



VERIFICATION OPINION STATEMENT

TÜV SÜD Türkiye Industry Service Division

certifies that the GHG Assertion reported by



AKENERJİ ELEKTRİK ÜRETİM A.Ş. ERZİN ŞUBESİ

Miralay Şefik Bey Sokak, Ak Han, No: 15, K: 3/4
Gümüşsuyu, Beyoğlu/İstanbul/Türkiye
Erzin Branch: Aşağıburnaz Mahallesi 2202 Sokak No:7/20
İç Kapı No:1 Erzin / Hatay

Please see appendix for included sites & scope.

Contract No: 24-IS-0607-34-S / 712926176

Report No: 24-GR-0458

An audit was performed and has demonstrated that the requirements laid down by

**The Greenhouse Gas Protocol:
A corporate accounting and reporting standard**

are fulfilled.

Certificate and Appendix Registration No.: 24-SER-04237-IS_VOS

Issue Date: 27.09.2024

Revision date / Rev. No: - / -

TÜV SÜD Türkiye
Industry Service Division

CERTIFICATE • CERTIFICATE • CERTIFICATE

APPENDIX

Base Year: 2022

Application Year: 2023

Scope opted for Demonstration:

Scope 1 Scope 2 Scope 3

Reporting Period: January 2023 to December 2023

	Market-based emission (tCO ₂ e)	Location-based emission (tCO ₂ e)
Scope 1 – Direct GHG Emission and Removals:	1,189,348	1,189,348
Scope 2 – Energy Indirect greenhouse Gas Emission:	8,931	8,931
Scope 3 – Other Indirect Greenhouse Gas Emission:	1,376,646	1,376,646
Total:	2,574,925	2,574,925

GHG Protocol Category	Category Definition	Emission (tCO ₂ e)
Category 1	Purchased goods and services	1
Category 2	Capital goods	Not included
Category 3	Fuel- and energy related activities (not included in scope 1 or scope 2)	186,993
Category 4	Upstream transportation and distribution	Not included
Category 5	Waste generated in operations	2
Category 6	Business travel	11
Category 7	Employee commuting	48
Category 8	Upstream leased assets	N/A
Category 9	Downstream transportation and distribution	243
Category 10	Processing of sold products	Not relevant
Category 11	Use of sold products	1,189,348
Category 12	End-of-life treatment of sold products	Not relevant
Category 13	Downstream leased assets	N/A
Category 14	Franchises	Not relevant
Category 15	Investments	Not relevant
	Other upstream	Not relevant
	Other downstream	Not relevant
	Total:	1,376,646

Project title	Annual Final Verification of GHG Assertion – Akenerji Elektrik Üretim A.Ş. Erzin Şubesi as per GHG Protocol and ISO 14064-3:2019
Name of the Client	Akenerji Elektrik Üretim A.Ş. Erzin Şubesi (Erzin Doğalgaz Kombine Çevrim Santrali)
Location	HQ Address: Miralay Şefik Bey Sokak, Ak Han, No:15, K:3/4 Gümüşsuyu, Beyoğlu/İstanbul/Türkiye Erzin Branch: Aşağıburnaz Mahallesi 2202 Sokak No:7/20 İç Kapı No:1 Erzin / Hatay
Base year	2022
Inventory year	2023
Reporting Period	1 st January 2023 to 31 st December 2023
Criteria	GHG Protocol Corporate Standard ISO 14064-3:2019 Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Objective: The objectives of this audit were to:

- To determine the extent of conformity of Akenerji Elektrik Üretim A.Ş. Erzin Şubesi GHG emissions report with the applicable verification criteria ISO 14064-3 – Scope 1, Scope 2, Scope 3, including the principles and requirements of GHG Protocol.
- To assess the completeness of the organization’s GHG inventory of GHG emissions.
- Evaluate the organization’s GHG information system and its controls/management in preparing emission report.
- Confirm whether the GHG assertion is without material and whether the verification activities provide the level of assurance agreed to at the beginning of the verification process.

Level of Assurance Achieved:

“Reasonable” for Scope 1 & 2

“Limited” for Scope 3

Conclusion on the GHG assertion, including any qualifications or limitations (hypothetical, projected and/or historical in nature):

Whether there is

evidence that the GHG assertion is materially correct and fair representation of the GHG data and information or that it has been prepared in accordance with the related international standard on GHG quantification, monitoring and reporting or to relevant national standards or practices.

no evidence that the GHG assertion is materially correct and fair representation of the GHG data and information or that it has not been prepared in accordance with the related international standard on GHG quantification, monitoring and reporting or to relevant national standards or practices.