

## Verification Opinion

**GHGEV 573568 - 09.04.2021**

**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 2020

**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

\* 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:**

%7

**Period:**

01.01.2020-31.12.2020



**GHG Emissions:**

1- Direct GHG emissions and removals;	43.109	tCO2e
2 - Indirect GHG emissions from imported energy; Purchased Electricity	0	tCO2e
3 - Indirect GHG emissions from transportation;	636.920	tCO2e
4 - Indirect GHG emissions from products used by organization;	1.979.159	tCO2e
5 -Indirect GHG emissions associated with the use of products from the organization;	15.728.569	tCO2e
6 -Indirect GHG emissions from other sources.	19.345	tCO2e
<b>TOTAL</b>	18.407.102	tCO2e

**Verification Opinion: Verified as Satisfactory**

Based on the process and procedures conducted, there is no evidence that the GHG report 2020 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 14065:2020



**Responsibilities:**

The data on which the footprint is based has been provided by Arçelik A.Ş. in the document GHG report 2020. 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

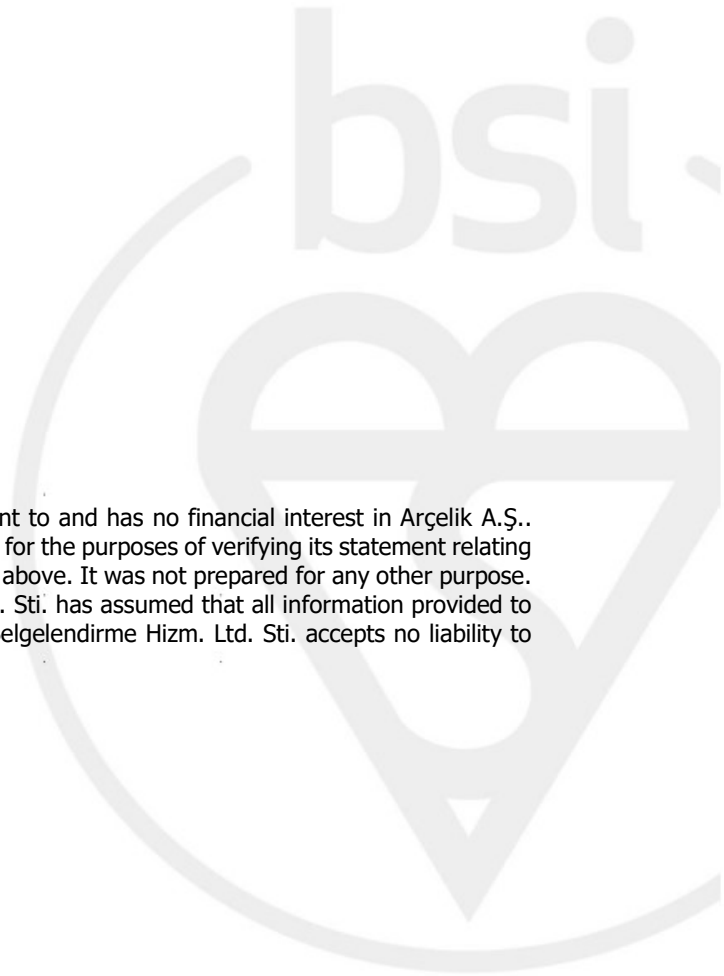
**Lead Verifier:** Furkan Sadıkođlu

**Signed on behalf of BSI:** Yonca akır



**Issue Date:** 21.06.2021

**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.



## Verification Opinion

### GHGEV 652171 – 17.04.2021

**Responsible Party:** Arcelik A.S.  
Address1: Arctic SA Str. 13 Decembrie  
Nr. 210 Găești/Romania  
135200 Romania

Address2: Str. Principala, nr.334,  
Ulmi-Dambovita/ Romania

**Type of GHG Statement:**  
Organisational

**Identification of GHG Statement:**  
Arçelik A.S. Arctic SA GHG Report 2020

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

**Organisational Boundary:**  
Operational Control

**Sites Included in Organisational Boundary:**

ARCTIC has adopted control approach for GHG emissions and removals in scope of GHG Inventory.

