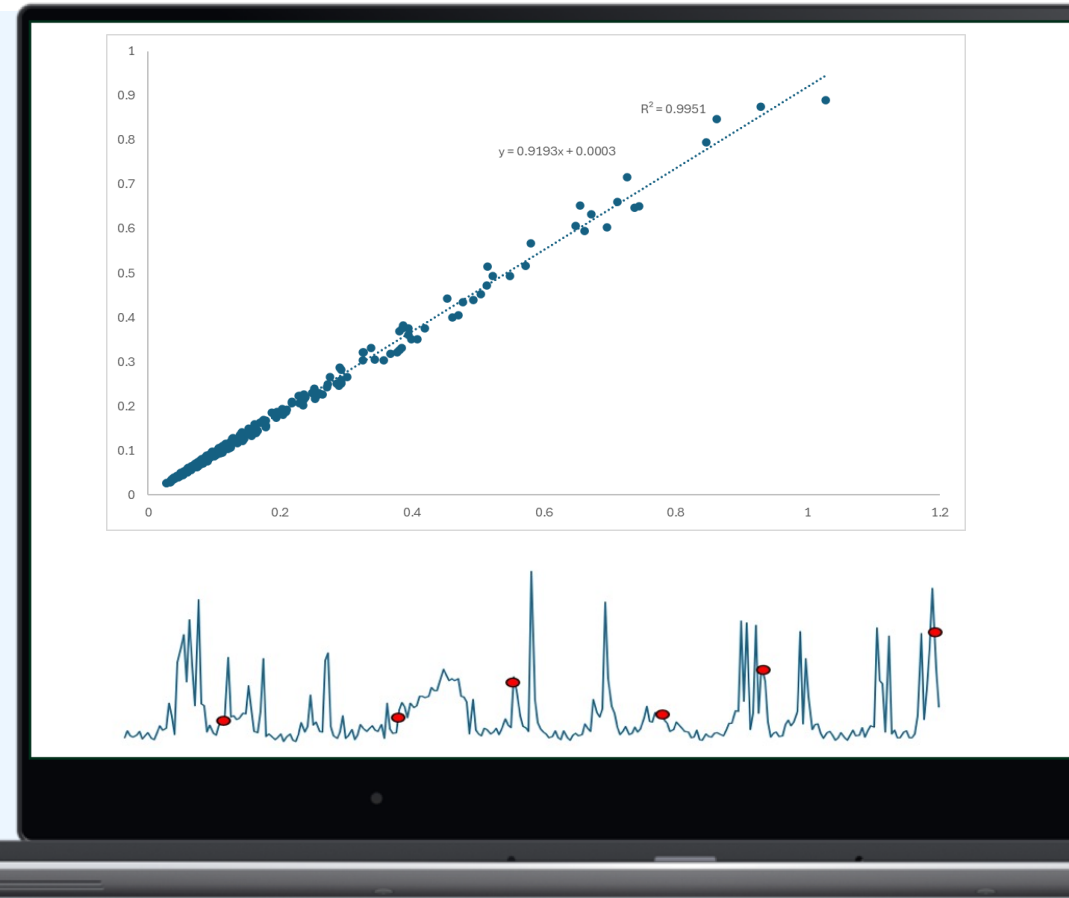
Fallback approach:

If a facility can demonstrate a **correlation** between variables, the competent authority may approve alternative methodologies. E.g.

- For source streams that are made up of a mixture of hydrocarbons, *density will strongly correlate with calorific value*
- The installation of an *SG analyser combined with existing flow meter* may be sufficient to calculate the activity data for this stream, to the appropriate tier of uncertainty

Entities will have to demonstrate that correlations remain valid through periodic sampling.

The competent authority will **require sample frequencies to be determined and agreed.**



Please refer to *Step 5: Categorise your source stream and emission sources* Technical Guidance Document for more information

After mapping sites and defining an emissions-estimation methodology, the facility must assess where and how emission inputs can be derived

