

GREENHOUSE GASES VERIFICATION STATEMENT

Verifying Body	UNITY DOĞRULAMA MÜHENDİSLİK HİZMETLERİ LTD. ŞTİ.		
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Lead Verifier	Abdulkadir ÖZDOĞAN		
Verifier /s	-		
Independent Reviewer	Kürşat KUŞ		
Company Name	AKDENİZ CHEMSON KİMYA SAN. TİC. A.Ş./TURKEY		
Company Address	KEMALPAŞA O.S.B. MAH. İZMİR- KEMALPAŞA ASFALTI CAD. NO:45 35735 KEMALPAŞA – İZMİR / TÜRKİYE ÇORAKLAR MAH. 5004 SOK. NO:6 ALOSBI ALIĞA – İZMİR / TÜRKİYE		
Scope of Activity	PVC STABİLİZER AND POLYMER ADDİTİVE		
Verification Period	2024		
Verification Dates	30.07.2025– 05.12.2025		
Purpose and Scope of Verification	Independent and objective review of the compliance of the greenhouse gas report with the requirements of GHG Protocol, the emissions that the organization controls directly and indirectly.		

Method	Calculation -based
Control Approach	Operational
Assurance Level & Materiality Level	Reasonable Assurance 5%
Verification Result	UNITY CERT has verified the organization's compliance with the requirements of the greenhouse gas declaration report for the above-mentioned verification period, in accordance with the GHG protocol.
Assessment Based on Verification Criteria	The assessment made by the verification team is that the greenhouse gas report has been prepared in accordance with the verification criteria.
Team Competence	<p>The Ministry of Environment, Urbanization, and Climate Change of the Republic of Turkey comprises individuals authorized as Lead Verifiers for Greenhouse Gas Verification activities.</p> <p>This authorization was made in order to supervise and direct the processes of accurate calculation, reporting and verification of greenhouse gas emissions of the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change</p> <p>This authorization has been granted in order to ensure reliability and accuracy standards and ensures that reliable results be obtained during the verification process.</p>

1- PURPOSE AND SCOPE OF VERIFICATION

Unity Certification, the purpose of verification, AKDENİZ CHEMSON KİMYA SAN. TİC. A.Ş./TURKEY's states that the compliance of the greenhouse gas inventory of GHG protocol and GHG emissions are evaluated in accordance with the GHG protocol. During this verification process, the third party has fulfilled its verification tasks. The data obtained can be used for reference on the CDP and GRI platforms.

This letter was written with the aim of clarifying the issues mentioned in the assurance report. The assurance report is not a substitute and is written only for your benefit, addressed to the company in accordance with the terms of the contract. We accept sending this letter to CDP in order to comply with CDP disclosure requirements, but Unity Certification does not accept any responsibility or liability to CDP or any other party who may have access to this letter.

As a result of the evaluation of Unity Certification, it has been concluded that AKDENİZ CHEMSON KİMYA SAN. TİC. A.Ş./TURKEY's the Greenhouse Gas Inventory for 2024 complies with GHG protocol and accurately evaluated Scope 1 (direct), Scope 2 (energy indirect) and Scope 3 (other indirect) greenhouse gas emissions.

In summary, Unity Doğrulama Mühendislik Hizmetleri Ltd. Şti. is reported that AKDENİZ CHEMSON KİMYA SAN. TİC. A.Ş./TURKEY's the Greenhouse Gas Protocol and Carbon Disclosure Project Reporting Guidelines for a Chemical Factory in Turkey in accordance with the verification period.

Adress:

AKDENİZ CHEMSON KİMYA SAN. TİC. A.Ş./TURKEY

KEMALPAŞA O.S.B. MAH. İZMİR- KEMALPAŞA ASFALTI CAD. NO:45 35735 KEMALPAŞA
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ÇORAKLAR MAH. 5004 SOK. NO:6 ALOSBI ALİAĞA – İZMİR / TÜRKİYE

2- THE YEAR TO WHICH THE GREENHOUSE GAS STATEMENT BELONGS

The Greenhouse Gas statement covers the period 01.01.2024 - 31.12.2024

3-ORGANIZATIONAL BOUNDARIES

Organizational boundaries are defined using the operational control approach. As a result of the verification activities, it was concluded that it is reasonable to use the control approach. Greenhouse gas emissions arising from all activities within the organization within these limits have been included in the calculation by taking into account the physical limits determined on the situation plan.

4-OPERATIONAL BOUNDARIES

It has been verified during the field visits by the verification team that the operational limits of the organization are the same as the operational limits declared in the greenhouse gas report.

