



Carbon Footprint Verification Verification Opinion Statement

This is to verify that:

ARÇELİK A.Ş.

Karaağaç Cad.No:2/6 Sütlüce /İstanbul

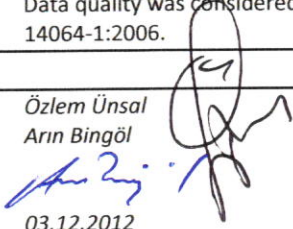
Holds Statement No: **GHGEV 573568**

EMISSIONS DETAILS	
Reporting Year(s):	01/01/2011-31/12/2011
Date of Emissions Report:	November 2012
Scope 1 Emissions in tCO ₂ e	84254
Scope 2 Emissions in tCO ₂ e	88895
Scope 3 Emissions in tCO ₂ e	n/a
Total Reported Emissions in tCO ₂ e	173149

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 <i>Arçelik AŞ</i> in its Emissions Report dated <i>December 2012</i> and presented above. On the basis of the verification work undertaken (see Annex 1) these data are fairly stated.
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OPINION - verified with comments:	As a result of verification procedures, it is the opinion of BSI with reasonable assurance that: The Greenhouse Gas Emissions for the period from 01/01/2011 to 31/12/2011 is 173149 tonnes of CO ₂ equivalent. No material misstatements in the selected base year Greenhouse Gas Emissions calculation for <i>Arçelik AŞ</i> were revealed. Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2006.
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Lead Verifier :	Özlem Ünsal
Technical Reviewer :	Arın Bingöl
Signed on behalf of BSI Group Eurasia Certification Services Inc :	
Date of Opinion :	03.12.2012





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 2012 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 reasonable 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 :

Conduct of the Verification

- 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

Rules etc of the GHG Program

- A) ISO14064-1:2006 - Part 1 - Specification with guidance at organizational level for quantification and reporting of greenhouse gas emissions and removals






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	Clear strategies and targets should be set for GHG management
B2	Data sources, roles and responsibilities should be clear at facility level for about GHG inventory development
B3	All calculations (inc. GHG released by company cars, uncertainties, de minimis..etc) as well as identification and documentation of assumptions/neglects and periodical technical reviews should be owned by facilities first and then consolidated at entity level.
B4	The methodology for GHG effect from coolants should be documented to avoid inconsistent calculations.
B5	Calculation sheets should be well under control with an effective Document Control system to avoid any misuse which can cause material misstatement in calculations at entity level.
B6	Technical reviews should be described in a robust system at facility level and checked during internal audits
B7	
B8	
B9	
B10	