

**Are MiQ's MRV terms equivalent
to the EU rules?**

**EU Methane Regulation requirements
for importers of natural gas and crude
oil compared with MiQ's standard and
protocols**

An equivalence assessment

Energy & Climate Policy Advisory Europe
April 7, 2026

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Disclaimer

This report is written by Energy & Climate Policy Advisory Europe (E&CPA). The report focuses on certain aspects of the EU Methane Regulation and MiQ’s published standard and protocols, it selects and summarizes terms and partially paraphrases terms with the aim to facilitate the understanding and analysis. The content of this report has been developed by ECP-Advisory for information purposes only. This information does not constitute legal advice. While every care has been taken to ensure that the content is useful and accurate, ECP-Advisory gives no guarantees, undertakings or warranties in this regard, and does not accept any legal liability or responsibility for the content or the accuracy of the information so provided, or, for any loss or damage caused arising directly or indirectly in connection with reliance on the use of such information.

EU Methane Regulation requirements for importers of natural gas and crude oil compared with MiQ’s standard and protocols - An equivalence assessment

1. Executive Summary

The EU Regulation (2024/1787) on the reduction of methane emissions in the energy sector (EUMR) establishes obligations for importers of natural gas and crude oil into the EU and for member states and their authorities: for imports as of 2027, importers shall demonstrate to their authorities that imports cover only supplies that are subject to MRV measures applied **at the level of the producer** (facility level) that are **equivalent to** those set out in the EUMR.

However, most supply chains do not enable importers to determine the production facility, where the imported gas or oil was produced. The **EUMR does not specify any concrete means or requirements for evidence of compliance** and therefore provides flexibility to the authorities in this regard. The industry is looked at to establish compliance mechanisms.

Responding to this, a coalition of relevant European industry associations published a paper¹ on principles for compliance solutions that suggests that **verified certificates** are the most efficient compliance solution in case of complex value chains. In November 2025, the Network of Competent Authorities also identified certification as a pragmatic compliance solution and in December 2025 the EU Energy Council supported certification as compliance solution too and called upon the Commission to develop guidance to authorities and EU importers regarding the use of certification schemes as a compliance method.

MiQ is an operational certification scheme that meets the principles established by the industry coalition. MiQ is a not-for-profit, independent organization with the mission to incentivize methane emission reductions from gas and oil operations across the world.

MiQ certifies - for a facility - the conformity of an operator’s methane emissions performance against the MiQ Methane Emissions Performance Standard, subject to an audit report by an MiQ-recognized, independent verifier. MiQ states that it certifies more than 25% of U.S. natural gas production, has started certification of crude oil operations and certification of natural gas outside the U.S. MiQ’s **Methane Emissions Performance Standard** is a methane emissions measurement and quantification standard similar to the one by OGMP 2.0. MiQ’s **Audit Protocol** governs the recognition (accreditation) of independent auditors (verifiers) and the required audit (verification) activities of emission data and company practices.

The below table visualizes the EUMR importer requirements and the corresponding MiQ standards and protocols.

EUMR importer requirements	MiQ’s Standard and protocols
Measurement and quantification; use of ISO standard or state of the art industry practices; data reconciliation Articles 12 (1) - (6) with 27 (1), 28 (1) and (5)	Methane Emissions Performance Standard V 1.1.0 with subsidiary documents on: <ul style="list-style-type: none"> • Methane Intensity • Company Practices • Monitoring Technology Deployment
Reporting obligations Article 27 and Annex IX	Audit Report Template
Verification by independent, accredited auditor and issuance of verification statement Articles 8 (1) - (5) and 9 (1) - (2)	Audit Protocol 1.0 (consolidates and updates former MiQ Auditor Recognition Protocol and MiQ Audit Guide)

Table 1: EUMR importer requirements and related MiQ documents

¹ Description of principles for solutions addressing the challenge for EU importers to identify the producer of natural gas or crude oil to achieve compliance with the EU Methane Regulation: <https://www.eurogas.org/wp-content/uploads/2025/10/251015-DEF2-EU-MR-Industry-Coalition-solution-to-address-the-tracing-issue-.pdf>

EU Methane Regulation requirements for importers of natural gas and crude oil compared with MiQ’s standard and protocols - An equivalence assessment

This report has been drafted by Energy & Climate Policy Advisory Europe (E&CPA) at the request of MiQ. It examines whether the MRV terms defined in MiQ’s standard and protocols are equivalent to those stipulated in the EUMR². E&CPA mapped MiQ’s MRV terms against those set out in the EUMR. The report concludes that MiQ’s MRV terms are **equivalent** to those set out in the EUMR. The following table visualizes the results of the assessment.

EUMR terms		MiQ equivalence?
Measurement and quantification	Measurement and quantification	Equivalent
	Use of ISO standard or state of the art practices	Equivalent
	Reconciliation of source-level with site-level data	Equivalent
Reporting		Equivalent
Verification	Verification and issuance of verification statement	Equivalent
	Verifier independence	Equivalent
	Verifier accreditation	Equivalent ³
	Verification assurance level	Equivalent
	Verifier activities	Equivalent
	Verifier use of standards and technical prescriptions	Equivalent

Table 2: Summary of equivalence assessment

The summary of the results of the term-by-term equivalence assessment is:

- As required by the EUMR, MiQ requires producers to quantify all **source-level methane emissions** and the quantification needs to be based on measurements or alternative methods. MiQ also requires operators to undertake **site-level** methane emission measurements to enable comparison (**reconciliation**) with the source-level estimates and address possible reasons for the discrepancies.
- The EUMR requires measurement and quantification of emissions to be based on **state-of-the-art industry practices** until a corresponding ISO standard is established. The ISO standard is currently under development. MiQ’s Methane Emissions Performance Standard can be deemed as state-of-the-art industry practices: Its terms are similar to Level 5 reporting requirements under the the OGMP 2.0 Framework and MiQ is a well-established methane performance certifier with more than 25% of U.S. gas production being measured, quantified and certified based on its Methane Emissions Performance Standard and Audit Protocol.
- As required by the EUMR, MiQ requires producers to provide emission data for verification purposes to an **independent auditor (verifier)**, and after verification to submit an audit report (**verification statement**). In the case of the MiQ scheme, the submission is to the MiQ certification body instead of to an authority.
- As required by the EUMR, importers, who use MiQ certificates for compliance purposes, will possess the **key data required to be demonstrated / reported to their authorities:**

² Article 28(5) EUMR states that MRV measures shall be considered **equivalent** if monitoring and reporting measures ensure quantification of methane emissions equivalent to those set out in Article 12 or are at OGMP 2.0 level 5 and are subject to independent verification.

