

Independent Assurance Statement to BP Aromatics Ltd NV.

ERM Certification and Verification Services (ERM CVS) was engaged by BP Aromatics Ltd NV to provide assurance of BP's 'low carbon' claim in relation to PTA manufactured with proprietary PX and PTA technology at its site in Geel, Belgium.

Engagement Summary	
Scope:	Whether BP's claim that the PTA from BP Aromatics Ltd NV' site in Geel, Belgium manufactured with proprietary PX and PTA technology represents 'low carbon' compared with the data presented for the industry average in the Eco-profile and Environmental Product Declaration of the PET Manufacturers in Europe study by CPME is, in all material respects, appropriately presented.
Reporting Criteria used:	IFEU Carbon Footprint study for PTA from Geel manufactured with its integrated PX dated March 2016 Eco-profile and Environmental Product Declaration of the PET manufacturers in Europe: PTA, by CPME, dated February 2016 ISO14040:2006 Environmental management -- Life cycle assessment -- Principles and framework
Assurance Standard used:	ISO14064:3
Assurance level:	Limited assurance
Respective responsibilities:	BP Aromatics Ltd NV is responsible for preparing the data and for its correct presentation in reports to third parties, including disclosure of the reporting criteria and boundary. ERM CVS's responsibility is to provide conclusions on the agreed scope based on the assurance activities performed and exercising our professional judgement.

Our conclusions

Based on our activities performed, there is no evidence to indicate that BP's claim that the PTA from BP Aromatics Ltd NV's site in Geel manufactured with proprietary PX and PTA technology represents 'Low Carbon' compared with the European average presented in Eco-profile and Environmental Product Declaration of the PET Manufacturers in Europe study by CPME, is not materially correct and a fair representation according to the above reporting criteria.

Our assurance activities

Our approach and process are designed based on ISO14064:3. A team of GHG and assurance specialists performed the following activities:

- Independent Critical Review of the Carbon Footprint study conducted by (IFEU) to determine the GWP (100 year) of BP PTA from Geel manufactured with its integrated PX (created on site) based on ISO14040:2006 and ISO14044:2006.
- Interviews and documents review to understand input data and assumption made; assessment of supporting evidence;
- Site visit to BP Aromatics Ltd NV in Geel to review evidence and assumptions applied in the calculation methodology;
- Interviews with relevant content owners on site to verify data; analytical review of data;
- Assessment of accuracy of calculations and aggregation.

The limitations of our engagement

The reliability of the assured data is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Our Observations

- The input data used for both studies as the basis for this work (the IFEU Ecoprofile study for PTA from Geel manufactured with p-xylene from its integrated PX production and the Eco-profile and Environmental Product Declaration of the PET manufacturers in Europe: PTA) are based on calendar year 2013. This provides an appropriate basis for comparison.
- The data presented for the industry average in the Eco-profile and Environmental Product Declaration of the PET Manufacturers in Europe study by CPME includes input data from BP Geel, constituting ~30% of the total installed production capacity in Europe in 2013.

Melanie Eddis, Partner
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ERM Certification and Verification Services, Inc
www.ermcvs.com
Email: post@ermcvs.com



Declaration of Independence: ERM CVS is a member of the ERM Group and an accredited Certification Body. The work that ERM CVS conducts for clients is solely related to independent assurance activities and auditor training. Our processes are designed and implemented to ensure that the work we undertake with clients is free from bias and conflict of interest. ERM CVS and the staff that have undertaken work on this assurance exercise provide no consultancy related services in relation to this claim in any respect.