



NSAI



ANNUAL REPORT **2015**

HELPING BUSINESS GROW

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INTRODUCING

NSAI

NSAI was established under the National Standards Authority of Ireland Act 1996 and reports to the Minister for Jobs, Enterprise and Innovation.

As the leading state agency charged with responsibility for the key technical services of standardisation, conformity assessment and measurement traceability, NSAI's aim is to improve the performance of Irish business and protect consumers by developing standards, inspecting measuring instruments used in trade, and conducting audits and issuing certificates on the application of standards to goods and services.

We are Ireland's certification authority for CE marking and as such, provide a certification service enabling businesses to demonstrate that Irish goods and services conform to applicable standards.

NSAI's purpose is achieved by:

- ▶ Encouraging the use of standards with a view to improving the processes and methods of businesses throughout the country;
- ▶ Formulating standards, guides, recommendations and codes of practice for processes and practices used in the manufacturing and services industries;
- ▶ Encouraging and facilitating industry participation in standardisation activities at national, European and international levels;
- ▶ Providing businesses with internationally recognised certification for products, processes or practices as conforming to relevant standards or specifications;
- ▶ Ensuring industry access to internationally traceable measurement standards;
- ▶ Providing high precision instrument calibration; and
- ▶ Overseeing measurements and measuring instruments used in trade.

VISION

A dynamic organisation using measures and standards to benefit society and give Irish enterprise a global advantage.

MISSION

NSAI enables innovation, promotes trade, facilitates fair competition and protects consumers through measurement accuracy and the development, promotion and application of standards.

STANDARDS

Enabling Irish input into the development of national and international standards



CERTIFICATION

Accredited and internationally recognised certification services



NSAI AT A GLANCE

LEGAL METROLOGY

Inspections facilitate confidence in the accuracy of measuring instruments used in trade.



METROLOGY LABORATORY

Maintenance of national reference measures and calibration for industry.



Standards are
essential
for business,
the economy
and society.
Enabling
enterprise and
protecting
consumers

INTERNATIONAL REPRESENTATION

The national member of European and international bodies for standards and measurement



ENABLE TRADE

Through the adoption of internationally recognised standards, Irish industry competes on a global stage.



BUSINESS

Bringing together the core technical components (Standards, Metrology & Certification) of an efficient trading economy.



CHAIRMAN AND CHIEF EXECUTIVE

OVERVIEW

INTRODUCTION

2015 saw strong economic growth for Ireland and this was reflected in the increase in the number of organisations availing of NSAI's services. For example, those seeking certification to Business Excellence standards rose by 30% in comparison to 2014, while NSAI's own resourced income grew by some 13%.

While this is all very encouraging, steps must be taken to ensure this economic growth reaches all areas and is sustainable in the long term. Standards give Irish businesses that competitive edge, allowing them to seek new business opportunities. It is imperative that as Ireland's economy recovers, Irish organisations continue to follow best practice and operate to the highest standards.

Through the NSAI's core functions of Standardisation, Metrology and Conformity Assessment, we have worked to create competitive advantage for business and protect consumers within the structures of an efficient national trading system, under the four strategic pillars of our 2013-2015 strategy:

- ▶ Open Market Infrastructure;
- ▶ Business Excellence;
- ▶ Knowledge Economy; and
- ▶ Sustainability.

SUPPORTING SMEs

Our services were provided in an evolving and diverse economic environment where multinational clients have thrived through the crisis, while the domestic SME sector experienced modest productivity growth. NSAI made a concerted effort to reach out to small and medium sized businesses during 2015 and demonstrated to them how they can grow and develop through the application of standards.

To this end, our team of experts conducted 21 roadshows/information seminars throughout the country, primarily targeting this particular sector.

NSAI was also present at 12 exhibitions nationwide, providing useful information and advice to SMEs. These events included the National Ploughing

Championship, ISME Annual Lunch, and the Annual Conferences of the Health Informatics Society of Ireland and Engineers Ireland.

MORE IRISH BUSINESSES USING STANDARDS

There has been an increase in the number of Irish organisations using standards. A study conducted by Behaviour and Attitudes for NSAI in 2015 revealed 88% of the organisations surveyed in Ireland are now using standards compared to 69% in 2012.

Furthermore, this survey of 250 organisations found that almost half of those businesses who use standards (47%) have reported an increase in turnover, by an average of 20%. 87% of those organisations certified said they believe independently certified standards offer businesses a competitive edge, while 93% of certified firms said they believe their company has benefitted from the use of standards.

More and more tender requirements seek certification to internationally recognised standards, such as ISO 9001 (Quality Management Systems), ISO 14001 (Environmental Management Systems) and OHSAS 18001 (Occupational Health and Safety Management Systems). Certification to these standards can also give organisations an edge over their competitors when seeking export opportunities. However, as many standards and certification schemes are voluntary, NSAI believes more supports are needed to encourage businesses to use standards and incentivise certification.

STRONGER BUILDING CONTROL REGULATIONS NEEDED

We would urge in particular the Department of Environment, Community and Local Government to continue with improvements to the Building Control regulations, to ensure that the complex array of standards and technical information that experts develop at NSAI are properly applied in practice by those working in the construction industry. Stronger regulations are also needed to give consumers greater protection.

STANDARDS CONTRIBUTE TO ECONOMIC GROWTH

In an increasingly globalised environment, the influence of standards is coming to the fore as international trade negotiations, such as the Transatlantic Trade and Investment Partnership (TTIP), highlight the significance of standardisation and conformity assessment as key to trade and growth.

At the end of 2015, NSAI commissioned independent experts at the Centre for Economics and Business Research (Cebr) to carry out a study on the economic contribution of standards to the Irish economy and business. It looked at economic data from 1964 to 2015 and found that during that time, standards contributed to, on average, 6.4% of annual GDP growth. In monetary terms, this would equate to an annual contribution of €518 million. Between 2006 and 2013 alone, it is estimated that standards constituted a 17% share of GDP growth, sufficient to have supported the creation of around 900 permanent jobs in Ireland.

OUTLOOK

With clear signs of the economic recovery taking hold, NSAI is preparing a strategic plan for 2016 to 2020 firmly aimed at ensuring that the reform momentum is maintained and that our standardisation, conformity assessment, industrial metrology and legal metrology services are provided in an efficient and effective manner that will support the economic recovery for businesses.

As a small, high tech economy, international trade negotiations such as the TTIP, EU regulations and global developments in technology will have a significant impact on every industry, no matter how big or small.

With the preparations for the introduction of the new pay by weight, we anticipate activity in the Legal Metrology division will increase significantly in the coming year. Our team will be responsible for inspecting 750 bin weighing equipment, in addition to the 75,000 trade measuring instruments which already exist in the Republic of Ireland and fall under metrology legislation. Therefore, we will be seeking support from the Department of Jobs, Enterprise and Innovation to expand our legal metrology inspection coverage, to ensure all measuring instruments used in trade are inspected regularly.

The Internet of Things and Industry 4.0 – the so-called fourth industrial revolution – also presents immense opportunities as well as risks to businesses, who need ‘smart standards’ for ‘smart products and

services’. Experts from many of the world’s leading technology companies, such as Microsoft, IBM and Oracle, currently sit on NSAI’s ICT committees but more industry expertise will be needed in order to progress standards development in this arena.

Over 1,400 people from industry, academia, and public bodies contribute to NSAI’s 45 standards committees and voluntarily give of their time and expertise to develop standards. But new minds and fresh thinking is always needed and therefore we encourage anyone interested in getting involved in standards development to get in touch with NSAI.

The importance of the medical devices sector to Ireland cannot be overestimated and developments within the notified body and certification environment such as the Medical Device Single Audit Programme (MDSAP) will be monitored in the context of NSAI services over the period of our strategic plan.

As the national standards body, NSAI services will equally evolve in response to conformity assessment requirements from EU regulations and the requirements of state bodies charged with their implementation.

ACKNOWLEDGEMENTS

Of course, none of these achievements would have been possible without our highly skilled and dedicated staff, who worked daily over the past year to ensure NSAI delivered on its service mandate and those who engaged with NSAI benefited and had a positive experience in line with our stated values. We wish to acknowledge this continued contribution not only to the objectives of the organisation, but also to supporting the basis of an efficient national trade infrastructure.

We also convey our gratitude to our partners in industry, the Department of Jobs, Enterprise and Innovation, our consultative committee members and finally, to NSAI’s Board and management for their unwavering support.

On behalf of the Board:



Julie O'Neill
Chairman

16 September 2016



Maurice Buckley
Chief Executive Officer

16 September 2016



TECHNICAL QUALITY INFRASTRUCTURE

NSAI is the national body underpinning Ireland's technical quality infrastructure, encapsulating four of the five internationally recognised engineering and technical components of an efficient trading system – these are Metrology, Standardisation, Accreditation and Conformity Assessment.

AREAS OF OPERATION

METROLOGY

Establishment of accurate, reliable, traceable measurements

Over 4,250 measurement instruments calibrated

LEGAL METROLOGY

Consumer protection, fair weights and measures in trade

Over 5,500 premises visited and 13,250 instruments inspected

STANDARDISATION

Standards facilitate trade and provide a basis for technical regulation

Over 1,350 standards published

EFFICIENT TRADING SYSTEM

Reduction of unnecessary variety, interoperability, economies of scale, quality assured, consumers empowered to demand fitness-for-purpose products and services that conform to standards

ACCREDITATION

Independent 3rd Party confirmation of NSAI's competence.

CONFORMITY ASSESSMENT

Sampling inspection, testing, certification

Over 5,500 certifications issued



AREAS OF OPERATION

STANDARDISATION

NSAI develops, publishes and promotes Irish, European and international standards with the aim of improving the efficiency, quality, design, performance, safety and the environmental impact of goods and services produced.

NSAI participation in standards development, through the national consultative committee network or international standards committees¹, gives Irish businesses access to a network of national and international stakeholders (standards researchers/experts, potential customers, competitors and suppliers), thereby shaping the future standards applicable to their own industries.

SCIENTIFIC AND INDUSTRIAL METROLOGY

Through the National Metrology Laboratory (NML) facility, NSAI discharges the role of the national metrology institute for Ireland. This entails providing industrial and scientific metrology to Irish industry through access to internationally traceable measurement standards and an accompanying high precision instrument calibration.

These services support businesses that have requirements for the highest accuracy of measurements throughout their development, manufacturing and control processes.

¹ **Appendix 2:** Standards Committees

NSAI's aim is to
improve the performance
of Irish business
and **protect consumers**
through the
application of
standards

LEGAL METROLOGY

As the NSAI's regulatory function, Legal Metrology is responsible for the oversight and inspection of measurements and measuring instruments used in trade, and has the powers to investigate and prosecute for breaches of metrology legislation.

Legal Metrology operates on a risk-based assessment model covering 40,000 traders and 75,000 trading instruments deployed across a wide range of industry sectors, from food production, including export enterprises, to local retailing.

These protections underpin trade equity and consumer confidence, which contribute significantly to the stability of the economy closest to the public use.

CONFORMITY ASSESSMENT

Through internationally recognised schemes, NSAI provides an independent, third party conformity assessment service that enables businesses to demonstrate to their customers, stakeholders and the wider public that their products or services meet the appropriate standards. A comprehensive suite of schemes is provided to meet industry requirements for:

- ▶ **Mandatory certification:** regulations in certain sectors such as medical and automotive, require that products or services cannot be placed on the market without approval or certification by an approved designated body; and
- ▶ **Voluntary certification:** utilised by businesses to improve their efficiency or to demonstrate that their products and services meet the requirements of standards.

OWN RESOURCED INCOME

| | 2011 | 2012 | 2013 | 2014 | 2015 |
|-----------------------|---------------|--------------|--------------|---------------|---------------|
| Conformity Assessment | €14.6 million | €15 million | €15 million | €15.4 million | €17.6 million |
| Sales of Standards | €0.8 million | €0.8 million | €0.8 million | €0.8 million | €1 million |
| Other Income | €0.3 million | €0.1 million | €0.1 million | €0.2 million | €0 |

STANDARDS

HELPING BUSINESS GROW

The Standards division maintained a high level of activity for 2015, with significant progress made in building links with stakeholders in research, innovation and education.

NSAI sold 11,549 standards worldwide during this time, with 4,881 purchased by organisations based in Ireland. In line with global trends, the sale of individual hard-copy standards has declined, with more organisations now opting for online PDF versions.

The most popular standards bought included those for Domestic Gas Installations (I.S. 813), Hygiene in the Catering Sector (I.S. 340), Emergency Lighting (I.S. 3217), Quality Management Systems (I.S. EN ISO 9001) and Fire Detection and Alarm Systems for Buildings (I.S. 3218).

A total of 1,382 standards were published during 2015, including 18 Irish standards² covering areas such as hygiene in food retailing and wholesaling, gas transmission pipelines and pipeline installations and timber construction.

Ireland's implementation of European standards (harmonised and non-harmonised) is 100% and ranks within the top 10 for fastest implementation rates per country.

At the end of 2015, the European standards bodies CEN and CENELEC, of which NSAI is a member, were actively working on the development of 4,613 standards across all business domains. This indicates an average annual production of 1,400 standards over the next three years.

STANDARDS COMMITTEES

A total of 1,422 people sat on NSAI and international committees in 2015, contributing to the development of standards. These experts come from a variety of backgrounds including industry, academia, consumer groups and government bodies.

The implementation of standards by business is pivotal to improved performance and 2015 saw the publication of new versions of the two leading

international standards for Quality Management (ISO 9001) and Environmental Management Systems (ISO 14001). These standards were revised in response to increased globalisation and changing customer expectations.

Experts from over 180 countries including Ireland, who are members of the International Organization for Standardization (ISO), spent three years reviewing these standards to ensure they continue to help organisations improve business processes, save money and deal with future environmental challenges.

- ▶ ISO 9001 is used by almost 1.5 million companies worldwide, including over 3,000 in Ireland. This standard is the first port of call for organisations that have decided to strengthen, streamline or review their management procedures.
- ▶ With more than 300,000 certificates issued globally every year, ISO 14001 ranks high on the agenda of many organisations that place a significant importance on their environmental impact.

With the publication of these revised standards, organisations can now commence their transition programme to the requirements of the new standards in order to remain competitive and be better positioned to meet tender requirements and customer expectations.

At European level, NSAI is playing a central role in the CEN-CENELEC sponsored Standards Efficiency and Effectiveness Review (STEER) project, due to report in November 2017. With 500 million people living in Europe's 33 countries – all using the same standardisation system – the success of the project in building on the strong relationships between the bodies is essential to the European role in the global standardisation agenda.

At national level NSAI are in discussions with the Commission on Energy Regulation (CER) and the Electro-Technical Council of Ireland (ETCI) on the future landscape for standardisation in the electro-technical sector. A final decision on the matter is expected in 2016.

