

Verification Opinion

GHGEV 573568 - 29.06.2020

Responsible Party: ARÇELİK A.Ş.
Karaağaç Cad.No:2/6
Sütlüce /İstanbul

Type of GHG Statement:
Organisational

Identification of GHG Statement:
Arçelik A.Ş. GHG Report 2019

Scope of activities:
Durable consumer goods industry with design, production & marketing

Organisational Boundary:
Operational Control

Sites Included in Organisational Boundary:

- Arçelik A.Ş. Headquarter Sutluce Karaagac Caddesi No:2/6 Beyoglu 34445 Turkey
- Arçelik A.Ş. Washing Machine Plant 34950 Tuzla - İstanbul / Turkey
- Arçelik A.Ş. Refrigerator & Compressor Plants Organize Sanayi Bölgesi 1. Cadde Eskisehir 26540 Turkey
- Arçelik A.Ş. Dishwasher Plant Organize Sanayi Böl. Altınordu Cd. No:3 Ankara 06935 Turkey
- Arçelik A.Ş. Cooking Appliances Plant Yukari Soku Mahallesi Arçelik Sk. No:1 Bolu 14300 Turkey
- Arçelik A.Ş. Electronics Plant Çerkezköy Organize Sanayi Bölgesi, Karaağaç Mahallesi, 8. Sokak No:1A Kapaklı – Tekirdağ / Turkey
- Arçelik A.Ş. Tumble Dryer & Electric Motors Plants Organize Sanayi Bölgesi Atatürk Mh. 8.Sokak No:4-6 59500 Cerkezkoy Turkey

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Reporting Boundary:

1- Direct GHG emissions and removals;

2 - Indirect greenhouse gas emissions from imported energy; Electricity Purchased

* Electricity

3 - Indirect greenhouse gas emissions from transport;

* Business Travels

* Personnel Buses

* Domestic, import and export logistics operations of Arçelik products

4 - Indirect greenhouse gas emissions from products used by the organization;

* Plastic Welded Greenhouse Gas Emissions

* Metals Source Greenhouse Gas Emissions

* Greenhouse Gas Emissions From Other Materials

* Greenhouse Gas Emissions From Packaging Materials of Products

5 - Indirect greenhouse gas emissions associated with the use of products from the organization;

* Greenhouse Gas Emissions During Product Use Phase

6 - Greenhouse gas emissions from other sources

* Greenhouse Gas Emissions from Recycling or Disposal of Product Packaging Waste

* Greenhouse Gas Emissions from Recycling or Disposal of Production Wastes

* Greenhouse Gas Emissions from Recycling of Sold Products After 10 Years Life Time

* Greenhouse Gas Emission from Domestic Wastewater Discharged Directly into Wastewater Channel

Exclusions from Reporting Boundary:

* Greenhouse gas emissions from maintenance chemicals used in production

* Greenhouse gas emissions from maintenance, services and used chemicals during use-phase of the product

* Greenhouse gas emissions from Turkish coffee machine and tea makers produced in Arçelik's Çerkezköy Campus

* Supplier sourced greenhouse gas emissions

Criteria for developing the organisational carbon footprint:

ISO14064-1:2018

Arçelik A.Ş. GHG Management System Documentation

Level of Assurance:

Reasonable

Materiality level:

%5

Period:

01.01.2019-31.12.2019



GHG Emissions:

<i>DIRECT GREENHOUSE GAS EMISSIONS</i>		
1- Direct GHG emissions and removals;	47.900,00	tCO ₂ e
<i>INDIRECT GREENHOUSE GAS EMISSIONS</i>		
2 - Indirect GHG emissions from imported energy; Purchased Electricity	0	tCO ₂ e
3 - Indirect GHG emissions from transportation;	214.173,00	tCO ₂ e
4 - Indirect GHG emissions from products used by organization;	648.775,00	tCO ₂ e
5 -Indirect GHG emissions associated with the use of products from the organization;	5.392.225,00	tCO ₂ e
6 -Indirect GHG emissions from other sources.	7.614,00	tCO ₂ e
TOTAL	6.310.687,00	tCO ₂ e