- Adress: 13 Decembrie Str. Nr. 210, 135200, Gaesti/Romania
- Adress: Str. Principala, nr.334, Ulmi-Dambovita/ Romania

**Reporting Boundary:**  
GHG emissions aggregated into the following categories at the organisational level

- a) Direct GHG emissions and removals
- b) Indirect GHG emissions from imported energy
- c) Indirect GHG emissions from transportation
- d) Indirect GHG emissions from products used by the organisation
- e) Indirect GHG emissions associated with the use of products from the organisation
- f) Indirect GHG emissions from other sources

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**Exclusions from Reporting Boundary:**

Excluded cases of Arctic GHG emission calculations can be found below:

- Upstream logistic data can not be calculated due to there is no sufficient data,
- Due to the emission factor of R600 refrigerant gas production can not be found in any literature or other relevant documents for material use calculation, the R600 refrigerant weight is not calculated in the material use GHG calculation (its emission factor is written as zero (0), it means that the emission factor is unknown)

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

ISO14064-1:2018

Arçelik A.S. Arctic SA GHG Management System Documentation

**Level of Assurance:**

Reasonable

**Materiality level:**

%5

**Period:**

01.01.2020-31.12.2020



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**GHG Emissions:**

ARCTIC		GHG Emissions - ton CO2e			
		Gaesti	Ulmi	Consolidated Data	
1. Direct GHG emissions and removals	1.1. Stationary Combustion	5.173	501	5.674	
	1.2. Mobile Combustion	1.456	83	1.539	
	1.3. Other Direct	849	62	911	
	1.4. WWTP	0	1	1	
2. Indirect GHG emissions from imported energy	2.1. Purchased Electricity	0	0	0	
SIGNIFICANT INDIRECT EMISSIONS	3. Indirect GHG emissions from transportation	3.1. Product Logistics		26.794	
		3.2. Personnel transportation	4.065	4.138	8.203
		3.3. Business travel	21	7	28
	4. Indirect GHG emissions from products used by organization	4.1. The amount of materials & raw materials used in the products	297.815	59.246	357.061
		4.2. The amount of packaging of the products sold (put on the market)	12.180	1.813	13.993
	5. Indirect GHG emissions associated with the use of products from the organization;	5.1 Use phase	1.835.011	380.191	2.215.202

	6. Indirect GHG emissions from other sources	6.1. All waste amount	79	154	673
		6.2. WWTP (discharged to directly to the public line without treatment)	2		2
		6.3. Disposal&Recycling of the packaging of the products sold	850	9	859
		6.4. WEEE of the products sold	1.165	620	1.785
		6.5.Subcontractor mobile consumption		3	4
		TOTAL	2.159.107	446.828	2.632.729

**Verification Opinion: Verified as Satisfactory**

Based on the process and procedures conducted, there is no evidence that the GHG report 2020 produced by Arçelik A.S. Arctic SA:

- 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 14065:2020



**Responsibilities:**

The data on which the footprint is based has been provided by Arçelik A.S. Arctic AS in the document GHG report 2020. This document is the responsibility of Arçelik A.S. Arctic AS 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

