Water Footprint Verification

Verification Opinion Statement

This is to verify that:

Kazan Soda Elektrik Uretim A.S

Mulk Kume Evleri 1. Cadde No:122 Yenikent
Sincan / Ankara, 06946, Turkey

Holds Statement No: **WFV 717437**

WATER FOOTPRINT DETAILS	
Reporting Year(s):	01/01/2018-31/12/2018
Date of Water Footprint Report:	13th September 2019

FACILITY VERIFICATION DETAILS	
Proportion of facilities inspected during the verification?	100%

OPINION - verified:	BSI Group Eurasia Certification Services Inc has conducted a verification of the direct water footprint reported by *Kazan Soda Elektrik Uretim A.S.* in its Water Footprint Report dated *13.09.2019* 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 carrying out the verification of direct water footprint inventory, it is the opinion of BSI that • The direct water footprint inventory was conducted in accordance with the requirements of ISO 14046:2014 Environmental Management – Water Footprint – Principles, Requirments and Guidelines. • No material misstatements in this direct water footprint inventory. • Data collection period: dd./01.01.2018- 31.12.2018 Data quality was considered acceptable in meeting the principles as set out in ISO 14046:2014.

Lead Verifier :	*Mehmet Kumru*
Technical Reviewer :	*Aslı Erçin*
Signed on behalf of BSI Group Eurasia Certification Services Inc *:*	YONCA ÇAKIR GENERAL MANAGER COMMERCIAL
Date of Opinion :	*18.09.2019*

ANNEX 1 - BASIS OF THE OPINION

Kazan Soda Elektrik Uretim A.S
Mulk Kume Evleri 1. Cadde No:122 Yenikent
Sincan / Ankara, 06946, Turkey

Reporting Water Footprint Results;

Water resource	**Resource**	**Unit**	**Total**
Camlidere Dam	Raw water	m^3/year	5.254.423

Water consumption

Area of consumption	**Water consumption**	**Unit**
Mining (SUMP)	1.667.645,39	m^3/year
Evaporation	3.573.001,96	m^3/year
Discharged	83.949,60	m^3/year

Pollutant Load;

Parameter	Pollutant flowrate (tonnes)	Unit
Chemical Oxygen Demand (COD)	9.378,15	tonnes/year
Biological Oxygen Demand (BOD)	2.630,14	tonnes/year
Suspended Solids (SS)	2.325,40	tonnes/year

Carbon Footprint Verification

Verification Opinion Statement

This is to verify that:

Kazan Soda Elektrik Uretim A.S

Mulk Kume Evleri 1. Cadde No:122 Yenikent
Sincan / Ankara, 06946, Turkey

Holds Statement No: **GHGEV 717410**

EMISSIONS DETAILS	
Reporting Year(s):	01/01/2018-31/12/2018
Date of Emissions Report:	12.09.2019
Scope 1 Emissions in tCO_2e	1.563.508
Scope 2 Emissions in tCO_2e	17.961
Scope 3 Emissions in tCO_2e	n/a
Total Reported Emissions in tCO_2e	1.581.470

FACILITY VERIFICATION DETAILS	
Proportion of facilities inspected during the verification?	100%

OPINION - verified:	BSI Group Eurasia Certification Services Inc has conducted a verification of the greenhouse gas data reported by *Kazan Soda Elektrik Uretim A.S.* in its Emissions Report dated *12th September 2019* 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 limited assurance that: The Greenhouse Gas Emissions for the period from 01/01/2018 to 31/12/2018 is 1.581.470 tonnes of CO2 equivalent.(materiality level is 5%). No material misstatements in the selected base year Greenhouse Gas Emissions calculation for *Kazan Soda Elektrik Uretim A.S.* were revealed. Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2006.

Lead Verifier :	*Furkan Sadıkoğlu*	
Technical Reviewer :	*Mehmet Kumru*	
Signed on behalf of BSI Group Eurasia Certification Services Inc :		YONCA GAKIR GENERAL MANAGER COMMERCIAL
Date of Opinion :	*18.09.2019*	

Greenhouse Gas Verification

bsi.

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 limited 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 :	<u>**Conduct of the Verification**</u> 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 <u>**Rules etc of the GHG Program**</u> A) ISO14064-1:2006 - Part 1 - Specification with guidance at organizational level for quantification and reporting of greenhouse gas emissions and removals

bsi. Greenhouse Gas Verification

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	

Greenhouse Gas Verification