



Headquarters,
Johnstown Castle Estate,
County Wexford, Ireland

**GREENHOUSE GAS EMISSIONS PERMIT –
BUILDINGS, ROAD TRANSPORT AND ADDITIONAL SECTORS**

Permit Register Number: IE-GHG-ETS2030-01

Regulated Entity: Capper Trading Limited
124 Tamnamore Road
Dungannon
Co Tyrone
BT71 6HW

Explanatory Note

This introductory note does not form part of the Greenhouse Gas Emissions Permit and does not purport to be a legal interpretation of the permit.

This Greenhouse Gas Emissions Permit authorises the holder to release for consumption named fuels for combustion in the buildings, road transport and additional sectors corresponding to the sources of emissions defined in Schedule 5 of the Regulations. It also contains requirements that must be met in respect of the emissions corresponding to the release of such fuels, including monitoring, and reporting requirements. This Greenhouse Gas Emissions Permit places an obligation on the Regulated Entity to surrender allowances to the Environmental Protection Agency (also referred to as “the Agency”) equivalent to the annual reportable emissions of carbon dioxide corresponding to the released fuels in each calendar year, commencing in 2027 unless otherwise notified by the Agency, with the deadline for surrender being no later than 5 months after the end of that calendar year.

Contact with the Agency:

All written correspondence in relation to this permit, unless otherwise specified by the Agency, must quote the Permit Register Number and should be addressed to:

Email: ets2@epa.ie
By Post: Emissions Trading, ETS2,
Environmental Protection Agency,
P.O. Box 3000, Johnstown Castle Estate,
Co. Wexford EIRCODE Y35 W821

Updating of the permit:

This Greenhouse Gas Emissions Permit may be updated by the Agency, subject to compliance with Condition 2. The current Greenhouse Gas Emissions Permit will normally be available to any interested party on the Agency’s website at www.epa.ie.

Monitoring Plan:

The Monitoring Plan approved in accordance with Condition 3.1 of this permit will be made available to the Verifier on the European Commission portal EU ETS Reporting <https://ets-reporting.ec.europa.eu>

Surrender of the Permit:

Before this Greenhouse Gas Emissions Permit can be wholly or partially surrendered, a written application must be made to the Agency, and written permission received from the Agency.

Transfer of the permit or part of the permit:

Before this Permit can be wholly or partially transferred to another Regulated Entity a joint written application to transfer this Greenhouse Gas Emissions Permit must be made (by both the existing and proposed Regulated Entities) to, and written permission received from, the Agency.

Status Log

Current Permit

Permit number	Date application received	Date Permit issued	Comment
IE-GHG-ETS2030-01	02/05/2025	11/08/2026	This is the first GHG Permit issued.

Glossary of Terms

For the purposes of this permit, the terms listed in the left-hand column shall have the meaning given in the right-hand column below unless otherwise amended in writing by the Agency:

The Agency	The Environmental Protection Agency.
Agreement	Agreement in writing (including electronic modes of representing or reproducing words in visible form).
Allowance	Allowance to emit one tonne of carbon dioxide equivalent during a specified period, which shall be valid only for the purposes of meeting the requirements of Chapter II of the regulations and shall be transferable in accordance with the provisions of the Directive.
Annual Reportable Emissions	Reportable emissions of carbon dioxide made in any calendar year commencing from 1 January 2024 or the year of commencement of the activity, whichever is the later.
A&V Regulation	Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council and all subsequent amendments.
The Directive	Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC, as amended and all subsequent amendments.
Emissions	The release of greenhouse gases corresponding to the activity referred to in Schedule 5 of the Regulations.
EU ETS Reporting	EU Commission on-line tool for Regulated Entities to perform their tasks under the M&R and A&V Regulations. Available via the following URL: https://ets-reporting.ec.europa.eu/
Fuel	Any energy product referred to in Article 2(1) of Directive 2003/96/EC, including the fuels listed in Table A and Table C of Annex I to that Directive, as well as any other product intended for use, offered for sale or used as motor fuel or heating fuel as specified in Article 2(3) of that Directive, including for the production of electricity.