2 Appendix 3: Irish Standards Published 2015



SUPPORT TO ECONOMIC OPERATORS ABROAD

NSAI also provides a Product Contact Point (PCP) service to economic operators or competent authorities in other EU member states who may wish to place their products or services on the market in Ireland. This free information service has been established in accordance with the Mutual Recognition Regulation (EC) No. 764/2008, aimed at strengthening the functioning of the internal market by improving the free movement of goods. During 2015, NSAI received 11 PCP enquiries in respect of the following:

| Country | Enquiry |
|----------------|---|
| Austria | ▶ Sliding doors |
| Belgium | ▶ Vitamins added to food ▶ Tryptophan in pet food |
| Czech Republic | ▶ e-cigarettes X 2 |
| Denmark | ▶ Human donor eggs |
| France | ▶ BIOG fertiliser |
| Spain | ▶ Hot water boilers ▶ Products for laundry and fabric care, cleaning and care of the home, and room fragrances |
| Sweden | ▶ Recycling plastic bottles ▶ External packaging for pre-packed foods |

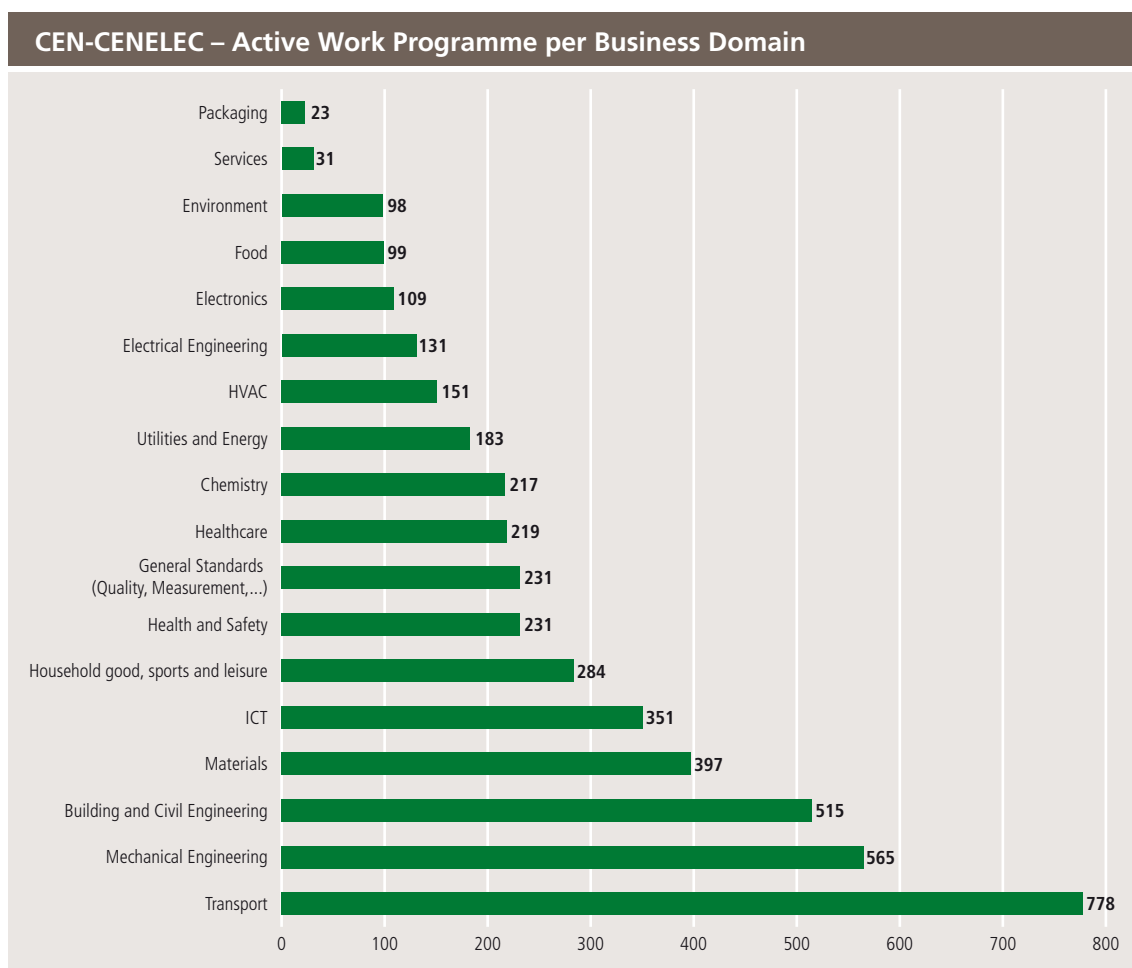
STANDARDS

HELPING BUSINESS GROW (Continued)

PUBLICATION OF STANDARDS³ 2015

| | I.S. | I.S.+A | Corri | Amd | S.R. | LC | Int. Sheet | Nat. Annex | NWA/ Swift |
|------------------------|-------------|-----------|-----------|------------|------------|-----------|------------|------------|------------|
| CENELEC | 370 | 0 | 15 | 95 | 18 | 0 | 0 | 0 | 0 |
| CEN | 841 | 76 | 13 | 31 | 140 | 21 | 0 | 0 | 0 |
| ISO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NSAI | 4 | 0 | 2 | 4 | 3 | 0 | 0 | 5 | 1 |
| Totals | 1215 | 76 | 30 | 130 | 161 | 21 | 0 | 5 | 1 |
| Reporting Total | 1382 | | | | | | | | |

Reporting Total is the number of new editions or revisions = 1,382 (I.S.+S.R.+NA+NWA)



³ Appendix 4: Standards Publications: Explanation of Categories

LIMITATIONS OF STANDARDISATION REMIT

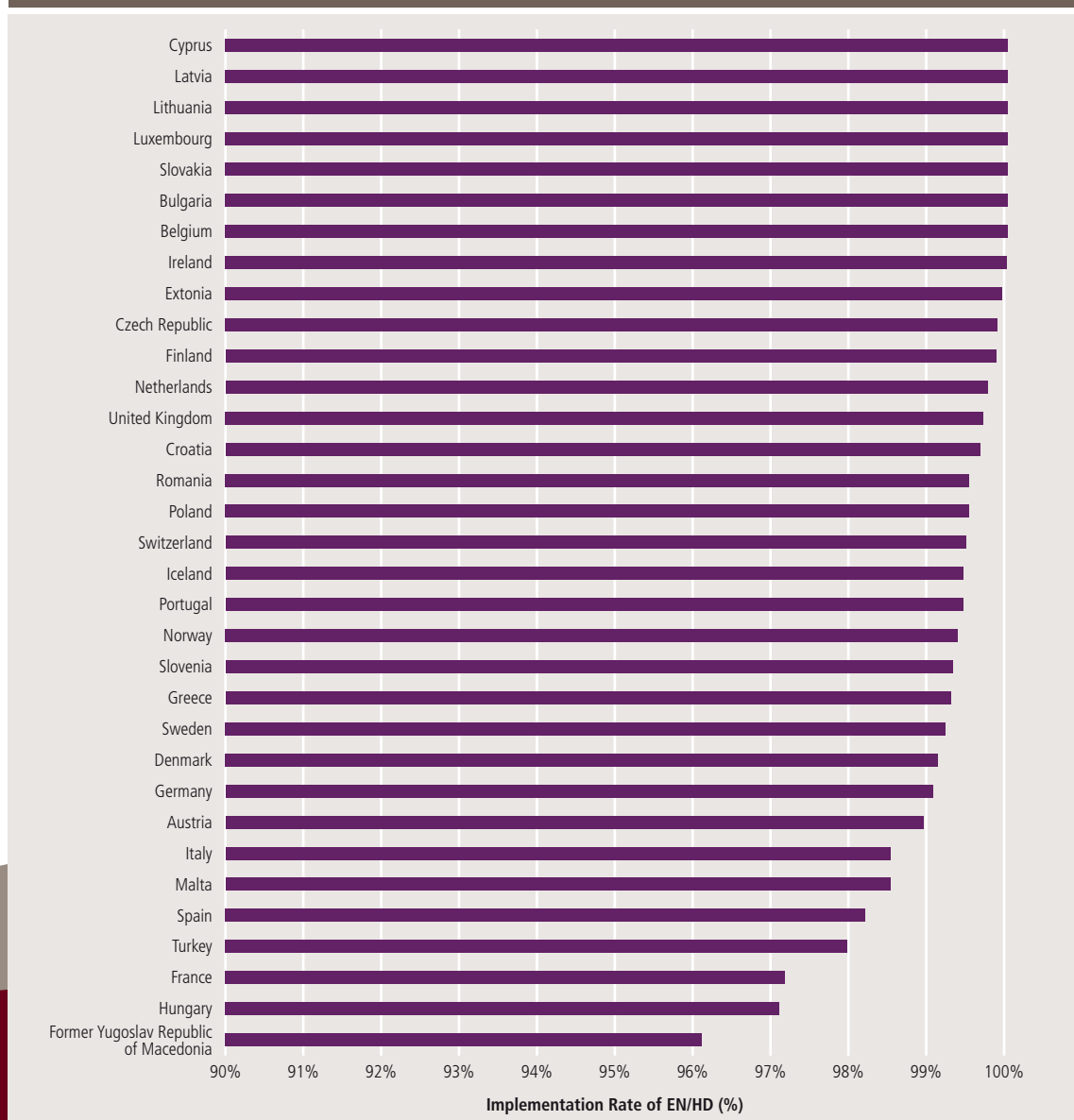
An NSAI standard, which may be freely adopted by businesses, is a document agreed by consensus that provides requirements, specifications, guidelines or characteristics that can be used consistently to ensure that materials, products, processes and services are fit for their purpose.

Government and state bodies may reference standards when developing legislation (e.g. Building Regulations), general guidance documents and Codes of Practice, as do many European legislators. In such cases compliance with the standard gives a presumption of compliance with the relevant legislation. However, there may also be alternative ways of demonstrating compliance with the

legislation without using a standard, except where a piece of legislation makes it a requirement to comply with a standard or in the case of a standard harmonized to the EU Construction Products Regulation and where CE marking is to be applied.

While NSAI provides a certification service to a range of standard at the request of interested parties, it is not empowered to check and police every claim or requirement to be compliant with a standard, which is usually a matter for Consumer Protection, Health and Safety, Local Authorities or other bodies relying on compliance with standards in the discharge of their functions.

CEN-CENELEC EN/HD Implementation Rates per Country (National Members)



NATIONAL METROLOGY LABORATORY

THE AUTHORITY ON UNITS AND MEASUREMENTS

The demand for calibration services remained steady in 2015, with 4,270 instruments calibrated by scientists in NSAI's National Metrology Laboratory (NML).

The majority of instruments calibrated were used in the pharmaceutical sector (37%), testing and calibration services (27%) and medical devices sector (20%).

TRAINING

There was strong demand for our training and proficiency testing services. NML delivered 17 training courses, both standard and bespoke, to over 90 specialists from 50 companies, covering areas such as:

- ▶ Weights and Balance Calibration Foundation and Uncertainty;
- ▶ Temperature, Mass and Pipette Calibration;
- ▶ Dimensional Calibration and Measurements; and
- ▶ Temperature Mapping.

PROFICIENCY TESTING

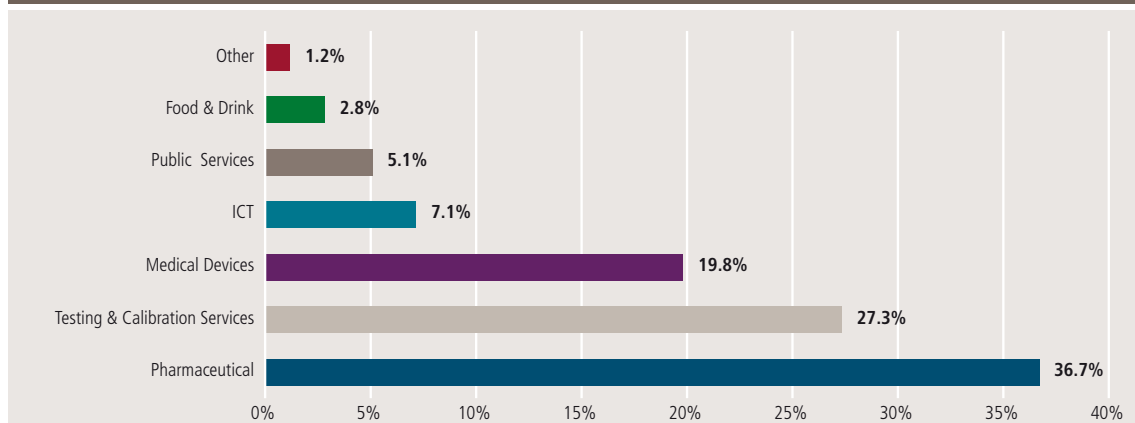
The requirement for the Proficiency Testing Services, a mechanism for independently validating the technical competence of a laboratory, continued to increase with 15 tests completed by the end of the year.

INNOVATION AND RESEARCH

As the national metrology institute, research plays an important role in ensuring that the services provided to Irish industry remain at the leading edge of metrology science. A total of 462 research days were completed in 2015, with staff engaging in applied research projects, and a research cooperation agreement was established with Dublin City University (DCU). During the year, five research projects were progressed across a number of areas, primarily aimed at:

- ▶ Electrolytic conductivity (this PhD research project commenced at the end of 2015);
- ▶ Fabricating a carriage system to facilitate the calibration of measuring rules, such as rulers and measuring tapes (which will run until March 2016);

National Metrology Laboratory Activity by Sector





- ▶ Upgrading the automatic system for the calibration of 20kg mass standards (which was completed in DCU and will be installed and commissioned in the laboratory in early 2016);
- ▶ Developing a new Picoamp instrument that significantly improves the NML's measurement capability for low current measurement; and
- ▶ Developing an infra-red thermometry capability (two extracts of this research were submitted to the TempMeko⁴ 2016 Conference and have been accepted for publication).

NML took delivery of the new 3-Coordinate Measuring Machine in early December, which will enable NML to continue and improve its 3D measurement and inspection service offered to industry.

At international level, NML partnered with European counterparts in three potential research projects under the European Metrology Programme for Research and Innovation (EMPIR) in the following areas:

- ▶ SRT-r01 "Trace PQM – Traceability Routes for Power Quality Measurements";
- ▶ SRT-r02 "Traceability for Humidity"; and
- ▶ SRT-h04 " Metrology for Additively Manufactured Medical implants".

All three projects will commence during 2016.

NML ABROAD

In maintaining its international status, NML completed a "peer audit" during the year, conducted by a EURAMET technical expert from the National Physical Laboratory UK, of its Mass Laboratory section with no non-conformances arising.

