

Appendix D Audit instruction and template for the auditor's report

This document set out the guidelines for the auditor's report that a Beneficiary must submit twice during the Aid Period. Also, the document contains a template to be used for the submission.

The report for the period up to and including 31 December 2026 must be submitted no later than 1 February 2027, and the statement for the 2027 calendar year must be submitted no later than 1 February 2028.

This document is part of the tender material for the tender of an aid scheme for sustainable aviation fuels (SAF) in domestic aviation.

For more information, please visit <https://www.trafikstyrelsen.dk/arbejdsomraader/luftfart/puljer>

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Appendix D
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Version 1

Audit Instruction

Auditor's report on Reporting by Airlines to the Danish Civil Aviation and Railway Authority regarding aid for Sustainable Aviation Fuels (SAF) in Domestic Aviation.

1. Introduction

This audit instruction concerns the auditor's procedures in connection with the issuance of a report on the reporting to the Danish Civil Aviation and Railway Authority regarding aid for SAF in domestic aviation, pursuant to the Order no. 1010 on the competitive tendering of an aid scheme for sustainable aviation fuels (SAF) in domestic aviation (hereinafter "the Order").

The requirements for the reporting are set out in section 19 of the Order and further in the document "Description of the aid scheme" that are to be found on <https://www.trafikstyrelsen.dk/arbejdsomraader/luftfart/puljer>. A mandatory template for the periodic reports to be submitted at intervals of one to three months are also to be found on this webpage.

The auditor's report must provide reasonable assurance.

The report must be prepared twice during the Aid Period. The report for the period up to and including 31 December 2026 must be submitted no later than 1 February 2027, and the report for the 2027 calendar year must be submitted no later than 1 February 2028.

The audit must be conducted by an independent authorised auditor.



The purpose of this audit instruction is to set out the minimum procedures the auditor must perform in order to issue a report on the information included in the airline's periodic reports to the Danish Civil Aviation and Railway Authority.

A mandatory template for the auditor's report is provided at the end of this audit instruction. The template is based on a report with no modifications – if auditor deem it necessary to issue a report with modifications – the modification should be added to the template. The completed template must be submitted by email to the following address within the aforementioned deadlines:

puljer@trafikstyrelsen.dk

2. Audit Instruction

The scope of the audit depends on the airline's administrative structure and business procedures, including internal control and other factors of relevance to the reporting.

In general, the auditor must verify whether the reporting is free from material misstatements and has been prepared in accordance with the Order and the document "Description of the aid scheme", cf. Appendix A.

The airline must provide the auditor with the information deemed necessary for the assessment of the reporting by the auditor. The airline must grant the auditor access to perform the examinations that the auditor considers necessary.

According to section 19(1)(1-5) of the Order, five items must be reported periodically by the Beneficiary, all of which are covered by the auditor's report. The audit procedures that must, as a minimum, be performed for these five items are listed below.

2.1 Minimum audit procedures

For the Beneficiary's reporting of the number of completed Committed Operations per week pursuant to section 19(1)(1) and 19(1)(2) of the Order, the following minimum procedures shall be carried out:

- a) Verify that all reported operations are included in the monthly flight plan submitted as part of the approved tender, in accordance with section 9 of the Order.
- b) Verify that the reported operations pertain to the relevant period described in section 19(2).
- c) Verify whether, the number of Committed Operations per week is at least 20, in accordance with the minimum weekly requirement set out in section 2(1) and section 2(3)(1-3) of the Order.
- d) Perform sample testing to verify that the reported operations were actually carried out. This may be documented through airport data received by the Danish Civil Aviation and Railway Authority or similar sources.

For the Beneficiary's reporting on the volume of fuel used for the reported operations that have been subject to the verification procedures described in points a–d, and pursuant to



sections 19(1)(4) and 19(1)(5) of the Order, the following minimum procedures shall be performed:

