

## **True-up period assessment report**

*First commitment period of the Kyoto Protocol*

|                        |                          |               |            |
|------------------------|--------------------------|---------------|------------|
| <b>Reference:</b>      | TRUE_UP/DK/1/1           | <b>State:</b> | Final      |
| <b>Version number:</b> | 1.0                      | <b>Date:</b>  | 15/02/2016 |
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| <b>Reviewed by:</b>    | Markwin Pieters / UNFCCC |               |            |

### **Document change record**

| <b>Version</b> | <b>Date</b> | <b>Description</b>                |
|----------------|-------------|-----------------------------------|
| 0.1            | 18/01/2016  | Prefilled draft                   |
| 0.2            | 09/02/2016  | Draft 0.2                         |
| 0.3            | 10/02/2016  | Draft 0.3 updated comment T3.10.1 |
| 1.0            | 15/02/2016  | Final report                      |

## **Table of Contents**

|   |           |
|---|-----------|
| <b>Reference Information.....</b>             | <b>2</b>  |
| <b>True-up period report assessment .....</b> | <b>3</b>  |
| <b>Key findings .....</b>                     | <b>15</b> |

## Reference Information

| Ref Nr | Description             | Value  |  |
|--------|-------------------------|--|--|
| P1.0.1 | Party name              | Denmark  |  |
| P1.0.2 | Reporting period        | <ul style="list-style-type: none"> <li>1 January 2015 00:00:00 through 18 November 2015 24:00:00 UTC</li> <li>2014</li> </ul>  |  |
| P1.0.3 | Submission under review | <p>Files provided by Denmark:</p> <p>[TUP Report] True-up report submitted by DK, including all documents attached to that report.</p> <ul style="list-style-type: none"> <li>true-upperperiodreportbydenmark-18december2015.pdf</li> <li>sef2015-cp1-annextotrueupreport-18dec2015.xlsx</li> <li>retirements-cp1-annextotrueupreport-18dec2015.xlsx</li> <li>r2-cp1-annextotrueupreport-18dec2015.xlsx</li> </ul> | <p>Files provided by the ITL administrator:</p> <p>[2014 SEFCR] SEF comparison report for 2014.</p> <p>CR_RREG1_DK_2014.xlsx</p> <p>[2014 R2-R5] RITL2 - RITL5 reports for 2014.</p> <ul style="list-style-type: none"> <li>RITL2_DK_2014.xlsx</li> <li>RITL2_DK_2014.xlsx</li> <li>RITL2_DK_2014.xlsx</li> <li>RITL2_DK_2014.xlsx</li> </ul> <p>[TUP SEFCR] SEF comparison report for the period 1 January to 18 November 2015.</p> <ul style="list-style-type: none"> <li>CR_RREG1_DE_201K_20151118.xlsx</li> </ul> <p>[TUP R2-R5] RITL2 - RITL5 reports for the period 1 January to 18 November 2015.</p> <ul style="list-style-type: none"> <li>RITL2_DK_2015.xlsx</li> <li>RITL2_DK_2015.xlsx</li> <li>RITL2_DK_2015.xlsx</li> <li>RITL2_DK_2015.xlsx</li> </ul> <p>[ITLRT] ITL "Running totals" export as of 18 November 2015.</p> <ul style="list-style-type: none"> <li>RegistryRunningTotalsPDFReport_DK-CP1.pdf</li> </ul> <p>Note:</p> <p>RITL2 provides information on any discrepant transactions and the units involved for the period</p> <p>RITL3 lists the notifications sent to a registry during the reported year. It should consider all notifications</p> <p>RITL4 provides information on the frequency of reconciliation for the registry</p> <p>RITL5 provides information on conversion of units provides a basis for determining whether or not a Party needs to provide Article 6 (JI) project information to meeting paragraph 46 of the annex to Decision 13/CMP.1</p> |

## True-up period report assessment

| Ref   | Requirement   | Assessment  | Comment   |
|---|---|---|---|
| <b>True-Up Standard electronic format (SEF),</b><br>including ERUs, CERs, AAUs and RMUs valid for the current calendar year until the end of the additional period for fulfilling commitments |   |   |   |
| T1  | Decision 22/CMP.1, annex, paragraph 89(a)   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Sub-items T1.1 - T1.3 have all been assessed as Yes.  |
| T1.1  | Decision 13/CMP.1, annex, paragraph 49(a)   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Sub-items T1.1.1 - T1.1.10 have all been assessed as Yes.   |
| T1.1.1  | Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs in each account at the beginning of the year in its SEF tables for the period 1 January to 18 November 2015 in accordance with decision 13/CMP.1, annex, paragraph 47(a)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 1). OK</li> <li>[TUP SEFCR] indicates that SEF Table 1, as submitted by DK, is consistent with SEF Table 1, as extracted from the ITL. OK</li> </ol>    |
| T1.1.2  | Has the Party submitted the total quantity of AAUs issued on the basis of the assigned amount in its SEF tables for the period 1 January to 18 November 2015 in accordance with decision 13/CMP.1, annex, paragraph 47(b)?                        | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 5(a)).</li> <li>[TUP SEFCR] indicates that SEF Table 5(a), as submitted by DK, is consistent with SEF Table 5(a), as extracted from the ITL.</li> </ol> |