The Temperature Laboratory commenced participation in a fixed-point inter-comparison with 28 European National Measurement Institutes, with the first set of measurements completed. A measuring artefact has been transported to the National Metrology Institute of Germany (PTB) for comparison purposes. The results are expected in early 2016.

4 XIII International Symposium on Temperature and Thermal Measurements in Industry and Science 2016 – Zakopane, Poland

LEGAL METROLOGY

ENSURING ACCURACY OF MEASUREMENTS IN TRADE

Nobody wants to pay more for their goods and services than necessary and no business wants to lose revenue. Many of our everyday purchases, including petrol, diesel and fuel, depend on measurements. In Ireland, NSAI's Legal Metrology ensures both traders and consumers can have confidence that these values are correct and that the quantities charged for are accurate.

NSAI's Legal Metrology inspectors do this by testing traders' measuring instruments, such as fuel pumps for petrol and diesel, taximeters, home heating oil meters on delivery tankers, and weighing instruments in supermarkets, pharmacies and butcher stores. There are over 75,000 measuring instruments in operation in approximately 40,000 businesses in Ireland, across a wide range of sectors.

In 2015, NSAI inspectors visited 5,503 premises and inspected 13,285 instruments, while some 40,469 instruments were subject to verifications by private companies designated as authorised verifiers by NSAI.

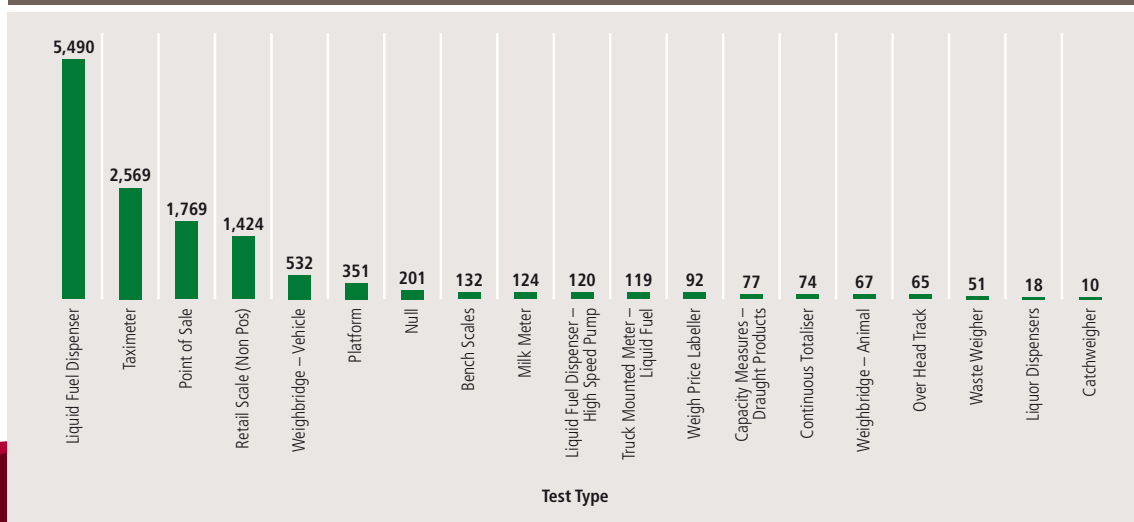
The number of instruments inspected was down 11% on our target of 15,000 due to the requirement to deploy staff to support the testing of taximeter programmes to ensure compliance with the 2015 Maximum Fares Orders for taxis and to undertake EC verification of bin weighing systems in anticipation of the introduction of pay by weight legislation.

LIQUID FUEL DISPENSERS

As part of the inspection programme, 5,490 liquid fuel dispensers (petrol and diesel pumps) were tested to ensure they were legally compliant (which means that the amount dispensed is within legal tolerances of between -0.5% and +1%). Of those inspected, 342 failed (6%), a slight decrease on the 7% failure rate reported in 2014. Some of the reasons for failures include instances where the petrol/diesel pumps were unverified after recently being repaired, adjusted or the seals were broken or damaged. All businesses complied with the warning notices and rectified the issue within a specified timeframe.

During the inspections of liquid fuel dispensers our inspectors noted that there is an increase in the number of retailers using Standard Temperature Accounting (STA) or temperature compensators on their liquid fuel dispensers. Of all those inspected, approximately 10% were fitted with STA. There are strict regulations governing the consistency of the use of these instruments and NSAI met with the Consumer and Competition Protection Commission to ensure compliance in this sector.

Tests by Instrument Type



TAXIMETERS/POINT OF SALE

Of the 2,569 taximeters inspected by Legal Metrology during the year, almost half (46%) failed and were issued with warnings. This represents a 15% increase on the number of taximeters that failed in the previous year. Some of the causes include instances where the taximeter was unverified after recently being repaired, altered or adjusted, the seals were broken or damaged, or there were delayed verifications pending the national fare increase. Taxis complied with the warning notices and rectified the issue within a specified timeframe and by the year end there was a 95% compliance rate within those taxis inspected.

227 (13%) of the 1,769 point of sale measuring instruments tested in 2015 failed.

PAY BY WEIGHT

With the advent of pay by weight legislation being planned for introduced in July 2016 by the Department of the Environment, the latter part of 2015 saw an increase in EC verifications of bin weighing systems used in the domestic waste collection sector.

Under this new regime, waste companies will no longer be allowed charge an annual flat fee or pay-per-collection fee to customers. Instead, waste bills will be calculated by weight.

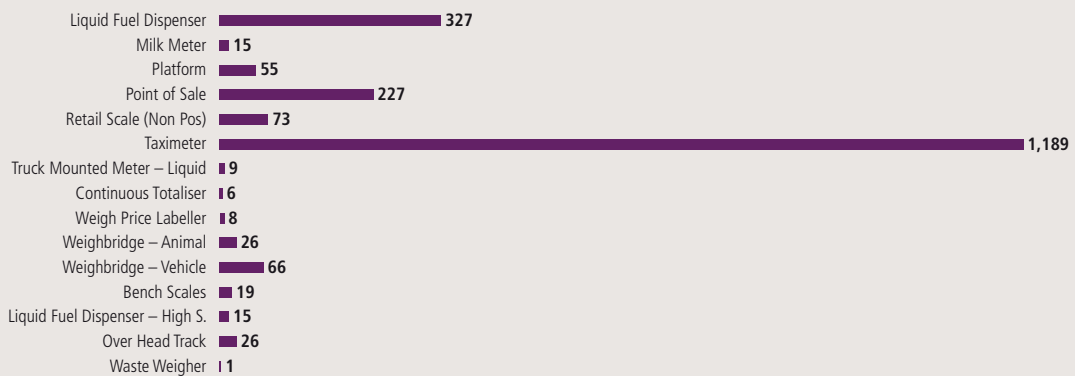
With approximately 750 bin trucks in the Republic of Ireland, 2015 focused on preparations for the systems to be used, to ensure that they are weighing refuse accurately and ensuring the quantities charged for are correct.

MARKET SURVEILLANCE

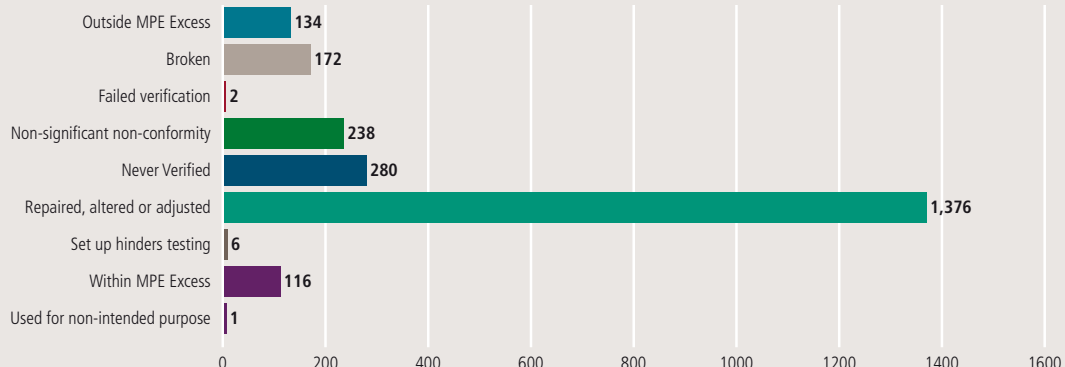
As part of the EU market surveillance project, inspections of 50 non-automatic weighing instruments were completed during the year, with a report submitted to the EU Commission for consideration.

Legal Metrology received 99 complaints during 2015, all of which were investigated and acted upon as appropriate. There were no prosecutions or sanctions on traders arising from these complaints.

Test Failures at Time of Inspection



Failure Reasons



CONFORMITY ASSESSMENT

CERTIFYING COMPLIANCE TO STANDARDS

NSAI offers conformity assessment, certification and approval services through the technical expertise of its departments dedicated to: Business Excellence, Market and Regulatory Support, Sustainability and the Built Environment, and Medical Devices, along with NSAI Inc. (our US subsidiary providing the range of business excellence and medical device schemes to US and international client bases).

Reflecting the global reach of certification and approval services, NSAI has issued certificates to organisations in 58 countries⁵.

In 2015, NSAI's own resourced income increased by 12.5% as a result of the improvement in economic conditions. This financial performance signifies strong applications for certification/approvals across the Authority's range of services and the positive impact of the US dollar exchange rate movements for the year.

BUSINESS EXCELLENCE: IMPLEMENTING STANDARDS FOR COMPETITIVE ADVANTAGE

In 2015, NSAI Business Excellence issued 226 certificates to 121 organisations worldwide.

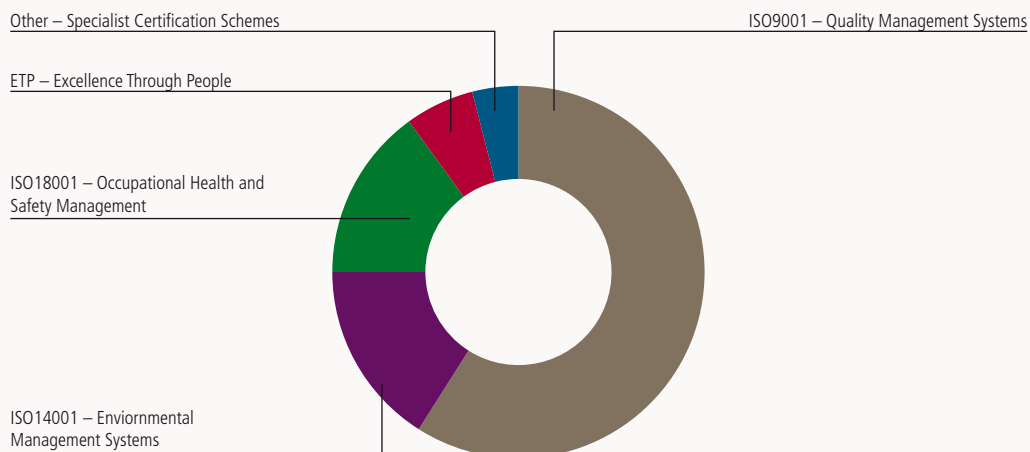
Businesses achieved certification to a variety of standards including ISO 9001 (Quality Management Systems), ISO 14001 (Environmental Management Systems) and OHSAS 18001 (Occupational Health and Safety Management Systems), proving that they operate according to international best practice.

This area experienced strong growth in applications during the year, with over 500 requests for quotations, an increase of 30% compared to 2014.

In parallel with this increased activity, there was a significant decrease in the number of organisations withdrawing from certification schemes, a reduction of 40% on the previous year.

5 Appendix 5: Countries in which NSAI has issued Certificates

Business Excellence Scheme Profile





Overall, this performance is consistent with the findings of the Behaviour and Attitudes survey on the value attributed by organisations to independent third party certification, particularly as they prepare for the economic recovery and experience an upturn in demand.

MULTI-SCHEME CERTIFICATIONS

There was a significant rise in the number of organisations applying for multi-site and multi-scheme certifications during 2015. This reflects the international trend of businesses seeking a single certification body which can provide the full range of certification products applicable to their specific industry, not only nationally but also internationally. It is in this context that NSAI maintains a broad and multi-disciplined auditor base and expanded the scope of its accreditation across all of its quality, environmental and occupational health and safety management schemes over the year.

CORPORATE SOCIAL RESPONSIBILITY

NSAI's continued partnership with Business in the Community Ireland saw the number of companies certified to the Business Working Responsibly Mark, based on the international standard ISO 26000 (Social Responsibility), increase to 17.

This certification scheme, which supports the national plan on Corporate and Social Responsibility (CSR), is aimed at acknowledging those companies who are implementing best practice in addressing the responsibility they have for their impact on society.

A 2014 survey of 350 organisations found that a significant number (47.5%) of respondents had already implemented CSR practices, while a further 14.6% said they were working towards

this goal. However, this still leaves significant room for improvement with approximately 37.9% of respondents admitting they have yet to develop and implement these responsible practices.

EXCELLENCE THROUGH PEOPLE

In 2015, NSAI's Business Excellence division issued 11 certificates to organisations who achieved certification to Ireland's only scheme for effective human resource management, Excellence Through People (ETP).

Excellence Through People is an initiative under the Irish Government's Action Plan for Jobs. Since the scheme began in 2012, NSAI has awarded 136 ETP certificates to 56 organisations, both large and small, across a variety of industries in the public and private sectors.

In addition, NSAI organised the Excellence in People Development Awards in 2015, recognising organisations for their work in implementing improved HR structures, particularly in the area of staff training and development, communication, and staff involvement in decision making processes. Sodexo Ireland was declared the overall winner of the 2015 Excellence in People Development Award.

BEST PRACTICE EVENTS

In support of the publication of the newly revised Quality Management and Environmental Management Systems standards during the year, NSAI ran a programme of 10 best practice events around the country. This free programme was designed to inform and prepare organisations for the key improvements within these standards, which will help them to tackle changing business conditions, from climate change to supply chain management.

MARKET AND REGULATORY SUPPORT

ENABLING THE REGULATORY FRAMEWORK

The increasing pace of compliance in national and EU regulations, while providing a level playing pitch across the European trade area, has resulted in significant challenges to organisations as they seek to expand and develop their business opportunities. The primary activities provided by NSAI⁶ in the regulatory context focus on two specific sectors, namely automotive and food.

AUTOMOTIVE

NSAI supports the automotive sector through the development and dissemination of systematic technical advice and schemes aimed at improving the quality and safety of new automotive products, and through the continuing development of requirements for the improvement of vehicle safety and environmental aspects.

NSAI issued over 7,000 national and European vehicle approvals in 2015. Of these, 7000, 2,494 were European (EU/UNECE) approvals, while 3,154 were related to disabled driver vehicle adaptations.

