

## Verification Opinion

### GHGEV 715805 – 28.11.2023

**Responsible Party:** DowAksa Ileri Kompozit Malzemeler Sanayi Ltd. Sti.  
Akasya 2 Sk. No:3  
Merkez Mh. Ciftlikkoy/Yalova, 77600  
Turkey

**Type of GHG Statement:**  
Organisational

**Identification of GHG Statement:**  
DowAksa Ileri Kompozit Malzemeler Sanayi Ltd. Sti. GHG Report 2022

**Scope of activities:**  
Manufacturing of carbon fiber and carbon fiber intermediate materials

**Organisational Boundary:**  
Operational Control

**Sites Included in Organisational Boundary:**  
• Factory: Akasya 2 Sk. No:3, Merkez Mh., 77600, ÇİFTLİKKÖY / YALOVA, TÜRKİYE

**Reporting Boundary:**

GHG emissions aggregated into the following categories at the organisational level

- Direct GHG emissions and removals
- Indirect greenhouse gas emissions from imported energy;
- Indirect GHG emissions from transportation
- Indirect GHG emissions from products used by the organisation
- Indirect GHG emissions associated with the use of products from the organisation
- Greenhouse gas emissions from other sources

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**Criteria for developing the organisational carbon footprint:**

ISO14064-1:2018

DowAksa Ileri Kompozit Malzemeler Sanayi Ltd. Sti. GHG Management System Documentation

**Level of Assurance:**

Scope 1 & Scope 2: Reasonable

Scope 3: Limited

**Materiality level:**

Scope 1 & Scope2: %5

Scope 3: %7

**Period:**

01.01.2022-31.12.2022

**GHG Emissions:**

<i>DIRECT GHG EMISSIONS</i>		
1- Direct GHG emissions and removals;	10.646,46	tCO2e
<i>INDIRECT GHG EMISSIONS</i>		
2 - Indirect GHG emissions from imported energy;	159.337,80	tCO2e
3 - Indirect GHG emissions from transportation;	5.703,85	tCO2e
4 - Indirect GHG emissions from products used by organization;	135.878,75	tCO2e
5 - Indirect GHG emissions associated with the use of products from the organization;	188,89	tCO2e
6 - Indirect GHG emissions from other sources	97,32	tCO2e
<b><i>TOTAL (Location based)</i></b>	<b>311.853,08</b>	<b>tCO2e</b>

**Verification Opinion: Verified as Satisfactory**

Based on the process and procedures conducted, there is no evidence that the GHG report 2022 produced by DowAksa Ileri Kompozit Malzemeler Sanayi Ltd. Sti.

- is not a fair representation of GHG data and information;
- has not been prepared in accordance with ISO 14064-1:2018

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**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

**Responsibilities:**

The data on which the footprint is based has been provided by DowAksa Ileri Kompozit Malzemeler Sanayi Ltd. Sti. in the document GHG report 2022. This document is the responsibility of DowAksa Ileri Kompozit Malzemeler Sanayi Ltd. Sti. 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:** Hale Aylin Devrimci



**Signed on behalf of BSI:**

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Theuns Kotze, Managing Director Assurance – IMETA

**Issue Date:** 17.02.2024

**NOTE:** BSI Eurasia Belgelendirme Hizm. Ltd. Sti. is independent to and has no financial interest in DowAksa Ileri Kompozit Malzemeler Sanayi Ltd. Sti. This verification Opinion has been prepared for DowAksa Ileri Kompozit Malzemeler Sanayi Ltd. Sti. 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 DowAksa Ileri Kompozit Malzemeler Sanayi Ltd. Sti. is true, accurate and complete. BSI Eurasia Belgelendirme Hizm. Ltd. Sti. accepts no liability to any third party who places reliance on this Statement.