Fuel Stream	A fuel released for consumption through specific physical means, such as pipelines, trucks, rail, ships, or fuel stations, and giving rise to emissions of relevant greenhouse gases as a result of its consumption by consumers in sectors covered by Schedule 5 of the Regulations.
Greenhouse Gas (GHG)	Gases listed in Schedule 2 of the Regulations.
GHG Emissions Permit- ETS2	A permit granted under Regulation 18 of the Regulations.
M&R Regulation	Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 and all subsequent amendments.
Misstatement	An omission, misrepresentation or error in the Regulated Entity's reported data.
Non-conformity	Any act or omission by the Regulated Entity, either intentional or unintentional, that is contrary to the greenhouse gas emissions permit and the requirements of the Monitoring Plan.
Monitoring Plan	The plan submitted by the Regulated Entity and approved by the Agency in accordance with Condition 3 of this permit.
The National Administrator	The person so designated in accordance with the requirements of any regulation adopted as required under Article 19.3 of the Directive.
Person	Any natural or legal person.
Regulated Entity	Any natural or legal person except for any final consumer of the fuels, that engages in the activity in the State referred to in Schedule 5 of the Regulations and falls within one of the categories defined in Regulation 3 of the Regulations.
Regulated Entity with low Emissions	A regulated entity meeting at least one of the conditions in Article 75n of the M&R Regulation.
Reportable Emissions	The total release of carbon dioxide (expressed in tonnes of carbon dioxide equivalent) from the release for consumption of fuels which are used for combustion in the activity referred to in Schedule 5 of the Regulations.
The Regulations	European Communities (Greenhouse Gas Emissions Trading) Regulations 2024 (S.I. No 470 of 2024) and any amendments or revisions thereto.
Released for Consumption	As defined in Article 3 of the M&R Regulation
Scope Factor	The factor between zero and one that is used to determine the share of a fuel stream that is used for combustion in sectors covered by Schedule 5 of the Regulations.

Tier	A set requirement used for determining activity data, calculation factors, annual emission and annual average hourly emission, released fuel amount and scope factor.
Tonne of Carbon Dioxide Equivalent	One metric tonne of carbon dioxide (CO ₂) or an amount of any other greenhouse gas listed in Schedule 2 of the Regulations, with an equivalent global warming potential.
The Union Registry	The registry as provided for under Article 19 of the Directive.
The Verifier	A legal person carrying out verification activities pursuant to the A & V Regulation and accredited by a national accreditation body pursuant to Regulation (EC) No 765/2008, as amended, and the A & V Regulation or a natural person otherwise authorised, without prejudice to Article 5(2) of Regulation (EC) No 765/2008, at the time a verification report is issued.



Reasons for the Decision

The Agency is satisfied, on the basis of the information available, that subject to compliance with the conditions of this permit, the Regulated Entity is capable of monitoring and reporting emissions in accordance with the requirements of the Regulations.

Activities Permitted

Pursuant to the Regulations the Agency issues this Greenhouse Gas Emissions Permit, subject to any subsequent revisions, corrections or modifications it deems appropriate, to:

The Regulated Entity

Capper Trading Limited

Registered office address at date of permitting

124 Tamnamore Road

Dungannon

Co Tyrone

BT71 6HW

Company Registration Number: NI020754

to carry out the following **activity**:

Activity
Release for consumption of fuels which are used for combustion in the sectors of buildings and road transport and additional sectors, specified in Schedule 5 of the Regulations.

subject to the five conditions contained herein, with the reasons therefor and associated tables attached thereto.

Condition 1. The permitted Regulated Entity

- 1.1 The Regulated Entity is authorised to undertake the activity specified in Table 1 below resulting in the emission of carbon dioxide:

Table 1 - Activity listed in Schedule 5 of the Regulations:

Activity Description
Release for consumption of fuels which are used for combustion in the sectors of buildings and road transport and additional sectors, as specified in Schedule 5 of the Regulations.

- 1.2 Carbon dioxide from the activity listed in Schedule 5 shall be emitted to the atmosphere due to the combustion of the types of fuels listed in **Table 2** (and any other fuels in Section C(3) of the monitoring plan), released for consumption in specified end use sectors by the means listed in **Table 3** (and any other means as approved in the monitoring plan).

