



VERIFICATION OPINION N° CN-VER-006

(INDEPENDENT THIRD-PARTY CERTIFICATION ACCORDING TO PAS 2060:2014)

RINA SERVICES S.p.A., on the basis of the third-party assessments carried out, declares that

**THE LNG CARGO N° 012/BEE18/2021 DELIVERED BY ENI GLOBAL ENERGY
MARKETS SPA TO CPC CORPORATION**

is certified as
CARBON NEUTRAL

in compliance with the requirements of the following standard:

**PAS 2060:2014 Specification for the demonstration of carbon
neutrality**

as assessed by the organization

Eni S.p.A
Piazzale Enrico Mattei 1, 00144 Roma

Based on documented evidence and corroborated by interviews with organisation's representatives, **RINA SERVICES S.p.A.** can confirm that:

- The Company has committed to reach Net Zero Emissions (Scope 1+2+3) in 2050 as part of its long-term decarbonization strategy for all its energy products;
- The carbon neutrality of the LNG cargo N° 012/BEE18/2021 has been achieved through the quantification and offsetting (first application period) of the associated greenhouse gas (GHG) emissions;
- The quantification of GHG emissions has been carried out coherently with the previously validated "Methodology for the assessment of Greenhouse Gas Emissions along the value chains of Eni energy products – Rev 2020" and the Report "Carbon Neutrality of Cargo LNG n° 012/BEE18/2021, Rev 3", that takes into account data from the Vessel Discharge Report n° TWOKHJ21000250";
- The overall lifecycle GHG emissions of the LNG cargo n° 012/BEE18/2021 amount to 204,342 tCO₂eq (detail of GHG emission for each segment of the value chain in Annex I), quantified based on the amount of gas delivered in Yung An Terminal (3,114,630 MMbtu);
- The offsetting of GHG emissions has been achieved through Credits from the following Carbon offset projects: Luangwa Community Forest project in Zambia (<https://registry.terra.org/app/projectDetail/VCS/1775>) for 102,171 t and Kulera Landscape REDD+ project in Malawi (<https://registry.terra.org/myModule/rpt/myrpt.asp?r=206&h=124083>) for 102,171 t. (as per Annex II).

Date of issue: 03/09/2021

RINA Services S.p.A.
Laura Severino
Sustainability Compliance & New Scheme
Development Coordination, Head



Annex I
Detail of GHG emissions associated to the LNG Cargo

Value chain segment	GHG emissions [tCO_{2eq}]
Upstream production and processing	4,055
Transmission	1,923
Liquefaction	27,694
Shipping	2,496
Regassification	1,214
Distribution	1,795
End-use	165,165
Total GHG Emissions of LNG Cargo	204,342

The data presented in the GHG statement are free of omissions, non-conformities, errors of any kind that could lead to erroneous declarations as regards to the total volume of emissions.

Level of Assurance: Reasonable

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Annex II
Credits retirement certification

Beneficial owner	Eni
Retirement reason detail	Offset emissions related to the LNG cargo n° 012/BEE18/2021 delivered by Eni Global Energy Markets SpA to CPC Corporation, Taiwan, and associated with upstream [4,055 tCO ₂ eq], transmission, liquefaction and shipping activities.
Quantity [tCO ₂ eq]	36,168 (Luangwa Community Forests Project – ID 1775)

Public URL: <https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=131691>

2° Operation

Beneficial owner	CPC
Retirement reason detail	Offset emissions related to the LNG cargo n° 012/BEE18/2021 delivered by Eni Global Energy Markets SpA to CPC Corporation, Taiwan, and associated with regasification, distribution and end-use.
Quantity [tCO ₂ eq]	66,003 (Luangwa Community Forests Project – ID 1775)

Public URL: <https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=139727>

Beneficial owner	CPC
Retirement reason detail	Offset emissions related to the LNG cargo n° 012/BEE18/2021 delivered by Eni Global Energy Markets SpA to CPC Corporation, Taiwan, and associated with regasification, distribution and end-use.
Quantity [tCO ₂ eq]	102,171 (Kulera Landscape REDD+ Program for Co-Managed Protected Areas, Malawi – ID 1168)

Public URL: <https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=124083>

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