APPROVED TEST CENTRES

As the Irish Type Approval Authority, NSAI has established a number of Technical Services and appointed Approved Test Centres to carry out the relevant tests and inspections in the areas of Commercial Vehicles, Trailer Certification, Licence Scheme for the Adaption of New Vehicles for Disabled Drivers, EU Motor Vehicle Type Approval (EU Directive), Individual Vehicle Approval and National Small Series Type Approval. In addition, NSAI is authorised to licence and monitor workshops that provide Tachograph, Road Speed Limiters and Plating Services.

NSAI has appointed 24 Technical Services, with one added in 2015, used for EU/UNECE approvals, while it has 38 Approved Test Centres, including five new this year, for national approvals.

6 Appendix 6: NSAI Designations and Recognitions

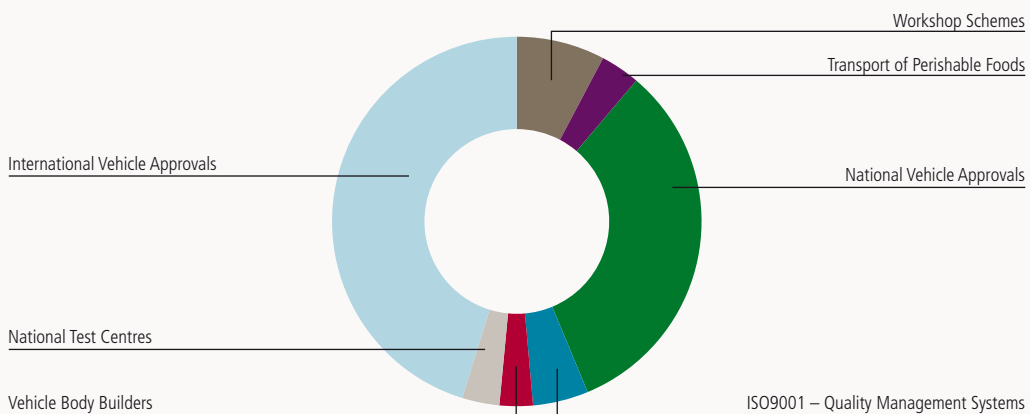


MOTOR VEHICLE FRAMEWORK DIRECTIVE

In April 2009, the Motor Vehicle Framework Directive (2007/46/EC) was transposed, requiring all Member States to have national approval schemes implemented through a series of enforcement dates, from April 29th 2009 through to the final enforcement date for Class N2 and N3 Large Commercial Vehicles on October 29th 2014.

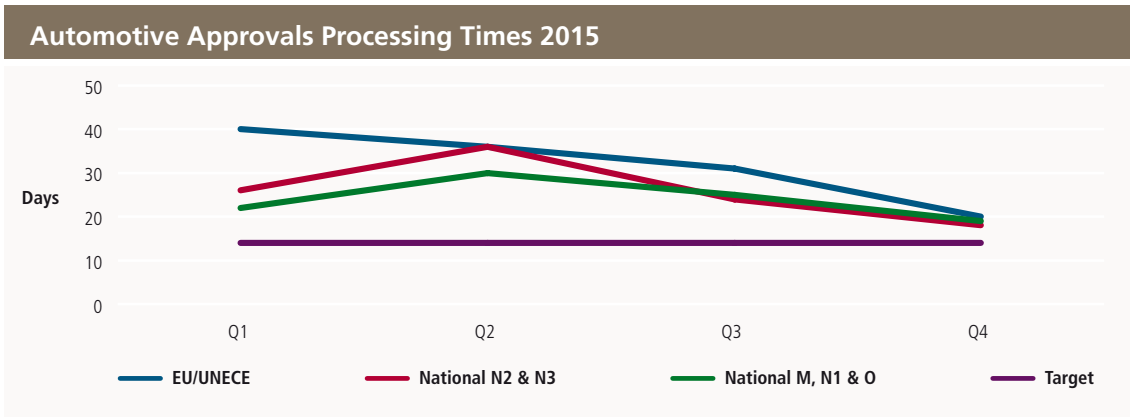
This directive has led to a significant body of work for NSAI in the area of Vehicle Approvals, Test Centre Approvals, Disabled Vehicle Adaptations, and Vehicle Body Builder schemes among others.

Automotive Scheme Profile



MARKET AND REGULATORY SUPPORT

ENABLING THE REGULATORY FRAMEWORK *(Continued)*



The introduction of the Class N2 and N3 Large Commercial Vehicles phase of the directive presented significant challenges for the industry and NSAI at the start of 2015, in conjunction with the new vehicle registration cycle. This led to delays and an increase in approval times pending the impact of an Alternative Service Delivery, which had been introduced in December 2014 through APPLUS (responsible for operating the National Car Testing Service). As a result of their involvement, processing times were gradually reduced to more sustainable levels for the industry over the course of 2015.

The Volkswagen cars' emissions issue during the year raised public concern in respect of the European approvals process on vehicle emissions. NSAI currently does not process approvals for Volkswagen. However, in 2015, we decided to conduct a review of emission approvals of our clients and therefore analysed:

- ▶ Existing emissions approvals with clients;
- ▶ Conformity of Production (CoP) arrangements; and
- ▶ In-use arrangements and future plans for new testing requirements.

No matters of concern were identified during this review.

FOOD

Food safety is of continued global concern, not only because of the importance for public health, but also because of its impact on international trade.

Before food reaches the consumer, many organisations may be involved in the chain of its production, distribution and sale. The Food Safety Management System (ISO 22000) is relevant to any business along the food chain, such as animal feed producers, food producers, transport and storage operators, hotels, restaurants or retailers. The standard is based on the most advanced technological, managerial and scientific expertise and aims to create a level playing field across regional, continental and global markets by replacing divergent local standards with harmonised food safety management systems, benchmarked against best practices. Certification to ISO 22000 declares to potential customers and trading partners that the highest global standards of food hygiene and safety are being met.

Increasingly, the large players in the international food sectors are adopting the Food Safety System Certification (FSSC) and are encouraging their suppliers to do the same, which consequently, has an impact on Irish food manufacturers.

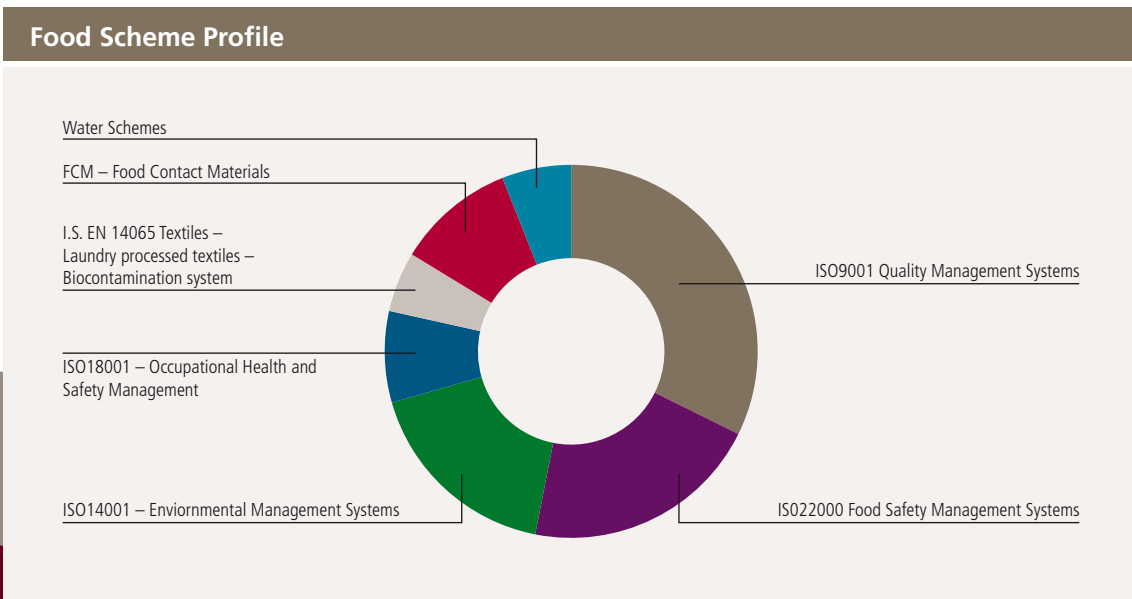
NSAI offers certification to these two standards along with other schemes relating to the food and drink industry as follows:

- ▶ ISO 22000:2005 Food Safety Management System;
- ▶ FSSC 22000:2010 Food Safety System Certification;
- ▶ 2004/1935/EC: EU Framework Regulation on Materials and Articles Intended for Food Contact;
- ▶ ISO 24512:2007 Guidelines for Drinking Water and Wastewater Services; and
- ▶ 80/777/EEC and 2003/40/EC: Natural Mineral Water.

Activity in this sector has remained stable, with NSAI issuing 11 certificates in 2015, while the first audit under the FSSC was concluded in October with favourable results.

Overseen by the Foundation for Food Safety Certification, FSSC 22000 comprises ISO 22000 and ISO/TS 22002-1. Food manufacturers audited to these standards by accredited certification bodies, such as NSAI, may be certified to the Food Safety System standard.

NSAI is also authorised, under a service contract with the Food Safety Authority of Ireland, to provide inspection services for producers of natural mineral water and food contact material suppliers and producers.



SUSTAINABILITY AND THE BUILT ENVIRONMENT

BUILDING FOR A SUSTAINABLE FUTURE

Certification in the area of Sustainability and the Built Environment enables Irish companies in the construction sector to meet their legal requirements (under EU regulation) in being able to place their products on the market, both in Ireland and abroad.

CE MARKING

Under the 2013 Construction Products Regulation (CPR), all building products must be CE marked.

NSAI is currently the sole national notified body which gives Irish manufacturers the methodology to CE mark their products for the home and export markets.

With more manufacturers realising their obligations in this area, there was strong performance of the CE marking scheme in 2015. The NSAI conducted 273 audits under the system, and a full list of all certified construction products is available on our website.

HOME INSULATION

With the economy growing and ongoing incentives being offered to address energy efficiency in the home, the certification schemes for insulation contractors continued to grow in the past year.

NSAI only has the power to carry out audits on registered insulation installers and there is currently no legal requirement for an insulation installer to be certified or registered in Ireland. Therefore, homeowners need to be careful and do thorough research before employing a contractor for home renovations. NSAI launched an awareness campaign in 2015 advising homeowners to only use certified insulation installers and products when getting their homes renovated.

Our certification inspectors carry out audits on registered insulation installers annually to ensure they are competent at installing the product and are using the proper materials. By the end of the year, there were 123 NSAI registered external wall insulation installers and 140 full fill cavity wall insulation installers in the country. A full list of all NSAI certified and registered installers is available on our website at NSAI.ie/insulation

NSAI conducted over 260 audits during 2015, in areas such as external wall insulation systems, window energy ratings, and cavity bead insulation.

| Activity | |
|--|----------------------|
| CE Marking – Construction Products Regulations (CPR) | 273 Audits Completed |
| ISO50001 – Energy Management | 10 registrations |
| External Insulation – Thermal Insulation Composite Systems (ETICS) | 123 Certifications |
| Full Fill Cavity Insulation (FCC) | 140 Certifications |
| Certification Audits for Construction Products for use in EU Markets | 465 Audits |

ENERGY MANAGEMENT

The Energy Management standard (ISO 50001) supports organisations in all sectors to use energy more efficiently, through the development of an energy management system.

NSAI recorded an increase in the number of businesses wishing to become certified to this standard in 2015, and by the end of the year, there were 10 new registrations to the scheme, primarily from the SME sector.

Since it was published in 2011, NSAI issued 64 certifications to this standard, with some businesses reporting annual savings of over €30,000 in energy costs.

NSAI commenced the development of an Energy Efficient Design (EED) scheme with the Sustainable Energy Authority of Ireland in 2015. EED is a methodology that assists organisations to design, construct and manage projects to achieve minimum energy consumption. This scheme is due to be up and running in early 2016.

STRUCTURAL STEEL

2015 commenced with a strong focus on I.S. EN 1090-1 Requirements for Conformity Assessment of Structural Components. Structural steelwork and aluminium now fall under the Construction Products Regulation and therefore must carry CE marking to demonstrate that they comply with EN 1090-1:2009 and A1:2011 Execution of Steel Structures and Aluminium Structures. This involves a number of steps that culminate in certification by a third party. NSAI addressed the significant challenges, created by a lack of preparedness within this specific industry, through the following initiatives:

- ▶ Targeted information campaign and information seminars for the Local Enterprise Offices (LEOs);
- ▶ Web-based information on certification requirements;
- ▶ Proactive communication through representative bodies/stakeholders;
- ▶ Primary standards I.S. EN 1090-1 and I.S. EN 1090-2 being made available, through the LEOs, to industry at a discounted packaged rate;
- ▶ Development of point of contact/consultants/training supports to enable industry compliance with the CPR requirements in conjunction with the Enterprise Ireland and LEOs network; and
- ▶ Securing the accreditation requirement to enable NSAI to act as a notified inspection body.

Consequently, 35 companies were certified to EN 1090 with a further 20 awaiting certification at the end of the year. Interest in this scheme remains strong.

OUTLOOK

While the operating environment for the construction sector continued to be challenging, the key areas which struggled most were Agreement certification of new and innovative products for the building industry and security.

That said, there is cause for optimism as the latter part of the year saw a significant increase in the level of enquiries regarding the Agreement process, which is an indicator of potential new business in 2016.



MEDICAL DEVICES

CONFIRMING COMPLIANCE WITH MARKET REQUIREMENTS

As Ireland's medical device notified body, NSAI plays a pivotal role in developing the medical device industry in this country, while working to provide market access to the latest device technologies in hospitals and the wider European healthcare system.

Due to the predominance of US companies in the medical devices sector, our subsidiary, NSAI Inc. located in Nashua, New Hampshire, USA, provides the operational management and oversight of all NSAI medical device certification activities.

With bases in Ireland and the US, NSAI is able to offer certification services to companies operating in over 30 countries.

NSAI – TOP TIER NOTIFIED BODY

The medical devices certification sector experienced significant challenges during 2015 as European rules have significantly raised the bar in respect of the accreditation thresholds which must be achieved to remain as a notified body in the sector.

During the period, over 20 European notified bodies have either had a significant reduction in their scope or been de-designated altogether. As a result, NSAI has experienced an increase in enquiries from their clients as they seek continuity of their certification services. There was a total of 67 new medical device applications processed in the year.

In parallel, the Health Products Regulatory Authority conducted a re-designation audit and certified the NSAI as being a top tier notified body.

This is extremely positive for both the national and international reputation of the organisation in this highly specialist area of national importance, with 400 medical device companies based in Ireland and employing 29,000 people.