³ External verifier accreditation (in addition to recognition by MiQ) as of 2029 certifications (MiQ states that it could accelerated this accreditation requirement to 2028 subject to Commission guidance and market acceptance)

EU Methane Regulation requirements for importers of natural gas and crude oil compared with MiQ's standard and protocols - An equivalence assessment

- MiQ certificates show the name/address of producers in the production region (country), methane intensities of the certified production volumes, and independent verifier's name;
- MiQ's '**CIRIS Statement**'⁴ lists the correlating certificates and shows the export country/region, the export terminal, and the LNG / crude oil vessel or import pipeline;
- remaining information is **implicit to MiQ certification**: to be certified, producers must have measures in place controlling their methane emissions, emission data from production facilities will have been independently verified, and quantification methods are available to the auditor.

Exceeding EUMR requirements, MiQ-recognized auditors must review operator methane management practices against the **MiQ Company Practices** standard.

- The EUMR requires that auditors / verifiers of operators' methane emissions reports for gas/crude imported into the EU are recognized (accredited) under EUMR equivalent terms. As required by the EUMR, MiQ recognises **auditors / verifiers** only if they meet strict criteria (similar or identical to the ones set out in ISO/IEC 17029 and ISO 14065 and 14064-3). For certification as of 2029, MiQ requires external accreditation or authorization in line with ISO 17029, ISO 14065 and ISO 14064-3.⁵ The EUMR requires that an **audit (verification) statement** is issued, where reliable, credible and accurate data allow for emissions to be determined with a reasonable degree of certainty. The MiQ scheme establishes several layers of requirements that result in MiQ auditors providing a **reasonable assurance level**: MiQ recognizes only auditors that meet the recognition criteria and auditors who verify producer data against MiQ's Methane Emissions Performance Standard need to follow the MiQ Audit Protocol, use the Auditor Check-List and the Audit Report Template.

A minor **gap** identified in this report is that MiQ-recognized auditors are required to be accredited to external accreditation bodies under the relevant ISO standards as of 2029 certifications only.

It is important to point out that **MiQ commits to align its standard and protocols with the EUMR requirements** where needed to ensure equivalence. In this context, MiQ confirmed that it will align with the ISO standard on methane emission measurement and quantification for the upstream sector once finalised and applicable.

⁴ CIRIS stands for Certificate Inter-Regional Import System

⁵ MiQ Audit Protocol 1.0 / Part I Auditing Bodies Recognition Protocol 2.0 / 1.4 Requirements and Duties of Auditing Bodies / 2029 Requirements

EU Methane Regulation requirements for importers of natural gas and crude oil compared with MiQ's standard and protocols - An equivalence assessment

2. Introduction

The EU Regulation (2024/1787) on the reduction of methane emissions in the energy sector (EUMR) establishes obligations for importers of natural gas and crude oil into the EU and for member states and their authorities: for imports as of 2027, importers shall demonstrate to their authorities that imports (contracts concluded as of 4 August 2024) cover only supplies that are subject to MRV measures applied **at the level of the producer** (facility level) that are **equivalent to** those set out in the EUMR. For imports concluded before that date, importers must use all reasonable efforts to require such equivalence.⁶

However, most supply chains do not enable importers to determine the production facility, where the imported gas or oil was produced. The **EUMR does not specify any concrete means or requirements for evidence of compliance** and therefore provides flexibility to the authorities in this regard. The industry is looked at to establish compliance mechanisms.

Responding to this, a coalition of relevant European industry associations published a paper⁷ on principles for compliance solutions that suggest that verified certificates **are the most efficient compliance solution in case of complex value chains**. In November 2025, the Network of Competent Authorities also identified certification as a pragmatic compliance solution and in December 2025 the EU Energy Council supported certification as compliance solution too. Subsequent to this, the Commission embarked on developing guiding criteria, that aim at providing guidance to EU importers when using certification schemes as a compliance method.

MiQ is an operational certification scheme that meets the principles established by the industry coalition. MiQ is a not-for-profit, independent organization with the mission to incentivize methane emission reductions from gas and oil operations across the world. **MiQ certifies** - for a facility - the conformity of an operator's methane emissions performance against the MiQ Methane Emissions Performance Standard, subject to an audit report by an MiQ-recognized, independent verifier. MiQ states that it certifies more than 25% of U.S. natural gas production, has started certification of crude oil operations and certification of natural gas outside North America. MiQ's **Methane Emissions Performance Standard** is a methane emissions measurement and quantification standard similar to the one by OGMP 2.0. MiQ's **Audit Protocol** governs the recognition (accreditation) of independent auditors (verifiers) and the required audit activities of emission data and company practices. MiQ publishes its Methane Emissions Performance Standard and Audit Protocol on its website⁸.

This report lists the EUMR requirements for importers of gas and oil and maps MiQ's Methane Emissions Performance Standard and Audit Protocol against those requirements. For each section, this report makes an assessment as to whether MiQ's terms can be assessed as equivalent.

⁶ Article 28(1) and (2) EUMR

⁷ Description of principles for solutions addressing the challenge for EU importers to identify the producer of natural gas or crude oil to achieve compliance with the EU Methane Regulation': <https://www.eurogas.org/wp-content/uploads/2025/10/251015-DEF2-EU-MR-Industry-Coalition-solution-to-address-the-tracing-issue-.pdf>

⁸ <https://miq.org/>

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3. Detailed equivalence assessment

In this chapter, the requirements for importers of natural gas and crude oil into the EU as set out in Articles 27 - 29 and in related Articles 8, 9 and 12 EUMR are compared with terms set out in MiQ's Methane Emissions Performance Standard for Natural Gas Operations (V 1.1.0) and Audit Protocol (V 1.0). This is done section by section. Text written in *italics* is quoted from MiQ documents, text written in green corresponds directly to EUMR terms. Each section is followed by an assessment as to whether MiQ's terms can be assessed as equivalent and what gaps exist.

