

## **Independent Assurance Opinion Statement**

To the Management of Arçelik A.Ş.

### **Scope and Objectives :**

BSI was commissioned by Arçelik A.Ş. (hereinafter "Arçelik") to conduct independent assurance of its 2018 Sustainability Report ('the Report'), as published on the company's website at [http://www.arcelikas.com/page/204/Sustainability\\_Report](http://www.arcelikas.com/page/204/Sustainability_Report) and to carry out an independent verification of total water withdrawal by source and waste.

Our assurance engagement was planned and carried out in accordance with AA1000 Assurance Standard AA1000AS (2008).

### **BSI's approach**

BSI's assurance engagements are carried out in accordance with our verification procedure. Reviewing the data collection and consolidation processes used to compile selected data, including assumptions made, and the data scope and reporting boundaries; We planned and performed our work to obtain the evidence we considered necessary to provide a basis for our assurance opinion. We were engaged to provide Type 2 moderate level assurance, which covers:

- Evaluation of adherence to the AA1000AS (2008) principles of inclusivity, materiality and responsiveness (the Principles); and
- The reliability of specified sustainability performance information along with related claims in the report including:
  - Desk review
  - Site visit
  - Data sampling
  - Reporting

### **Inclusivity, Materiality and Responsiveness principles;**

Arçelik has made a commitment to its stakeholders. The participation of stakeholders has been initiated in developing and achieving an accountable and strategic response to CSR.

Arçelik publishes CSR information that enables its stakeholders to make informed judgments about the company's management and performance. In our professional opinion the report covers the Arçelik's materiality issues.

Arçelik has implemented the practice to respond to the expectations and perceptions of its stakeholders.

### **Assurance level**

The moderate level assurance provided is in accordance with AA1000 Assurance Standard (2008) in our review, as defined by the scope and methodology described in this statement.



## **Independence/Responsibilities of Arçelik and of the Assurance Providers**

BSI was not involved in collecting and calculating data, or in the development of the Report. BSI's activities are independent from Arçelik. Arçelik has sole responsibility for preparation of the Report. In performing our assurance work, our responsibility is to the management of Arçelik.

The assurance team was composed of Lead auditors and Carbon Footprint Verifiers experienced in industrial sector, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, OHSAS 18001, and ISO 9001 EU ETS, GS, VCS, ISO 50001 etc. . BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI verification procedure. There is no limitation.

## **BSI's Opinion**

Based on BSI's approach, we believe that Arçelik A.S. has:

- Met the requirements above
- Disclosed accurate and reliable water withdrawal data and information

## **Verified Data**

Total water withdrawal by source (Turkey);

Municipal water : 572,367 m<sup>3</sup>

Well water: 376,488 m<sup>3</sup>

Rain water: 455 m<sup>3</sup>

Total: 949,387 m<sup>3</sup>

Total water withdrawal by source (Arctic Romania);

Well water: 240,063 m<sup>3</sup>

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Total water withdrawal by source (BEKO LLC Russia);

Well water: 147,194 m<sup>3</sup>

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Total water withdrawal by source (BEKO China);

Municipal water : 61,103 m<sup>3</sup>

Total: 61,103 m<sup>3</sup>

Total water withdrawal by source (Defy South Africa);

Municipal water : 76,993 m<sup>3</sup>

Well water: 0,14 m<sup>3</sup>

Rain water: 1,440 m<sup>3</sup>

Total: 79,260 m<sup>3</sup>



Wastes by type-ton (Turkey);

Hazardous Waste: 2,259 ton

Non-Hazardous Waste: 85,695 ton

Total: 87,954 ton.

The opinion expressed is formed on the basis of a moderate level of assurance and at the materiality of the professional judgement of the verifier.

Mehmet Kumru  
Sustainability Team Manager

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**bsi.**



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