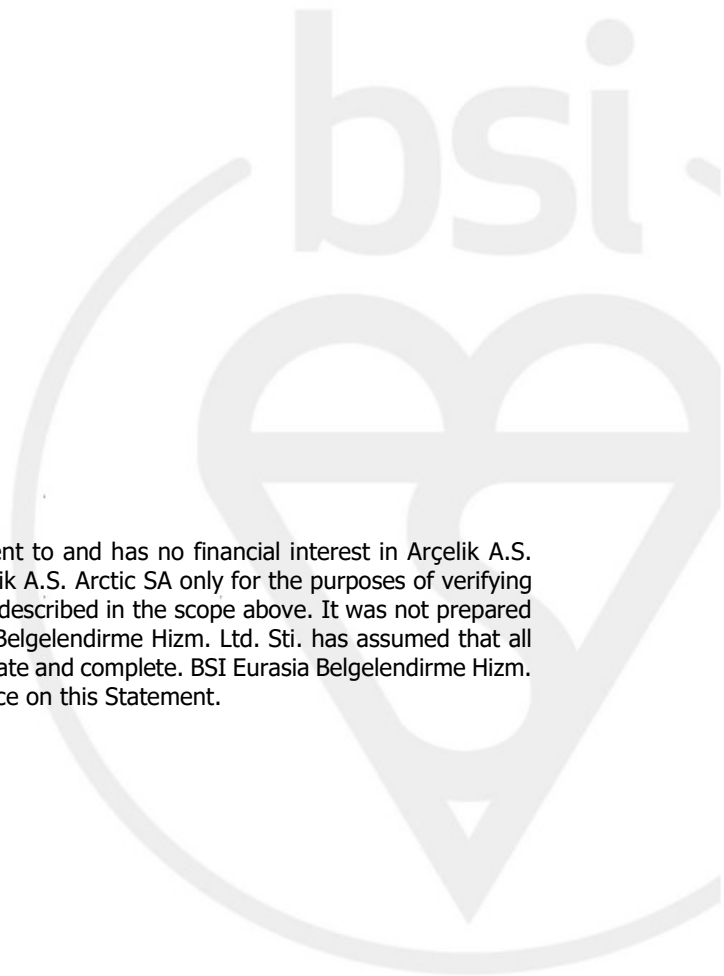
**Lead Verifier:** Mehmet Kumru

**Signed on behalf of BSI:** Yonca Çakır



**Issue Date:** 18.06.2021

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



## Verification Opinion

### GHGEV 671478 – 30.04.2021

**Responsible Party:** Beko LLC  
601021, Selskaya St., 49, Fedorovskoe Village,  
Pershinskoe Rural Settlement, Kirzhach District,  
Vladimir Region,  
Russian Federation

**Type of GHG Statement:**  
Organisational

**Identification of GHG Statement:**  
Beko LLC GHG Report 2020

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

**Organisational Boundary:**  
Operational Control

**Sites Included in Organisational Boundary:**

Beko LLC has adopted control approach for GHG emissions and removals in scope of GHG Inventory. Beko LLC has financial control over the operation if it has the ability to direct the financial and operating policies of the operation with a view to gaining economic benefits from its activities.

This report is prepared for Beko LLC and its production factory located in Kirzhach in Russia. Beko LLC has refrigeration and washing machine production plant. GHG emissions boundaries for Beko LLC factories are defined by the campus responsible with participation of other related departments GHG emissions boundaries are defined, emission map is created and documented with FRM-5070: Emission Map and GHG Emissions Boundries Table

**Reporting Boundary:**  
GHG emissions aggregated into the following categories at the organisational level

- a) Direct GHG emissions and removals
- b) Indirect greenhouse gas emissions from imported energy;
- c) Indirect GHG emissions from transportation
- d) Indirect GHG emissions from products used by the organisation
- e) Indirect GHG emissions associated with the use of products from the organisation
- f) Greenhouse gas emissions from other sources

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**Exclusions from Reporting Boundary:**

- Upstream logistic data can not be calculated due to there is no sufficient data,
- Due to the emission factor of R600 refrigerant gas production can not be found in any literature or other relevant documents for material use calculation, the R600 refrigerant weight is not calculated in the material use GHG calculation (its emission factor is written as zero (0), it means that the emission factor is unknown)

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

ISO14064-1:2018

Beko LLC GHG Management System Documentation

**Level of Assurance:**

Reasonable

**Materiality level:**

%7

**Period:**

01.01.2020-31.12.2020

**GHG Emissions:**

1- Direct GHG emissions and removals;	8.604	tCO2e
2 - Indirect GHG emissions from imported energy; Purchased Electricity	7.597	tCO2e
3 - Indirect GHG emissions from transportation;	122.900	tCO2e
4 - Indirect GHG emissions from products used by organization;	119.040	tCO2e
5 -Indirect GHG emissions associated with the use of products from the organization;	829.572	tCO2e
6 -Indirect GHG emissions from other sources.	733	tCO2e
<b>TOTAL</b>	1.088.446	tCO2e



### **Verification Opinion: Verified as Satisfactory**

Based on the process and procedures conducted, there is no evidence that the GHG report 2020 produced by Beko LLC 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 14065:2020

### **Responsibilities:**

The data on which the footprint is based has been provided by Beko LLC in the document GHG report 2020. This document is the responsibility of Beko LLC 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:** 21.06.2021