3.1. Measurement and quantification

3.1.1. Measurement and quantification

EUMR requirements for operators in EU
Article 12 (1) – (3) require operators to report as of 2027 to the competent authority in the member state where they are registered for prior-year imports source-level methane emissions: <ul style="list-style-type: none">• Where direct measurement is not possible, reporting shall involve the use of specific emission factors.• Specific emission factors shall be based on source-level quantification or sampling.• Source-level data shall be complemented by measurements of site-level methane emissions, allowing assessment of and comparison with the source-level estimates aggregated by site.• Article 2 (20) defines 'quantification' as meaning '<i>activities to determine the quantity of methane emissions by means of direct measurements or, where direct measurements are not feasible, based on other methods such as simulation tools, and other detailed engineering calculations or a combination of such methods'.</i>
EUMR equivalence requirements for EU importers
<ul style="list-style-type: none">• Articles 28(1) and (5) require that imported volumes are subject to MRV measures equivalent to those set out in the EUMR. Equivalence is achieved if a producer applies monitoring and reporting equivalent to Article 12 or at OGMP 2.0 Level 5.
MiQ MRV terms
<ul style="list-style-type: none">• MiQ requires producers to provide all necessary methane emission data to the auditor and submit the Audit Report to MiQ: <i>Producers to provide all necessary information, data, and documentation as well as access to relevant personnel and field operations to the Auditing Body for it to carry out the Audits; and to submit the Audit Report to MiQ.</i>⁹• MiQ requires producers to quantify all significant source-level methane emissions: <i>Facility's calculated Methane Intensity must include: (i) methane emissions from all the following sources categories that are present in a Facility (a) ... (e) Other unclassified significant emission sources.</i>¹⁰• MiQ defines the term 'quantification' of source-level methane emissions to be based on measurements or alternative methods: <i>Estimating an emission rate, such as mass per time or volume per time, or total emissions. This can be done directly through measurement of the emissions, or indirectly through engineering calculations, simulation tools, or a combination of such methods.</i>¹¹• MiQ sets further out: <i>This standard requires operators to quantify methane emissions at Source Level and additionally measure emissions at Facility Scale. The results of Source Level quantification and Facility Scale measurements are used to estimate annualized methane emissions. ... For the Source Level emissions quantification, operators are required to use direct measurements, when feasible. Where direct measurement of source-level emissions is not feasible, then the use of specific emission factors based on Source Level quantification or sampling should be considered along with engineering calculations, process simulation, or a hybrid method.</i>¹²

⁹ MiQ Standard / Main Document / Section 5 Table 1 Roles and Responsibilities / Producer

¹⁰ MiQ Standard / 1) Methane Intensity / Section 3.2 Emission Sources

¹¹ MiQ Standard / Main Document / Section 3 Terms and Definitions / Quantification

¹² MiQ Standard / 1) Methane Intensity / Section 3.3 Emission Estimation

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- MiQ requires producers to **measure site-level¹³ methane emissions**: *As part of the Annual Audit, producers must submit a methane emissions inventory that is reconciled with emissions identified during Source Level surveys and Facility Scale measurements completed in accordance with Subsidiary Document 3: Monitoring Technology Deployment and quantified, or other relevant measurement campaigns undertaken by the Producer. ... For all grades, this must include the results of at minimum one (1) annual Source Level survey AND at minimum one (1) Facility Scale measurement surveys.*^{14 15}

Equivalence assessment of MiQ terms versus those set out in the EUMR

⇒ The requirements set out in MiQ's Methane Emissions Performance Standard on producer reporting obligations, the scope of emission reporting (all significant sources), the methods to quantify emissions (use of sampling / engineering methods / specific emission factors, where measurement is not possible), site-level measurements, and site-level versus source level reconciliations **are equivalent to those set out in Articles 12(1) – (3).**

3.1.2. Use of ISO standard or state of the art practices

EUMR requirements for operators in EU

- **Article 12(5) requires that measurement and quantification** is conducted in accordance with **ISO standards** and technical prescriptions established under Article 32. **Until the date of application of those standards** or technical prescriptions, operators ...**shall follow state-of-the-art industry practices** and use the best technologies available for the measurement and quantification of methane emissions. In that context, operators and undertakings established in the Union may use the latest OGMP 2.0 technical guidance documents....
- Operators ... shall provide competent authorities and verifiers with information on the standards, including European or other international standards, or methodologies used.

EUMR equivalence requirements for importers

⇒ Articles 28(1) and (5) require that imported volumes are subject to MRV measures equivalent to those set out in the EUMR. **Equivalence is achieved if a producer applies monitoring and reporting equivalent to Article 12** or at OGMP 2.0 Level 5.

MiQ MRV terms

⇒ Refer to the section above on 'Measurement and quantification'
⇒ MiQ confirmed that it will align its terms with the ISO standard on methane emission measurement (including minimum detection limits) for the upstream sector once finalised and applicable.

Equivalence assessment of MiQ terms versus those set out in the EUMR

⇒ The ISO standard on measurements and quantification is under development. Until finalised, the EUMR requires operators to follow state-of-the-art industry practices and use best technologies available for the measurement and quantification of methane emissions.
⇒ **The MiQ Methane Emissions Performance Standard can be deemed as state-of-the-art industry practice** regarding the measurement and quantification of methane emissions: MiQ terms are similar to Level 5 reporting requirements under the the OGMP 2.0 Framework (and Level 5 reporting is explicitly deemed as equivalent by the EUMR). Furthermore, about 25% of U.S. gas production is measured and quantified based on MiQ's standards and protocols.
⇒ **MiQ certified volumes are therefore subject to MRV measures equivalent to those set out in the EUMR** because MiQ-certified production reflects methane emission measurement and quantification practices based on state-of-the-art industry practices.