Example visualization of a site's mapped activities

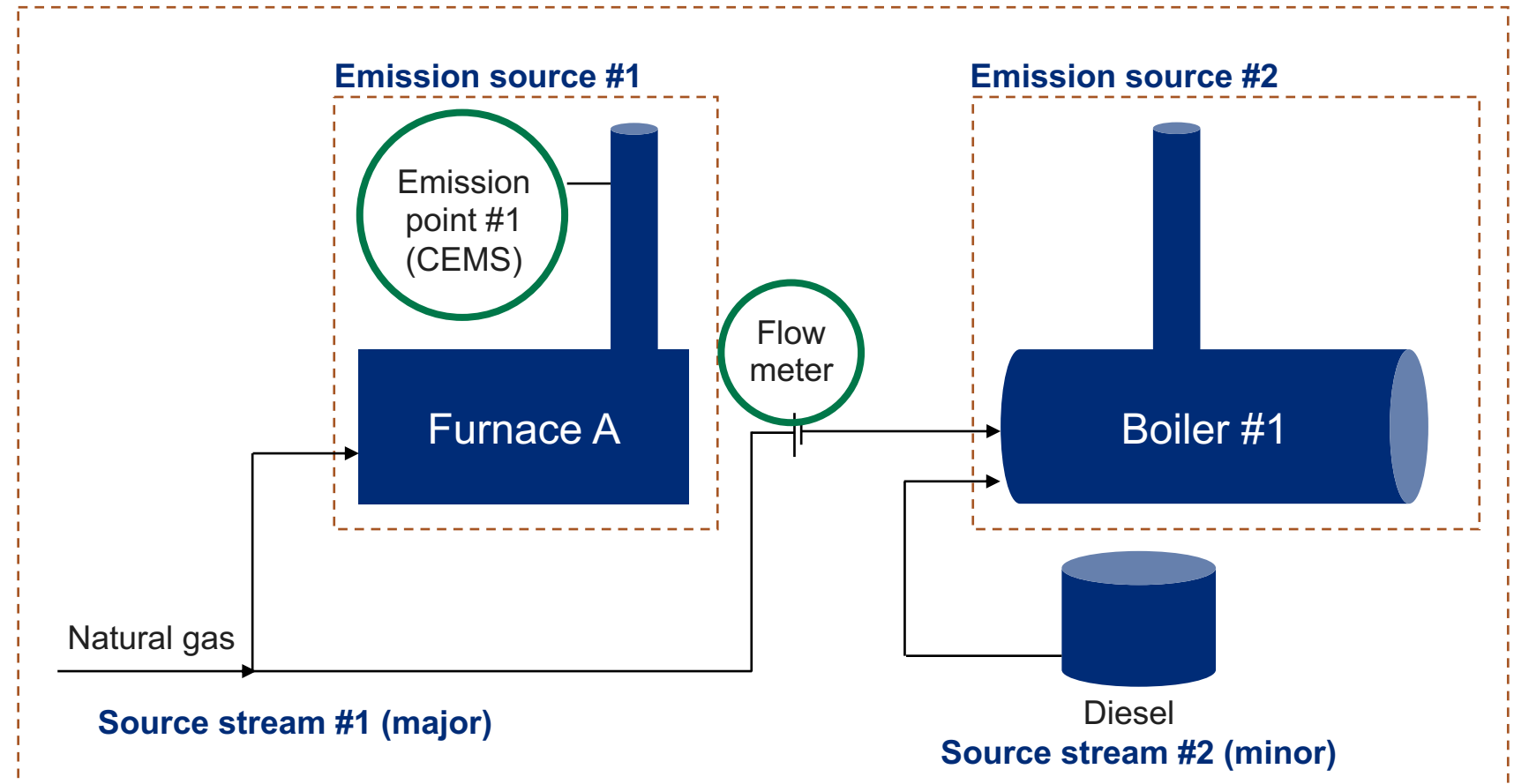
Key inputs

Documentation around the source of all inputs:

- Invoices for fuel purchases
- Gauges
- Emissions factors

Input parameters in calculations linked to points on the flow-diagrams

Example facility



Additionally facilities will be required to provide assurance on the process followed via a self-verification activity

The verification step provides assurance that an internal quality control process has taken place, and should not be confused with the external 'verification' step of the whole MRV scheme that is completed by an accredited verifier.

Understanding existing self-verification

Report should describe **calibration and maintenance activities that support measurement devices and methodologies**

This is **additional information** on how reported data has been gathered is used to:

- Ensure **comprehensive information** has been supplied in the report to the competent authority
- **Enable independent verification activities**