Table 2 - List of the fuels the Regulated Entity releases for consumption in the sectors covered by Schedule 5 of the Regulations.

Petrol	☐	
Kerosene	☐	
Gas Oil	☐	
Liquid Petroleum Gas	☐	
Heavy Fuel oil	☐	
Natural Gas	☐	
Coal, coke	☒	
Diesel	☐	
Any other product offered for sale as motor or heating fuel (please enter details in text box)	☐	Other – please include *CN code:

Table 3 - Description of the means by which the Regulated Entity releases fuels for consumption in sectors covered by Schedule 5 of the Regulations.

Means for Release	If "Other" please add Short Name or ID in this column	Detailed description
Road vehicles (e.g. trucks)		Bagged smokeless coal is despatched from site by company and third-party road vehicles to fuel traders.

- 1.3 The activity shall be controlled, operated and maintained so that emissions of carbon dioxide shall take place only as set out in this GHG emissions permit. The permit does not control emissions of gases other than carbon dioxide. All agreed plans, programmes and methodologies required to be carried out under the terms of this permit, become part of this permit.
- 1.4 This GHG emissions permit is for the purposes of GHG emissions permitting under Chapter II of the European Communities (Greenhouse Gas Emissions Trading) Regulations 2024 and any amendments to the same only and nothing in this permit shall be construed as negating the Regulated Entity's statutory obligations or requirements under any other enactments or regulations unless specifically amended by the Regulations.

Reason: To set out the types of fuels released for consumption by the Regulated Entities, the means of release of these fuels and the end use sectors; and to clarify the scope of this permit.

Condition 2. Notification

- 2.1 No change in relation to the authorised activity, or any part thereof, which would, or is likely to, result in a change in:
- 2.1.1 the nature of the Regulated Entity's activity;
- 2.1.2 the fuels released for consumption by the Regulated Entity;
- that may require updating of the GHG emissions permit or the monitoring plan shall be carried out or commenced without prior notice to and without the prior written agreement of the Agency.
- 2.2 The Regulated Entity shall notify the Agency in writing of the cessation of all or part of the activity listed in Table 1 of this permit no later than one month from the date of cessation or by 31 December of the year of cessation, whichever is sooner.
- 2.3 The Regulated Entity shall apply for an update of this GHG emissions permit where there is a change to the Regulated Entity's identity and/or its name and/or registered address, within seven days of the change.
- 2.4 The Regulated Entity shall notify the Agency in writing within three days of becoming aware of any factors which may prevent compliance with the conditions of this permit.
- 2.5 All notifications required under this Condition shall be made to ets2@epa.ie or by other electronic means specified by the Agency.

Reason: To provide for the notification of updated information on the activity.

Condition 3. Monitoring and Reporting

- 3.1 The Regulated Entity shall monitor, and record greenhouse gas emissions corresponding to the fuels it released for consumption pursuant to Schedule 5 of the Regulations, in accordance with the M&R Regulation, the Monitoring Plan (as approved on [EU ETS](#)

[Reporting](#)), and in compliance with any other guidance approved by the Agency for the purposes of implementing the Directive and/or the Regulations.

3.2 The Regulated Entity shall modify the monitoring plan, at least, in any of the following situations:

- 3.2.1 change of categorisation of the Regulated Entity or its fuel streams if that change requires a change of the monitoring method or the applicable materiality level pursuant to Article 23 of the A&V Regulation;
- 3.2.2 change of 'Regulated Entity with low emissions' status, as set out Article 75n M&R Regulation, of the Regulated Entity;
- 3.2.3 change in tier applied to a parameter needed for the determination of emissions;
- 3.2.4 introduction of a new fuel stream;
- 3.2.5 change in the default value for the scope factor; or the default value of a calculation factor if laid down in the monitoring plan;
- 3.2.6 change of measurement instrument types, or sampling, analysis or calibration methods where these affect the accuracy of emissions data;
- 3.2.7 data resulting from the previously applied monitoring methods were found to be incorrect;
- 3.2.8 the monitoring plan is not in conformity with the requirements of the M&R Regulation and the Agency requests a change;
- 3.2.9 it is necessary to respond to suggestions for improvement of the monitoring plan contained in the verification report or to improve the accuracy of reported data.