<i>anthropogenic biogenic GHG emission</i>	<i>6.310.607,00</i>	<i>tCO₂e</i>
<i>non-anthropogenic biogenic GHG emission</i>	<i>80</i>	<i>tCO₂e</i>
TOTAL	6.310.687,00	tCO₂e

Verification Opinion: Verified as Satisfactory

Based on the process and procedures conducted, there is no evidence that the GHG report 2019 produced by Arçelik A.Ş.:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with ISO14064-1:2018

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 14065:2016

Responsibilities:

The data on which the footprint is based has been provided by Arçelik A.Ş. in the document GHG report 2019. This document is the responsibility of Arçelik A.Ş. 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

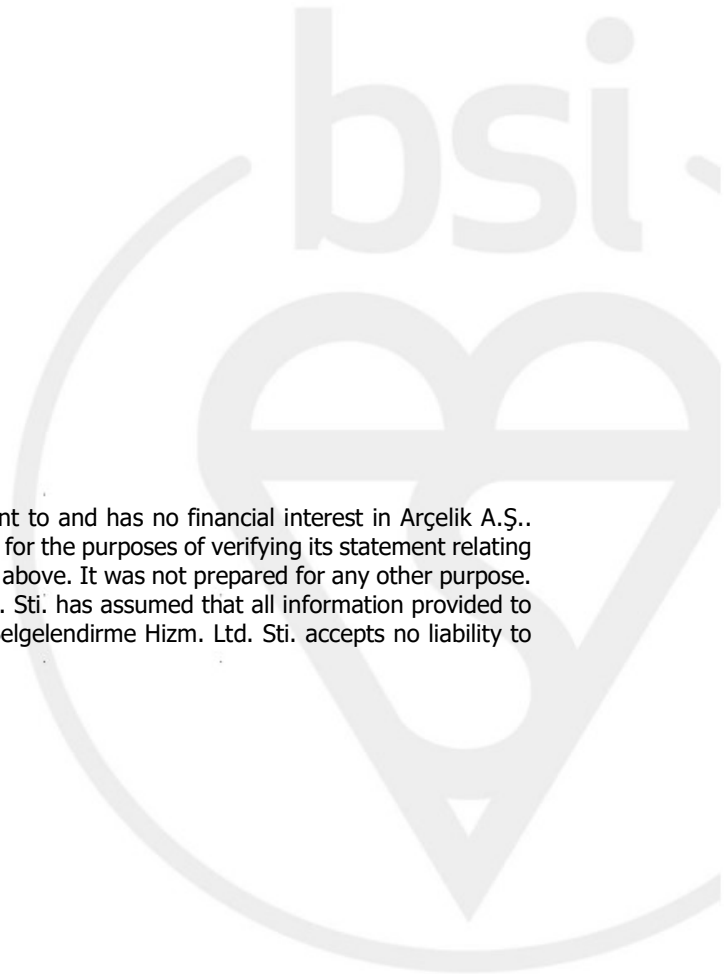
Lead Verifier: Furkan Sadıkođlu

Signed on behalf of BSI: Yonca akır



Issue Date: 16.07.2020

NOTE: BSI Eurasia Belgelendirme Hizm. Ltd. Sti. is independent to and has no financial interest in Arçelik A.Ş.. This verification Opinion has been prepared for Arçelik A.Ş. 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 Arçelik A.ş. is true, accurate and complete. BSI Eurasia Belgelendirme Hizm. Ltd. Sti. accepts no liability to any third party who places reliance on this Statement.





Carbon Footprint Verification Verification Opinion Statement

This is to verify that:

ARÇELİK A.S. Arctic SA

Str.13 Decembrie Nr.210 Găești/Romania

Holds Statement No: **GHGEV 652171**

EMISSIONS DETAILS

Reporting Year(s):	01/01/2019-31/12/2019
Date of Emissions Report:	12.06.2020
Scope 1 Emissions in tCO ₂ e	8.257
Scope 2 Emissions in tCO ₂ e	0
Scope 3 Emissions in tCO ₂ e	n/a
Total Reported Emissions in tCO ₂ e	8.257

