



# VERIFICATION OPINION STATEMENT

## TÜV SÜD Türkiye Industry Service Division

certifies that the GHG Assertion reported by



**WAT Motor Sanayi ve Ticaret A.Ş.**  
Karaağaç Mah. 8.Sok. No: 4 A/2 Kapaklı / Tekirdağ 59510

Please see appendix for included sites & scope.

Contract No: **23-IS-0629-34-C / 712925579**

Report No: **24-GR-0346**

An audit was performed and has a demonstrated that the  
requirements laid down by

**ISO 14064-1:2018**

are fulfilled.

Certificate and Appendix Registration No.: **24-SER-03701-IS\_VOS**

Issue Date: **26.08.2024**

Revision date / Rev. No: - / -



TÜV SÜD Türkiye  
Industry Service Division

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## APPENDIX

**Base Year:** 2021

**Application Year:** 2023

**Categories opted for Demonstration:**

- Category 1  Category 2  Category 3  Category 4  
 Category 5  Category 6

**Reporting Period:** January 2023 to December 2023

	<b>Market-based emissions (tCO<sub>2</sub>e)</b>	<b>Location-based emissions (tCO<sub>2</sub>e)</b>
<b>Category 1 – Direct GHG emissions and removals:</b>	<b>1,823</b>	<b>1,823</b>
<b>Category 2 – Indirect GHG emissions from imported energy:</b>	<b>-</b>	<b>3,089</b>
<b>Category 3 – Indirect GHG emissions from transportation:</b>	<b>19,201</b>	<b>19,201</b>
<b>Category 4 – Indirect GHG emissions from products used by organization:</b>	<b>42,304</b>	<b>42,304</b>
<b>Category 5 – Indirect GHG emissions associated with the use of products from the organization:</b>	<b>38,080,703</b>	<b>38,080,703</b>
<b>Category 6 – Indirect GHG emissions from other sources:</b>	<b>470</b>	<b>470</b>
<b>Total:</b>	<b>38,144,501</b>	<b>38,147,590</b>

<b>Non-Biogenic GHG Emissions (tCO<sub>2</sub>e)</b>	<b>38,144,501</b>	<b>38,147,590</b>
<b>Non-Anthropogenic Biogenic GHG Emissions (tCO<sub>2</sub>e)</b>	<b>-</b>	<b>-</b>
<b>Anthropogenic Biogenic GHG Emissions (tCO<sub>2</sub>e)</b>	<b>-</b>	<b>-</b>

<b>Project title</b>	Annual Final Verification of GHG Assertion – WAT Motor Sanayi ve Ticaret A.Ş. as per ISO 14064-1: 2018 and ISO 14064-3:2019
<b>Name of the Client</b>	WAT Motor Sanayi ve Ticaret A.Ş.
<b>Location</b>	Karaağaç Mah. 8.Sok. No: 4 A/2 Kapaklı / Tekirdağ 59510
<b>Base year</b>	2021
<b>Inventory year</b>	2023
<b>Reporting Period</b>	1 <sup>st</sup> January 2023 to 31 <sup>st</sup> December 2023
<b>Criteria</b>	ISO 14064-1:2018 Greenhouse gases Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals  ISO 14064-3:2019 Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

**Objective:** The objectives of this audit were to:

- To determine the extent of conformity of WAT Motor Sanayi ve Ticaret A.Ş. GHG emissions report with the applicable verification criteria ISO 14064-3 – Category 1, Category 2, Category 3, Category 4, Category 5, and Category 6, including the principles and requirements of ISO 14064-1.
- To assess the completeness of the organization's GHG inventory of GHG emissions.
- Evaluate the organization's GHG information system and its controls/management in preparing emission report.
- Confirm whether the GHG assertion is without material and whether the verification activities provide the level of assurance agreed to at the beginning of the verification process.

**Level of Assurance Achieved:**

"Reasonable" for Category 1 & 2

"Limited" for Category 3, 4, 5, and 6

Conclusion on the GHG assertion, including any qualifications or limitations (hypothetical, projected and/or historical in nature):

Whether there is

evidence that the GHG assertion is materially correct and fair representation of the GHG data and information or that it has been prepared in accordance with the related international standard on GHG quantification, monitoring and reporting or to relevant national standards or practices.

no evidence that the GHG assertion is materially correct and fair representation of the GHG data and information or that it has not been prepared in accordance with the related international standard on GHG quantification, monitoring and reporting or to relevant national standards or practices.