

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in the period
01/01/2024 – 31/12/2024 for

Atakey Patates Gıda San. Tic. A.Ş.

**Sakarya, Ankarayolu Caddesi 6.km, Susuz/Afyonkarahisar
Merkez/Afyonkarahisar, Türkiye**

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

GHG PROTOCOL CORPORATE STANDARD

For the following activities: Potato Production

Approved by



Suat Kaya

Industrial & Enviroment and NR - Oil, Gas & Chemicals Commodities Business Manager

Date: 7th April 2025

SGS Supervise Gözetme Etüd Kontrol Serv. A.Ş..
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*This Opinion is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to
5 of this Opinion*



Greenhouse Gases Verification Opinion

Atakey Patates Gıda San. Tic. A.Ş. provided the GHG statement based on the requirements of GHG Protocol Corporate Standard. The GHG emissions for the year 2024 have been verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emissions are broken down into the following categories:

t CO2e	Year 2024
Scope 1- Direct GHG emissions	18.301,09
Scope 2- Electricity indirect GHG emissions	0,00
Scope 3- Other indirect GHG emissions	50.684,82
Emissions from biomass	149,73
TOTAL	68.985,91

SGS has planned and performed the current work to obtain the information, explanations and evidence considered necessary to provide a limited level of assurance that the CO2 equivalent emissions for the year 2024 are fairly stated. Our verification of the GHG Statement of Atakey Patates Gıda San. Tic. A.Ş. includes the evaluation of the GHG information system, its control, and its notification protocol. This verification has included the collection of evidence supporting the reported data, and the verification of the correct application of Atakey Patates Gıda San. Tic. A.Ş. procedures.

Opinion

Based on the process and procedures conducted, SGS concludes that there is no evidence that the presented GHG statement:

- Is not materially correct and is not a fair representation of GHG data and information, and
- Has not been prepared in accordance with the requirements of GHG Protocol Corporate Standard, in relation to its quantification, control and notification.

This opinion shall be interpreted with the GHG statement "ATAKEY - GHG Report_2024" as a whole.

Note: This Opinion is issued, on behalf of Client, by SGS Supervise Gözetme Etüd Kontrol Serv. A.Ş. ("SGS") under its General Conditions included in http://www.sgs.com/terms_and_conditions.htm. A full copy of this opinion and the supporting GHG Statement may be consulted at Atakey Patates Gıda San. Tic. A.Ş.. This Opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

Schedule Accompanying Greenhouse Gas Verification Opinion

SGS has been contracted by Atakey Patates Gıda San. Tic. A.Ş., for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by Atakey Patates Gıda San. Tic. A.Ş. in their GHG statement "ATAKEY - GHG Report_2024", covering the period 01/01/2024 – 31/12/2024 and considering 2022 as the base year.

Responsibilities

The Factory Manager of Atakey Patates Gıda San. Tic. A.Ş. 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 SGS' responsibility to express an independent GHG verification opinion on the GHG emissions as provided in their GHG Statement for the period 01/01/2024 – 31/12/2024,

SGS conducted a third party verification following the requirements of GHG Protocol Corporate Standard and ISO 14064-3:2019 of the provided GHG statement "ATAKEY - GHG Report_2024", for the period 01/01/2024 – 31/12/2024.

Level of Assurance

The level of assurance agreed for the assignment is a limited level of assurance.

Scope

Atakey Patates Gıda San. Tic. A.Ş. has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of GHG Protocol Corporate Standard in their facilities located in Sakarya, Ankarayolu Caddesi 6.km, Susuz/Afyonkarahisar Merkez/Afyonkarahisar, Türkiye.

- Scope 1: Direct GHG emissions:
 - Natural gas emissions from stationary sources
 - LPG emissions from stationary sources
 - Diesel emissions from generators
 - Fugitive emissions
 - Mobile sources
- Scope 2: Energy indirect GHG emissions:
 - Indirect emissions from electricity imported (I-REC certificate has been purchased, emissions from electricity consumed have been zero)
- Scope 3: Other indirect GHG emissions:
 - Purchased goods and services
 - Capital goods
 - Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2
 - Upstream transportations and distributions
 - Waste
 - Employee Commuting
 - Downstream transportations and distributions
 - End of the life treatment
- Emissions from biomass

The exclusions have been:

- From Scope 3:
 - Business travel
 - Upstream leased assets
 - Processing of sold products
 - Use of the product sold
 - Downstream leased assets
 - Franchise
 - Investments

The organizational boundaries were established following the operational control approach.

This engagement covers verification of emissions and removals of greenhouse gases included within the organization's boundaries and meets the requirements of ISO 14064-3:2019.

- **Title and description of activities:** Verification of the GHG statement for Atakey Patates Gıda San. Tic. A.Ş. year 2024 .
- **Location of the activities:** Sakarya, Ankarayolu Caddesi 6.km, Susuz/Afyonkarahisar Merkez/Afyonkarahisar, Türkiye.

- **Activities of the organization:** Potato Production
- Types of **GHGs** included: CO₂, CH₄, N₂O, HFCs, SF₆, NF₃ and PFC.
- The **verification** period is: 01/01/2024 – 31/12/2024

Objectives

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

- Whether the CO₂ equivalent emissions are as declared by the organization's GHG statement.
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.
- Whether the inventory system complies with the criteria and scope established in the GHG Protocol Corporate Standard.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-3:2019.

Materiality

The materiality required of the verification was considered by SGS to be below 10%.

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