¹³ MiQ uses the term 'Facility-Scale' where the EUMR uses 'site-level'

¹⁴ MiQ Standard / 1) Methane Intensity / Section 4 Scoring Parameters

¹⁵ Minimum Detection Levels for equipment used for site-level measurements are yet to be determined through an Implementing Act under the EUMR; once established, MiQ indicated to adopt such MDLs

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3.1.3. Reconciliation requirements

EUMR requirements for operators in EU
<ul style="list-style-type: none">• Article 12(6) requires reconciliation of source / site level discrepancies, If there are statistically significant discrepancies between the source-level quantification and the site-level measurement of methane emissions, operators shall: ... (b) carry out a reconciliation process and inform the competent authority about the results of the reconciliation process, including any evidence and supporting documents as necessary• The reconciliation process shall address possible reasons for the discrepancies, including at least the accuracy and appropriateness of the technologies and the methods used for source-level quantification and site-level measurement of methane emissions, or any data uncertainties in the results due to the selected methods, technologies or extrapolation of results.• For the purposes of the reconciliation process, operators ... shall consider additional source-level quantification or site-level measurements to provide the necessary evidence to explain the reasons for the discrepancies. Based on the results of the reconciliation process, operators ... shall implement subsequent adjustments in numerical terms in source-level quantification or site-level measurements, where appropriate.• If competent authorities consider that information provided by the operator ... does not adequately explain the reasons for the discrepancies, the competent authorities may request the operator or undertaking to provide additional information or to take additional action.
EUMR equivalence requirements for EU importers
<ul style="list-style-type: none">• Articles 28(1) and (5) require that imported volumes are subject to MRV measures equivalent to those set out in the EUMR. Equivalence is achieved if a producer applies monitoring and reporting equivalent to Article 12 or at OGMP 2.0 Level 5.• Article 12(6) sets out reconciliation requirements (see above)
MiQ MRV terms
<ul style="list-style-type: none">• MiQ requires site-level measurements and reconciliation with source-level data. MiQ defines reconciliation as follows: <i>The iterative process of comparing aggregated source-level emissions quantification (source-level emissions inventory) to corresponding site-level measurements in order to identify, understand, and resolve discrepancies and improve emissions reporting over time. In addition to the emissions mass, this comparison should include the uncertainty associated with each method so that reported emissions are more reliable, transparent, and representative of actual methane releases.</i>¹⁶• Obligation for producer to enable comparison with source-level estimates: <i>Producer's accounting methodology must also include reconciliation of detected emission events, including all material sources identified during leak detection surveys deployed as a requirement of the Standard.</i>¹⁷• MiQ Methane Emissions Performance Standard requires that <i>'at minimum, Producer's guidance for measurement methods and calculation of methane emissions, in line with regulatory GHG reporting where present, includes (i) Quantification method for each emission source; and (ii) Reconciliation process for including all unintended emissions'</i>.¹⁸
Equivalence assessment of MiQ terms versus those set out in the EUMR
⇒ Methane emission data of MiQ certified imported volumes are subject to reconciliation requirements equivalent to those set out in the EUMR.

¹⁶ MiQ Standard / Main Document / Section 3 Terms and Definitions: Reconciliation

¹⁷ MiQ Standard / 1) Methane Intensity / Section 3.3 Emissions Reconciliation

¹⁸ MiQ Standard / 2) Company Practices / Section 3.1 General Company Practices - Table 1

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3.2. Reporting obligations

EUMR requirements for operators in EU
<ul style="list-style-type: none">Article 12(4) requires that producers' emission reports cover the last available calendar year period and include at least the following information: (a) type and location of the emission sources; (b) detailed data for each type of emission source, reported in tonnes of methane (CO2 equivalent) using GWP as per 6th AR IPCC; (c) detailed information on the quantification methodologies; (d) all methane emissions for operated assets;
EUMR equivalence requirements for EU importers
Art. 27(1): Annual reporting of Annex IX: Importers to provide: <ol style="list-style-type: none">(1) name and address of exporter and, if different, name and address of producer; exporting third countries and regions, as classified in NUTS level 1, where the products were produced, and countries and regions, as classified in NUTS level 1, through which the products were transported before they were placed on the Union market; ...(3) whether the producer or the exporter is carrying out source- and site-level measurement and quantification, whether that data are subject to independent third-party verification, whether its methane emissions are reported, either independently or ... , a copy of the latest report on methane emissions, including, where available, the information referred to in Article 12(4), where provided in such report; and the method of quantification ... used in the report for each type of methane emission;(4) ... information whether the producer or the exporter, applies regulatory or voluntary measures to control its methane emissions, including measures such as LDAR surveys or measures to control and restrict venting events and flaring events, including a description of those measures, together with, where available, relevant reports from LDAR surveys and from venting events and flaring events with respect to last available CY;(7) name of the entity that carried out the independent third-party verification of the reports referred to in points (3) and (5), if any;(8) information under Article 28(1) or (2), as applicable, showing that the crude oil, natural gas or coal is subject to MRV measures at producer level that are equivalent to those set out in this Regulation, ...(10) information under Article 29(1) on methane intensity of the production of crude/gas ... placed on the EU market under relevant supply contracts
MiQ MRV terms
<ul style="list-style-type: none">⇒ The MiQ certificates provide the following key data: Name and address of producer, Methane intensity grade of certified production volumes from a certified facility (addresses 'report on methane emissions' requirement), and Name of the independent verifier⇒ Complementing MiQ Certificates, MiQ provides to EU importers a 'CIRIS Statement' upon proof of physical export/import of natural gas from one region to another. The 'CIRIS Statement' contains information provided to MiQ by the importer based on the bill of lading , the delivery report and/or the customs declaration and provides information, including: Exporting country and region, Exporting terminal, LNG or crude oil vessel or import pipeline⇒ Further, information can be derived from (is implicit to) a given production facility / volumes having been certified by MiQ¹⁹:

¹⁹ For Background: The MiQ Standard / 1) Methane Intensity / Section 5 **Recordkeeping Requirements:** *In addition to the final calculated Methane Intensity value, Producers must document the following aspects that make up the Methane Intensity calculation for Auditor review at a minimum:*

- **Facility Description:** Producers must document all Production Equipment or assets that make up a Facility, including Production Equipment added as a result of development activity, or removed due to abandonment, shut-in, divestiture, or any other changes made during the Certification Period.
- **Production Throughput:** Producers must document the natural gas and hydrocarbon liquids throughput used in calculating Methane Intensity including the source of data.
- **Equipment Counts:** For use in emissions calculations, producers must **document the total Equipment count associated with each emission source for all Equipment** included within a Facility, and the method used to determine this count.
- **Activity data:** For use in emissions calculations, producers must document the activity data associated with each emission source (e.g. operating time, vessel or well volume criteria, estimated leaking time for leaker emission sources). Producers must also document their observations of leaking components using LDAR (see Subsidiary Document 3: Monitoring Technology Deployment, Section 5.1).
- **Calculation method:** For each **emission source** the calculation methodology used must be documented and include the equipment counts, activity data, **emission factors** and any **engineering calculation or measurement** used in calculations. Producers must document the method, assumptions used along with its rationale, and its application to the calculation.
- For **enhanced quantification methods**, Producers must document all calculation and/or modelling assumptions, and/or technical specifications of measurement technologies deployed.
- **Reconciliation Procedure:** Producers must provide a detailed procedure outlining their process for reconciling emission events identified during detection surveys completed in accordance with Subsidiary Document 3: Monitoring Technology Deployment, or other relevant LDAR or measurement campaigns, within their inventory, including details of their Facility Scale and Source Level measurements, emissions classification, and quantification methods (see Section 3.2).