- e) Verify that all fuel purchased for the reported operations qualifies as sustainable aviation fuel (SAF) as defined in section 4(1)(1) of the Order, and that the blend ratio of the purchased fuel exceeds the Committed SAF Share as set out in section 9(1)(4) of the Executive Order. This may include reviewing Proofs of Sustainability (PoS) or similar supporting documentation.
- f) Conduct sample testing of external documentation on the fuel uplifted for individual flights included in the reported operations during the period.
 - a. Verify that the uplifted fuel corresponds to the fuel verified in point e), including fuel type and blend ratio.
 - b. Further the sample testing of individual flights includes reconciliation of fuel quantity, flight number, time and place from the reported operations to external documentation. This may include reviewing refuelling receipts or equivalent documentation.
 - c. A filling (and hence the external documentation) of a planes fuel tank might result in sufficient fuel for more than one flight – hence a one-to-one reconciliation of a reported operation to external documentation might not be possible. In this case it must be documented that it seems reasonable that the operation is flying on fuels from a prior filling of SAF on the individual plane.
 - d. Requirements for beneficiaries related to refuelling are set out in the document “Description of the aid scheme”, cf. Appendix A.

For the Beneficiary’s reporting of tonnes of CO₂ reduced per week pursuant to section 19(1)(3) of the Order, the following minimum procedures shall be performed:

- g) Verify that the reported CO₂ reductions relate exclusively to the reported operations that have been subject to the verification procedures described in points a–f above, and that the reductions are derived from fuel verified in accordance with points e and f.
- h) Verify that no operations are reported with a higher proportion of sustainable aviation fuel (SAF) than specified in the approved tender pursuant to section 9.
- i) Recalculate the reported number of tonnes of CO₂ reduced pursuant to section 17(2) of the Order.

2.2 Additional Audit procedures

The auditor must perform additional procedures if deemed necessary.

Template – Auditor’s report

The Independent Auditor’s report on Reporting to the Danish Civil Aviation and Railway Authority regarding aid for Sustainable Aviation Fuels (SAF) in Domestic Aviation.

To the Danish Civil Aviation and Railway Authority

Pursuant to our agreement, we have examined [Insert Company Name of the Beneficiary]’s reporting to the Danish Civil Aviation and Railway Authority regarding aid for the use of SAF in Domestic Aviation for the period from [Insert Date] to [Insert Date] (hereinafter “the reporting”). The reporting has been prepared in accordance with section 19 of Order no. 1010 on the competitive tendering of an aid scheme for sustainable aviation fuels (SAF) in domestic aviation.

The degree of assurance we express in this report is reasonable.

The reporting is prepared solely in order to help [Insert Company Name of the Beneficiary] meet the requirements of the Danish Civil Aviation and Railway Authority. As a result, the reporting may not be suitable for any other purpose.

Our report has been prepared solely for the use of the Danish Civil Aviation and Railway Authority and must not be disclosed to or relied upon by any other parties.

[Insert Company Name of the Beneficiary]’s Responsibility for the Reporting

[Insert Company Name of the Beneficiary] is responsible for the preparation of the reporting in accordance with Executive Order no. 1010 on the competitive tendering of an aid scheme for sustainable aviation fuels (SAF) in domestic aviation.

[Insert Company Name of the Beneficiary] is also responsible for such internal control that the Beneficiary determines necessary to enable the preparation of the reporting that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express a conclusion on the reporting based on our examination.

We conducted our examinations in accordance with ISAE 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, and additional requirements under Danish audit legislation as well as the audit instruction issued by the Danish Civil Aviation and Railway Authority dated 04 August 2025, to obtain reasonable assurance for our conclusion.

[Audit firm] applies International Standard on Quality Management 1 (ISQM 1), which requires us to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence requirements and other ethical requirements of the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity,

professional competence and due care, confidentiality, and professional behaviour, as well as ethical requirements applicable in Denmark.

As part of our examination, we have performed the following:

- a) Sample-based testing of the number of completed Committed Operations per week covered by the reporting.
- b) Sample-based testing of the documentation provided regarding the fuel used.
- c) Sample-based testing of the number of tonnes of CO₂ reduced per week covered by the reporting in accordance with the method in section 17(2) of the Order on the competitive tendering of an aid scheme for sustainable aviation fuels (SAF) in domestic aviation.

In our opinion, the examinations performed provide a sufficient basis for our conclusion.

Conclusion

In our opinion, the reporting has, in all material respects, been prepared in accordance with section 19 of the Order no. 1010 of 03 July 2025 on the competitive tendering of an aid scheme for sustainable aviation fuels (SAF) in domestic aviation.

[City], [Date]

[Audit Firm Name]