



EmiCert

Verification of Greenhouse Gases



GHG Validation
and Verification
No of Certificate 874

Verification Statement

No OCF-TR- 2509020

The inventory of Greenhouse Gas emissions in year **2024** of

Akfen Turizm Yatırım ve İşletmeleri A.Ş.

Koza Sok. No:22 Gaziosmanpaşa 06700Ankara / Türkiye

has been verified in accordance with ISO 14064-3:2019

as meeting the requirements of

ISO 14064-1:2018

Total emissions: 4.917,63 tn of CO₂eq

Level of assurance: Reasonable level of assurance

Authorized by:

Stavros Vlachos
Technical Manager
Date: 04/09/2025



VERIFICATION STATEMENT ANNEX

EMICERT has been contracted by Akfen Turizm Yatırım ve İşletmeleri A.Ş. (hereinafter referred to as the “Company”), for the verification of Greenhouse Gas emissions in accordance with **ISO 14064-1: 2018** as provided by the Company, in the GHG Assertion in the form of GHG report covering GHG emissions of the year 2024.

1. Roles and responsibilities

The management of the Company is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is EMICERT’s responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the year 2024.

EMICERT conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1:2018 and ISO 14064-3:2019 for the year 2024. The verification was based on the verification scope, objectives and criteria as agreed between the Company and EMICERT.

2. Level of Assurance

The level of assurance agreed is that of **reasonable assurance**. This means that the nature and extent of the verification activities have been designed to provide a high but not absolute level of assurance on historical data and information.

3. Scope

The Company has commissioned an independent verification by EMICERT of reported GHG emissions of the Company, for operation of the canteens of Isparta, Eskişehir and Tekirdağ City Hospitals in the Public-Private Partnership (PPP) hospital portfolio, to establish conformance with ISO 14064 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization’s boundary and is based on ISO 14064-1:2018.

- Title or description activities: provides hygienic and high quality food and beverage services to hospital staff and visitors in these facilities
- Location/boundary of the activities:
 - I. **Merkez Ofisi**
Hacılar Mahallesi Başlar Caddesi 986/1 Sokak
İncek Loft Sitesi T9 Gölbaşı / ANKARA
 - II. **Tersköşe**
Hacılar Mahallesi Başlar Caddesi 986/1 Sokak
İncek Loft Sitesi T40-T41 Gölbaşı / ANKARA
 - III. **ESKİŞEHİR HASTANE KANTİN**
71 Evler Mahallesi Çavdarlar Sokak No:144/A
26080 Odunpazarı / ESKİŞEHİR

IV. TEKİRDAĞ HASTANE KANTİN

İstiklal Mah. Yemen Sk. No:13 Tekirdağ Şehir Hastanesi Süleymanpaşa / TEKİRDAĞ

V. ISPARTA HASTANE KANTİN

Isparta Şehir Hastanesi İstiklal Mah. Atatürk Bulvarı No:51 PK:32200 ISPARTA / MERKEZ

VI. Bodrum Loft

Gölköy Mah. 325. Sk. No:7/B-1 Bodrum / Muğla

- Physical infrastructure, activities, technologies and processes of the operation: provides hygienic and high quality food and beverage services to hospital staff and visitors in these facilities.
- GHG sources included:
 - Category 1: Fuel combustion, Refrigerant leaks, Wastewater treatment plant
 - Category 2: Purchased electricity
 - Category 3: Employee commuting, Business travel, Transportation
 - Category 4: Purchased goods, Services, Waste disposal, Capital goods, Fuel-and energy-related activities (not included in scope 1 or 2)
 - Category 5: End-of-Life Treatment of Sold Products
 - Category 6: Franchises
- Types of GHGs included: CO₂, CH₄, N₂O
- GHG information for the following period was verified: 2024
- Intended use of the verification statement: employees and all subsidiary companies

4. Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emission are as declared by the organization's GHG assertion
- The data, reported are accurate, complete, consistent, transparent and free of material error or omission.

5. Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018 and ISO 14064-3:2019.

6. Materiality

The materiality level of the verification was agreed to 5%, based on the needs of the intended use of the GHG Assertion.

7. Confidentiality

The reports and attachments may contain relevantly confidential information of the Company. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the Company's agreement in written form.

8. Conclusion

The Company provided the GHG assertion based on the requirements of ISO14064-1:2018. The GHG information for operation of the canteens of Isparta, Eskişehir and Tekirdağ City Hospitals in the Public-

Private Partnership (PPP) hospital portfolio, for the year 2024 disclosing emissions of **4.917,63 tonnes of CO₂ equivalent** are verified by EMICERT to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

According to the calculation of the Company, total emissions, in tn CO₂ eq, are allocated as presented below:

Categories	tn CO ₂ eq
Category 1	233,71
Category 2	1.578,75
Category 3	125,51
Category 4	2.043,57
Category 5	936,10
Category 6	N/A
Total	4.917,63

EMICERT's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts of the organization's disclosures in relation to the organization's reported GHG emissions.


We conducted our verification regarding the GHG assertion of the Company which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data and checking whether the provisions of the monitoring plan, were consistently and appropriately applied.

In EMICERT's opinion the presented GHG assertion

-is materially correct and is a fair representation of the GHG data and information and

-is prepared in accordance with ISO14064-1:2018 on GHG quantification, monitoring and reporting.

Lead Verifier: Dilan Arslan
Verifier: Maria Perivolari
Technical Reviewer: Stavros Vlachos



Stavros Vlachos
Technical Manager