

Statement no: 2022-0066

Valid from: January 13, 2022 Valid to: N/A

Yinson

DNV

Verification of Annual Report 2021 scope 1 GHG emission footprint

The purpose of this document is to clarify matters set out in the process of verifying Yinson Annual Report 2021 scope 1 GHG emissions for operation of six FPSO units; FPSO Abigail-Joseph, FPSO Adoon, FPSO John Agyekum Kufuor, FPSO Helang, FPSO Lam Son, FSO Bien Dong 01. We do not accept or assume any responsibility or liability on our part to any party who may have access to this letter or related documents.

DNV Maritime Advisory Sweden (DNV) was commissioned by Yinson Production AS (Yinson) to provide thirdparty verification of the Yinson Annual Report 2021 GHG emissions prepared by Yinson for of scope 1 GHG emissions of the FPSO's operations reporting based on equity share.

Based on the procedures DNV have received and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information for the Annual Report 2021 Corrected values 05.01.2022 has not been prepared, in all material respects, in accordance with the Reporting Criteria. This conclusion is to be read in the context of what we say in the remainder of our report.

The scope of our work was limited to assurance of the 2021 scope 1 GHG emission figures for Yinson. The reporting criteria against which it was assessed is the GHG calculations methodology of Yinson a provided in "GHG Calculator rev04.xlsx", "Fleetwide Emissions Summary FY 2021 (Feb'20-Jan'21) (rev03).xlsx" and further described in "Memo - Calculation of AR2021 GHG emissions rev.02.pdf" addressing the scope 1 GHG emission of the operations of FPSOs verified in relation to information provided in the Annual Report 2021.

The Scope 1 GHG emission data for Yinson (Selected Information) is presented on the table below:

Corrected values 05.01.2022	
Emissions from combustion and flare (tCO2eq)	685 949,48
CO2 - Carbon dioxide	644 900,11
CH4 – Methane	1 062,19
N2O - Nitrous oxide	42,67
Emissions from cold vent (tCO2eq)	70 277,25
Total scope 1 emission of GHG CO2 equivalents (t)	756 226,73

For Yinson's equity share in assets	
Total scope 1 emission of GHG CO2 equivalents (t)	571 881,49

The verification was conducted between 29th October 2021 and 13th January 2022, during which DNV has performed the verification addressing the following information:

- Review of Yinson Annual report 2021
- Review of calculation methods, emission source references in "GHG Calculator rev04.xlsx" and the document evidence
- Review of the "YMS-CO-1176 Greenhouse Gas (GHG) Monitoring, Reporting and Verification Procedure"



- Review of the "Fleetwide Emissions Summary FY 2021 (Feb'20-Jan'21) (rev03).xlsx" audit trace document
- Review of the "Memo Calculation of AR2021 GHG emissions rev.02.pdf" audit trace document
- Interviews with key personnel through calls (MS Teams)
- Verifying data for selected period for two selected FPSOs: Abigail Joseph and Adoon
- Closing out of reported non-compliances and additional clarifications

Place and date: Høvik, December 13 2022 DNV

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