5-GREENHOUSE GAS STATEMENT

The greenhouse gas statements of AKDENİZ CHEMSON KİMYA SAN. TİC. A.Ş./TURKEY that have been developed and verified in accordance with the common organism practices including the Greenhouse Gas Protocol and the Carbon Disclosure Project Reporting Guide for the year 2024 Greenhouse Gas Inventory are as follows;

Greenhouse Gas Emissions in 2024 according to the GHG Protocol;

- Scope 1 GHG Emissions: 55.715,09 tCO₂e
- Scope 2 GHG Emissions: 24.729,02 tCO₂e
 - *The emissions from this category are calculated by location-based approach: 24.729,02 tCO₂e
 - *The emissions from this category are calculated by marked-based approach: 24.729,02 tCO₂e
- Scope 3 GHG Emissions: 550.114,26 tCO₂e

Scope 3 Greenhouse Gas Emission Details according to the GHG Protocol;
GWP Values Reference

GHG		CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Biogenic CO ₂
Unit		tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e	tCO ₂ e
Category 1	Purchased goods and services	417.414,79	-	-	-	-	-	-	-
Category 2	Capital goods	1.690,17	-	-	-	-	-	-	-
Category 3	Fuel- and energy-related activities	18.945,45	-	-	-	-	-	-	-
Category 4	Upstream transportation and distribution	59.159,37	-	-	-	-	-	-	-
Category 5	Waste generated in operations	134,51	-	-	-	-	-	-	-
Category 6	Business travel	206,33	-	-	-	-	-	-	-
Category 7	Employee commuting	2.960,73	-	-	-	-	-	-	-
Category 8	Upstream leased assets	0,35	-	-	-	-	-	-	-
Category 9	Downstream transportation and distribution	49.602,56	-	-	-	-	-	-	-
Category 10	Processing of sold products	-	-	-	-	-	-	-	-
Category 11	Use of sold products	-	-	-	-	-	-	-	-
Category 12	End-of-life treatment of sold products	-	-	-	-	-	-	-	-
Category 13	Downstream leased assets	-	-	-	-	-	-	-	-
Category 14	Franchises	-	-	-	-	-	-	-	-
Category 15	Investments	-	-	-	-	-	-	-	-

6-ASSURANCE LEVEL

The level of assurance agreed with the company is the reasonable level of assurance. The greenhouse gas inventory verification activity was carried out with a 5% assurance level. It has been determined that Scope 1, Scope 2 and Scope 3 emissions calculated between 01.01.2024-31.12.2024 have been prepared in accordance with the general requirements of the Greenhouse Gas Protocol and Carbon Disclosure Project Reporting Guide.

7-VERIFICATION ACTIVITIES

The GHG verification activities performed by UnityCert applied GHG Protocol International Standard for GHG verifications.

The following verification activities were conducted:

- Review of the calculation documentation, procedure and methodologies, including the Inventory report,
- Assessment of risks and verification planning,
- Assessment of documentation, control and methodologies, including the facility quality quality management systems,
- Evaluation and review of verification findings, observations, and corresponding solutions.
- Issuance of verification statement and completion of verification.

8- VERIFICATION OPINION

UnityCert planned and performed verification studies to obtain the information, explanations and evidence that we considered necessary to provide a reasonable assurance level based on the process and procedures conducted.

UnityCert's approach is risk-based, drawing on an understanding of the risks associated with calculating GHG emission information and the controls in place to mitigate these risks. Our studies included assessment, on a sample basis, of evidence relevant to the reporting of emission information.

Based on the data and information provided by the organization and the process and procedures conducted, UnityCert concluded the verification with a reasonable assurance level.

The GHG information of AKDENİZ CHEMSON KİMYA SAN. TİC. A.Ş./TURKEY for the periods 1 January 2024 to 31 December 2024 is verified by UnityCert, consistent with the agreed verification scope, objectives and criteria.

9-ASSESSMENT OF THE GREENHOUSE GAS STATEMENT

The evidence obtained in the evaluation of the controls, greenhouse gas data and information, as well as the current greenhouse gas program criteria are sufficient and support the greenhouse gas statement.

The Verified Greenhouse Gas Statements Are Given As Follows:

Scope 1 Emissions	55.715,09 tCO ₂ e
Scope 2 Location Based Emissions	24.729,02 tCO ₂ e
Scope 2 Location Market Emissions	24.729,02 tCO ₂ e
Scope 3 Emissions	550.114,26 tCO ₂ e
Total GHG Location Based Emissions	630.558,37 tCO₂e
Total GHG Location Market Emissions	630.558,37 tCO₂e

Scope 3 Greenhouse Gas Emission Details according to the GHG Protocol;

Category 1 Purchased goods and services	417.414,79 tCO ₂ e
Category 2 Capital goods	1.690,17 tCO ₂ e
Category 3 Fuel- and energy-related activities	18.945,45 tCO ₂ e
Category 4 Upstream transportation and distribution	59.159,37 tCO ₂ e
Category 5 Waste generated in operations	134,51 tCO ₂ e
Category 6 Business travel	206,33 tCO ₂ e
Category 7 Employee commuting	2.960,73 tCO ₂ e
Category 8 Upstream leased assets	0,35 tCO ₂ e
Category 9 Downstream transportation and distribution	49.602,56 tCO ₂ e
Category 10 Processing of sold products	- tCO ₂ e
Category 11 Use of sold products	- tCO ₂ e
Category 12 End-of-life treatment of sold products	- tCO ₂ e
Category 13 Downstream leased assets	- tCO ₂ e
Category 14 Franchises	- tCO ₂ e
Category 15 Investments	- tCO ₂ e

UNITY CERT
General Manager
Abdulkadir ÖZDOĞAN
