VERIFICATION STATEMENT

TÜV AUSTRIA

VERIFIZIERUNG | VERIFICATION | VÉRIFICATION | ВЕРИФИКАЦИЯ

It is hereby verified by TÜV AUSTRIA Standards & Compliance that

PJSC SIBUR HOLDING

build. 30, Territory of Eastern Industrial Area, quarter 1, house 6, Tobolsk, Tyumen region, 626150 Russia

has declared an environmental claim related to

Carbon Neutrality of the Russian delegation at the event: XXIX Conference of the Parties to the United Nations Framework Convention on Climate Change (COP29) in Baku, Azerbaijan, November 11-22, 2024

with the following attributes assessed and confirmed:

Identification of the environmental claim	Carbon neutrality declaration towards the Russian delegation at the event: XXIX Conference of the Parties to the United Nations Framework Convention on Climate Change (COP29) in Baku, Azerbaijan, November 11-22, 2024
Date of the declaration	December 24, 2024
Reporting boundary	Partial carbon footprint | Indirect GHG emissions (Scope 3)
Criteria of developing the environmental claim	ISO 14021:2016/Amd 1:2021
Partial carbon footprint of the delegation	970 tCO2e
Compensation measures taken	GHG project 'Increasing energy efficiency in the production of ethylene oxide and glycols at AO 'Sibur-Neftekhim'
Compensation sponsor	AO 'Sibur-Neftekhim' 65, Avtozavodskoe shosse, Dzerzhinsk, Nizhny Novgorod region, 606000 Russia
Compensation effect	970 tCO2e | Neutrality principally achieved
Level of assurance	Limited
Materiality level	5%

This statement contains additional information in Appendix 1

Statement No. TASC-V-20241225001

Issue date: 2024-12-25

STANDARDS & COMPLIANCE

conformity assessment based on ISO/IEC 17029:2019

TÜV AUSTRIA VERIFIED Statement No. TASC-V-20241225001 STANDARDS & COMPLIANCE

Carbon Neutrality Online Validation

Dipl. Ing. Pedro Pastrana Socorro
Verification representative

This verification was conducted in accordance with TÜV AUSTRIA Standards & Compliance regulation

Reporting Boundary

The following categories of greenhouse gas (GHG) emissions were considered when assessing the carbon footprint of the Russian delegation at the event: XXIX Conference of the Parties to the United Nations Framework Convention on Climate Change (COP29) in Baku, Azerbaijan, November 11-22, 2024 (hereinafter referred to as the Event), by PJSC SIBUR HOLDING:

Other indirect emissions converted to tons of carbon dioxide equivalent (CO_2e) (Scope 3):

- emissions from transportation of the Russian delegation members during the Event;
- emissions from the transportation of the Russian delegation members to and from the Event;
- emissions from hotel accommodation of the Russian delegation members during the Event.

Exclusions from the Reporting Boundary

The following GHG emissions to which the author of the declaration had limited access for quantitative assessment, have been excluded from the reporting boundaries:

- emissions from purchased electric and thermal energy consumed by the Russian Delegation Pavilion;
- emissions from the use of refrigerants for refilling refrigeration equipment used at the Event, directly during the Event;
- emissions from solid municipal waste and separately collected waste generated during the activities of the Russian delegation at the Event;
- emissions from single-use materials, including tableware, food and beverage packaging;
- emissions from wastewater treatment at third-party treatment facilities;
- emissions from the production of furniture, materials for the decoration of the Russian Delegation Pavilion, consumables;
- emissions from the transportation of the solid municipal waste and separately collected waste generated during the activities of the Russian delegation at the Event for the placement and/or disposal.

Additionally, the following GHG emissions were excluded from the boundaries due to their insignificance:

- emissions from the production and transportation of marketing materials distributed within the Russian Delegation Pavilion;
- emissions from the transportation and preparation of food and beverages during receptions and coffee breaks organized within the Russian Delegation Pavilion.

Methodological Assumptions

When calculating partial carbon footprint of the Russian delegation at the Event, a number of assumptions are made:

- The period of stay of each representative of the Russian delegation is 14 days. While some part of delegates most likely stay in Baku for a shorter period. The conservative period of 14 days is adopted.
- Delegates from Russia arrived in Baku on regular direct flights. Direct flights to Baku are carried out from several cities in Russia. Despite the fact that most delegates arrived from Moscow, it was conservatively assumed that half of the total number of delegates flew from Moscow, while the remaining delegates flew from Krasnoyarsk. Krasnoyarsk was chosen as one of the most remote city in Russia from which regular flights to Baku are carried out (distance - 3,518 km). This accounts for greenhouse gas emissions that would be missed by the assumption that all delegates arrived from Moscow.
- There are regular direct flights to Baku from three Moscow airports, namely Vnukovo, Domodedovo and Sheremetyevo. The average of the three distances between these airports and Heydar Aliyev International Airport is used for quantitative assessment.
- Each delegate travels from their hotel to the Baku Olympic Stadium (the COP29 venue) and back on shuttle buses provided by the organizers. Additionally, delegates making no more than one one-way trip per day.
- All shuttle buses used to transport event guests use compressed natural gas (CNG) as fuel.
- All representatives of the Russian delegation are staying in one of the most remote hotels from the Olympic Stadium and Heydar Aliyev Airport, the Sea Breeze Hotel in Baku, located next to the "Sea Breeze 2" stop of the transfer buses provided by the organizers.
- Each delegate traveled from Heydar Aliyev International Airport to their hotel on the day of arrival by regular taxi, similarly as on the way back. The distance covered by taxi from the airport to the hotel is taken in accordance with the shortest recommended by Google Maps service route.

The calculation of the partial carbon footprint the Russian delegation at the Event was prepared using the international standards ISO 14067:2018 and WRI/GHG Protocol with use of coefficients of DEFRA and Umweltbundesamt (UBA) third party databases.

More detailed information is provided in the Self-declared Environmental claim on Carbon Neutrality of the Russian delegation at the event: XXIX Conference of the Parties to the United Nations Framework Convention on Climate Change (COP29) in Baku, Azerbaijan, November 11-22, 2024, prepared by PJSC SIBUR HOLDING on December 24, 2024.

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Carbon Offset Data

The partial carbon footprint of the Russian delegation at the Event is offset by carbon units from the GHG project 'Increasing energy efficiency in the production of ethylene oxide and glycols at AO 'Sibur-Neftekhim', registered in the Russian Carbon Units Registry: https://carbonreg.ru/ru/projects/11. Project verification statement No. b/n of February 21, 2024, issued by the Federal State Budgetary Educational Institution of Higher Education 'Ufa State Petroleum Technological University'.
The transfer and retirement of carbon units for voluntary compensation of the partial carbon footprint of the Russian delegation at the Event was carried out in the Russian Carbon Units Registry (Carbon credit certificate No.8 , dated December 24, 2024).

Verification Activities

The following were the verification activities undertaken:

- verification of the partial carbon footprint of the Russian delegation at the Event calculations through selective recalculation of calculations, back-calculation and cross-checking;
- verification and reconciliation of input data and emission factors;
- verification of the GHG project data and evidence of the retirement and transfer of carbon units.

The verification activity has been carried out in accordance with ISO 14064-3:2019, and the principles of ISO 14065:2020. The verification activities applied in a limited level of assurance are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Validity of the statement can be proven by the QR-code