



# VERIFICATION OPINION STATEMENT

## TÜV SÜD Türkiye Industry Service Division

certifies that the GHG Assertion reported by



**AKENERJİ ELEKTRİK ÜRETİM A.Ş.**  
Miralay Şefik Bey Sokak, Ak Han, No: 15, K: 3/4  
Gümüşsuyu, Beyoğlu/İstanbul/Türkiye

Please see appendix for included sites & scope.

Contract No: **25-IS-0124a-34-S / 712926863**

Report No: **25-GR-0315**

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

**ISO 14064-1:2018 & ISO 14064-3:2019**

are fulfilled.

Certificate and Appendix Registration No.: **25-SER-03302-IS\_VOS**

Issue Date: **09.07.2025**

Revision date / Rev. No: - / -



TÜV SÜD Türkiye  
Industry Service Division

## APPENDIX

**Base Year:** 2024

**Application Year:** 2024

**Categories opted for Demonstration:**

☒ Category 1 ☒ Category 2 ☒ Category 3 ☒ Category 4

☒ Category 5 ☒ Category 6

**Reporting Period:** January 2024 to December 2024

	<b>Market-based (tCO<sub>2</sub>e)</b>	<b>Location-based (tCO<sub>2</sub>e)</b>
<b>Category 1 – Direct GHG emission and removals:</b>	1,184,301	1,184,301
<b>Category 2 – Indirect GHG emission from imported energy:</b>	10,363	10,363
<b>Category 3 – Indirect GHG emission from transportation:</b>	462	462
<b>Category 4 – Indirect GHG emissions from products used by organization:</b>	189,028	189,028
<b>Category 5 – Indirect GHG emissions associated with the use of organizations products:</b>	1,193,157	1,193,157
<b>Category 6 – Indirect GHG emissions from other sources:</b>	-	-
<b>Total:</b>	<b>2,577,311</b>	<b>2,577,311</b>

<b>Non-biogenic GHG emissions (tCO<sub>2</sub>e)</b>	2,577,311
<b>Non-anthropogenic biogenic GHG emissions (tCO<sub>2</sub>)</b>	-
<b>Anthropogenic biogenic GHG emissions (tCO<sub>2</sub>)</b>	-

**Informative****Emissions in accordance with GHG Protocol**

<b>GHG Protocol Categories</b>	<b>Emissions (tCO<sub>2</sub>e)</b>
<b>Scope 1 Direct emissions</b>	<b>1,184,301</b>
<b>Scope 2- Emissions from imported energy (location based)</b>	<b>10,363</b>
<b>Scope 2- Emissions from imported energy (market based)</b>	<b>10,363</b>
<b>Scope 3- Total indirect emissions</b>	<b>1,382,647</b>
Purchased goods and services	31
Capital goods	14
Fuel-and-energy-related activities (not included in scope 1 or 2)	188,994
Upstream transportation and distribution	8
Waste generated in operations	3
Business travel	138
Employee commuting	300
Upstream leased assets	-
Downstream transportation and distribution	2
Processing of sold products	-
Use of sold products	1,193,157
End of life treatment of sold products	-
Downstream leased assets	-
Franchises	-
Investments	-
<b>Total Emissions (Location-based)</b>	<b>2,577,311</b>
<b>Total Emissions (Market-based)</b>	<b>2,577,311</b>

<b>Project title</b>	Annual Final Verification of GHG Assertion – Akenerji Elektrik Üretim A.Ş. as per ISO 14064-1: 2018 and ISO 14064-3:2019
<b>Name of the Client</b>	Akenerji Elektrik Üretim A.Ş.
<b>Location</b>	HQ Address: Miralay Şefik Bey Sokak, Ak Han, No: 15, K: 3/4 Gümüşsuyu, Beyoğlu/İstanbul/ Türkiye
<b>Sites included in organizational boundary</b>	<ul style="list-style-type: none"> <li>- Aşağıburnaz Mahallesi 2202 Sokak No:7/20 İç Kapı No:1 Erzin / Hatay</li> <li>- Sülemişli Mahallesi, Sülemişli Küme Evler, No: 33 -, Feke, Adana</li> <li>- Kısacıklı Mahallesi, Alıçlı Küme Evler, No: 14 -, Feke, Adana</li> <li>- Kovukçınar Mahallesi, Kiraz Küme Evler, No: 73 -, Feke, Adana</li> <li>- Himmetli Mahallesi, Kazaklı Küme Evler, No: 73 -, Saimbeyli, Adana</li> <li>- Burç Mah. Aşağı Ağzı Köyü, Besni/Adıyaman</li> <li>- Doğanlı Köyü Mevkii, Merkez/Adıyaman</li> <li>- Akçalar Fadıllı Köyü Yolu 5. Km Nilüfer/ Bursa</li> <li>- Aldede Deliklitaş Mevkii Ayyıldız Tepe-Edincik, Bandırma, Balıkesir</li> </ul>
<b>Base year</b>	2024
<b>Inventory year</b>	2024
<b>Reporting Period</b>	1 <sup>st</sup> January 2024 to 31 <sup>st</sup> December 2024
<b>Criteria</b>	<p>ISO 14064-1:2018 Greenhouse gases Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals</p> <p>ISO 14064-3:2019 Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements</p> <p>GHG Protocol</p>

**Objective:** The objectives of this audit were to:

- To determine the extent of conformity of Akenerji Elektrik Üretim A.Ş.'s 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):

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.