



AVRASYA TÜNELİ İŞL. İNŞ.VE YAT A.Ş.
Selimiye, Dr. Eyüp Aksoy Cad.
No:9 34668 Üsküdar/İSTANBUL

To whom it may concern,

This letter is presented to AVRASYA TÜNELİ İŞLETME İNŞAAT VE YATIRIM A.Ş. to present opinion of the Bureau Veritas Certification Türkiye on the Corporate Greenhouse Gases Verification for the monitoring period 1 January 2023 to 31 December 2023.

Bureau Veritas Türkiye does not accept or assume any responsibility or liability on any other party who may access to this letter or assurance report.

AVRASYA TÜNELİ İŞLETME İNŞAAT VE YATIRIM A.Ş. commissioned Bureau Veritas to perform a verification of its 2023 Corporate GHG Inventory. The verification was performed on September-October 2024.

The GHG assertions verified were the following:

1. That the 2023 GHG Inventory for AVRASYA TÜNELİ İŞLETME İNŞAAT VE YATIRIM A.Ş. has been developed in accordance with common industry practice, including ISO 14064-1:2018 Standard.
2. That the calculated Category 1, Category 2, Category 3 and Category 4 GHG emissions for the 2023 are **572 tons of CO₂e** (the emission sources included for each source has been given in verification report).
3. Credits have been retired, saving **572 tonnes of CO₂e** from being released into the atmosphere.

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

1. Conformance with the general requirements of ISO 14064-1.
2. Reasonableness of the calculated Category-1, Category-2, Category-3 and Category-4 emissions for the 01.01.2023-31.12.2023.

The verification performed by Bureau Veritas applied ISO 14064-3 International Standard for GHG verifications. The following verification activities were conducted:

1. Review of documentation, controls and methodologies, including other verification reports,
2. Assessment of risks and verification planning,
3. Assessment of documentation, controls and methodologies, including the facility quality management systems,
4. Documentation of verification findings and outstanding issues in verification report,
5. Assessment and documentation of resolutions to outstanding issues in verification report,
6. Issuance of verification statement and completion of verification.



GHG Assertion #1: The GHG inventory conforms to the general requirements of ISO 14064-1 Standard.

GHG Assertion #2: **122.73 tonnes of CO₂e** are direct emissions (Category-1), **0 tonnes CO₂e** are energy indirect emissions with purchased I-REC certificate (Category-2), **146.07 tonnes CO₂e** are indirect GHG emissions from transportation (Category-3) and **303.08 tonnes CO₂e** are indirect GHG emissions from product used by organization (Category-4) reasonable. Also; **572 tonnes of CO₂e** credits have been retired. With this purchased credits emission has been neutralized to **0 tonnes CO₂e**.

View Declaration

As a result of the verification audit conducted on the basis of international standards, the 2023 greenhouse gas emission data disclosed in the Corporate Carbon Footprint Report were verified for Category 1, 2, 3 and 4 with reasonable assurance.

Verifier Opinion and Qualifications

Based on the process and procedures conducted, the GHG assertion is prepared in accordance with the requirements of ISO 14064-1.

Based on the process and procedures conducted, the GHG assertion is materially correct and is a fair representation of the GHG data and information.

Date: 15.10.2024

S.Özge GÖKMEN ŞAHİNKAYA
Lead Verifier

İbrahim TAGAY
Certification Manager