Expectations of self-verification

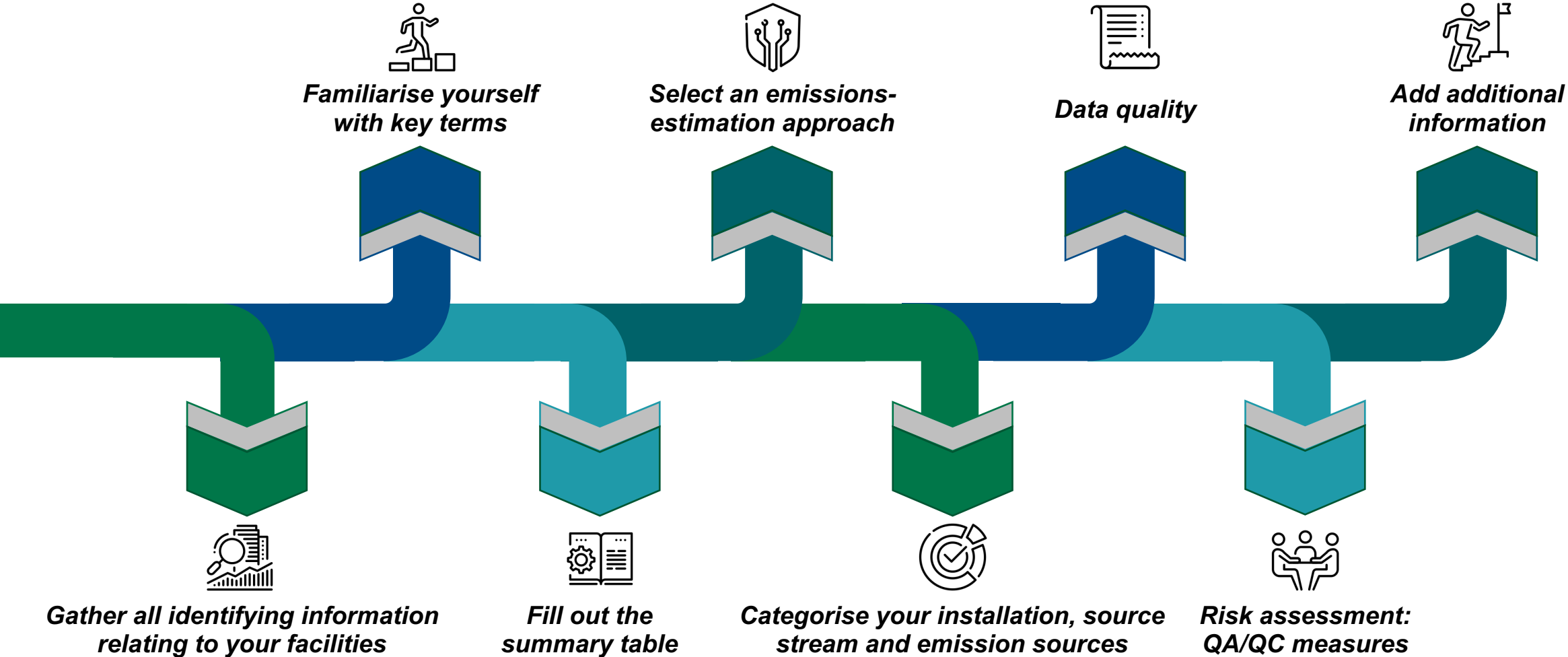
Facilities should be **able to provide a detailed description of the verification methodology applied** for all source streams and/or emission sources. E.g:

- Does management information demonstrate the operating model of the site?
- What is your maintenance regime?
- What gauges are used?
- ...

Summary of the key activities needed for completing the reporting template

Report actions, plans or studies to reduce greenhouse gas emissions. Offsets and carbon removals are reported for supporting information purposes only and shall not be netted / subtracted against reported GHG emissions made in Sheet 2c2

Key activities for facilities reporting their emissions:



Please see 1.3. How do I fill out this template of the Technical Guidance Document for further guidance
Environment Agency – Abu Dhabi