| Ref    | Requirement  | Assessment  | Comment   |
|--------|--|---|---|
| T1.1.3 | Has the Party submitted the total quantity of ERUs issued on the basis of Article 6 projects in its SEF tables for the period 1 January to 18 November 2015 in accordance with decision 13/CMP.1, annex, paragraph 47(c)?  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>1. Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 2 (a) and additional information of Table 2(b)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(a) and additional information of Table 2(b), as submitted by DK, is consistent with SEF Table 2(a) and additional information of Table 2(b), as extracted from the ITL.</li> </ol> |
| T1.1.4 | Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs acquired from other registries and the identity of the transferring accounts and registries in its SEF tables for the period 1 January to 18 November 2015 in accordance with decision 13/CMP.1, annex, paragraph 47(d)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>1. Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 2(b)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(b), as submitted by DK, is consistent with SEF Table 2(b), as extracted from the ITL.</li> </ol>   |
| T1.1.5 | Has the Party submitted the total quantity of RMUs issued on the basis of each activity under Article 3, paragraphs 3 and 4 in its SEF tables for the period 1 January to 18 November 2015 in accordance with decision 13/CMP.1, annex, paragraph 47(e)?   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>1. Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 2(a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(a), as submitted by DK, is consistent with SEF Table 2(a), as extracted from the ITL.</li> </ol>   |

| Ref    | Requirement  | Assessment  | Comment   |
|--------|--|---|---|
| T1.1.6 | Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs transferred to other registries and the identity of the acquiring accounts and registries in its SEF tables for the period 1 January to 18 November 2015 in accordance with decision 13/CMP.1, annex, paragraph 47(f)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>1. Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 2(b)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(b), as submitted by DK, is consistent with SEF Table 2(b), as extracted from the ITL.</li> </ol> |
| T1.1.7 | Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs cancelled on the basis of activities under Article 3, paragraphs 3 and 4 in its SEF tables for the period 1 January to 18 November 2015 in accordance with decision 13/CMP.1, annex, paragraph 47(g)?                  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>1. Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 2(a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(a), as submitted by DK, is consistent with SEF Table 2(a), as extracted from the ITL.</li> </ol> |
| T1.1.8 | Decision 13/CMP.1, annex, paragraph 47(h)  |   | Left here for completeness purpose. As this is the assessment for the first commitment period, there are no non-compliance cancellations that occurred.   |
| T1.1.9 | Has the Party submitted the total quantity of other ERUs, CERs, AAUs and RMUs cancelled in its SEF tables for the period 1 January to 18 November 2015 in accordance with decision 13/CMP.1, annex, paragraph 47(i)?   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>1. Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 2(a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(a), as submitted by DK, is consistent with SEF Table 2(a), as extracted from the ITL.</li> </ol> |

| Ref  | Requirement  | Assessment  | Comment  |
|--|--|---|--|
| T1.1.10  | Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs retired in its SEF tables for the period 1 January to 18 November 2015 in accordance with decision 13/CMP.1, annex, paragraph 47(j)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 4).</li> <li>[TUP SEFCR] indicates that SEF Table 4, as submitted by DK, is consistent with SEF Table 4, as extracted from the ITL.</li> </ol>   |
| <b>TUP Report,</b><br>including total quantity and serial numbers of ERUs, CERs, AAUs and RMUs in its retirement account   |  |   |  |
| T1.2   | Decision 13/CMP.1, annex, paragraph 49(b)  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Sub-items T1.2.1 - T1.2.2 have all been assessed as Yes  |
| T1.2.1   | Quantity of units retired  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <ol style="list-style-type: none"> <li>Denmark has submitted its SEF tables for the period 1 January to 18 November 2015 in [TUP Report] (including Table 4).</li> <li>[TUP SEFCR] indicates that SEF Table 4, as submitted by DK, is consistent with SEF Table 4, as extracted from the ITL, and that the quantity of units retired by DK is consistent with SEF Table 4, as extracted from the ITL.</li> </ol> |
| T1.2.2   | Serial numbers of units retired  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | DK referred to the serial numbers for the units contained in the retirement account in [TUP Report]. These serial numbers can be found at <a href="http://ec.europa.eu/clima/policies/strategies/progress/kyoto_1/documentation_en.htm">http://ec.europa.eu/clima/policies/strategies/progress/kyoto_1/documentation_en.htm</a>  |
| <b>TUP Report,</b><br>including the total quantity and serial numbers of ERUs, CERs and AAUs which the Party requests to be carried over to the subsequent commitment period |  |   |  |
| T1.3   | Decision 13/CMP.1, annex, paragraph 49(c)  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Sub-items T1.3.1 - T1.3.6 have all been assessed as Yes  |
| T1.3.1   | Quantity of AAUs requested to be carried-over  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | DK has indicated the number of AAUs it requests to carry-over in [TUP Report 15.].   |
| T.1.3.2  | Serial numbers of AAUs requested to be carried-over  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | DK has reported that 0 AAUs should be carried over, so no serial numbers need be notified. [TUP Report 15.]  |