The Regulated Entity shall notify any proposals for significant modifications of the monitoring plan, as defined in Article 15 and Article 75b of the M&R Regulation, to the Agency without undue delay. The Regulated Entity shall notify any modifications of the monitoring plan that are not significant to the Agency by 31 December of the same year. Any significant modifications of the monitoring plan shall be subject to approval by the Agency. Where approved, these changes shall be implemented within a timeframe agreed by the Agency.

3.3 Temporary changes to the monitoring method:

- 3.3.1 Where it is for technical reasons temporarily not feasible to apply the monitoring plan as approved by the Agency, the Regulated Entity concerned shall apply the highest achievable tier or, except for the scope factor, a conservative no-tier approach if application of a tier is not achievable, until the conditions for application of the tier approved in the monitoring plan have been restored. The Regulated Entity shall take all necessary measures to allow the prompt resumption of the application of the approved monitoring plan. The Regulated Entity shall notify the temporary change to the monitoring plan without undue delay to the Agency specifying:
 - (i) The reasons for deviating from the approved monitoring plan;
 - (ii) in detail, the interim monitoring method applied by the Regulated Entity to determine the emissions until the conditions for the application of the approved monitoring plan have been restored;
 - (iii) the measures the Regulated Entity is taking to restore the conditions for the application of the approved monitoring plan;

- (iv) the anticipated point in time when application of the approved monitoring plan will be resumed.
- 3.3.2 A record of all non-compliances with the approved monitoring plan shall be maintained at the head office of the Regulated Entity in Ireland or a location agreed with the Agency. This record shall be available for inspection by authorised persons of the Agency and/or by the Verifier at all reasonable times.
- 3.4 The Regulated Entity shall report its historical emissions for the year 2024 by 30 April 2025, or within three weeks of the date of issue of this permit.
- 3.5 The Regulated Entity shall appoint a Verifier to ensure that, before their submission, the reports required by Condition 3.6 below are verified in accordance with the criteria set out in Schedule 4 of the Regulations, the A&V Regulation and any more detailed requirements of the Agency.
- 3.6 The Regulated Entity shall, in respect of each calendar year commencing with 2025, monitor the emissions specified in its monitoring plan; and submit a written report of the verified annual reportable emissions and the verification report to the Agency no later than 30 April of the following year, commencing in 2026. The reports shall be in the format required by the Agency and meet the criteria set out in the M&R and A&V Regulations which may be updated from time to time.
- 3.7 Unless otherwise agreed in writing with the Agency the Regulated Entity shall enter the verified annual reportable emissions figure for the preceding year into the Registry no later than 30 April commencing in 2027. This figure shall be electronically approved by the Verifier in the registry no later than 30 April of each year.
- 3.8 Where the Regulated Entity does not apply at least the tiers required pursuant to Article 75h (1), Article 75i (1) and Annex IIa of the M&R Regulation, the Regulated Entity shall provide a justification as to why it is technically not feasible or would incur unreasonable costs to apply the required tiers. Where evidence is found that measures needed for reaching those tiers have become technically feasible and do not incur unreasonable costs, the Regulated Entity shall notify the Agency of appropriate modifications to the monitoring plan and submit proposals for implementing appropriate measures and their timing within one month of such evidence being found.
- 3.9 Where the verification report states outstanding non-conformities, misstatements or recommendations for improvements, or as a part of the continuous improvement process, the Regulated Entity shall submit report(s) to the Agency for approval by 31 July of the year in which the verification report was issued. The report(s) shall describe how and when the Regulated Entity has rectified or plans to rectify the non-conformities identified and to implement recommended improvements. Where recommended improvements would not lead to an improvement of the monitoring methodology, this must be justified by the Regulated Entity. Where the recommended improvements would incur unreasonable costs, the Regulated Entity shall provide evidence of the unreasonable nature of the costs. The Regulated Entity shall implement the improvements specified by the Agency in response to the report submitted in accordance with this Condition and in accordance with a timeframe set by the Agency.
- 3.10 From 1 January 2028 each year and until 2030, each Regulated Entity shall report the average share of costs related to the surrender of allowances which it passed on to consumers in the preceding year.