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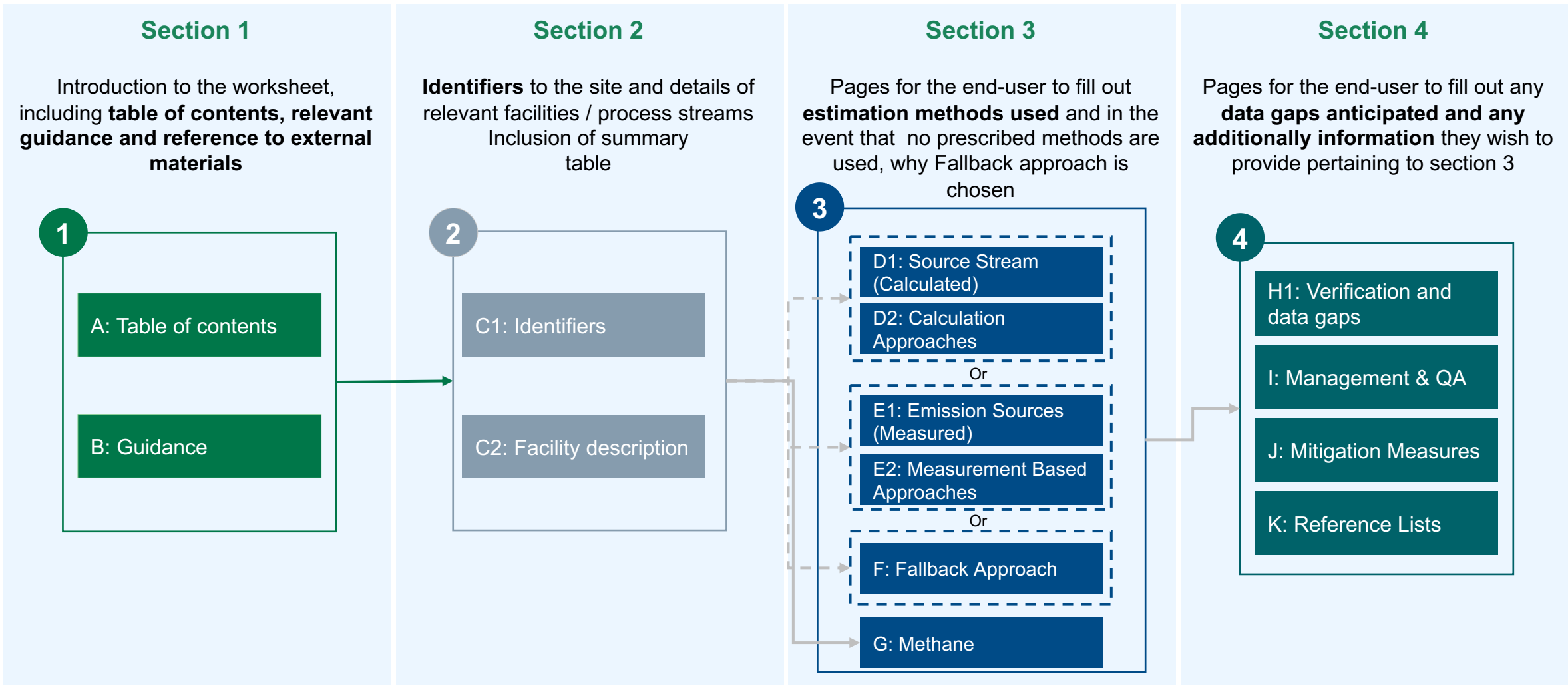
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The facility-level reporting template is divided into 4 different sections to enhance useability and ensuring data is captured to prevent overlap

Workflow of report and monitoring plan template



Live demonstration of the MRV reporting template

Let's walk through each sheet of the Excel template to understand more about its useability and requirements



At this point in the training presentation, we will share a live view of the excel template form

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Frequently asked questions from the Mock Compliance Review [1/2]

Question	Answer
Where can I get further guidance?	For clarification on terms and methodology, you may refer to the Technical Guidance Document (TGD) that was developed by the Agency to support the Decision No.1 of 2024. When relevant legislation (including impending Abu Dhabi MRV legislation) are created, these should be consulted as priority. To align with best practices and other jurisdictions, operators may – at their own discretion and risk – consult EU Monitoring and Reporting Regulation (“MRR”) as indicated in the data-gathering tool. Occasional references will also be made to Directive 2003/87/EC (“Directive”), which is the Directive that implements the Regulation. Further useful guidance, including a glossary of key defined terms, can be found in Article 3, MRR: Definitions, and Article 3 of Directive 2003/8. These should be used for clarification of terms and methodologies. It is important to note that the MRV system does not fully comply with the GHG Protocol, covering only one component under Scope 1. This distinction should be clearly understood by users to avoid confusion and the potential risk of being labelled as engaging in “greenwashing.” These regulations are not binding in the jurisdiction of Abu Dhabi. Please note, it is your responsibility to ensure that you are using the latest version of the Regulation and Directive.
Do you have a preferred form / template for facilities submitting emissions reports?	EAD has prepared the standard format for reporting. The excel for reporting is available from EAD at the email address on the download page for this document.
What system is used for submitting the report?	Emissions reports must be submitted to the Agency according to the process and method of submission notified by the Agency to the operators. The submission process shall include steps for uploading the report, verification documents, and any additional required information. Evidence for verification may not rely on a meter but on documents such as invoices or calibration certificates. The current submissions process is via email. The Agency may in future establish a reporting platform in the form of digital system to facilitate the submission, management, and verification of greenhouse gas emissions data from operators.