FACILITY VERIFICATION DETAILS

Proportion of facilities inspected during the verification?	100%
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OPINION - verified:	BSI Group Eurasia Certification Services Inc has conducted a verification of the greenhouse gas data reported by <i>Arçelik A.S. Arctic SA</i> in its Emissions Report dated <i>12th June 2020</i> and presented above. On the basis of the verification work undertaken (see Annex 1) these data are fairly stated.
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OPINION - verified with comments:	As a result of verification procedures, it is the opinion of BSI with reasonable assurance that: The Greenhouse Gas Emissions for the period from 01/01/2019 to 31/12/2019 is 8.257 tonnes of CO ₂ equivalent. (materiality level is 5%). No material misstatements in the selected base year Greenhouse Gas Emissions calculation for <i>Arçelik A.S. Arctic SA</i> were revealed. Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2006.
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Lead Verifier :	<i>Mehmet Kumru</i>
Technical Reviewer :	<i>Furkan Sadıkoğlu</i>
Signed on behalf of BSI Group Eurasia Certification Services Inc :	<i>Yonca Çakır</i>
Date of Opinion :	16.07.2020





ANNEX 1 - BASIS OF THE OPINION

Objectives and scope of the Verification:

To examine the Reporting Company's emissions report for the Greenhouse Gas (GHG) Program identified above; and to confirm compliance with the rules, principles and monitoring requirements of the Program; and to verify that the reported emissions figures and associated information are compliant and accurate to within the agreed Materiality threshold.

Responsibilities:

The Reporting Company (named above) is solely responsible for the preparation and reporting of GHG Emission for the purposes of the GHG Program (named above); for any information and assessments that support the reported data; for determining the Company's objectives in relation to GHG information and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

In accordance with the verification contract dated 2019 it is the responsibility of BSI Group Eurasia Certification Services Inc to form an independent opinion, based on the examination of information and data presented in the Emissions Report, and to report that opinion to the Company. We will also report if, in our opinion (see Annex 2) :

- any information or assessments relating to the disclosed data are inconsistent with the verification findings; or
- the verification team has not received all the information and explanations that it requires to conduct its examination; or
- we become aware of additional information, the omission of which may result in the reported data being materially misstated or misleading.

Without qualifying our Opinion, we may also report to the Company any opportunities identified for improvement in the robustness of emissions accounting and reporting processes (these are identified in Annex 2).

Work performed & basis of the opinion:

We conducted our examination having regard to the reference documents 1-# outlined below. This involved examining, on a test basis, evidence to give us reasonable assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the rules and principles of ISO14064-1:2006, as outlined in reference documents A-# below.

In testing the emissions accounting and reporting processes, we examined elements at both entity consolidation level and a selection of local facilities.

This examination also involved assessing where necessary estimates and judgments made by the Company in preparing the data and considering the overall adequacy of the presentation of the data in the Emissions Report.

Reference documents cited :

Conduct of the Verification

- 1) ISO 14065:2007 - Requirements for GHG validation and verification bodies for use in accreditation and other forms of recognition
- 2) ISO 14064-3:2006 - Part 3 - Specification with guidance for the validation and verification of greenhouse gas assertions

Rules etc of the GHG Program

- A) ISO14064-1:2006 - Part 1 - Specification with guidance at organizational level for quantification and reporting of greenhouse gas emissions and removals






ANNEX 2 - ISSUES ARISING FROM THE VERIFICATION THAT ARE REQUIRED TO BE REPORTED

A. Material Non-Conformances with Reporting Protocols etc and/or Material Mis-statement

- A1
- A2
- A3
- A4
- A5
- A6
- A7
- A8
- A9
- A10

B. Other improvement opportunities (e.g. to aid information system robustness, transparency etc.)

- B1
- B2
- B3
- B4
- B5
- B6
- B7
- B8
- B9
- B10



Carbon Footprint Verification Verification Opinion Statement

This is to verify that:

BEKO LLC

Kirzhach Region Vladimir Area
Fedorovskoe Vilage
Kirzhach Russian Fed.
Russian Federation

Holds Statement No: **GHGEV 671478**

EMISSIONS DETAILS

Reporting Year(s):	01/01/2019-31/12/2019
Date of Emissions Report:	05.06.2020
Scope 1 Emissions in tCO ₂ e	9.049
Scope 2 Emissions in tCO ₂ e	7.654
Scope 3 Emissions in tCO ₂ e	n/a
Total Reported Emissions in tCO ₂ e	16.703

FACILITY VERIFICATION DETAILS

Proportion of facilities inspected during the verification?	100%
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OPINION - verified: BSI Group Eurasia Certification Services Inc has conducted a verification of the greenhouse gas data reported by *BEKO LLC* in its Emissions Report dated *05th June 2020* and presented above. On the basis of the verification work undertaken (see Annex 1) these data are fairly stated.