UNANNOUNCED AUDITS


NSAI conducted 37 unannounced audits on medical device companies in 2015, in accordance with the recommendation of the EU Commission for medical device certification. Under the regulations, an unannounced audit must be conducted at least once every three years. This involves a comprehensive review of processes, people and systems to ensure that the organisation complies with the implementation regulations which underpin accreditation requirements.

REGIONAL OFFICE

NSAI completed the renovations of its Galway regional office in the past year. Two key staff have been appointed and the office will be fully operational in early 2016. The permanent presence of NSAI in the hub of the medical devices industry in Ireland is likely to be both beneficial to businesses and the organisation as a whole.



NSAI INC.



NSAI Inc. is central to the international profile, own resourced income and experience scope of NSAI as a whole.

Offering both mainstream management systems and medical device certification, NSAI Inc. is central to the international profile, own resourced income and experience scope of NSAI as a whole.

The strengthening US dollar during the course of the year has had a noticeable positive effect on our financial operations and somewhat counteracted the resource constraints which negatively impact on our ability to service client requirements.

NSAI Inc. mainstream operations experienced a slight decline in new client acquisitions in 2015. However, operations still performed well, with 69 new applications for certification processed.

While the absence of a dedicated Business Development Officer has a negative impact on new medical device applications, the addition of a second person in Galway coupled with the US resource is aimed at recovering this position in 2016.

NSAI Inc. has issued certificates in 41 countries⁷, reflecting the importance and global reach of its certification services.

⁷ Appendix 5: Countries in which NSAI has issued Certificates

CORPORATE GOVERNANCE STATEMENT

BOARD

The Minister appoints the Members, in accordance with the provisions of the NSAI Act 1996, from among those interests involved in the process of standardisation and certification of commodities, processes and practices, without any single interest predominating. The Members of the Authority constitute the Board of NSAI.

The Board comprises thirteen members: a Chairperson and 12 Members, inclusive of the Chief Executive Officer as an ex-officio member. Annually, on the anniversary of the establishment day of the Authority, the three longest serving Members present for retirement from the Board.

The Board and its Committees operate in accordance with the guidelines of the Code of Practice for the Governance of State Bodies as issued by the Department of Finance.

The Board is responsible for setting the strategy, broad policies of the organisation, overseeing its operation and for ensuring the existence of an appropriate internal control environment for overseeing its operations. It performs these functions directly and through the operation of focused Board Committees. Responsibility for the implementation of policy rests with executive management.

In accordance with the 'Code of Practice for the Governance of State Bodies', NSAI fully complies with Government policy on the pay of Chief Executives and State Body employees and with Government guidelines on the payment of fees to Board Members.

The Board convened six meetings in 2015.

THE BOARD



Julie O'Neill
Chairman



Maurice Buckley
Chief Executive Officer



Valerie Bowens



Kieran Cox



Eugene Forde



Aideen Goggin



Terry Landers



Kevin Earley



Aidan O'Boyle



Deirdre O'Hara



Kieran Ryan



Deirdre Smith



Peter Oates
Retired



Barbara O'Leary
Retired

| Board Members | 2015 Appointments/ Retirements | Meetings Eligible to Attend | Meetings Attended |
|--------------------------------|---|--------------------------------|----------------------|
| Ms J. O'Neill – Chairman | | 6 | 6 |
| Ms V. Bowens | | 6 | 5 |
| Mr E. Forde | | 6 | 6 |
| Ms A. Goggin | | 6 | 5 |
| Mr T. Landers | | 6 | 5 |
| Dr A. O'Boyle | | 6 | 5 |
| Ms D. O'Hara | | 6 | 6 |
| Ms B. O'Leary | Retired April 2015 | 1 | 1 |
| Mr K. Ryan | | 6 | 5 |
| Ms D. Smith | | 6 | 6 |
| Mr M. Buckley (CEO ex-officio) | | 6 | 6 |
| Staff Members | | | |
| Mr K. Cox | Reappointed April 2015 | 6 | 6 |
| Mr K Early | Appointed October 2015 | 2 | 2 |
| Ms J Kenneally | Appointed April 2015 – Retired August 2015 | 2 | 2 |
| Mr P. Oates | Retired April 2015 | 1 | 1 |

COMMITTEES OF THE BOARD

Audit Committee

The Audit Committee is a core component of governance and of the systems of internal financial controls implemented by the Board. The scope of the Committee incorporates the internal control

environment, risk management and protected disclosure provisions. The Committee operates under a terms of reference approved by the Board and convened four meetings in 2015.

| Member | Meetings Eligible to Attend | Meetings Attended |
|----------------------|-----------------------------|-------------------|
| Mr K Ryan – Chairman | 4 | 4 |
| Mr E Forde | 4 | 4 |
| Dr A O'Boyle | 4 | 4 |
| Ms B O'Leary | 1 | 1 |

Governance Committee

The Governance Committee incorporates defining and articulating the NSAI's overall corporate governance structures to ensure it complies with the Code of Practice for the Governance of State Bodies and develops and recommends corporate

governance guidelines applicable to the NSAI to the Board for approval. The Committee operates under a terms of reference approved by the Board and convened two meetings in 2015.

| Member | Meetings Eligible to Attend | Meetings Attended |
|------------------------|-----------------------------|-------------------|
| Ms D O'Hara – Chairman | 2 | 2 |
| Ms V Bowens | 2 | 2 |
| Mr K Cox | 2 | 2 |
| Ms A Goggin | 2 | 2 |
| Mr P Oates | 1 | 1 |

Nominations Committee

The Nominations Committee reviews the composition of the Board and makes recommendations to the Board with regard to appointments and competency requirements. It also considers succession planning

for members and other key senior executive positions as agreed with the Board. The Committee operates under a terms of reference approved by the Board and convened three meetings in 2015.

| Member | Meetings Eligible to Attend | Meetings Attended |
|-------------------------|-----------------------------|-------------------|
| Ms J O'Neill – Chairman | 3 | 3 |
| Mr M Buckley – CEO | 3 | 3 |
| Mr T Landers | 3 | 3 |
| Ms D Smith | 3 | 3 |

CORPORATE GOVERNANCE DECLARATIONS

NSAI was established under the provisions of the National Standards Authority of Ireland Act 1996. As a statutory body, it has the powers to acquire, hold and dispose of land and other property, including intellectual property, enter contracts, sue and be sued in its own name.

The Authority operates in accordance with provisions of the National Standards Authority of Ireland Act 1996; Metrology Act 1996; Packaged Goods (Quantity Control) Act 1980; Industrial Development

Acts 1998 – 2009 and under the aegis of the Minister for Jobs, Enterprise and Innovation who is empowered to; provide funds to the Authority to enable it to discharge its obligations; to issue general policy directives; and to seek information on the Authority's activities. In addition to its own governing legislation, the Authority is also required to comply with a range of other statutory (national and EU) and administrative requirements. In particular, it has put in place procedures to ensure compliance with the following specific requirements:

EU Regulation No. 1025/2012 on European Standardisation

Since 2012, NSAI has been notified by the Department of Jobs, Enterprise and Innovation as the national standards body for CEN, CENELEC and ETSI under the EU Regulation on Standardisation and is required to publish an annual report on standardisation activities.

Code of Practice for the Governance of State Bodies 2009 (the Code)

The Board has adopted the Code and has implemented procedures and reviews to ensure full compliance with its provisions. The Chairman of the Board, in a separate report furnished annually to the Minister for Jobs, Enterprise and Innovation, confirms compliance with the individual requirements of the Code.

Ethics in Public Office Act 1995 and Standards in Public Office Act 2001 and ensuing regulations

In accordance with the provisions of the Acts, all members and staff holding designated positions furnish the Secretary with complete statements of interest in compliance with the provisions of the Acts.

Employment Equality Acts 1998 and 2011 and the Equal Status Acts 2000-2012

NSAI is committed to a policy of equal opportunity and adopts a positive approach to equality in the organisation. A policy on Dignity at Work is in operation and has been communicated to all staff. NSAI is committed to maintaining and developing a balanced work/life environment for all staff.

Health, Safety and Welfare at Work Act 2005

NSAI continues to take appropriate measures to protect the safety, health and welfare of all employees and visitors within its offices to meet the provisions of this Act.

Worker Participation (State Enterprises) Acts 1998

NSAI is not a designated body for the purposes of the Act. However, in accordance with the provisions of the NSAI Act 1996, the Authority has put in place procedures for staff representation on the Board.

Protected Disclosures Act 2014

There were no protected disclosures made to NSAI in 2015.

Freedom of Information 2014

NSAI is a prescribed organisation under provisions of these Acts. The Acts establish the following statutory rights:

- ▶ Access to information held by public bodies;
- ▶ To have official information held by a public body relating to that individual amended where it is incomplete, incorrect or misleading; and
- ▶ Access to records on decisions affecting oneself taken by that public body.

Requests for information should be addressed to the Freedom of Information Officer, NSAI, 1 Swift Square, Northwood, Santry, Dublin 9.

Data Protection Acts 1988 and 2003

NSAI is registered as a data controller and complies with the provisions of these Acts.

Guidelines for the Appraisal and Management of Capital Expenditure Proposals 2005

NSAI has established procedures which are consistent with the principles set out in these guidelines.

Prompt Payment of Accounts Act 1997

The Prompt Payment of Accounts Act 1997 was amended by the European Communities (Late Payments in Commercial Transactions) Regulations 2002. Management is satisfied that NSAI complied with the provisions of the Act in all material respects.

Prompt Payment to Suppliers

NSAI is committed to ensuring that all valid suppliers' invoices are paid promptly, under the 15 day Prompt Payment Rule, which came into effect on 1st July 2011.

NSAI reports quarterly in the "About NSAI – Publications" section of the website on the performance against this rule.

Energy Efficiency

NSAI is committed to taking every effort possible to be energy efficient. During 2015, the Authority consumed the following energy over nine facilities:

1,139,577 kWh of electricity

1,132,033 kWh of natural gas

The Authority participates in framework agreements for the supply of electricity and gas procured centrally by the National Procurement Service. The NSAI Headquarter building has an energy rating of B2.

Customer Charter

NSAI's Customer Charter sets out our commitment to high quality services to our customers and is available in Irish and English at the "About NSAI – Organisation – Customer Service" section of the website. The Charter includes information on compliance with the Ombudsman Act 1980 and the Ombudsman for Children Act 2002.

Official Languages Act 2003

In accordance with Section 10 of the Act, this Annual Report is published in Irish and English.

Reuse of Public Sector Information Regulation (S.I. 279 of 2005)

NSAI complies with the requirements of the regulation regarding licencing of information for reuse.

2015 CONSOLIDATED FINANCIAL STATEMENTS

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Statement of Board Members' Responsibilities

Paragraph 8(2) of the First Schedule to the National Standards Authority of Ireland Act, 1996 requires the Authority to keep, in such form as may be approved of by the Minister for Jobs, Enterprise and Innovation, with the consent of the Minister for Finance, all proper and usual accounts of money received and expended by it and, in particular, to keep in such form as aforesaid all special accounts as the Minister for Jobs, Enterprise and Innovation may from time to time direct. In preparing the financial statements, the Authority is required to:

- ▶ select suitable accounting policies and apply them consistently;
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ disclose and explain any material departures from applicable accounting standards;
- ▶ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Authority will continue in operation.

The Board is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time its financial position of the group including the wholly-owned subsidiary, NSAI Inc. and which enable it to ensure that the Financial Statements comply with Paragraph 8 of the First Schedule to the National Standards Authority of Ireland Act, 1996. The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board:



Julie O'Neill
Chairman

16 September 2016



Maurice Buckley
Chief Executive Officer

16 September 2016

Statement on Internal Financial Control

On behalf of the Board of NSAI I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated in the Authority which includes NSAI's wholly-owned subsidiary NSAI Inc.

The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or would be detected in a timely period.

The Board has taken steps to ensure an appropriate control environment is in place by:

- ▶ Establishing formal procedures for monitoring the activities and safeguarding the assets of the organisation;
- ▶ Clearly defining management responsibilities and powers;
- ▶ Developing a culture of accountability across all levels of the organisation.

The Board has established processes to identify and evaluate business risks by:

- ▶ Operating a formal risk management process. This process considers the primary risks facing the Authority in the discharge of its function and achievement of overall objectives.
- ▶ Management is responsible for the identification and evaluation of significant risks and for the design and implementation of appropriate internal controls.
- ▶ Management reports to the Board on significant changes in the operations of the Authority and their associated risks.

The system of internal financial control is based on a framework of regular management information, administration procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- ▶ Clearly defined authorisation limits, segregation of duties and the controls available from its financial systems. This system is overseen by the Audit Committee which engages suitable external agencies to examine and test this system.
- ▶ The operation of a system of budgetary control against which actual performance is compared throughout the year. Financial results are reported to the Board with variance against

budget interrogated.

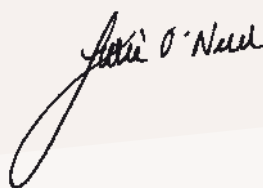
- ▶ Board approval is required for all key payment authorities and banking mandates.
- ▶ The Audit Committee, a sub-committee of the Board, approves internal audit plans and deals with significant control issues raised by the internal or external auditors. This Committee ensures that the work done by the internal audit function is focused on areas of greatest risk or exposure.

NSAI has an outsourced internal audit function, which operates in accordance with the Framework Code of Best Practice set out in the Code of Practice on the Governance of State Bodies and which reports directly to the Audit Committee. The work of internal audit is informed by analysis of the risk to which the body is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Audit Committee. The Audit Committee meets on a regular basis throughout the year to review and confirm the ongoing adequacy and effectiveness of the system of Internal Financial Control.

The Board's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the Internal Auditor, the Audit Committee which oversees the work of the Internal Auditor and the executive managers within NSAI who have responsibility for the development and maintenance of the financial control framework within the group including its wholly-owned subsidiary NSAI Inc.

I confirm that in respect of the year to 31 December 2015, the Board conducted a review of the effectiveness of the system of internal financial controls.

On behalf of the Board:



Julie O'Neill
Chairman

16 September 2016

Report of the Comptroller and Auditor General

FOR PRESENTATION TO THE HOUSES OF THE OIREACHTAS

I have audited the financial statements of the National Standards Authority of Ireland for the year ended 31 December 2015 under the National Standards Authority of Ireland Act 1996. The financial statements comprise the consolidated statement of income and expenditure and retained revenue reserves, the consolidated statement of comprehensive income, the consolidated statement of financial position, the consolidated statement of cash flows and the related notes. The financial statements have been prepared under paragraph 8 of the first schedule of the Act, and in accordance with generally accepted accounting practice.

