

APPENDIX

Base Year: 2023

Application Year: 2025

Scope opted for Demonstration:

Scope 1 Scope 2 Scope 3

Reporting Period: January 2025 to December 2025

	Market-based (tCO ₂ e)	Location-based (tCO ₂ e)
Scope 1 - Direct GHG emissions:	17,824	17,824
Scope 2 - Energy indirect GHG emissions:	192,038	192,038
Scope 3 - Other indirect GHG emissions:	146,266	146,266
Total:	356,128	356,128

Informative:

GHG Protocol categories	Emissions (tCO ₂ e)
Scope 1 - Direct GHG emissions:	17,824
Scope 2 - Energy indirect GHG emissions (location-based):	192,038
Scope 2 - Energy indirect GHG emissions (market-based):	192,038
Scope 3 - Other indirect GHG emissions:	146,266
Purchased goods and services	114,433.44
Capital goods	4,283.23
Fuel-and-energy-related activities (not included in scope 1 or 2)	17,767.56
Upstream transportation and distribution	7,590.26
Waste generated in operations	89.63
Business travel	82.05
Employee commuting	392.16
Upstream leased assets	-
Downstream transportation and distribution	1,453.75
Processing of sold products	-
Use of sold products	-
End of life treatment of sold products	173.66
Downstream leased assets	-
Franchises	-
Investments	-
Total emissions (Location-based):	356,128
Total emissions (Market-based):	356,128

Project title	Annual Final Verification of GHG Assertion – Akxa Karbon ve İleri Kompozit Malzemeler San. Ltd. Şti. as per GHG Protocol and ISO 14064-3:2019
Name of the client	Akxa Karbon ve İleri Kompozit Malzemeler San. Ltd. Şti.
Location	Merkez Mahallesi Akasya Caddesi No:3 Taşköprü - Çiftlikköy / Yalova, Türkiye
Sites included in organizational boundary	<ul style="list-style-type: none"> • Campus 1: Taşköprü Beldesi, Taşköprü Merkez Mahallesi Akasya 2 Sk. No: 3 /1/0 Taşköprü Beldesi Çiftlikköy/Yalova, Çiftlikköy, Yalova, Türkiye • Campus 2: Taşköprü Beldesi, Taşköprü Merkez Mah. Ali Raif Dinçkök Cad.No:3 İç Kapı No:1 - Çiftlikköy/Yalova, Türkiye
Base year	2023
Inventory year	2025
Reporting period	1 st January 2025 to 31 st December 2025
Criteria	<p>The Greenhouse Gas Protocol: A corporate accounting and reporting standard</p> <p>ISO 14064-3:2019 Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements</p>

Objective: The objectives of this audit were to:

- To determine the extent of conformity of Akxa Karbon ve İleri Kompozit Malzemeler San. Ltd. Şti. 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.