OPINION - verified with comments: As a result of verification procedures, it is the opinion of BSI with reasonable assurance that:
The Greenhouse Gas Emissions for the period from 01/01/2019 to 31/12/2019 is 16.703 tonnes of CO₂ equivalent. (materiality level is 7%).
No material misstatements in the selected base year Greenhouse Gas Emissions calculation for *BEKO LLC* were revealed.
Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2006.

Lead Verifier :	<i>Mehmet Kumru</i>
Technical Reviewer :	<i>Furkan Sadıkoğlu</i>
Signed on behalf of BSI Group Eurasia Certification Services Inc :	<i>Yonca Çakır</i>
Date of Opinion :	16.07.2020



ANNEX 1 - BASIS OF THE OPINION

Objectives and scope of the Verification:

To examine the Reporting Company's emissions report for the Greenhouse Gas (GHG) Program identified above; and to confirm compliance with the rules, principles and monitoring requirements of the Program; and to verify that the reported emissions figures and associated information are compliant and accurate to within the agreed Materiality threshold.

Responsibilities:

The Reporting Company (named above) is solely responsible for the preparation and reporting of GHG Emission for the purposes of the GHG Program (named above); for any information and assessments that support the reported data; for determining the Company's objectives in relation to GHG information and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

In accordance with the verification contract dated 2019 it is the responsibility of BSI Group Eurasia Certification Services Inc to form an independent opinion, based on the examination of information and data presented in the Emissions Report, and to report that opinion to the Company. We will also report if, in our opinion (see Annex 2) :

- any information or assessments relating to the disclosed data are inconsistent with the verification findings; or
- the verification team has not received all the information and explanations that it requires to conduct its examination; or
- we become aware of additional information, the omission of which may result in the reported data being materially misstated or misleading.

Without qualifying our Opinion, we may also report to the Company any opportunities identified for improvement in the robustness of emissions accounting and reporting processes (these are identified in Annex 2).

Work performed & basis of the opinion:

We conducted our examination having regard to the reference documents 1-# outlined below. This involved examining, on a test basis, evidence to give us reasonable assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the rules and principles of ISO14064-1:2006, as outlined in reference documents A-# below.

In testing the emissions accounting and reporting processes, we examined elements at both entity consolidation level and a selection of local facilities.

This examination also involved assessing where necessary estimates and judgments made by the Company in preparing the data and considering the overall adequacy of the presentation of the data in the Emissions Report.

Reference documents cited :

Conduct of the Verification

- 1) ISO 14065:2007 - Requirements for GHG validation and verification bodies for use in accreditation and other forms of recognition
- 2) ISO 14064-3:2006 - Part 3 - Specification with guidance for the validation and verification of greenhouse gas assertions

Rules etc of the GHG Program

- A) ISO14064-1:2006 - Part 1 - Specification with guidance at organizational level for quantification and reporting of greenhouse gas emissions and removals



ANNEX 2 - ISSUES ARISING FROM THE VERIFICATION THAT ARE REQUIRED TO BE REPORTED

A. Material Non-Conformances with Reporting Protocols etc and/or Material Mis-statement

- A1
- A2
- A3
- A4
- A5
- A6
- A7
- A8
- A9
- A10

B. Other improvement opportunities (e.g. to aid information system robustness, transparency etc.)

- B1
- B2
- B3
- B4
- B5
- B6
- B7
- B8
- B9
- B10



Carbon Footprint Verification Verification Opinion Statement

This is to verify that:

ARÇELİK A.S. BEKO China

Changzhou 1 Kampüs
Changzhou, China

Holds Statement No: **GHGEV 573568-011**

EMISSIONS DETAILS

Reporting Year(s):	01/01/2019-31/12/2019
Date of Emissions Report:	15.06.2020
Scope 1 Emissions in tCO ₂ e	911
Scope 2 Emissions in tCO ₂ e	4.333
Scope 3 Emissions in tCO ₂ e	n/a
Total Reported Emissions in tCO ₂ e	5.244