RESPONSIBILITIES OF THE MEMBERS OF THE AUTHORITY

The Authority is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view and for ensuring the regularity of transactions.

RESPONSIBILITIES OF THE COMPTROLLER AND AUDITOR GENERAL

My responsibility is to audit the financial statements and to report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- ▶ whether the accounting policies are appropriate to the Authority's circumstances, and have been consistently applied and adequately disclosed
- ▶ the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- ▶ the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

In addition, I read the Authority's annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

DEFERRED RETIREMENT BENEFIT FUNDING

Without qualifying my opinion I draw attention to note 13 (c) to the financial statements. The Authority recognises an asset in respect of deferred retirement benefit funding – the current value of the funding it anticipates will be provided in the future by the State to meet retirement benefit liabilities as they fall due. Inherent in this accounting treatment is an assumption that any income generated by the Authority will in the first instance be applied towards current expenses and that State funding will meet any current or future shortfall in resources including future retirement benefit liabilities.

Report of the Comptroller and Auditor General (continued)

OPINION ON THE FINANCIAL STATEMENTS

In my opinion, the financial statements:

- ▶ give a true and fair view of the assets, liabilities and financial position of the National Standards Authority of Ireland as at 31 December 2015 and of its income and expenditure for 2015; and
- ▶ have been properly prepared in accordance with generally accepted accounting practice.

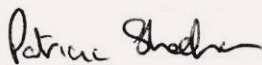
In my opinion, the accounting records of the National Standards Authority of Ireland were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

MATTERS ON WHICH I REPORT BY EXCEPTION

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- ▶ any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- ▶ the information given in the Authority's annual report is not consistent with the related financial statements or with the knowledge acquired by me in the course of performing the audit, or
- ▶ the statement on internal financial control does not reflect the Authority's compliance with the Code of Practice for the Governance of State Bodies, or
- ▶ there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.



Patricia Sheehan

*For and on behalf of the
Comptroller and Auditor General*

21 September 2016

Board Members and General Information

BOARD OF THE NSAI

NSAI Board Members, who are appointed by the Minister for Jobs, Enterprise and Innovation comprise of the following:

Board Members

Ms. J. O'Neill – *Chairman*

Mr. M. Buckley – *Chief Executive Officer*

Ms. V. Bowens

Mr. K. Cox – *Reappointed 14th April 2015*

Mr. K. Early – *Appointed 1st October 2015*

Mr. E. Forde

Ms. A. Goggin

Ms. J. Kenneally – *Appointed 14 April 2015. Retired 6th August 2015*

Mr. T. Landers

Mr. P. Oates – *Retired 14 April 2015*

Dr. A. O'Boyle

Ms. D. O'Hara

Ms. B. O'Leary – *Retired 14th April 2015*

Mr K. Ryan

Ms D. Smith

Mr. P. Bracken – *Board Secretary*

GENERAL INFORMATION

Head office

1 Swift Square, Northwood, Santry, Dublin 9.

Auditors

Comptroller and Auditor General
3A Mayor Street Upper, Dublin 1.

Bankers

Allied Irish Banks

Solicitors

McCann Fitzgerald

Consolidated Statement of Income and Expenditure and Retained Revenue Reserves

FOR THE YEAR ENDED 31 DECEMBER 2015

| | Notes | 2015 € | 2014 € |
|--|-------|--------------------|-------------|
| Income | 2 | 22,877,712 | 19,181,512 |
| Expenditure | | | |
| Administration and general expenses | 3 | 23,217,555 | 21,129,496 |
| Retirement benefit costs | 13(a) | 4,577,305 | 2,800,319 |
| | | 27,794,860 | 23,929,815 |
| Deficit before Oireachtas grant | | (4,917,148) | (4,748,303) |
| Oireachtas grant | 4 | 5,527,211 | 4,803,999 |
| Operating surplus for the year | | 610,063 | 55,696 |
| Impairment of property, plant & equipment | 7 | (687,455) | – |
| Transfer from capital account | 5 | 506,217 | 156,049 |
| Translation adjustment | | 222,509 | 279,322 |
| Surplus for the year before Exchequer contribution | | 651,334 | 491,067 |
| Contribution to Exchequer | 6 | – | (1,000,000) |
| Surplus/(deficit) for the year after appropriations | | 651,334 | (508,933) |
| Balance at 1 January | | 4,136,897 | 4,645,830 |
| Balance at 31 December | | 4,788,231 | 4,136,897 |

The consolidated statement of cash flows and Notes 1 to 20 form part of the consolidated financial statements.

On behalf of the Board:



Julie O'Neill
Chairman

16 September 2016



Maurice Buckley
Chief Executive Officer

16 September 2016

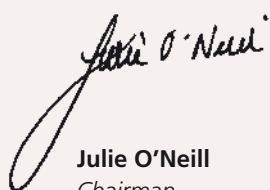
Consolidated Statement of Comprehensive Income

FOR THE YEAR ENDED 31 DECEMBER 2015

| | Notes | 2015 € | 2014 € |
|---|-------|---------------------|---------------------|
| Surplus/(deficit) for the year after appropriations | | 651,334 | (508,933) |
| Experience gain/(loss) on retirement benefit obligations | 13(d) | 2,424,000 | (16,393,000) |
| Changes in assumptions underlying the present value of retirement benefit obligations | 13 | (18,915,000) | – |
| Total actuarial loss in the year | | (16,491,000) | (16,393,000) |
| Adjustment to deferred retirement benefits funding | 13 | 16,491,000 | 16,393,000 |
| Total comprehensive income for the year | | 651,334 | (508,933) |

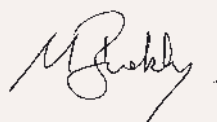
The consolidated statement of cash flows and Notes 1 to 20 form part of the consolidated financial statements.

On behalf of the Board:



Julie O'Neill
Chairman

16 September 2016



Maurice Buckley
Chief Executive Officer

Maurice Buckley
Chief Executive Officer

16 September 2016

Consolidated Statement of Financial Position

AS AT 31 DECEMBER 2015

| | Notes | 2015 € | 2014 € |
|--|-------|------------------|--------------|
| Non – current assets | | | |
| Property, plant and equipment | 7 | 3,816,575 | 4,318,454 |
| Current assets | | | |
| Receivables | 9 | 4,915,813 | 3,820,396 |
| Cash & cash equivalents | | 1,159,372 | 2,365,709 |
| | | 6,075,185 | 6,186,105 |
| Current liabilities (falling due < 1 year) | | | |
| Payables | 10 | 1,286,954 | 2,049,208 |
| Net current assets | | 4,788,231 | 4,136,897 |
| Total Assets less current liabilities before Pensions | | 8,604,806 | 8,455,351 |
| Retirement benefits | | | |
| Deferred retirement benefit funding asset | 13(c) | 73,600,000 | 52,800,000 |
| Retirement benefit obligations | 13(b) | (73,600,000) | (52,800,000) |
| | | – | – |
| Net Assets | | 8,604,806 | 8,455,351 |
| Representing | | | |
| Capital account | 5 | 3,816,575 | 4,318,454 |
| Retained revenue reserves | | 4,788,231 | 4,136,897 |
| | | 8,604,806 | 8,455,351 |

The consolidated statement of cash flows and Notes 1 to 20 form part of the consolidated financial statements.

On behalf of the Board:



Julie O'Neill
Chairman

16 September 2016



Maurice Buckley
Chief Executive Officer

Maurice Buckley
Chief Executive Officer

16 September 2016

Consolidated Statement of Cash Flows

FOR THE YEAR ENDED 31 DECEMBER 2015

| | Notes | 2015 € | 2014 € |
|---|-------|--------------------|-----------|
| Net cash flows from operating activities | | | |
| Operating surplus for the year | | 610,063 | 55,696 |
| Bank interest | | (517) | 3,366 |
| Depreciation charge | 7 | 677,940 | 611,663 |
| Profit on disposal of property, plant & equipment | | (18,546) | (763) |
| Increase in receivables | | (1,095,417) | (57,236) |
| Decrease in payables | | (762,254) | (139,967) |
| Currency translation adjustment | | 222,509 | 279,322 |
| Net cash (outflow)/inflow from operating activities | | (366,222) | 752,081 |
| Cash flows from investing activities | | | |
| Payments to acquire property, plant & equipment | 7 | (869,418) | (455,614) |
| Receipts from sale of property, plant & equipment | | 28,786 | 763 |
| Net cash outflow from investing activities | | (840,632) | (454,851) |
| Cash flows from financing activities | | | |
| Bank interest | | 517 | (3,366) |
| Net cash inflow/(outflows) from financing activities | | 517 | (3,366) |
| Net (decrease)/increase cash and cash equivalents | | (1,206,337) | 293,864 |
| Cash and cash equivalents at 1 January | | 2,365,709 | 2,071,845 |
| Cash and cash equivalents at 31 December | | 1,159,372 | 2,365,709 |

Notes to the Consolidated Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

The basis of accounting and significant accounting policies adopted by the National Standards Authority of Ireland in the preparation of these consolidated financial statements are set out below. They have all been applied consistently throughout the year and for the preceding year.

General information

The National Standards Authority of Ireland (NSAI) was established on 14 April 1997 under Section 6 of the National Standards Authority of Ireland Act, 1996.

NSAI's statutory functions are defined within the following Acts:

- ▶ National Standards Authority Act 1996;
- ▶ Metrology Act 1996;
- ▶ Packaged Goods (Quantity Control) Act 1980.

NSAI delivers this infrastructure through the core programmes of metrology, standardisation, legal metrology for measurements and measuring instruments used in trade and conformity assessment.

The National Standards Authority of Ireland is a Public Benefit Entity (PBE).

The financial statements have been presented in Euro (€) which is also the functional currency of the Authority.

Statement of compliance

The financial statements of National Standards Authority of Ireland for the year ended 31 December 2015 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland. These are NSAI's first set of financial statements prepared in accordance with FRS 102. The date of transition to FRS 102 is 1 January 2014. The transition to FRS 102 has not affected its reported financial position or financial performance.

Basis of preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Jobs, Enterprise and Innovation with the concurrence of the Minister for Finance under the National Standards Authority of Ireland Act, 1996.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to NSAI's consolidated financial statements.

The consolidated financial statements comprise the financial statements of the Authority and its wholly-owned subsidiary NSAI Inc. NSAI Inc. was established in New Hampshire, USA on July 1, 1997 as a not for profit corporation, see Note 14 for further details. The accounting policies of the subsidiary do not differ to those of the Authority.

Notes to the Consolidated Financial Statements (continued)

Income

All income, other than Oireachtas Grant, is accounted for in the period in which it has been earned. Fees paid in advance are treated as deferred income and are reported as a current liability. This income is released to the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves on delivery of the service.

Oireachtas grant

Oireachtas grants are recognised using the performance model. A grant that does not impose specified future performance-related conditions on the recipient is recognised as income when the grant proceeds are received. A grant that imposes specified future performance-related conditions on the recipient is recognised as income only when the performance-related conditions are met.

Translation of foreign currencies

(a) Foreign currency transactions

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the Reporting date. Income and expenses are translated at the exchange rates ruling at the dates of the underlying transactions. Profits and losses arising from foreign currency translations upon settlement of amounts receivable and payable in foreign currency are dealt with in the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves.

(b) Foreign operations

When translating the results of the foreign operation for inclusion in the financial statements, assets and liabilities are translated at the exchange rate ruling at the Reporting date. The translation difference arising from the restatement of foreign operations in the functional currency euro due to changes in exchange rates, is recognised in reserves (the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves under the heading "translation adjustment" in respect of monetary items and the Capital Account in respect of fixed asset re-translation differences.) Income and expenses are translated at monthly period average exchange rates. Any resulting translation difference compared to the Consolidated Statement of Financial Position rate is also recognised in reserves of the operation.

Property, plant and equipment

Property, plant and equipment, which are owned by the NSAI, are stated at cost less accumulated depreciation and adjusted for any provision for impairment. Depreciation is calculated in order to write off the cost less the estimated residual value of each asset on a straight line basis as follows:

| | |
|-----------------------------------|----------|
| i. Equipment, Fixtures & Fittings | 5 years |
| ii. Computers | 3 years |
| iii. Land and Buildings | 50 years |
| iv. Motor Vehicles | 5 years |

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves in the year.

Notes to the Consolidated Financial Statements (continued)

Capital account

The capital account represents grant income utilised for the acquisition of property, plant and equipment and is written down in line with the depreciation and revaluation policies for the related assets.

Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is made against specific doubtful debtors with additional provision against other trade debts when there is objective evidence that NSAI or NSAI Inc. will not be able to collect all amounts owed. All movements in the provision for doubtful debts are recognised in the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves.

Operating leases

Rental expenditure under operating leases is recognised in the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

Employee benefits

(a) Short-term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Consolidated Statement of Financial Position.

(a) Retirement Benefits

The Consolidated Statement of Income and Expenditure and Retained Revenue Reserves, Consolidated Statement of Comprehensive Income and Consolidated Statement of Financial Position recognise pension transactions, movements and balances in accordance with the requirements of Section 28 of FRS 102: Employee Benefits.

NSAI Scheme

NSAI operates a defined benefit pension scheme which is funded annually on a pay as you go basis from monies available to it, including monies provided by the Department of Jobs, Enterprise and Innovation and from contributions deducted from staff salaries.

Retirement benefit costs reflect pension benefits earned by employees, and are shown net of staff pension contributions which are retained by the NSAI. An amount corresponding to the retirement charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised in the Consolidated Statement of Comprehensive Income for the year in which they occur and a corresponding adjustment is recognised in the amount recoverable from the Department of Jobs, Enterprise and Innovation.

Retirement benefit obligations represent the present value of future pension payments earned by staff to date. Deferred retirement benefit funding represents the corresponding asset to be recovered in future periods from the Department of Jobs, Enterprise and Innovation.

Notes to the Consolidated Financial Statements (continued)

Single Public Service Pension Scheme

NSAI also operates the Single Public Service Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER).

Critical accounting judgements and estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the year end and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

(a) Impairment of property, plant and equipment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

(b) Retirement benefit obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- i. the discount rate, changes in the rate of return on high-quality corporate bonds
- ii. future compensation levels, future labour market conditions
- iii. health care cost trend rates, the rate of medical cost inflation in the relevant regions.