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<ul style="list-style-type: none"> ○ MiQ requires independent third-party verification of data. ○ Certified producers must make available method of quantification for each emission-type ○ MiQ requires producers to have measures in place to control their methane emissions²⁰. For reference, specific requirements set out in the Company Practises include: Mandatory LDAR Practises²¹ and Flaring: mandatory and improved practices²² ○ MiQ requires producers to carry out source- and site-level measurement and quantification. A Facility's <i>calculated Methane Intensity must include methane emissions from all the emission sources that are present in a Facility</i>.²³ For grade C or higher, this includes at minimum one Facility Scale monitoring surveys annually or 3 months of continuous monitoring results from a sample of a Producer's Facility that can be shown to be representative of its entire methane emissions footprint²⁴ (note: MiQ uses the term 'Facility-Scale' where the EUMR uses 'site-level'). ○ Producers are required to record and disclose information related to methane emissions Monitoring Technology Deployment plans and implementation under the Standard. Deployment plans and supporting implementation information must be disclosed to the Auditor during the Annual Audit.²⁵ Table 3 outlines Minimum Recordkeeping Requirements for Facility Scale and Source Level measurement.
Equivalence assessment of MiQ terms versus EUMR terms
<ul style="list-style-type: none"> ⇒ Note 1: the reporting obligation set out in Article 27(1) and Annex IX specify in detail data to be provided by importers to their competent authorities. ⇒ Note 2: under the MiQ Methane Emissions Performance Standard, producers report to the certificate issuing body (MiQ), instead to an authority. The certificates, together with a 'CIRIS Statement', then are the documents which are the basis for importers to report to their authorities. ⇒ Reporting data provided on MiQ Certificates, on the CIRIS Statement and the data implicitly available (because MiQ certifies such production volumes) comply with the reporting obligations set out in Article 27(1) and Annex IX (Table 3 below illustrates this). ⇒ MiQ terms partially exceed EUMR requirements in that MiQ requires producers who seek MiQ certification not only to comply with MiQ's Methane Emissions Performance Standard but also to demonstrate sound methane emission management practices to the Auditor (who assesses such practices against the MiQ Company Practices standard and must document operator practices in its audit report).

EUMR Annex IX reporting requirements	Data on MiQ Certificate or CIRIS Statement	Data implicit to MiQ Certification
(1) name and address of the producer	✓	
(2) exporting 3rd countries and regions, where the products were produced, ... and transit countries ...	✓	
(3) information whether the producer ...is carrying out source- and site-level measurement and quantification, ... whether that data are subject to independent third-party verification , whether its methane emissions are reported , independently or as part of commitments to report national GHG inventories in line with UNFCCC requirements, and whether they are in compliance with UNFCCC requirements or OGMP 2.0 standards; ... a copy of the latest report on methane emissions ...; ... and the method of quantification (UNFCCC or OGMP 2.0) used in the report for each type of methane emission;		✓
(4) whether the producer ... applies ... measures to control its methane emissions , including ... LDAR surveys or ... measures on restricting V&F events , including a description of those measures, ...		✓
(7) name of independent third-party verifier	✓	
(8) information under Article 28(1) or (2), as applicable, showing that the crude oil, natural gas ... is subject to MRV measures at producer level that are equivalent to those set out in this Regulation		✓
(10) information under Article 29(1) on the methane intensity of the production ...	✓	

Table 3: EUMR Annex IX reporting requirements and data provided by MiQ

- **Methane Intensity Calculation Inputs** ...

- **Processes and responsibilities:** Producers must document their processes for determining and internally reviewing their Methane Intensity for accuracy. This should include a detailed record of internal changes to calculations based on operational incidents and planned events.

²⁰ MiQ Standard / 2) Company Practices

²¹ MiQ Standard / 2) Company Practices for Managing and Reducing Unintended Methane Emissions / Section 3.2. / Table 2: Company Practices for managing and reducing Unintended Methane Emissions / Source Detection Plan

²² MiQ Standard / 2) Company Practices for Managing and Reducing Intended Methane Emissions / Section 3.3 / Table 3: IMEP 1,2,3,4: Venting: mandatory and improved practices to manage venting; IMEP 7, 7.1, 7.2

²³ MiQ Standard / 1) Methane Intensity / Section 3.2 Emission Sources

²⁴ MiQ Standard / 1) Methane Intensity / Section 4 Scoring Parameters

²⁵ MiQ Standard / 3) Monitoring Technology Deployment / Section 4 Recordkeeping and Reporting Requirements

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3.3. Verification

3.3.1. Verification and issuance of verification statement

EUMR requirements for operators in EU
<ul style="list-style-type: none"> Article 12 (3) requires operators, before submitting the report to the competent authorities, to ensure that the report is assessed by a verifier ... and includes a verification statement ... issued in accordance with Article 8.
EUMR equivalence requirements for importers
<ul style="list-style-type: none"> Articles 28(5) requires that (methane emission data) of imported natural gas and crude oil are subject to independent third-party verification equivalent to that set out in Articles 8 and 9. Article 8 sets out terms on 'verification activities and verification statement'. Article 8(4) provides for verifiers to issue a verification statement, attesting conformity, if its assessment concludes ... that the emissions report complies with the EUMR requirements.
MiQ MRV terms
<ul style="list-style-type: none"> MiQ requires verification of methane emission data by an independent auditor under the obligation for producers to have the report assessed by a verifier: <i>The Producer is responsible to ... select and contract with an Auditing Body that fulfills the requirements of this Standard.</i>²⁶ Further, MiQ requires that <i>Certificates can be Issued only against independently verified evidence of historical throughput at a specific Facility.</i>²⁷ MiQ requires producers to ensure that the verifier issues a verification statement: <i>Submit Audit Report</i> (i.e. <i>a verification document prepared by an Auditing Body that contains a comprehensive analysis of the Producer's adherence to the Standard</i>) to MiQ.²⁸ The MiQ Audit Protocol requires: <i>The final audit report is to be written using the Audit Report Template provided by MiQ. The template is intended to standardize the presentation of key information thus streamlining reviews done by the Registry. Once finalized, the signed report and checklist is to be sent to both Producer/Operator and MiQ.</i>²⁹ The Producer must upload the signed report to the MiQ Registry.
Equivalence assessment of MiQ terms versus EUMR terms
<p>⇒ The requirements set out in MiQ's Methane Emissions Performance Standard on the producer obligation to have methane emission data verified (audited) are equivalent to those set out in Article 12(3).</p> <p>⇒ Further, the requirements set out in MiQ's Audit Protocol and the Audit Report Template require a Verification Statement to be issued (in case of a positive assessment) and the reporting template provides a fit for purpose format. Therefore, MiQ's terms are equivalent to those set out in Article 8(4).</p>