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

## Verification Opinion

**GHGEV 746810 – 07.05.2021**

**Responsible Party:** Beko Thai Co., Ltd.  
360 Moo 3, Tambol Nonglaloek  
Amphur Bankhai  
Rayong  
21120  
Thailand

**Type of GHG Statement:**  
Organisational

**Identification of GHG Statement:**  
Beko Thai Co., Ltd. GHG Report 2020

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

**Organisational Boundary:**  
Operational Control

**Sites Included in Organisational Boundary:**

Beko Thai Co., Ltd. has adopted control approach for GHG emissions and removals in scope of GHG Inventory.  
Address: 360 Moo 3 Nonglaloek Subdistrict, Ban Khai District, Rayong, 21120, Thailand

**Reporting Boundary:**  
GHG emissions aggregated into the following categories at the organisational level

- Direct GHG emissions and removals
- Indirect GHG 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
- Indirect GHG emissions from other sources

**Exclusions from Reporting Boundary:**

- Upstream logistic data can not be calculated due to there is no sufficient data,
- Due to the emission factor of R600 refrigerant gas production can not be found in any literature or other relevant documents for material use calculation, the R600 refrigerant weight is not calculated in the material use GHG calculation (its emission factor is written as zero (0), it means that the emission factor is unknown)

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

ISO14064-1:2018

Beko Thai Co., Ltd. GHG Management System Documentation

**Level of Assurance:**

Reasonable

**Materiality level:**

%7

**Period:**

01.01.2020-31.12.2020

**GHG Emissions:**

<b>BEKO THAI CO., LTD.</b>		<b>Consolidated Data</b>
1. Direct GHG emissions and removals	1.1. Stationary Combustion	1
	1.2. Mobile Combustion	239
	1.3. Other Direct	307
	1.4. WWTP (if operated by the plant)	0
2. Indirect GHG emissions from imported energy	2.1. Purchased Electricity	4.201
3. Indirect GHG emissions from transportation	3.1. Product Logistics	2.917
	3.2. Personnel transportation	2.332
	3.3. Business travel	31
4. Indirect GHG emissions from products used by organization	4.1. The amount of materials & raw materials used in the products	22.666
	4.2. The amount of packaging of the products sold (put on the market)	1.116
5. Indirect GHG emissions associated with the use of products from the organization;		304.574
6. Indirect GHG emissions from other sources	6.1. All waste amount	24
	6.2. WWTP (discharged to directly to the public line without treatment)	2
	6.3. Disposal&Recycling of the packaging of the products sold	843
	6.4. WEEE of the products sold	67
	6.5. Mobile combustion of suncontractor-lawnmovers, bobcat,others	1
TOTAL		339.323

## **Verification Opinion: Verified as Satisfactory**

Based on the process and procedures conducted, there is no evidence that the GHG report 2020 produced by Beko Thai Co., Ltd. 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 14065:2020

### **Responsibilities:**

The data on which the footprint is based has been provided by Beko Thai Co., Ltd. in the document GHG report 2020. This document is the responsibility of Beko Thai Co., Ltd. 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:** Mehmet Kumru

**Signed on behalf of BSI:** Yonca Çakır



**Issue Date:** 18.06.2021

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

## Verification Opinion

### GHGEV 732194 – 06.05.2021

**Responsible Party:** Defy Appliances (Pty) Ltd  
Jacobs Factory  
135 Teakwood Road  
Jacobs  
Durban  
4091  
South Africa

**Type of GHG Statement:**  
Organisational

**Identification of GHG Statement:**  
Defy Appliances (Pty) Ltd GHG Report 2020

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

**Organisational Boundary:**  
Operational Control

**Sites Included in Organisational Boundary:**

Defy Appliances (Pty) Ltd has adopted control approach for GHG emissions and removals in scope of GHG Inventory. Defy Appliances (Pty) Ltd has financial control over the operation if it has the ability to direct the financial and operating policies of the operation with a view to gaining economic benefits from its activities.

This report is prepared for Defy Appliances (Pty) Ltd and its production factory located in South Africa. Defy Appliances (Pty) Ltd has Hob, Stove, Laundry, Chest Frizer, Fridge and Refrigeration production plant

**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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**Exclusions from Reporting Boundary:**

- Upstream logistic data can not be calculated due to there is no sufficient data,
- Due to the emission factor of R600 refrigerant gas production can not be found in any literature or other relevant documents for material use calculation, the R600 refrigerant weight is not calculated in the material use GHG calculation (its emission factor is written as zero (0), it means that the emission factor is unknown)

