



# TÜRK LOYDU

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## GHG VERIFICATION STATEMENT

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# TÜRK LOYDU

## ANADOLU ISUZU OTOMOTİV SANAYİ VE TİCARET A.Ş.

### CARBON DISCLOSURE PROJECT

### 2023 YEAR GHG VERIFICATION STATEMENT



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### 1. SCOPE

Türk Loydu Uygunluk Değerlendirme Hizmetleri A.Ş. (Türk Loydu) performed verification of conformity of the voluntary assertion relevant to the GHG Inventory of the Anadolu Isuzu Otomotiv San. ve Tic. A.Ş. (Anadolu Isuzu) for the period 1 January 2023 to 31 December 2023.

Verification activities including process analysis were conducted for the production facility and branch addressed below on July and August 2024.

These studies had been carried out in order to provide a verification opinion that the Anadolu Isuzu 2023 GHG Inventory Report, which includes Scope 1 (direct), Scope 2 (energy indirect) and Scope 3 (other indirect) greenhouse gas emissions does not contain significant errors with reasonable assurance level in accordance with *ISO 14064-3:2019 Greenhouse Gases-Part 3: "Specification with guidance for the validation and verification of greenhouse gas assertions"*.

Türk Loydu consent to release of this assertion by Anadolu Isuzu to the Carbon Disclosure project in order to satisfy the terms of CDP disclosure requirements.

The organisation has included, within the operational boundaries, production facility and branch at the address given below.

Production Facility: Şekerpinar, Otomotiv Cd. No:2, 41435 Tosb Otomotiv Osb/Çayırova/Kocaeli/Türkiye

Çayırova Branch: Beylikbağı, Güney Yanyol Cd., 41400 Gebze/Kocaeli/Türkiye

### 2. TOTAL GHG STATEMENT

The GHG assertions verified were the following:

- That the 2023 GHG Inventory of the Anadolu Isuzu has been developed in accordance with common industry practice, including the Greenhouse Gas Protocol and the Carbon Disclosure Project Reporting Guidance.
- That the calculated Scope 1 GHG emissions for the 2023 are **4,573.39 tCO<sub>2</sub>e**.
- That the calculated Scope 2 GHG emissions for the 2023 are **2,821.24 tCO<sub>2</sub>e\***.  
*\*The emissions from this category are calculated by location-based approach. Market-based approach calculation is also: 2,821.24 tCO<sub>2</sub>e*
- That the calculated Scope 3 GHG emissions for the 2023 are **3,568,791.92 tCO<sub>2</sub>e**. The emission sources included for each category has been given at section 5 of this statement.

### 3. ASSURANCE LEVEL

Greenhouse gas inventory verification activity was conducted with 5% level of assurance.

The verification task was to form an opinion at a reasonable level of assurance about the above GHG assertions, regarding:

- Conformance with the general requirements of Greenhouse Gas Protocol and the Carbon Disclosure Project Reporting Guidance.
- Reasonableness of the calculated Scope 1, Scope 2 and Scope 3 emissions for the 01.01.2023-31.12.2023.



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#### 4. VERIFICATION ACTIVITIES

The GHG verification activities performed by Türk Loydu applied ISO 14064-3:2019 International Standard for GHG verifications.

The following verification activities were conducted:

- Review of calculation documentation, procedure and methodologies, including inventory report,
- Assessment of risks and verification planning,
- Assessment of documentation, control and methodologies, including the facility quality management systems,
- Assessment of verification findings and outstanding issues in inventory report,
- Assessment and review of resolutions to outstanding issues in inventory report,
- Issuance of verification statement and completion of verification.

#### 5. VERIFICIATON OPINION

Türk Loydu 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.

Türk Loydu'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.

GHG statement has been prepared based on the objective evidence examined, recalculations and interviews in verification activities carried out in accordance with the requirements of the Greenhouse Gas Protocol and the Carbon Disclosure Project Reporting Guidance.

The greenhouse gas emission data (Scope 1, 2 and 3) disclosed in the Anadolu Isuzu 2023 GHG Inventory Report as a result of verification held on the basis of international standards has been verified with reasonable assurance.

Additionally the GHG information of Anadolu Isuzu for the period 1 January 2023 to 31 December 2023 is given below.



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The Total GHG assertions verified are given following:

ANADOLU ISUZU 2023 GHG INFORMATION		
Scope 1 GHG emissions	4,573.39	tCO <sub>2</sub> e
Scope 2 GHG emissions (Location-based)	2,821.24	tCO <sub>2</sub> e
Scope 2 GHG emissions (Market-based)	2,821.24	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 1 Purchased goods and services	66,627.81	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 2 Capital goods	37.13	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 3 Fuel and energy-related activities (not included in Scope 1 or 2)	1,501.22	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 4 Upstream transportation and distribution	3,343.75	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 5 Waste generated in operations	81.31	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 6 Business travel	859.67	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 7 Employee commuting	557.52	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 9 Downstream transportation and distribution	2,777.81	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 11 Use of sold products	3,491,689.25	tCO <sub>2</sub> e
Scope 3 GHG emissions – Category 12 End-of-life treatment of sold products	1,316.44	tCO <sub>2</sub> e
<b>TOTAL</b>	<b>3,576,187</b>	<b>tCO<sub>2</sub>e</b>

  
Hügar AYKAC  
Responsible Manager

  
Onur YILMAZ  
Greenhouse Gas Lead Verifier