²⁶ MiQ Standard / Main Document / Section 5 Table 1 / Roles and responsibilities / Producer

²⁷ MiQ Program Guide / Section 3.2 Program Principles / 3.2.4 Evidence Based

²⁸ MiQ Standard / Main Document / Section 5 Table 1 / Roles and responsibilities / Producer; note, MiQ uses the term 'audit report' instead 'verification statement'

²⁹ MiQ Audit Protocol 1.0 / Section 8 Audit Report

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3.3.2. Verifier independence

EUMR requirements for operators in EU
<ul style="list-style-type: none"> Article 9(1) requires verifiers to be independent from operators and carry out verification in the public interest. For that purpose, neither the verifier nor any part of the same legal entity shall be an operator, ... or importer, or own an operator, ... or importer, or be owned by an operator, ... or importer. Verifiers shall not have relations with operators, ...or importers that could affect their independence and impartiality
EUMR equivalence requirements for EU importers
<ul style="list-style-type: none"> Article 28(5) requires that (methane emission data) of imported natural gas and crude oil are subject to independent third-party verification equivalent to that set out in Articles 8 and 9. Article 9 (1) requires: Verifiers to be independent from the operators etc. (see above)
MiQ MRV terms
<ul style="list-style-type: none"> When accrediting auditors, MiQ requires: <i>The Auditing Body to follow the impartiality requirements of the international standard (ISO 17029/14065) or agreement to which they are accredited or recognized. The Auditing Body shall document their alignment to the impartiality requirements required per ISO 17029/14065. Impartiality management shall also be proactively managed in alignment with ISO 17029/14065 prior to conducting each audit engagement.</i>³⁰ MiQ requires verification of reported methane emission data by an independent auditor. The obligation for producers is to have the report assessed by a verifier³¹: selecting and contracting with an Auditing Body that fulfills the requirements of this Standard. Further, MiQ requires that <i>Certificates can be Issued only against independently verified evidence of historical throughput at a specific Facility.</i>³²
Equivalence assessment of MiQ terms versus EUMR terms
<p>⇒ The MiQ Audit Protocol and the MiQ Methane Emissions Performance Standard sufficiently require and provide for the independence of the verifier and therefore MiQ's terms on verifier independence are assessed as equivalent to the EUMR terms.</p>

³⁰ MiQ Auditing Body Recognition Protocol 2.0 / Section 4.3 Independence and Impartiality

³¹ MiQ Standard / Main Document / Section 5 Table 1 / Roles and responsibilities / Producer

³² MiQ Program Guide / Section 3.2 Program Principles / 3.2.4 Evidence Based

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3.3.3. Verifier accreditation

EUMR requirements for operators in EU
<ul style="list-style-type: none"> Article 9(2) requires verifiers to be accredited by national accreditation body³³ pursuant to Regulation 765/2008; and where no specific provisions concerning the accreditation of verifiers are laid down in the EUMR, EU Regulation 765/2008 shall apply. Regulation 765/2008 sets rules on the organisation and operation of accreditation of conformity assessment bodies performing conformity assessment activities; with regard to detailed accreditation requirements it refers to ISO/IEC 17029 and ISO 14065. <p><u>Background:</u></p> <ul style="list-style-type: none"> Accreditation to ISO/IEC 17029 and ISO 14065 means that a third-party, independent body has been assessed and formally recognized as competent, impartial, and consistent in its operation to perform validations and verifications for claims related to environmental information, particularly greenhouse gas (GHG) assertions. ISO/IEC 17029 provides the foundational principles for validation and verification bodies, while ISO 14065 adds sector-specific details for bodies validating and verifying environmental information, including GHG data.
EUMR equivalence requirements for EU importers
<ul style="list-style-type: none"> Article 28(5) requires that (methane emission data) of imported natural gas and crude oil are subject to independent third-party verification equivalent to that set out in Articles 8 and 9. Article 9(2) sets out the accreditation requirements (see above)
MiQ MRV terms
<ul style="list-style-type: none"> The MiQ Program Guide states: <i>MiQ Foundation will assess the Applicant and its Auditors in relation to their competencies in auditing, methane management practices, GHG accounting and use of methane detection and quantification technologies.</i>³⁴ The MiQ Methane Emissions Performance Standard defines Auditor: <i>An Auditor or Auditing Body must possess the combined demonstrated knowledge, skill and abilities, along with documented training and experience required to provide assurance services, both offsite and onsite, to determine Facility's performance against all diverse elements of the Standard.</i>³⁵ The MiQ Audit Protocol states: <i>All Auditing Bodies must demonstrate compliance with MiQ-specific requirements for any audits for which the Certification Period starts on or after January 1, 2027. These requirements are reflective of ISO standards 17029, 14065, 14066, 14064-3. Auditing Bodies recognized by MiQ are required to engage in audits using practices consistent with principles in these standards. MiQ-specific requirements are listed in Sections 4.3–4.14.</i>³⁶ Further, the 2029 Requirements state: <i>Demonstration of external accreditation or authorization is required for any audits for which the Certification Period starts on or after 1 January 2029. Table lists 'Categories for External Accreditation' including: ISO 17029, ISO 14065 and ISO 14064-3 accreditation - to verify assertions related to GHG emissions and removals at the organizational level.</i>³⁷
Equivalence assessment of MiQ terms versus EUMR terms
<p>⇒ While MiQ recognizes Auditing Bodies based on comprehensive criteria, Auditing Bodies are only required to <i>demonstrate external accreditation (or authorization under the terms of ISO 14065 and ISO 14064-3) for any audits for which the Certification Period starts in Jan. 2029.</i> MiQ thus currently does not require accreditation of an Auditing Body by a national accreditation body as set out in the EUMR.</p>

³³ Under the EU system of mutual recognition, additional EU accreditations seems generally unnecessary, provided the existing accreditation clearly covers methane MRV.

