

# Opinion Statement

## Carbon Neutrality Declaration Verification Opinion Statement

This is to verify that: CPC Corporation, Taiwan  
No. 3, Songren Rd.  
Xinyi Dist.  
Taipei City  
110207  
Taiwan

台灣中油股份有限公司  
台灣  
台北市  
信義區  
松仁路3號  
110207

*Holds Statement No:* **CNCV 053**  
**Verification opinion statement**

As a result of carrying out the verification in accordance with PAS 2060:2014, it is the opinion of BSI that :

- CPC Corporation, Taiwan for its subject Liquefied Natural Gas, LN20K41NSH30 (液化天然氣，產品編號：LN20K41NSH30) has been certified as the carbon neutral product for the first application period.
- No material misstatements in this carbon neutrality declaration were revealed.

BSI herewith confirms that carbon neutrality information in the selected product as follows:  
Subject GHG emissions: 185,742 tonnes of CO<sub>2</sub> equivalent  
Retired offset carbon credits: 185,742 tonnes of CO<sub>2</sub> equivalent

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Originally Issue: 2021-08-23

Latest Issue: 2021-08-23

Statement No: **CNCV 053**

**Location**

**Verification Information**

CPC Corporation, Taiwan  
No. 3, Songren Rd.  
Xinyi Dist.  
Taipei City  
110207  
Taiwan  
台灣中油股份有限公司  
台灣  
台北市  
信義區  
松仁路3號  
110207

CPC Corporation, Taiwan for its subject Liquefied Natural Gas, LN20K41NSH30 (液化天然氣, 產品編號: LN20K41NSH30) has been certified as the carbon neutral product for the first application period.

The carbon neutrality related information is as follows:

- Carbon neutrality method according to PAS 2060:2014.
- Carbon neutrality application period: first application period from 20 Nov 2020 to 1 Sep 2021.
- Subject carbon footprint quantification specification: product carbon footprint quantification has been referred to ISO 14067:2018, and the emission factors in life cycle stage based on UK Government GHG Conversion Factors for Company Reporting:2020.
- GHG reductions: adopting several reduction programs within organization.
- Carbon neutrality report: CPC Corporation, Taiwan for achieving carbon neutrality on subject of Liquefied Natural Gas, #LN20K41NSH30.
- Retired offset credit information:
  - **Quantity of retired offset credits:** 185,742 Tonnes of CO<sub>2</sub>e from Liquefied Natural Gas, #LN20K41NSH30.
  - **Offset credit serial numbers:** 7428-394814448-394898031-VCU-006-MER-PE-14-985-08082008-07082012-1; 6250-289151291-289234873-VCU-006-APX-ID-14-1477-01112010-31102015-1; 6660-330651796-330670370-VCU-005-MER-GH-14-987-02082012-01042018-0.
  - **Date of retirement:** 10 Dec 2020
  - **Retirement reason details:** on behalf of CPC Corporation, Taiwan's activities for carbon neutral Liquefied Natural Gas, #LN20K41NSH30.
  - **Originating carbon offset project:** Cordillera Azul National Park REDD Project, Peru, VCS ID 985; Katingan Peatland Restoration and Conservation Project, Indonesia, VCS ID 1477; Reforestation of Degraded Forest Reserves in Ghana, VCS ID 987
  - **Project type:** Agriculture Forestry and Other Land Use
  - **Project country:** Peru, Indonesia; Ghana
  - **Offset and retired credit information available in:**  
<https://registry.verra.org/app/search/VCS/VCUs>
- The information of CN report is disclosed in the website of CPC Corporation, Taiwan which is available in <https://www.cpc.com.tw/cl.aspx?n=3520>

Originally Issue: 2021-08-23

Latest Issue: 2021-08-23

Page: 2 of 2