- 3.11 The Regulated Entity shall make available to the Verifier and to the Agency any information and data relating to emissions of carbon dioxide which are required to verify the reports referred to in condition 3.6 above or as required by the Agency to facilitate it in establishing benchmarks and/or best practice guidance.
- 3.12 Provision shall also be made for the transfer of environmental information, in relation to this permit, to the Agency's computer system, as may be requested by the Agency.
- 3.13 The Regulated Entity shall retain all information as specified in the M&R Regulation for a period of at least 10 years after the submission of the relevant annual report.
- 3.14 The Regulated Entity shall keep records of all modifications of the monitoring plan. The records shall include the information specified in Article 16(3) and Article 75b of the M&R Regulation.
- 3.15 All procedures supplementing the monitoring plan for activities under the monitoring plan will be established, documented, implemented and maintained by the Regulated Entity and will be made available to the Agency or the verifier at the head office of the Regulated Entity in Ireland or at a location agreed with the Agency or submitted to the Agency, if requested.
- 3.16 The Regulated Entity shall ensure that members of the public can view a copy of this permit and any non-confidential reports submitted to the Agency in accordance with this permit at all reasonable times at the head office of the Regulated Entity in Ireland or a location agreed with the Agency. This requirement may be integrated with the requirements of any public information programme approved by the Agency in relation to any other permit or licence held by the Regulated Entity.

Reason: To provide for monitoring and reporting in accordance with the Regulations.

Condition 4. Allowances

4.1 Surrender of Allowances

- 4.1.1 The Regulated Entity shall, by 31 May in each year from 2028 on, surrender for cancellation to the Agency, or other appropriate body specified by the Agency, allowances equal to the Regulated Entity's annual reportable emissions, corresponding to the quantity of fuels released for consumption pursuant to Annex III to the Directive, in the preceding calendar year unless the derogation under Article 30k of the Directive applies whereby the deadline for initial surrendering of allowances shall be 31 May 2029 for total emissions in the year 2028. The Agency may exempt the Regulated Entity from the obligation to surrender allowances for a given reference year where a derogation has been granted under Article 30e(3) of the Directive and in accordance with Regulation 23 of the Regulations.
- 4.1.2 The number of allowances to be surrendered shall be the annual reportable emissions for the preceding calendar year plus such allowances as may be necessary to cover any earlier calendar year in respect of which allowances remain outstanding and due. This includes allowances to cover the amount of any annual reportable emissions in respect of which allowances were not surrendered but were required to be surrendered in accordance with Condition 4.1.1 in the previous year, and the amount of any reportable emissions which were discovered during

the previous year to have been unreported in reports submitted under Condition 3 in that or in earlier years.

- 4.1.3 In relation to an activity or parts of an activity which have ceased to take place and have been notified to the Agency in accordance with Condition 2.2 above, the Regulated Entity shall surrender to the Agency allowances equal to the annual reportable emissions from such activities in the preceding calendar year or part thereof, together with such allowances as may be necessary to cover any earlier calendar year in respect of which allowances remain outstanding and due as described in Condition 4.1.2 above.
- 4.2 The holding, transfer, surrender and cancellation of allowances shall be in accordance with the requirements of any Regulations adopted as provided for under Article 19(3) and Article 30g of the Directive, any amendment or revision to the same and any guidance issued by the Agency or the National Administrator.
- 4.3 The Regulated Entity shall provide the National Administrator with all the necessary information for the opening of a regulated entity holding account in accordance with a timeframe to be specified by the National Administrator unless such an account is already open.

Reason: To provide for the surrendering, holding, transfer and cancellation of allowances in respect of reported emissions.

Condition 5. Penalties

- 5.1 Any Regulated Entity who fails to comply with Condition 4.1 above shall be subject to the provisions of the Regulations, including, but not limited to the payment of penalties.

Reason: To provide for the payment of excess emissions penalties as required under the Regulations.

Signed by the authorised person on this the 11 August 2026

Inspector/ Authorised Person