2. INCOME

| | Notes | 2015 € | 2014 € |
|---|-------|-------------------|------------|
| Certification fees | | 17,551,014 | 15,388,574 |
| Sale of standards | | 854,279 | 832,674 |
| Other income | | 162,902 | 156,630 |
| Bank interest | | 517 | (3,366) |
| | | 18,568,712 | 16,374,512 |
| Net deferred retirement benefit funding | 13(c) | 4,309,000 | 2,807,000 |
| | | 22,877,712 | 19,181,512 |

Notes to the Consolidated Financial Statements (continued)

3. ADMINISTRATION AND GENERAL EXPENSES

| | Notes | 2015 € | 2014 € |
|---|-------|-------------------|------------|
| Pay | 3(a) | 10,784,305 | 10,669,918 |
| Board members remuneration and expenses | 15 | 60,097 | 61,867 |
| Travelling expenses | | 1,279,032 | 1,237,374 |
| Subcontractors | 3(b) | 5,184,843 | 3,765,360 |
| External Service Delivery and Professional Services | | 570,258 | 459,939 |
| Rents, rates, repairs and maintenance | | 1,861,081 | 1,809,933 |
| Other operating expenses | 3(c) | 2,095,412 | 1,891,712 |
| Profit on disposal of property, plant and equipment | | (18,546) | (763) |
| Subscriptions to organisations | | 723,133 | 622,493 |
| Depreciation | 7 | 677,940 | 611,663 |
| | | 23,217,555 | 21,129,496 |

Items of expenditure included under Subcontracted and Professional Services in 2014 have been reclassified as Subcontractors and External Service Delivery and Professional Services.

| (a) Pay: | 2015 € | 2014 € |
|----------------------|-------------------|------------|
| Wages and salaries | 10,087,096 | 9,983,849 |
| Social welfare costs | 696,956 | 667,448 |
| Superannuation costs | 253 | 18,621 |
| | 10,784,305 | 10,669,918 |

The number of persons employed (whole time equivalent) at 31 December 2015 was 137. (2014: 140).

(b) Subcontractors: subcontractors costs relates to the use of specialist experts engaged in the delivery of NSAI income generating activities.

Notes to the Consolidated Financial Statements (continued)

3. ADMINISTRATION AND GENERAL EXPENSES (CONTINUED)

| (c) Other Operating Expenses: | 2015 | 2014 |
|--|------------------|-------------|
| | € | € |
| Advertising, Marketing and PR | 511,935 | 496,605 |
| ICT Costs | 441,571 | 308,083 |
| Communication, Printing & Publications | 423,004 | 378,165 |
| Finance Costs | 177,660 | 159,422 |
| Insurance | 160,964 | 138,324 |
| Staff Development | 180,090 | 194,355 |
| Audit Fee – C&AG | 22,000 | 24,000 |
| Audit Fee – Internal Audit fees | 30,321 | 16,214 |
| Other Operating Expenses | 147,867 | 176,544 |
| | 2,095,412 | 1,891,712 |

Other Operating Expenses includes an amount of €7,281 in relation to Employee engagement/staff welfare (2014: €7,683). These costs include a contribution to staff social club events and staff team building exercises.

(d) Employee benefits breakdown:

| Range of total employee benefits | No. employees | No. employees |
|---|----------------------|---------------|
| | 2015 | 2014 |
| €60,000 – €69,999 | 27 | 30 |
| €70,000 – €79,999 | 16 | 21 |
| €80,000 – €89,999 | 32 | 25 |
| €90,000 – €99,999 | 4 | 6 |
| €100,000 – €109,999 | 3 | 2 |
| €110,000 – €119,999 | 1 | |
| €120,000 – €129,999 | | |
| €130,000 – €139,999 | | |
| €140,000 – €149,999 | | |
| €150,000 – €159,999 | 1 | |
| €160,000 – €169,999 | | 1 |

Figures do not include NSAI Inc details as they are employed by NSAI Inc and not NSAI.

Notes to the Consolidated Financial Statements (continued)

4. OIREACHTAS GRANT

| | 2015 € | 2014 € |
|---|------------------|-----------|
| Grant for administration and general expenses | 5,527,211 | 4,803,999 |

The Oireachtas Grant is issued by The Department of Jobs, Enterprise and Innovation and includes an amount of €500,000 (2014: €500,000) in relation to capital purchases in the year. Funding is from Vote 32, Subhead A.11.

5. CAPITAL ACCOUNT

| | 2015 € | 2014 € |
|--|------------------|-----------|
| At 1 January | 4,318,454 | 4,470,152 |
| Movements on property, plant & equipment | (506,217) | (156,049) |
| Transfer to Income and Expenditure and Retained Revenue Reserves | (506,217) | (156,049) |
| Currency translation adjustment | 4,338 | 4,351 |
| At 31 December | 3,816,575 | 4,318,454 |

6. CONTRIBUTION TO EXCHEQUER

Refund of an accumulation of previous year's surplus operating Reserves €nil (2014: €1m).

In 2014, NSAI made an Exchequer return in relation to its operating performance which arose from an accumulation of a number of years surplus, operating reserves and cash balance.

NSAI continually reviews its revenue surplus and liquidity position. This is also discussed with the Department as part of the estimates process.

Notes to the Consolidated Financial Statements (continued)

7. PROPERTY, PLANT & EQUIPMENT

| | Equipment, Fixtures & fittings € | Computer equipment € | Land & buildings € | Motor vehicles € | Total € |
|----------------------------|---|----------------------------|--------------------------|------------------------|-------------------|
| Cost: | | | | | |
| At 1 January 2015 | 4,783,460 | 3,459,105 | 4,267,130 | 354,848 | 12,864,543 |
| Additions | 235,138 | 497,387 | 103,223 | 33,670 | 869,418 |
| Disposals | (193,016) | (140,191) | – | (31,560) | (364,767) |
| Translation adjustment | 7,270 | 25,832 | (58) | – | 33,044 |
| At 31 December 2015 | 4,832,852 | 3,842,133 | 4,370,295 | 356,958 | 13,402,238 |
| Depreciation: | | | | | |
| At 1 January 2015 | 4,363,601 | 2,928,713 | 1,026,064 | 227,711 | 8,546,089 |
| Impairment | – | – | 687,455 | – | 687,455 |
| Charge for the year | 174,826 | 354,321 | 92,129 | 56,664 | 677,940 |
| Disposals | (190,413) | (139,392) | – | (24,722) | (354,527) |
| Translation adjustment | 6,609 | 22,097 | – | – | 28,706 |
| At 31 December 2015 | 4,354,623 | 3,165,739 | 1,805,648 | 259,653 | 9,585,663 |
| Net book value | | | | | |
| At 1 January 2015 | 419,859 | 530,392 | 3,241,066 | 127,137 | 4,318,454 |
| Net movement for year | 57,709 | 142,267 | (676,361) | (29,832) | (506,217) |
| Translation adjustment | 661 | 3,735 | (58) | – | 4,338 |
| At 31 December 2015 | 478,229 | 676,394 | 2,564,647 | 97,305 | 3,816,575 |

NSAI undertook a valuation of its land and buildings resulting in an impairment of €687,455 which arose across 6 of its 7 Legal Metrology Service Regional Centres. The carrying value of the relevant buildings at 31 December 2015 prior to the impairment charge was €1,802,455. The market value was assessed as €1,115,000.

Notes to the Consolidated Financial Statements (continued)

8. PROPERTY

NSAI occupies premises at a number of locations. Our head office is located at 1 Swift Square, Santry, Dublin 9. These premises are leased, the lease was entered into in January 2008 for a period of 20 years. The next 5 year rent review is due to be undertaken in January 2018 covering the period commencing 1 January 2018.

NSAI has Regional Offices in Limerick and the USA. The Limerick office is located at Plassey Park Road, National Technology Park, Castletroy, Co Limerick, these premises are owned by NSAI. The regional office in the USA is located at 20 Trafalgar Square, Nashua, NH 03063, USA, these premises are leased, the lease was entered into in September 2015 for a period of 5 years.

The NSAI National Metrology Laboratory is located at Glasnevin, Dublin 9, these premises are owned by NSAI. The NSAI has a number of Legal Metrology Service Regional Centres. These centres are located at Cork, Limerick, Dublin, Sligo, Dundalk, Waterford and Galway. All of these premises are owned by NSAI.

9. RECEIVABLES

| | 2015 € | 2014 € |
|-------------------|------------------|-----------|
| Trade receivables | 3,491,886 | 2,835,683 |
| Accrued income | 684,400 | 398,803 |
| Prepayments | 739,527 | 585,910 |
| | 4,915,813 | 3,820,396 |

All receivables are due within one year. All trade receivables are due within the Authority's normal terms. Trade receivables are shown net of impairment in respect of doubtful debts. The movement in impairment in respect of doubtful debts is as follows:

| | 2015 € | 2014 € |
|---------------------------------|----------------|-----------|
| Balance at 1 January | 455,171 | 603,882 |
| Utilised in the year | (30,731) | (169,378) |
| Additional provision adjustment | 38,686 | 20,667 |
| Balance at 31 December | 463,126 | 455,171 |

10. PAYABLES (FALLING DUE < 1 YEAR)

| | 2015 € | 2014 € |
|------------------------------------|------------------|-----------|
| Trade payables | 108,188 | 111,409 |
| Other payables and accruals | 827,351 | 567,227 |
| Deferred income | 330,026 | 347,119 |
| Taxation, social insurance and VAT | 21,389 | 23,453 |
| Contribution to Exchequer | – | 1,000,000 |
| | 1,286,954 | 2,049,208 |

Notes to the Consolidated Financial Statements (continued)

11. OPERATING LEASE COMMITMENTS

Payments made under Operating Leases on Buildings charged in the financial statements amounted to €924,399 (2014: €933,005). Total future minimum lease payments under non-cancellable operating leases are as follows:

| | 2015 € | 2014 Restated € |
|---------------------------|------------------|-----------------------|
| Within one year | 952,285 | 921,391 |
| Between two to five years | 1,852,160 | 2,512,504 |
| After five years | – | – |
| | 2,804,445 | 3,433,895 |

12. TAXATION

The Authority is exempt from taxation on its income.

13. RETIREMENT BENEFIT COSTS

(a) Analysis of total retirement benefit costs charged to the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves

| | 2015 € | 2014 € |
|---|------------------|------------------|
| Current service costs | 2,000,000 | 1,400,000 |
| Interest on retirement benefit scheme liabilities | 3,000,000 | 1,800,000 |
| Employee contributions | (422,695) | (399,681) |
| | 4,577,305 | 2,800,319 |

(b) Movement in net retirement benefit obligations during the financial year

| | 2015 € | 2014 € |
|---|-------------------|-------------------|
| Net retirement benefit obligation at 1 January | 52,800,000 | 33,600,000 |
| Current service costs | 2,000,000 | 1,400,000 |
| Interest costs | 3,000,000 | 1,800,000 |
| Actuarial loss | 16,491,000 | 16,393,000 |
| Pensions paid in the year | (691,000) | (393,000) |
| Net retirement benefit obligation at 31 December | 73,600,000 | 52,800,000 |

Notes to the Consolidated Financial Statements (continued)

13. RETIREMENT BENEFIT COSTS (CONTINUED)

(c) Deferred funding for retirement benefits

NSAI recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of a set of assumptions and a number of past events. These events include the statutory basis for the establishment of the superannuation scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. NSAI has no evidence that the policy referred to above will not continue to meet such sums in accordance with current practice.

The net deferred funding for retirement benefits recognised in the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

| | 2015 € | 2014 € |
|---|------------------|-----------|
| Funding recoverable in respect of current year retirement benefit costs | 5,000,000 | 3,200,000 |
| State grant applied to pay retirement benefits | (691,000) | (393,000) |
| | 4,309,000 | 2,807,000 |

The deferred funding asset for retirement benefits at 31 December 2015 amounts to €73.6m (2014: €52.8m).

(d) History of defined benefit obligation

| | 2015 € | 2014 € |
|--|--------------------|------------|
| Defined benefit obligations | 73,600,000 | 52,800,000 |
| Experience (gain)/loss on defined benefit scheme liabilities | (2,424,000) | 16,393,000 |
| Percentage of scheme liabilities | (3%) | 31% |

As at 15 July 2014 there was 39 Forfás staff working in NSAI. Under Paragraph 3 of the Second Schedule of the Industrial Development Act, 1993, Forfás was responsible for the employee pension entitlements of these staff. With effect from the 16th of July 2014, under part 5 of the Industrial Development (Forfás Dissolution) Act 2014 the said serving staff became members of the staff of NSAI and accordingly responsibility for all pension entitlements of the serving staff transferred from Forfás to NSAI.

The liability in respect of the transferred staff was not calculated at the date of transfer. It is however included in the year end valuation and is recognised in the Statement of Comprehensive Income as part of the experience loss figure of €16.39m.

Notes to the Consolidated Financial Statements (continued)

13. RETIREMENT BENEFIT COSTS (CONTINUED)

(e) General description of the scheme

The retirement benefit scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal retirement age is a member's 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

The valuation used for FRS102 disclosures has been based on a full actuarial valuation performed on 28 April 2016 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2015.

The principal actuarial assumptions were as follows:

| | 2015 | 2014 |
|--|--------------|------|
| Rate of increase in salaries | 2.5% | 4.0% |
| Rate of increase in retirement benefits in payment | 2.5% | 4.0% |
| Discount rate | 2.35% | 5.5% |
| Inflation rate | 1.75% | 2.0% |

(f) Mortality

Average future life expectancy according to the mortality tables used to determine the pension liabilities

| | 2015 | 2014 |
|----------------|-------------|------|
| Male aged 65 | 22 | 22 |
| Female aged 65 | 25 | 25 |

14. NSAI INC

NSAI Inc. was established in New Hampshire, USA on July 1, 1997 as a not for profit corporation wholly-owned by the NSAI for the purpose of distribution and dissemination of information on current and proposed Irish and EU standards, the provision of technical reviews and evaluation of products, processes and practices and certification for conformity to EU, Irish and International standards. The balances and transactions of NSAI Inc. have been included in these financial statements.

Group financial statements have not been prepared as NSAI are exempt from preparing group financial statements under Section 297 of the Companies Act and in compliance with FRS102. NSAI satisfy all 3 criteria under Group size exemption. Group size exemption qualifying conditions relate to Turnover, Balance Sheet total and average number of monthly employees.

Notes to the Consolidated Financial Statements (continued)

14. NSAI INC (CONTINUED)

The consolidated surplus for the year before Exchequer contribution includes a surplus from the operations of NSAI Inc. of €573,617. (2014: €569,986). See Note 14(a) for an outline of financial details.