³⁴ MiQ Program Guide / Section 5.2.3 / Accreditation

³⁵ MiQ Standard / Main Document / Section 3 / Definitions / Auditor

³⁶ MiQ Audit Protocol 1.0 / Section 1.4.2 Requirements / 2027 Requirements

³⁷ MiQ Audit Protocol 1.0 / Section 1.4.2 Requirements / 2029 Requirements

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3.3.4. Verifier assurance level

EUMR requirements for operators in EU
<ul style="list-style-type: none">• Article 8(4) requires that a verifier only issue a Verification Statement, attesting conformity, if its assessment concludes with reasonable assurance that the emissions report complies with the requirements of this Regulation.• Article 8(4) further specifies that a verification statement may be issued only, where reliable, credible and accurate data and information allow for methane emissions to be determined with a reasonable degree of certainty and provided that reported data is coherent with estimated data, complete and consistent.• Article 8(4) also requires that the verifier must specify verification activities carried out.
EUMR equivalence requirements for EU importers
<ul style="list-style-type: none">• Article 28(5) requires that (methane emission data) of imported natural gas and crude oil are subject to independent third-party verification equivalent to that set out in Articles 8 and 9.• Article 8(4) sets out terms related to the assurance level (see above).
MiQ MRV terms
<ul style="list-style-type: none">• The MiQ Audit Protocol requires '<i>all verifications and audits of MiQ Standards shall be performed to a reasonable level of assurance</i>'³⁸• MiQ recognizes (i.e. accredits) only auditors that meet strict criteria set out in the MiQ Audit Protocol including on methane emission performance competence.• MiQ requires that all audits (i.e., verifications) include an auditor opinion statement. MiQ Audit Protocol requirements are reflective of ISO 14064-3 conditions, and audits that are compliant with MiQ Audit Protocol requirements can produce auditor opinion statements made with reasonable assurance.³⁹• Auditors who verify data from producers against the detailed emission quantification, etc. criteria set out in the MiQ Methane Emissions Performance Standard need to follow the protocol of the MiQ Audit Protocol, use the Auditor Check-List and the Audit Report Template.• Further, MiQ requires that '<i>Audits must be conducted in compliance with the criteria set out in ISO 19011 or an equivalent standard agreed in advance with the relevant Standard Holder</i>.'⁴⁰• In addition, <i>the MiQ Registry Operator will review the Audit submission to ensure that all required information has been provided and that the application contains a true and accurate representation of the Facility for the requested Certification Period</i>
Equivalence assessment of MiQ terms versus EUMR terms
<p>⇒ MiQ requires all verifications and audits against the MiQ Methane Emissions Performance Standard to be performed to a reasonable level of assurance: the requirements set out in MiQ's Methane Emissions Performance Standard and the MiQ Audit Protocol including the Auditor Check-List and the Audit Report Template establishes several layers of robust requirements that result in MiQ auditors providing an assurance level resulting in a 'reasonable degree of certainty' as set out by the EUMR and related ISO standards. MiQ's terms are therefore equivalent to those set out in Article 8(4).</p>

³⁸ MiQ Audit Protocol 1.0 / Section 3.1

³⁹ MiQ Audit Protocol / Section II.9.1 – Opinion Statement & Reasonable Assurance

⁴⁰ MiQ Program Guide (Section 6.3) and Section 6 – Conducting an audit, specifically Section 6.4 – ISO 2018

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3.3.5. Verifier activities

EUMR requirements for operators in EU
<ul style="list-style-type: none">Article 8(1) requires verifiers to assess the conformity of the emissions reports submitted to them by operators ... or importers, with the requirements of the EUMR. Verification activities shall include the review of all data sources and methodologies used in order to assess the reliability, credibility and accuracy of the emissions reports, in particular: ...<ol style="list-style-type: none">the choice and employment of emission factors;the methodologies, calculations, samplings or statistical distributions leading to the determination of methane emissions;any risk of inappropriate measuring or reporting;any quality control or quality assurance systems applied by the operators, undertakings, mine operators or importers.
EUMR equivalence requirements for EU importers
<ul style="list-style-type: none">Article 28(5) requires that (methane emission data) of imported natural gas and crude oil are subject to independent third-party verification equivalent to that set out in Articles 8 and 9.Article 8(1) sets out the verifier activities (see above).
MiQ MRV terms
<ul style="list-style-type: none">Before MiQ issues Certificates, an Audit must be completed by an accredited Auditing Body. The Audit process is the systematic, independent and documented assessment by an Auditing Body prior to a Certification Period, validating the information reported by the Facility Operator against the relevant Standard.⁴¹MiQ requires verifiers to assess the conformity of the emission reports submitted (or data provided) to them by operators with the MiQ Standard⁴² and defines the role of the verifier:<ul style="list-style-type: none">Audit: The systematic, independent, and documented assessment by the Auditor prior to the intended Certification Period, verifying the information reported by the Producer against the Standard.⁴³Auditor: An individual, ... that carry out assessments to determine if a Facility meets the requirements of the Standard and recommend a performance Grade. An Auditor or Auditing Body must possess the combined demonstrated knowledge, skill and abilities, along with documented training and experience required to provide assurance services, both offsite and onsite, to determine Facility's performance against all diverse elements of the Standard.⁴⁴Auditing Body: Conduct Annual Audit in accordance with requirements defined in this Standard.⁴⁵MiQ Audits are conducted by independent third-party auditors who determine the adequacy (i.e., process, procedure, policies), effectiveness (i.e., preventative and mitigative controls) and conformance (i.e., activities) of the Producer/Operators methane emission performance in relation to the segment Standard.⁴⁶The MiQ Audit Protocol provides detailed auditor activities including the Audit Process, the Audit Kickoff, Audit Planning, Audit Execution, Independence of the Review and the Audit Report.⁴⁷Detailed verification activities for MiQ-accredited verifiers / auditors are also listed in the MiQ Annual Audit Report Template and in detailed, product and supply-chain segment specific MiQ Auditor checklists available to auditors⁴⁸: MiQ Auditors will use the checklist⁴⁹ to document and interview the Producer/Operators. The checklist is intended to be a single source of truth on the evidence gathered that determine the outcomes of the Audit including the final grade. Evidence documented in the checklist should transparently showcase the validity, accuracy, and effectiveness of the Producer/Operators performance. Documented evidence should showcase the following criteria:<ul style="list-style-type: none">Validity: meets the intent of the criteria prescribed in the standardAccuracy: appropriate application of quantification methodologies, company practices and monitoring technology to meet Standard criteriaEffectiveness: procedures, policies and programs implemented have a measurable impact in reducing the risk of large methane emissions events or directly mitigating methane emissions