FACILITY VERIFICATION DETAILS

Proportion of facilities inspected during the verification?	100%
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OPINION - verified: BSI Group Eurasia Certification Services Inc has conducted a verification of the greenhouse gas data reported by *Arçelik A.S. BEKO China* in its Emissions Report dated *15th June 2020* and presented above. On the basis of the verification work undertaken (see Annex 1) these data are fairly stated.

OPINION - verified with comments: As a result of verification procedures, it is the opinion of BSI with reasonable assurance that:
The Greenhouse Gas Emissions for the period from 01/01/2019 to 31/12/2019 is 5.244 tonnes of CO₂ equivalent. (materiality level is 7%).
No material misstatements in the selected base year Greenhouse Gas Emissions calculation for *Arçelik A.S. BEKO China* were revealed.
Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2006.

Lead Verifier :	<i>Mehmet Kumru</i>
Technical Reviewer :	<i>Furkan Sadıkoğlu</i>
Signed on behalf of BSI Group Eurasia Certification Services Inc :	<i>Yonca Çakır</i>
Date of Opinion :	16.07.2020





ANNEX 1 - BASIS OF THE OPINION

Objectives and scope of the Verification:

To examine the Reporting Company's emissions report for the Greenhouse Gas (GHG) Program identified above; and to confirm compliance with the rules, principles and monitoring requirements of the Program; and to verify that the reported emissions figures and associated information are compliant and accurate to within the agreed Materiality threshold.

Responsibilities:

The Reporting Company (named above) is solely responsible for the preparation and reporting of GHG Emission for the purposes of the GHG Program (named above); for any information and assessments that support the reported data; for determining the Company's objectives in relation to GHG information and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

In accordance with the verification contract dated 2020 it is the responsibility of BSI Group Eurasia Certification Services Inc to form an independent opinion, based on the examination of information and data presented in the Emissions Report, and to report that opinion to the Company. We will also report if, in our opinion (see Annex 2) :

- any information or assessments relating to the disclosed data are inconsistent with the verification findings; or
- the verification team has not received all the information and explanations that it requires to conduct its examination; or
- we become aware of additional information, the omission of which may result in the reported data being materially misstated or misleading.

Without qualifying our Opinion, we may also report to the Company any opportunities identified for improvement in the robustness of emissions accounting and reporting processes (these are identified in Annex 2).

Work performed & basis of the opinion:

We conducted our examination having regard to the reference documents 1-# outlined below. This involved examining, on a test basis, evidence to give us reasonable assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the rules and principles of ISO14064-1:2006, as outlined in reference documents A-# below.

In testing the emissions accounting and reporting processes, we examined elements at both entity consolidation level and a selection of local facilities.

This examination also involved assessing where necessary estimates and judgments made by the Company in preparing the data and considering the overall adequacy of the presentation of the data in the Emissions Report.

Reference documents cited :

Conduct of the Verification

- 1) ISO 14065:2007 - Requirements for GHG validation and verification bodies for use in accreditation and other forms of recognition
- 2) ISO 14064-3:2006 - Part 3 - Specification with guidance for the validation and verification of greenhouse gas assertions

Rules etc of the GHG Program

- A) ISO14064-1:2006 - Part 1 - Specification with guidance at organizational level for quantification and reporting of greenhouse gas emissions and removals






ANNEX 2 - ISSUES ARISING FROM THE VERIFICATION THAT ARE REQUIRED TO BE REPORTED

A. Material Non-Conformances with Reporting Protocols etc and/or Material Mis-statement

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- A3
- A4
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- A6
- A7
- A8
- A9
- A10

B. Other improvement opportunities (e.g. to aid information system robustness, transparency etc.)

- B1
- B2
- B3
- B4
- B5
- B6
- B7
- B8
- B9
- B10



Carbon Footprint Verification

Verification Opinion Statement

This is to verify that:

