

# ISO 14064-2

## VALIDATION OPINION

CC CARBON COMPENSATION GMBH

CARBON COMPENSATION PROJECT RCN CHEMIE

**Project No: 24/065**

**Date: 28/03/2025**

**VALIDATION OPINION**

CC Carbon Compensation GmbH has commissioned the TÜV NORD CPS Certification Program to carry out the validation of the Project “Carbon Compensation Project RCN Chemie” in Germany with regard to the requirements of ISO 14064-2: and based on ISO 14064-3:2019.

The project activity involves the elimination of ozone depleting gases by the operation of a related destruction facility. The project specifically reduces GHG emissions by destruction of ODS in a way that the ODS are in the pre-project scenario are recycled by RCN Chemie and sold back to the market but in the project scenario those ODS delivered to the recycling facility are destroyed and not sold back to the market. As the import and new production of those ODS is not permitted by law within the host country this leads to a reduction of those ODS in the market and scarcity and hence low or non GWP refrigerants are used.

In the course of the draft validation 13 Corrective Action Requests (CARs), 0 Clarification Requests (CLs) were successfully closed, and 1 Forward Action Request (FAR) will be verified during the first periodic verification.

The review of the project design documentation and additional documents related to baseline and monitoring methodology and subsequent background investigation have provided the TÜV NORD CPS CP with sufficient evidence to validate the fulfilment of the stated criteria.

In detail the conclusions can be summarised as follows:

- A reasonable level of assurance has been applied.
- All data and information used for ex-ante calculation of emission reductions is of projected and/or hypothetical nature.
- The project is in line with all relevant host country legislation incl. its GHG assertions, where applicable.
- The project additionality is sufficiently justified in the GHG Report<sup>/GHG-R/</sup>.
- The monitoring plan is transparent and adequate.
- Deviations from the applied VCS methodology have sufficiently been addressed and justified.
- The calculation of the emission reductions is carried out in a transparent and conservative manner, so that the ex-ante calculated emission reductions of 15,745,646 tCO<sub>2</sub>e are most likely to be achieved within the applied 10-year crediting period starting 03/07/2024 and ending 02/07/2034.

The conclusions of this report show that the project, as it was described in the GHG Report<sup>/GHG-R/</sup>, is in line with all criteria applicable for the validation against ISO 14064-2:2019 without any qualifications or limitations.

Essen, 28/03/2025

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TÜV NORD CPS Certification Program  
Validation Team Leader

TÜV NORD CPS Certification Program  
Final Approval