⁴¹ MiQ Program Guide / Section 6.3 Audits

⁴² MiQ Standard Main Document

⁴³ MiQ Standard Main Document / Section 3 / Terms and Definitions / Annual Audit:

⁴⁴ MiQ Standard Main Document / Section 3 / Terms and Definitions / Auditor/Auditing Body

⁴⁵ MiQ Standard Main Document / Section 5 / Roles and Responsibilities / Auditor/Auditing Body (p.14)

⁴⁶ MiQ Audit Protocol 1.0 / Part II – Audit Guide / Introduction

⁴⁷ MiQ Audit Guide 2.0 Sections 3 to 8

⁴⁸ At the time of drafting of this report MiQ provided these documents to MiQ auditors only; MiQ indicated to make them publically available

⁴⁹ MiQ Audit Protocol 1.0 / Section 11.7 / Audit Execution

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Equivalence assessment of MiQ terms versus EUMR terms

⇒ The requirements set out in the MiQ Program Guide, MiQ Methane Emissions Performance Standard, MiQ Audit Protocol, Auditor Check-List and the Audit Report Template sufficiently ensure that MiQ auditors assess the reliability, credibility and accuracy of the emissions reports provided to them against the MiQ Standard and thus MiQ's terms **are equivalent to those set out in Article 8(1)**.

3.3.6. Use of standards and technical prescriptions

EUMR requirements for operators in EU

- Article 8(2): In carrying out the verification activities ..., verifiers shall **use the standards and technical prescriptions**, ... for methane emissions **measurement and quantification**⁵⁰, and mitigation established in accordance with Article 32. Until the application date of those standards and technical prescriptions ... operators ... **shall provide information to the verifiers on the relevant standards ... or methodologies** used by them, for the purpose of verification activities.
- Verification activities shall also include, ... **announced ... and unannounced site checks** to assess the reliability, credibility and accuracy of the data sources and methodologies used.
- Art. 8(3): The **verification activities** shall be aligned with European or other international standards⁵¹ and methodologies for verifiers in order **to limit the burden on operators**, ... or **importers**, and on **competent authorities** and shall take due account of the nature of the verified activities and guidance issued by the Commission in that respect.

EUMR equivalence requirements for EU importers

- Article 28(5) requires that (methane emission data) of imported natural gas and crude oil are subject to **independent third-party verification equivalent** to that set out in Articles 8 and 9.
- Articles 8(2) to (3) set out terms on the use of standards and technical prescriptions (see above).

MiQ MRV terms

- The standards and technical prescriptions set out in Art. 8(2) are not yet established.
- As per Art. 8(2), operators and importers are enabled to **provide information to the verifiers on the relevant standards or methodologies** used by them, for the purpose of verification activities. It is **implicit to MiQ certification** that certified operators use the MiQ Methane Emissions Performance Standard.
- The MiQ Audit Guide provides for **verifiers conducting announced site checks to assess the reliability, credibility and accuracy of the data sources and methodologies used**.⁵²

Equivalence assessment of MiQ terms versus EUMR terms

⇒ Where an operator has signed up to the MiQ certification scheme and is issued MiQ certificates, **it implies that the operator applies methane emissions measurement, quantification and mitigation practises** (namely, according to the MiQ Methane Emissions Performance Standard) and therefore can provide the verifier with information on the relevant standard (the MiQ Methane Emissions Performance Standard) and thus MiQ's terms **are equivalent to those set out in Article 8(2)**.

⇒ MiQ's Audit Protocol requires onsite audits and thus MiQ's terms **are equivalent to those set out in Article 8(2)**. These site visits are required at least on an annual basis.

⇒ The MiQ audit process has been designed with the aim to be fit for purpose and with stakeholder input and thus the burden on operators should be reasonable / limited, **equivalent to Article 8(3)**.

⁵⁰ No reference to the use of a verification protocol; the development of a verification protocol seems not part of the scope of ISO work requested by EU.

⁵¹ Note: while not explicitly referred to, ISO 14064-3 provides principles, requirements, and guidance for the validation and verification of GHG assertions. It outlines the framework for third-party review of an organization's GHG-related statements, ensuring their accuracy, completeness, and reliability for reporting and carbon management purposes. ISO 14065 defines 'who' performs the assurance (the validation/verification body), and ISO 14064-3 defines how they perform it for GHG data

⁵² MiQ Audit Protocol 1.0 / Section II.6.3.3 – Audit Sampling and Site Visits: Auditor develops a representative site sampling plan, and Auditor visits sites within Facility based on a representative sampling plan

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4. Conclusions

The comprehensive comparison of the requirements for importers of natural gas and crude oil into the EU as set out in Articles 27 - 29 and in related Articles 8, 9 and 12 of the EUMR with the terms set out in the MiQ Methane Emissions Performance Standard and MiQ Audit Protocol results in MiQ's terms being **equivalent** to those set out in the EUMR.

A minor **gap identified** is that MiQ recognized auditors are required to be accredited to external accreditation bodies under the relevant ISO standards as of 2029 only.

MiQ's terms partially **exceed** EUMR requirements: MiQ requires producers who seek MiQ certification not only to comply with MiQ's Methane Emissions Performance Standard but also to demonstrate sound methane emission management practices to the auditor (who must assess such practices against the **MiQ Company Practices** standard).

Table 1 in the Executive Summary (Section 1 of this report) **summarises** the equivalence assessment of MiQ's standard and protocols versus the terms set out in the EUMR.

MiQ stated that it will **align its terms** with the ISO standard on methane emission measurement and quantification for the upstream sector once finalised and applicable.

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This report was drafted by the Energy & Climate Policy Advisory Europe. For inquiries regarding the findings of this report, please contact: Energy & Climate Policy Advisory Europe, info@ecp-advisory.eu | +32 469 406030

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