

Verification Opinion

GHGEV 573568 - 07.07.2023

Responsible Party: ARÇELİK A.Ş.
Karaağaç Cad.No:2/6
Sütlüce /İstanbul

Type of GHG Statement:
Organisational

Identification of GHG Statement:
Arçelik A.Ş. GHG Report 2022

Scope of activities:
Durable consumer goods industry with design, production & marketing

Organisational Boundary:
Operational Control

Sites Included in Organisational Boundary:

- Arçelik A.Ş. Headquarter Sutluce Karaagac Caddesi No:2/6 Beyoglu 34445 Turkey
- Arçelik A.Ş. Washing Machine Plant 34950 Tuzla - İstanbul / Turkey
- Arçelik A.Ş. Refrigerator & Compressor Plants Organize Sanayi Bölgesi 1. Cadde Eskisehir 26540 Turkey
- Arçelik A.Ş. Dishwasher Plant Organize Sanayi Böl. Altınordu Cd. No:3 Ankara 06935 Turkey
- Arçelik A.Ş. Cooking Appliances Plant Yukari Soku Mahallesi Arçelik Sk. No:1 Bolu 14300 Turkey
- Arçelik A.Ş. Electronics Plant Organize Sanayi Bolgesi Karaagac Mahallesi 8.Sokak No:1A Kapakli Tekirdag – Turkey
- Arçelik A.Ş. Tumble Dryer & Electric Motors Plants Organize Sanayi Bölgesi Atatürk Mh. 8.Sokak No:4-6 59500 Cerkezkoy Turkey
- Arçelik A.Ş. Washing Machine & Refrigerator Plants Keçiliköy OSB Mah. Mustafa Kemal Bulvarı No:4 Yunusemre Manisa – Turkey
- Romania Arctic Gaesti Campus 13 Decembrie Str. Nr. 210, 135200, Gaesti/Romanya
- Romania Arctic Ulmi Campus str. Principala, nr.344, Ulmi-Dambovita/ Romanya
- South Africa Jacobs Cambus 135 Teakwood Road, Jacobs

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- South Africa Ezakheni Campus Ezakheni Site 180 Campus - 2 Scarlet Street, Ladysmith
- Ezakheni Site 360 Campus - Yellow Street, Ladysmith
- Pakistan DPL 1 Campus S-476, National Highway, Landhi, Karachi
- Pakistan DPL 2 Campus Plot # 89, Deh Khanto Bin Qasim Town, National Highway
- Pakistan URIL Campus D-14, SITE, Hali Road, Hyderabad
- Thailan Beko Thailand Campus 360 Moo 3 Nonglajok Subdistrict, Ban Khai District, Rayong, 21120, Thailand
- Bangladesh Singer SMC Campus Jhamur, Rajfulbaria, Savar, Dakha-1347 Bangladesh
- Bangladesh Singer SRP Campus Kulashur, Hemayetpur, Savar, Dakha-1348 Bangladesh

Reporting Boundary:

GHG emissions aggregated into the following categories at the organisational level

- a) Direct GHG emissions and removals
- b) Indirect greenhouse gas emissions from imported energy;
- c) Indirect GHG emissions from transportation
- d) Indirect GHG emissions from products used by the organisation
- e) Indirect GHG emissions associated with the use of products from the organisation
- f) Greenhouse gas emissions from other sources

Exclusions from Reporting Boundary:

* Emissions arising from non-Arçelik equipment in food and beverage machines, beverage cabinets, water dispensers, bank branches, helicopter building, and campus areas are excluded.

* Refectory, canteen services, bank branches, and cleaning subcontractor services are excluded

Criteria for developing the organisational carbon footprint:

ISO14064-1:2018

Arçelik A.Ş. GHG Management System Documentation

Level of Assurance:

Reasonable

Materiality level:

%7

Period:

01.01.2022-31.12.2022

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GHG Emissions:

<i>DIRECT GHG EMISSIONS</i>		
1- Direct GHG emissions and removals;	61,330	tCO2e
<i>INDIRECT GHG EMISSIONS</i>		
2 - Indirect GHG emissions from imported energy;	39,461	tCO2e
3 - Indirect GHG emissions from transportation;	247,124	tCO2e
4 - Indirect GHG emissions from products used by organization;	3,428,115	tCO2e
5 - Indirect GHG emissions associated with the use of products from the organization;	22,028,579	tCO2e
6 - Indirect GHG emissions from other sources	26,050	tCO2e
TOTAL (Location based)	25,830,659	tCO2e

Non-biogenic GHG emissions	25,830,600	tCO2e
Anthropogenic biogenic GHG emissions	39	tCO2e
Non-anthropogenic biogenic GHG emissions	20	tCO2e

Verification Opinion: Verified as Satisfactory

Based on the process and procedures conducted, there is no evidence that the GHG report 2022 produced by Arçelik A.S.

- is not a fair representation of GHG data and information;
- has not been prepared in accordance with ISO14064-1:2018

Verification Activities:

The following were the verification activities undertaken:

- Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry
- Verification of the data through sampling recalculation, retracing, cross checking, reconciliation

The quantification and reporting of the carbon footprint have been independently verified by BSI against the specifications defined in ISO 14064-1:2018. The verification activity has been carried out in accordance with ISO 14064-3:2019 and the principles of ISO 14065:2020

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Responsibilities:

The data on which the footprint is based has been provided by Arçelik A.S. in the document GHG report 2022. This document is the responsibility of Arçelik A.S. and is historical in nature.

The responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria.

The verifier is responsible for expressing an opinion on the GHG statement based on the verification

Lead Verifier: Elif Odabas Yesilot



Signed on behalf of BSI:

Theuns Kotze, Managing Director Assurance – IMETA

Issue Date: 21.07.2023

NOTE: BSI Eurasia Belgelendirme Hizm. Ltd. Sti. is independent to and has no financial interest in Arçelik A.S. This verification Opinion has been prepared for Arçelik A.Ş. only for the purposes of verifying its statement relating to its carbon emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Eurasia Belgelendirme Hizm. Ltd. Sti. has assumed that all information provided to it by Arçelik A.Ş. is true, accurate and complete. BSI Eurasia Belgelendirme Hizm. Ltd. Sti. accepts no liability to any third party who places reliance on this Statement.