Frequently asked questions from the Mock Compliance Review [2/2]

Question	Answer
What requirements do I need to follow in selecting an accredited verifier?	The accredited verifier should have an accreditation of International Organization for Standardization for the scope of verification including the activities, processes and methodologies for undertaking the verification as per ISO 14064 Standards, or any subsequent edition or update of that standard, or any other relevant ISO standard that may be introduced.
How do I check if someone is an Accredited Verifier and how do I apply to be a verifier?	The Agency shall annually issue a list of accredited verifiers authorised to perform verification activities and issue verification reports as required by this document. Verifiers shall be included on the list of accredited verifiers by applying to the Agency and providing satisfactory proof the required certifications.
How do I monitor and report my emissions?	Facilities must follow the Operational Control Approach, as this MRV system is designed to measure emissions from facilities over which operators have operational control. This is especially relevant given the complexity of corporate structures in the UAE Facilities must monitor emissions through either: • Calculation based methodology: determining emissions from source streams based on activity data (measured or default values) and recognized calculation factors. • Measurement based methodology: determining emissions through continuous measurement using instruments at the facility. If a facility relies on a single meter or gauge to monitor processes (e.g., for power generation or diesel usage in smaller entities like hospitals), the facility should highlight this reliance in its report. Where possible, facilities should reduce dependence on a single monitoring point to improve data accuracy.

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Guidelines for emission calculation methodology have been proposed for implementing the 'in theory' approach

Monitoring of activity data and calculation factors necessary for accurate quantification of emissions

For each source stream we want to understand the uncertainty in the measurement which ties to the measuring instruments and methodology

For this exercise we define four Tiers* of uncertainty for Activity Data:**

- The maximum uncertainty of less than the following to qualify for each Tier
 - Tier 1: +/- 7.5%
 - Tier 2: +/- 5.0%
 - Tier 3: +/- 2.5%
 - Tier 4: +/- 1.5%
- Uncertainty refers to all sources of uncertainty, including uncertainty of instruments, of calibration, environmental impacts

Larger sources of emissions must be monitored to higher tiers of uncertainty over a reporting period

- Uncertainty assessments must be carried out to demonstrate compliance with the correct Tiers
- Major sources of emissions should comply at least with Tier 2
- Minor sources of emissions can comply with Tier 1
- De minimis sources of emissions can be excluded

✓ Objectives

- For this exercise we want to understand your current levels of uncertainty
- We anticipate that over time requirements to measure emissions to higher Tiers maybe required

**Please see Step 6: Data quality – tiers by approach, calculation factor, fuel and/or material quantity for further guidance*

***These four Tiers are in-line with the Tier Classification defined within the EU ETS (Section 6)*

Provision of product/production information from 2026 (data for year 2025)

Expanding data collection to support sectoral emissions benchmarking

Product or production information

- Included in reporting from 2026 to support the development of sector-specific emissions benchmarks and analysis of emissions performance relative to production output.
- Facilities will be able to select the products produced using standardized drop-down options within the reporting template.
- Collecting this information does not alter the methodology used to quantify or verify greenhouse gas emissions at the facility level.
- The reporting of product or production information does not affect emissions calculations, verification outcomes, or compliance assessments under this MRV framework.
- Emissions obligations remain facility-based.

Why ask for product information in an MRV for greenhouse gas emissions?

- Product and production information allows emissions data to be analyzed relative to industrial output, enabling consistent comparisons of emissions performance across facilities and sectors.
- Under this system, emissions are still being collected at the facility level and where applicable, by emission source.
- Product-level information is collected to allow emissions data to be analysed by product line for sector-specific benchmarking and to improve understanding of emissions performance across industries in Abu Dhabi.

Product information categories are provided within the reporting template

Standardized product categories used for reporting (non-exhaustive)

Product or production information

- Facilities should select the relevant products produced using the standardized list provided in the reporting template.
- Where a product does not correspond to the predefined categories, entities may use relevant fallback benchmark categories (**e.g., heat benchmark, fuel benchmark, or process emissions**). Only where these are not applicable should the “Other” option be used.
- Additionally, entities should ensure that where an emissions source is associated with multiple products, the entity reports separately the emissions for each of the products associated with that emissions source.

