

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

Please see appendix for included sites & scope.

Contract No: 23-IS-0707-34-C / 712925531

Report No: 24-GR-0090

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

ISO 14064-1:2018

are fulfilled.

Certificate and Appendix Registration No.: 24-SER-01135-IS_VOS

Issue Date: 27.02.2024

Revision date / Rev. No: 28.02.2024 / 01

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24-SER-01135

APPENDIX

Base Year: 2022

Application Year: 2023

Categories opted for Demonstration:

□ Category 1 □ Category 2 □ Category 3 □ Category 4

□ Category 5 □ Category 6

Reporting Period: January 2023 to December 2023

Total Entity wide emission verified:	2,574,925 tCO₂eq
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Category 1: Direct GHG emissions and removals:	1,189,348 tCO₂eq;
Category 2: Indirect GHG emissions from imported energy:	8,931 tCO₂eq;
Category 3: Indirect GHG emissions from transportation:	184,589 tCO₂eq;
Category 4: Indirect GHG emissions from products used by an organization:	3 tCO₂eq;
Category 5: Indirect GHG Emissions associated with the use of Organizations Products:	1,189,348 tCO₂eq;
Category 6: Indirect GHG emissions from other sources:	2,706 tCO₂eq;

Project title	Annual Final Verification of GHG Assertion – Akenerji Elektrik Üretim A.Ş. Erzin Şubesi as per ISO 14064-1: 2018 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	1st January 2023 to 31st December 2023

Criteria

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 – Category 1, Category 2, Category 3, Category 4, Category 5, and Category 6, including the principles and requirements of ISO 14064-1.
- 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 Category 1 & 2 "Limited" for Category 3, 4, 5, and 6

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

evidence that the GHG assertion is materially correct and fair representation

Whether there is

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.