| Ref  | Requirement  | Assessment  | Comment  |
|--|--|---|--|
| T1.3.3   | Quantity of CERs requested to be carried-over  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | DK has indicated the number of CERs it requests to carry-over in [TUP Report 15.].   |
| T.1.3.4  | Serial numbers of CERs requested to be carried-over  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | DK has reported that 0 CERs should be carried over, so no serial numbers need be notified. [TUP Report 15.].   |
| T1.3.5   | Quantity of ERUs requested to be carried-over  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | DK has indicated the number of ERUs it requests to carry-over in [TUP Report 15.].   |
| T1.3.6   | Serial numbers of ERUs requested to be carried-over  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | DK has reported that 0 ERUs should be carried over, so no serial numbers need be notified. [TUP Report 15.].   |
| T2   | Decision 22/CMP.1, annex, paragraph 89(b)  |   | Assessed by ERTs. Kept here for completeness.  |
| T3   | Decision 22/CMP.1, annex, paragraph 89(c)  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Sub-items T3.1 through T3.7 have all been assessed as Yes. Sub-items T3.11 has been assessed as NA since no non-replacements occurred. However sub-item 3.10 has been assessed as yes, since a discrepancy occurred. |
| T3.1   | Decision 22/CMP.1, annex, paragraph 88(a)  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Completeness of the submission is assessed through all other items in this report.   |
| Information relating to issuance, cancellations, retirement, transfers, acquisitions, replacement and carry-over |  |   |  |
| T3.2   | Is the information relating to issuance, cancellations, retirement, transfers, acquisitions, replacement and carry-over consistent with information contained in the national registry of the Party concerned and with the records of the transactions log according to decision 22/CMP.1, annex, paragraph 88(b)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | The SEF comparison report for the period 1 January to 18 November 2015 [TUP SEFCR] indicates that SEF tables reported by DK are consistent with the SEF tables extracted from the ITL.                               |

| Ref  | Requirement  | Assessment  | Comment  |
|--|--|---|--|
| Information relating to transfers and acquisitions between national registries       |  |   |  |
| T3.3   | Is the information relating to transfers and acquisitions between national registries consistent with the information contained in the national registry of the Party concerned and with the records of the transaction log, and with information reported by the other Parties involved in the transactions according to decision 22/CMP.1, annex, paragraph 88(c)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | The SEF comparison report for the period 1 January to 18 November 2015 [TUP SEFCR] indicates in table 2B that SEF tables reported by DK are consistent with the SEF tables extracted from the ITL. |
| Information relating to acquisitions of CERs, tCERs, and ICERs from the CDM Registry |  |   |  |
| T3.4   | Is the information relating to acquisitions of CERs, tCERs, and ICERs from the CDM registry consistent with the information contained in the national registry of the Party concerned and with the records of the transaction log, and with the clean development mechanism (CDM) registry according to decision 22/CMP.1, annex, paragraph 88(d)                    | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | The SEF comparison report for the period 1 January to 18 November 2015 [TUP SEFCR] indicates in table 2B that SEF tables reported by DK are consistent with the SEF tables extracted from the ITL. |