Examples of specific product categories

- Refinery products
- Coke
- Sintered ore
- Hot metal
- Iron casting
- Pre-bake anode
- [Primary] Aluminium
- Grey cement clinker
- White cement clinker
- Lime
- Float glass
- Bottles and jars

of colourless glass

- Bottles and jars of coloured glass
- Continuous filament glass fibre
- Facing bricks
- Pavers
- Roof tiles
- Plaster
- Dried secondary gypsum
- Plasterboard
- Recovered paper pulp
- Newsprint
- Uncoated fine paper

- Coated fine paper
- Tissue
- Testliner and fluting
- Uncoated carton board
- Coated carton board
- Carbon black
- Ammonia
- Steam cracking
- Aromatics
- Styrene
- Phenol/ acetone
- Hydrogen
- Synthesis gas
- Soda ash

Fallback benchmark categories

- Heat Benchmark
- Fuel Benchmark
- Process Emissions
- Other

Regulation and definitions (1/3)

For a complete list of definitions, please refer to *Section 4. Terms and Definitions of the Technical Guidance Document*. Pertinent sections are included in green boxes throughout the technical guidance document

Facility	A unit or several fixed technical units used in activities regulated by this document within the sector covered by its provisions, or any activities that are technically directly related to the mentioned activities, located on one or more nearby or adjacent properties under common operational control, , which cause or can cause greenhouse gas emissions covered by the provisions of this document.
Operator	The person or entity who operate or control a facility either as an owner of the facility, lessee of the facility or is delegated with operational control of the facility. Control over a facility shall include the authority to make legal, financial and operational decisions that affect the facility's compliance and the authority to make technical functioning decisions that affect the facility, including how it is managed, maintained and operated on day-to-day-basis.
Covered Sector	Sectors that are covered by the provisions of this document, as may be amended from time-to-time
Emissions Threshold	Emissions threshold triggering monitoring, reporting and verification obligations pursuant to the provisions of this Document, currently defined at 25,000 metric tons of carbon dioxide equivalent (CO₂e). Facilities exceeding this threshold are required to comply with monitoring, reporting, and verification requirements as stipulated in this Law.
Monitoring	the systematic process of collecting data on greenhouse gas emissions from Facilities that ensures that emissions are accurately measured, recorded, and reported in compliance with this document

The reporting terminology closely follows the EU Monitoring and Reporting Regulation (MMR), with key terms found in Article 3, MMR: Definitions

Regulation and definitions (2/3)

For a complete list of definitions, please refer to *Section 4. Terms and Definitions* of the Technical Guidance Document. Pertinent sections are included in green boxes throughout the technical guidance document

Monitoring Plan

- A detailed plan, outlining the methodologies and procedures for measuring and calculating emissions

Reporting

- The process by which operators of facilities submit detailed accounts of their greenhouse gas emissions according to forms issued by the Agency pursuant to this document.

Reporting Period

- A calendar year during which emissions must be monitored and reported

Verification

- The activities carried out by an accredited verifier to assess the conformity of the documents transmitted by the operator with the requirements of this document

Accredited Verifier

- An independent third party, legal entity authorized to carry out verification activities by the Agency

The reporting terminology closely follows the EU Monitoring and Reporting Regulation (MMR), with key terms found in Article 3, MMR: Definitions

Regulation and definitions (3/3)

For a complete list of definitions, please refer to *Section 4. Terms and Definitions* of the Technical Guidance Document. Pertinent sections are included in green boxes throughout the technical guidance document

Emission source	A separately identifiable part of an facility or a process within an facilities, from which relevant greenhouse gases are emitted or, for aviation activities, an individual aircraft
Source stream	(A) a specific fuel type, raw material or product giving rise to emissions of relevant greenhouse gases at one or more emission sources as a result of its consumption or production; (b) a specific fuel type, raw material or product containing carbon and included in the calculation of greenhouse gas emissions using a mass-balance methodology.
Activity data	Data on the amount of fuels or materials consumed or produced by a process relevant for the calculation-based emissions-estimation methodology, expressed in terajoules, mass in tonnes or (for gases) volume in normal cubic metres, as appropriate;
Calculation factors	Means net calorific value, emission factor, preliminary emission factor, oxidation factor, conversion factor, carbon content, biomass fraction or unit conversion factor;
Tier	A set requirement used for determining activity data, calculation factors, annual emission and annual average hourly emission, released fuel amount and scope factor

The reporting terminology closely follows the EU Monitoring and Reporting Regulation (MMR), with key terms found in Article 3, MMR: Definitions