(a) Outline of the NSAI Inc financial details are as follows:

Statement of Income and Expenditure

| | 2015 € | 2014 € |
|---|------------------|-----------|
| Income | | |
| Certification fees | 6,349,271 | 5,219,254 |
| Expenditure | | |
| Pay and superannuation costs | 1,498,344 | 1,217,533 |
| Travelling expenses | 251,959 | 202,466 |
| Subcontractors | 3,246,279 | 2,470,996 |
| External Service Delivery and Professional Services | 5,791 | 5,086 |
| Rents, rates, repairs and maintenance | 84,151 | 59,327 |
| Other operating expenses | 398,742 | 333,471 |
| Subscriptions to organisations | 185,184 | 147,947 |
| Depreciation | 41,970 | 23,014 |
| Net intercompany charge | 63,234 | 189,428 |
| | 5,775,654 | 4,649,268 |
| Operating surplus for the year | 573,617 | 569,986 |

Notes to the Consolidated Financial Statements (continued)

14. NSAI INC (CONTINUED)

Statement of Financial Position

| | 2015 € | 2014 € |
|--|------------------|-----------|
| Non – current assets | | |
| Property, plant and equipment | 135,326 | 42,176 |
| Current assets | | |
| Receivables | 1,941,861 | 1,404,410 |
| Cash & cash equivalents | 475,609 | 606,843 |
| Intercompany | 2,209,500 | 1,660,437 |
| | 4,626,970 | 3,671,690 |
| Current liabilities (falling due < 1 year) | | |
| Payables | 230,894 | 171,544 |
| Net current assets | 4,396,076 | 3,500,146 |
| Net Assets | 4,531,402 | 3,542,322 |
| Represented by: | | |
| Capital account | 135,326 | 42,176 |
| Foreign exchange reserves | 429,767 | 315,543 |
| Retained revenue reserves | 3,966,309 | 3,184,603 |
| | 4,531,402 | 3,542,322 |

Notes to the Consolidated Financial Statements (continued)

15. BOARD MEMBERS – DISCLOSURE OF TRANSACTIONS

In the normal course of business, the NSAI may enter into contractual arrangements with undertakings in which NSAI Board Members are employed or otherwise interested. The NSAI adopted procedures in accordance with the guidelines issued by the Department of Finance in relation to the disclosure of interests by Board Members and these procedures have been adhered to by the NSAI during the year.

(a) Directors remuneration – paid in 2015

| | | Note | 2015 € |
|------------------|---|-------|-----------|
| Ms. J. O'Neill | Chairman | | 12,388 |
| Ms. V. Bowen | | | 7,963 |
| Mr. K. Cox | Reappointed 1 April 2015 | (ii) | 2,418 |
| Mr. K. Early | Appointed 1 October 2015 | (i) | 0 |
| Mr. E. Forde | DJEI Representative | | 0 |
| Ms. A. Goggin | | (i) | 0 |
| Ms. J. Kenneally | Appointed 14 April 2015. Retired 6 August 2015. | (i) | 0 |
| Mr. T. Landers | | (iii) | 0 |
| Mr. P. Oates | Retired 14 April 2015 | (ii) | 2,418 |
| Dr. A. O'Boyle | | | 7,963 |
| Ms. D. O'Hara | | | 7,963 |
| Ms. B. O'Leary | Retired 14 April 2015 | (i) | 0 |
| Mr. K. Ryan | | | 7,963 |
| Ms. D. Smith | | | 7,963 |
| Mr. M. Buckley | Chief Executive Officer | | 0 |

The total Directors remuneration for 2015 was €57,039 (2014: €59,147)

- i) Remuneration not payable in accordance with OPOS principle.
- ii) Remuneration not payable post 14 April 2015 in accordance with OPOS principle.
- iii) Member voluntarily forgoing Directors remuneration.

(b) Directors expenses

The total Directors expenses for 2015 was €3,058 (2014: €2,720)

(c) CEO salary

The Chief Executive's annual basic salary paid in 2015 was €148,823 (2014: €143,311). The total remuneration package consisting of superannuation provision, company car and any other benefits (subject to benefit in kind) for 2015 was €159,166 (2014: €163,250). The Chief Executive is a member of the NSAI staff superannuation scheme and his pension entitlements do not extend beyond the standard entitlements of the model public sector scheme. The Chief Executive did not receive any performance related payments in either 2015 or 2014.

Notes to the Consolidated Financial Statements (continued)

15. BOARD MEMBERS – DISCLOSURE OF TRANSACTIONS (CONTINUED)

(d) Key management remuneration

All directors, board members, CEO and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Authority are considered to be key management personnel. Total remuneration in respect of these individuals is €882,318 (2014: €843,709)

16. SUBSEQUENT EVENTS

There were no significant events affecting the Authority subsequent to the year-end.

17. CAPITAL COMMITMENTS

There were capital commitments of €11,044 at the year-end.

18. CONTINGENT LIABILITY

There are no contingent liabilities at the year-end which could have a material adverse effect on the Authority's financial position.

19. COMPARATIVES

Comparative figures have been reclassified where necessary on a basis consistent with the current year.

20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on the 30th of June 2016.

APPENDICES



APPENDIX 1

INTERNATIONAL MEMBERSHIPS

| | |
|----------------|---|
| CEN | European Committee for Standardisation |
| CENELEC | European Committee for Electrotechnical Standardisation |
| ISO | International Organisation for Standardisation |
| IEC | International Electrotechnical Commission |
| Euramet | European Association of National Metrology Institutes |
| BIPM | International Bureau of Weights and Measures |
| OIML | International Organisation of Legal Metrology |
| Welmec | European Co-operation in Legal Metrology |
| IQnet | International Certification Network |
| EOTA | European Organisation for Technical Approvals |

APPENDIX 2

STANDARDS COMMITTEES

CONSTRUCTION

NSAI/TC 003 Concrete Committee
NSAI/TC 008 Timber
NSAI/TC 010 Water Supply
NSAI/TC 011 Wastewater Engineering
NSAI/TC 012 Slating and Tiling
NSAI/TC 015 National Eurocodes
NSAI/TC 016 Fire Safety
NSAI/TC 017 Roads Standards
NSAI/TC 019 Energy Performance of Buildings
NSAI/TC 031 Building Services
NSAI/TC 040 Retrofit of existing dwellings
NSAI/TC 046 Construction Products
NSAI/TC 058 Reactive pyrite in sub-floor hardcore material
NSAI/TC 061 Chimneys
NSAI/TC 059 Energy

ENGINEERING

NSAI/TC 001 Gas
NSAI/TC 006 Electrotechnical
NSAI/TC 033 Cranes
NSAI/TC 050 Petroleum Exploration and Extraction

ENVIRONMENT

NSAI/TC 004 Environmental
NSAI/TC 053 Swift 7 Verification of bagged coal

FOOD

NSAI/TC 013 Food Industry
NSAI/TC 062 Biotechnology

HEALTH AND SAFETY

NSAI/TC 028 Occupational health and safety managements systems
NSAI/TC 024 Safety of Goalposts
NSAI/TC 025 Hurling and Camogie Safety
NSAI/TC 047/SC 14 Cabin Air quality (Aircraft)
NSAI/TC 054 Swift 8 Carbon monoxide detectors

HEALTHCARE

NSAI/TC 005 Health Care
NSAI/TC 042 Cosmetics Advisory
NSAI/TC 047/SC 13 Tattooing Services

ICT

NSAI/TC 002 ICT
NSAI/TC 021 Health Informatics

QUALITY AND RISK

NSAI/TC 007 Quality Management
NSAI/TC 022 Beauty School Management
NSAI/TC 045 Innovation Management
NSAI/TC 043 CASCO Advisory
NSAI/TC 030 Risk Management
NSAI/TC 048/SC 09 Asset Management

SERVICES

NSAI/TC 035 Tourism Services
NSAI/TC 038 Management Consultants Services
NSAI/TC 052 Beauty Salon Services

MISCELLANEOUS

NSAI/TC 018 Corporate Responsibility
NSAI/TC 023 Universal Design Standards Consultative Committee
NSAI/TC 049 Nanotechnologies

APPENDIX 3

INDIGENOUS IRISH STANDARDS PUBLISHED 2015

1. I.S. 127:2015, Structural timber – Visual strength grading – Sawn softwoods with rectangular cross-section
2. I.S. 3216:2010/A1:2014, Bulk storage and transfer of liquefied petroleum gas (LPG)
3. S.R. 70:2015, Timber in construction – Eurocode 5 – Trussed rafters
4. S.R. 71:2015, Timber in construction – Eurocode 5 – Span tables and guidelines
5. I.S. 328:2015, Gas transmission pipelines and pipeline installations (Edition 4) (15-05-15)
6. I.S. 329:2015, Gas Distribution Mains (Edition 3) (15-05-15)
7. S.R. 66:2015, Standard Recommendation providing guidance to wastewater treatment products in compliance with the EN 12566 series of standards
8. I.S. EN 206:2013/NA:2015, National Annex to I.S. EN 206:2013, Concrete – Specification, performance, production and conformity
9. I.S. EN 13670:2009/NA:2015, Irish National Annex to I.S. EN 13670:2009, – Execution of concrete structures
10. I.S. EN 1555-1:2010/NA:2015, National Annex to I.S. EN 1555-1:2010, Plastics piping systems for the supply of gaseous fuels – Polyethylene (PE) – Part 1
11. I.S. EN 1555-2:2010/NA:2015, National Annex to I.S. EN 1555-2:2010, Plastics piping systems
12. NA+A1 to I.S. EN 1993-1-1:2005, Irish National Annex to Eurocode 3: Design of steel structures – Part 1-1: General rules and rules for buildings. NA+A1+AC2 to I.S. EN 1991-1-7:2006, National Annex to Eurocode 1 – Actions on structures – Part 1-7: General actions Accidental actions
13. NA:2015 to I.S. EN 1997-1:2004+A1:2013, Irish National Annex to Eurocode 7: Geotechnical design – Part 1: General rules
14. SWIFT 7:2015, Verification of environmental parameters of certain solid fuel supplied to the residential market in Ireland
15. I.S. 291:2015, Selection, commissioning, installation, inspection and maintenance of portable fire extinguishers
16. I.S. 340:2007/A1:2015, Hygiene in the catering sector
17. I.S. 341:2007/A1:2015, Hygiene in food retailing and wholesaling
18. I.S. 328:2015/AC1:2015, Gas transmission pipelines and pipeline installations (Edition 4)

APPENDIX 4

STANDARDS PUBLICATIONS EXPLANATION OF CATEGORIES

Standard – Irish Standard (I.S.) – a national specification based on the consensus of an expert panel, subject to public consultation and published solely by NSAI. European Standard (EN) – is a standard adopted by CEN/CENELEC and carries with it an obligation of implementation as an identical national standard as well as the withdrawal of conflicting national standards. Once adopted by NSAI, a European Standard is published as an I.S. EN.

Corrigendum – A supplementary document to one, two or all three language versions (English, French and German) of a CEN/CENELEC publication, which corrects one or more errors or ambiguities inadvertently introduced in either drafting or printing, and which could lead to incorrect or unsafe application of those versions.

Amendment – A ratified supplementary document to an EN (and a Harmonisation Document (HD) for CENELEC) already circulated to CEN/CENELEC national members for national implementation, to be read in conjunction with that EN/HD and which alters and/or adds to previously agreed technical provisions in that EN/HD.

S.R. – Standard Recommendation is a recommendatory document based on the consensus of an expert panel and subject to public consultation.

Interpretation Sheet – This is a published sheet giving the interpretation of a CENELEC standard. In principle, a CENELEC standard is written in such a way that there is no need for interpretation by the user. However, the parties involved in the use of the standards, such as manufacturers, certifiers and legislators, read standards from their own perception and do not always understand the intentions expressed by the standards. Therefore, the Technical Body responsible for the published standard asks CCMC (CEN/CENELEC Management Centre) to issue, after due approval procedure, an Interpretation Sheet, which purpose is to clarify the meaning or the intention of a specific part of the standard.

National Annex – A supplementary element added to the back of an adopted European Standard (normally informative) to aid the reader in understanding the Standard and make it easier to implement. It can contain information that is unique to the relevant National Standards Body.

SWiFT – A Specification Written in Fast Track.

APPENDIX 5

COUNTRIES IN WHICH NSAI AND NSAI INC. HAS ISSUED CERTIFICATES

Ireland, Australia, Austria, Bahrain, Belgium, Brazil, Canada, Chile, China, Costa Rica, Croatia, Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, India, Indonesia, Italy, Israel, Japan, Kenya, Kingdom Saudi Arabia, Lebanon, Luxembourg, Malaysia, Mexico, Morocco, Netherlands, New Zealand, Norway, Panama, Philippines, Poland, Portugal, Puerto Rico, Qatar, Republic of Korea, Romania, Russia, Singapore, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Taiwan, Thailand, Turkey, UK, United Arab Emirates, USA, Vietnam

APPENDIX 6

NSAI DESIGNATIONS AND RECOGNITIONS

DESIGNATIONS, APPOINTMENTS AND RECOGNITIONS

Notified body for conformity assessment related to European CE marking

- ▶ Regulation (EU) No 305/2011 – Construction Products
- ▶ Directive 90/385/EEC on Active Implantable Medical Devices
- ▶ Directive 93/42/EEC on Medical Devices
- ▶ Directive 98/79/EC on In-vitro Diagnostic Medical Devices
- ▶ Directive 2014/31/EU (ex-2009/23/EC) on Non-automatic Weighing Instruments
- ▶ Directive 2014/32/EU (ex-2004/22/EC) on Measuring Instruments

Motor Vehicles and Automotive-related

- ▶ Designated as the Irish Type Approval Authority under S.I. No. 157 of 2009 and S.I. No. 158 of 2009.
- ▶ Individual Vehicle Approval
- ▶ National Small Series Type Approval
- ▶ European Type Approval
- ▶ Designated as the Irish Type Approval Authority under S.I. No. 127 of 2009.
- ▶ EU Directive 70/156/EEC
- ▶ EU Directive 2002/24/EC
- ▶ Type Approval of 2/3 Wheeled Vehicles and Trailers
- ▶ Type Approval of 3/4 Wheeled Vehicles and Trailers
- ▶ Tractors
- ▶ Competent Authority for Tachograph Workshops under S.I. No. 62 of 2008

Construction and the Built Environment

- ▶ Designated Technical Assessment Body (TAB) for the Construction Products Regulation (EU) No 305/2011
- ▶ Agrément Certification Recognised as Compliance with Irish Building Regulations – S.I. No 497 of 1997

Food Related Services Inspections

- ▶ 2004/1935/EC – EU Framework Regulation on Materials and Articles Intended for Food Contact
- ▶ 80/777/EEC and 2003/40/EC – Natural Mineral Water

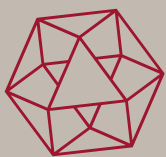
INFORMATION SERVICES

Irish Contact Point

- ▶ Notifications under Directive 98/34/EC on Prevention of Technical Barriers to Trade
- ▶ Information about Technical Rules on Non-harmonised Products under the Mutual Recognition Regulation (EC) 764/2008

ISO International Numbering Schemes

- ▶ Automotive Manufacturers Vehicle Identifier (VIN numbers)
- ▶ Credit Card/Debit Card Number



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