| Ref   | Requirement  | Assessment  | Comment  |
|---|--|---|--|
| Issuance, acquirement, transfer, cancellation, retirement, or carry-over of ERUs, CERs, AAUs and RMUs |  |   |  |
| T3.5  | Have ERUs, CERs, AAUs and RMUs been issued, acquired, transferred, cancelled, retired, or carried over to the subsequent or from the previous commitment period in accordance with the annex to decision 13/CMP.1 according to decision 22/CMP.1, annex, paragraph 88(e) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | The SEF comparison report for the period 1 January to 18 November 2015 [TUP SEFCR] indicates that SEF tables reported by DK are consistent with the SEF tables extracted from the ITL. |
| Issuance, acquirement, transfer, cancellation, retirement, or replacement of tCERs and ICERs          |  |   |  |
| T3.6  | Have tCERs and ICERs been issued, acquired, transferred, cancelled, retired and replaced, in accordance with the annex to decision 13/CMP.1 and the annex to decision 5/CMP.1, according to decision 22/CMP.1, annex, paragraph 88(f)?                                   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | The SEF comparison report for the period 1 January to 18 November 2015 [TUP SEFCR] indicates that SEF tables reported by DK are consistent with the SEF tables extracted from the ITL. |

| Ref  | Requirement  | Assessment  | Comment   |
|--|--|---|---|
| Quantities of units in accounts at the beginning of the year |  |   |   |
| T3.7   | Is the information reported under paragraph 11 (a) of section I.E. in the annex to decision 15/CMP.1 on the quantities of units in accounts at the beginning of the year consistent with information submitted the previous year, taking into account any corrections made to such information, on the quantities of units in accounts at the end of the previous year according to decision 22/CMP.1, annex, paragraph 88(g)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | The SEF comparison report for the period 1 January to 18 November 2015 [TUP SEFCR] indicates in table 1 that SEF tables reported by DK are consistent with the SEF tables extracted from the ITL. |
| T3.8   | Decision 22/CMP.1, annex, paragraph 88(h)  |   | Assessed by the ERTs. Kept here for completeness.   |
| T3.9   | Decision 22/CMP.1, annex, paragraph 88(i)  |   | Assessed by the ERTs. Kept here for completeness.   |
| Discrepancies  |  |   |   |
| T3.10  | Has any discrepancy been identified by the transaction log relating to transactions initiated by the Party according to decision 22/CMP.1, annex, paragraph 88(j)?   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | The R2 report for the period 1 January to 18 November 2015 [TUP R2-R5] identifies DES response code 5018, which is considered to be a discrepancy for the purpose of the assessment process.      |

| Ref              | Requirement  | Assessment  | Comment   |
|------------------|--|---|---|
| T3.10.1          | If Yes to T3.10, has the discrepancy been correctly identified by the transaction log according to decision 22/CMP.1, annex, paragraph 88(j)(i)?                         | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | DES response code 5018 was the correct response code: the discrepancy concerned an attempt to issue RMUs for LULUCF Activity Type 3 (forest management) that exceeded DK's Forest Management cap.<br><br>Denmark proposed an issuance of RMUs before a cancellation of RMUs had taken place. If they would have cancelled first before the issuance, there would not have been a discrepancy.   |
| T3.10.2          | If Yes to T3.10, has the same type of discrepancy occurred previously for that Party according to decision 22/CMP.1, annex, paragraph 88(j)(ii)?                         | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> NA | No, the only time this type of discrepancy occurred was in the period 1 January to 18 November 2015.  |
| T3.10.3          | If Yes to T3.10, has the transaction been completed or terminated according to decision 22/CMP.1, annex, paragraph 88(j)(iii)?   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | The transaction has been correctly terminated by the international transaction log in order to respect decision 22/CMP.1, annex, paragraph 88(j)(iii).  |
| T3.10.4          | If Yes to T3.10, has or have the Party or Parties corrected the problem that caused the discrepancy according to decision 22/CMP.1, annex, paragraph 88(j)(iv)?          | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Denmark proposed an issuance of RMUs before a cancellation of RMUs had taken place. By finalizing the cancellation before proposing the issuance, the problem was solved. The cancellation and new issuance took place on April 27 2015. In order to prevent the same type of identified discrepancy from reoccurring, the following changes to the national registry have been made:<br>The national procedures for cancellation and issuance of RMUs have been updated so that cancellation will take place before issuance if both actions are required. |
| T3.10.5          | If Yes to T3.10, does the problem that caused the discrepancy relate to the capacity of the national registry according to decision 22/CMP.1, annex, paragraph 88(j)(v)? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> NA | No, the discrepancy that occurred does not relate to the capacity of the national registry to ensure the accurate accounting of Kyoto Protocol units.   |
| Non-replacements |  |   |   |