Defy Appliances (Pty) Ltd

135 Teakwood Road
Jacobs, Durban 4091, South Africa

Holds Statement No: **GHGEV 732194**

EMISSIONS DETAILS

Reporting Year(s):	01/01/2019-31/12/2019
Date of Emissions Report:	14.07.2020
Scope 1 Emissions in tCO ₂ e	3.008
Scope 2 Emissions in tCO ₂ e	25.890
Scope 3 Emissions in tCO ₂ e	n/a
Total Reported Emissions in tCO ₂ e	28.898

FACILITY VERIFICATION DETAILS

Proportion of facilities inspected during the verification?	100%
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OPINION - verified: BSI Group Eurasia Certification Services Inc has conducted a verification of the greenhouse gas data reported by *Defy Appliances (Pty) Ltd Jacobs Factory* in its Emissions Report dated *14th July 2020* and presented above. On the basis of the verification work undertaken (see Annex 1) these data are fairly stated.

OPINION - verified with comments: As a result of verification procedures, it is the opinion of BSI with reasonable assurance that:
The Greenhouse Gas Emissions for the period from 01/01/2019 to 31/12/2019 is 28.006 tonnes of CO₂ equivalent. (materiality level is 7%).
No material misstatements in the selected base year Greenhouse Gas Emissions calculation for *Defy Appliances (Pty) Ltd Jacobs Factory* were revealed.
Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2006.

Lead Verifier :	<i>Furkan Sadıkoğlu</i>
Technical Reviewer :	<i>Mehmet Kumru</i>
Signed on behalf of BSI Group Eurasia Certification Services Inc :	<i>Yonca Çakır</i>
Date of Opinion :	16.07.2020





ANNEX 1 - BASIS OF THE OPINION

Objectives and scope of the Verification:

To examine the Reporting Company's emissions report for the Greenhouse Gas (GHG) Program identified above; and to confirm compliance with the rules, principles and monitoring requirements of the Program; and to verify that the reported emissions figures and associated information are compliant and accurate to within the agreed Materiality threshold.

Responsibilities:

The Reporting Company (named above) is solely responsible for the preparation and reporting of GHG Emission for the purposes of the GHG Program (named above); for any information and assessments that support the reported data; for determining the Company's objectives in relation to GHG information and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

In accordance with the verification contract dated 2020 it is the responsibility of BSI Group Eurasia Certification Services Inc to form an independent opinion, based on the examination of information and data presented in the Emissions Report, and to report that opinion to the Company. We will also report if, in our opinion (see Annex 2) :

- any information or assessments relating to the disclosed data are inconsistent with the verification findings; or
- the verification team has not received all the information and explanations that it requires to conduct its examination; or
- we become aware of additional information, the omission of which may result in the reported data being materially misstated or misleading.

Without qualifying our Opinion, we may also report to the Company any opportunities identified for improvement in the robustness of emissions accounting and reporting processes (these are identified in Annex 2).

Work performed & basis of the opinion:

We conducted our examination having regard to the reference documents 1-# outlined below. This involved examining, on a test basis, evidence to give us reasonable assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the rules and principles of ISO14064-1:2006, as outlined in reference documents A-# below.

In testing the emissions accounting and reporting processes, we examined elements at both entity consolidation level and a selection of local facilities.

This examination also involved assessing where necessary estimates and judgments made by the Company in preparing the data and considering the overall adequacy of the presentation of the data in the Emissions Report.

Reference documents cited :

Conduct of the Verification

- 1) ISO 14065:2007 - Requirements for GHG validation and verification bodies for use in accreditation and other forms of recognition
- 2) ISO 14064-3:2006 - Part 3 - Specification with guidance for the validation and verification of greenhouse gas assertions

Rules etc of the GHG Program

- A) ISO14064-1:2006 - Part 1 - Specification with guidance at organizational level for quantification and reporting of greenhouse gas emissions and removals






ANNEX 2 - ISSUES ARISING FROM THE VERIFICATION THAT ARE REQUIRED TO BE REPORTED

A. Material Non-Conformances with Reporting Protocols etc and/or Material Mis-statement

- A1
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- A8
- A9
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B. Other improvement opportunities (e.g. to aid information system robustness, transparency etc.)

- B1
- B2
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- B5
- B6
- B7
- B8
- B9
- B10