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

ISO14064-1:2018

Defy Appliances (Pty) Ltd GHG Management System Documentation

**Level of Assurance:**

Reasonable

**Materiality level:**

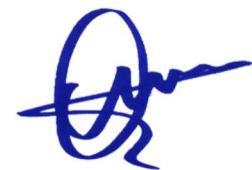
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**Period:**

01.01.2020-31.12.2020

**GHG Emissions:**

1- Direct GHG emissions and removals;	3.098	tCO2e
2 - Indirect GHG emissions from imported energy; Purchased Electricity	24.075	tCO2e
3 - Indirect GHG emissions from transportation;	57.807	tCO2e
4 - Indirect GHG emissions from products used by organization;	124.365	tCO2e
5 -Indirect GHG emissions associated with the use of products from the organization;	2.024.103	tCO2e
6 -Indirect GHG emissions from other sources.	2.078	tCO2e
<b>TOTAL</b>	2.235.526	tCO2e



## **Verification Opinion: Verified as Satisfactory**

Based on the process and procedures conducted, there is no evidence that the GHG report 2020 produced by Defy Appliances (Pty) Ltd 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 14065:2020

### **Responsibilities:**

The data on which the footprint is based has been provided by Defy Appliances (Pty) Ltd in the document GHG report 2020. This document is the responsibility of Defy Appliances (Pty) Ltd 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:** 21.06.2021

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

## Verification Opinion

### GHGEV 747376 – 27.04.2021

**Responsible Party:** Dawlance Private Ltd.  
Dawlance Center 7/4, Civil Lines 9  
Dr. Ziauddin Ahmed Road  
Karachi  
75600  
Pakistan

**Type of GHG Statement:**  
Organisational

**Identification of GHG Statement:**  
Dawlance Private Ltd. GHG Report 2020

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

**Organisational Boundary:**  
Operational Control

#### **Sites Included in Organisational Boundary:**

Dawlance Private Ltd. has adopted control approach for GHG emissions and removals in scope of GHG Inventory. Dawlance Private Ltd. has financial control over the operation if it has the ability to direct the financial and operating policies of the operation with a view to gaining economic benefits from its activities.

This report is prepared for Dawlance Private Ltd. and its production factory located in Pakistan. Dawlance Private Ltd. has Washing Machines, Chest Freezers, Vertical Freezers, Split AC, Microwave Ovens & Water Dispenser production plant.

**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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**Exclusions from Reporting Boundary:**

- Upstream logistic data can not be calculated due to there is no sufficient data,
- Due to the emission factor of R600 refrigerant gas production can not be found in any literature or other relevant documents for material use calculation, the R600 refrigerant weight is not calculated in the material use GHG calculation (its emission factor is written as zero (0), it means that the emission factor is unknown)

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

ISO14064-1:2018

Dawlance Private Ltd. GHG Management System Documentation

**Level of Assurance:**

Reasonable

**Materiality level:**

%7

**Period:**

01.01.2020-31.12.2020

**GHG Emissions:**

<i>DIRECT GREENHOUSE GAS EMISSIONS</i>		
1- Direct GHG emissions and removals;	7.894	tCO2e
<i>INDIRECT GREENHOUSE GAS EMISSIONS</i>		
2 - Indirect GHG emissions from imported energy; Purchased Electricity	7.388	tCO2e
3 - Indirect GHG emissions from transportation;	28.859	tCO2e
4 - Indirect GHG emissions from products used by organization;	90.671	tCO2e
5 -Indirect GHG emissions associated with the use of products from the organization;	938.074	tCO2e
6 -Indirect GHG emissions from other sources.	4.149	tCO2e
<b>TOTAL</b>	<b>1.077.035</b>	tCO2e

<i>anthropogenic biogenic GHG emission</i>	<i>1.077.031</i>	<i>tCO2e</i>
<i>non-anthropogenic biogenic GHG emission</i>	<i>4</i>	<i>tCO2e</i>
<b>TOTAL</b>	<b>1.077.035</b>	<b>tCO2e</b>

### **Verification Opinion: Verified as Satisfactory**

Based on the process and procedures conducted, there is no evidence that the GHG report 2020 produced by Dawlance Private Ltd. 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 14065:2020

### **Responsibilities:**

The data on which the footprint is based has been provided by Dawlance Private Ltd. in the document GHG report 2020. This document is the responsibility of Dawlance Private Ltd. 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:** 21.06.2021

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