| Ref     | Requirement   | Assessment  | Comment   |
|---------|---|---|---|
| T3.11   | Has any record of non-replacement been sent to the Party by the transaction log in relation to tCERs or ICERs held by the Party according to decision 22/CMP.1, annex, paragraph 88(k)? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> NA                             | The R3 report for the period 1 January to 18 November 2015 [TUP R2-R5] indicates no non-replacements occurred. Consequently, sub-items T3.11.1 - T3.11.5 have all been assessed as NA |
| T3.11.1 | If Yes to T3.11, has the non-replacement occurred and been correctly identified by the transaction log according to decision 22/CMP.1, annex, paragraph 88(k)(i)?                       | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA | No non-replacements have been identified in R3 of [TUP R2-R5] and/or in R4.   |
| T3.11.2 | If Yes to T3.11, has non-replacement occurred previously for that Party according to decision 22/CMP.1, annex, paragraph 88(k)(ii)?   | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA | No non-replacements have been identified in R3 of [TUP R2-R5] and/or in R4.   |
| T3.11.3 | If Yes to T3.11, has the replacement been subsequently undertaken according to decision 22/CMP.1, annex, paragraph 88(k)(iii)?  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA | No non-replacements have been identified in R3 of [TUP R2-R5] and/or in R4.   |
| T3.11.4 | If Yes to T3.1, has the Party corrected the problem that caused the non-replacement according to decision 22/CMP.1, annex, paragraph 88(k)(iv)?   | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA | No non-replacements have been identified in R3 of [TUP R2-R5] and/or in R4.   |

| Ref   | Requirement  | Assessment  | Comment  |
|---|--|---|--|
| T3.11.5   | If Yes to T3.1, does the problem that caused the non-replacement relate to the capacity of the national registry according to decision 22/CMP.1, annex, paragraph 88(k)(v)?  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA | No non-replacements have been identified in R3 of [TUP R2-R5] and/or in R4.  |
| The quantity of AAs, CERs, tCERs, ERUs and RMUs transferred into the tCER replacement account |  |   |  |
| T4  | Is the quantity of AAs, CERs, tCERs, ERUs and RMUs transferred into the tCER replacement account for the commitment period equal to the quantity of tCERs in the retirement account, and in the tCER replacement account, that expired at the end of the commitment period according to decision 22/CMP.1, annex, paragraph 89(d)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                             | There were no tCER quantities to expire, cancel or replace. So the quantity of AAs, CERs, tCERs, ERUs and RMUs transferred into the tCER replacement account for the first commitment period is equal to the quantity of tCERs in the retirement account, and in the tCER replacement account, that expired at the end of the commitment period. |

| The quantity of AAUs, CERs, ICERs, ERUs and RMUs transferred into the ICER replacement account |   |   |   |
|--|---|---|---|
| T5   | Is the quantity of AAUs, CERs, ICERs, ERUs and RMUs transferred into the ICER replacement account for the commitment period equal to the sum of the quantity of ICERs in the retirement account, and the quantity of ICERs in the ICER replacement account, that expired at the end of the commitment period, and the quantity of ICERs identified by the Executive Board of the CDM as requiring replacement within the registry for the commitment period according to decision 22/CMP.1, annex, paragraph 89(e)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | There were no ICER quantities to expire, cancel or replace. So the quantity of AAUs, CERs, ICERs, ERUs and RMUs transferred into the ICER replacement account for the commitment period is equal to the sum of the quantity of ICERs in the retirement account, and the quantity of ICERs in the ICER replacement account, that expired at the end of the commitment period, and the quantity of ICERs identified by the Executive Board of the CDM as requiring replacement within the registry for the commitment period. |
| <b>2014 SEF</b>  |   |   |   |
| T6   | Decision 22/CMP.1, annex, paragraph 90  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> NA | The reports R2–R5 covering the period 1 January to 31 December 2014 are not a part of the report, because Denmark has no discrepant transactions, no CDM notifications, no non replacements and no invalid units occurred in that period.   |
| T6.1   | SEF Report for 2014   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | DK has submitted SEF tables for 2014 consistent with the ITL records.   |
| T6.2   | R2 - R5 Reports for 2014  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> NA | Denmark reported that it has no discrepant transactions, no CDM notifications, no non-replacements and no invalid units occurring in the period 1 January to 31 December 2014. Therefore there are no separate R2–R5 reports provided covering that period.   |
| T7   | Decision 22/CMP.1, annex, paragraph 91  |   | Assessed by the ERTs. Kept here for completeness.   |

## Key findings

| Ref | Description  |
|-----|--|
| T8  | Completeness of the submission is assessed through all items in this report. Denmark [DK] included all required reports in the True-Up report. No irregularities have been identified by the assessor. |