



# TÜRK LOYDU

## SERA GAZI DOĞRULAMA BEYANI GREENHOUSE GAS VERIFICATION STATEMENT

Belge No / Certificate No : 2024.0205.0072

### YAPI KREDİ BANK AZERBAIJAN



MERKEZ / HEAD OFFICE:  
JALIL MAMMADGULUZADE STREET  
73 G, AZ1065, BAKU, AZERBAIJAN

firmasında Türk Loydu tarafından  
Türk Loydu hereby certifies that,

### TS ISO 14064-1:2018

(Aynı zamanda düzenlenen bu belge ISO 14064-3'e uygun olarak süreç, izleme ve raporlama gerekliliklerinin sağlandığını gösterir)

(As well as criteria given to provide for consistent operations, monitoring and reporting in ISO 14064-3:2019)

standardına uygun olarak gerçekleştirilen doğrulama sonucunda  
in consequence of the verification carried out in compliance with the standard

**Toplam Sera Gazı Emisyonu** : 53,389 tCO<sub>2</sub>e  
**Total Greenhouse Gas Emission**

**Doğrudan Emisyonlar** : 219.14 tCO<sub>2</sub>e  
**Direct Emissions**

**Dolaylı Emisyonlar** : 53,169.47 tCO<sub>2</sub>e  
**Indirect Emissions**

**Güven Seviyesi** : Sınırlı  
**Level of Assurance** : Limited

yukarıda bildirilen Sera Gazı Bildirimi kapsamında doğrulanmıştır.  
verified within the scope of above-mentioned Greenhouse Gas Assertion.

Doğrulama Periyodu / Verification Period : 01.01.2023-31.12.2023  
Belgelendirme Tarihi / Date of Certification : 03.10.2024  
Doğrulama Raporu Ref.No / Ref.No of Verification Report : 2024-0205-02

  
**Sorumlu Müdür**  
Responsible Manager

  
**Teknik Yönetici**  
Technical Manager



# TÜRK LOYDU

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# TÜRK LOYDU

## YAPI KREDİ BANK AZERBAIJAN

### CARBON DISCLOSURE PROJECT

### 2023 YEAR GHG VERIFICATION STATEMENT

TL Project No: 2024-0205



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### 1. SCOPE

Türk Loydu Uygunluk Değerlendirme Hizmetleri A.Ş. performed verification of conformity of the voluntary assertion relevant to the GHG Inventory of the YAPI KREDİ BANK AZERBAIJAN for the period 1 January 2023 to 31 December 2023.

Verification activities including process analysis were conducted for the production and office facilities addressed below on March and September 2024.

These studies had been carried out in order to provide a verification opinion that the YAPI KREDİ BANK AZERBAIJAN 2023 GHG Inventory Report, which includes Scope 1 (direct) and Scope 2 (energy indirect) greenhouse gas emissions does not contain significant errors with reasonable assurance and Scope 3 (other indirect) greenhouse gas emissions are verified with limited assurance level in accordance with *ISO 14064-3:2019 Greenhouse Gases–Part 3: “Specification with guidance for the validation and verification of greenhouse gas assertions”*.

Türk Loydu Uygunluk Değerlendirme Hizmetleri A.Ş. consent to release of this assertion by YAPI KREDİ BANK AZERBAIJAN to the Carbon Disclosure project in order to satisfy the terms of CDP disclosure requirements.

The organisation has included, within the operational boundaries, one head office building and office centers at the address given below.

#### Address:

YAPI KREDİ BANK AZERBAIJAN  
Jalil Mammadguluzade street, 73 G, AZ1065  
Baku/Azerbaijan

### 2. TOTAL GHG STATEMENT

The GHG assertions verified were the following:

- That the 2023 GHG Inventory of the YAPI KREDİ BANK AZERBAIJAN has been developed in accordance with common industry practice, including the Greenhouse Gas Protocol and the ISO 14064-1:2018 standard.
- That the calculated Scope 1 GHG emissions for the 2023 are **219.14 tCO<sub>2</sub>e**.
- That the calculated Scope 2 GHG emissions for the 2023 are **0.00 tCO<sub>2</sub>e\***.  
*\*The purchased electricity emissions are calculated by market-based approach.*
- That the calculated Scope 3 GHG emissions for the 2023 are **53,169.47 tCO<sub>2</sub>e**.

The emission sources included for each category has been given at section 5 of this statement.

### 3. ASSURANCE LEVEL

Greenhouse gas inventory verification activity was conducted with 5% level of assurance.

The verification task was to form an opinion at a reasonable level of assurance about the above GHG assertions, regarding:

- Conformance with the general requirements of Greenhouse Gas Protocol and the ISO 14064-1:2018 standard.
- Reasonableness of the calculated Scope 1 and Scope 2 emissions for the 01.01.2023-31.12.2023.
- Limitation of the calculated Scope 3 emissions for the 01.01.2023-31.12.2023.



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### 4. VERIFICATION ACTIVITIES

The GHG verification activities performed by Türk Loydu Uygunluk Değerlendirme Hizmetleri A.Ş. applied ISO 14064-3:2019 International Standard for GHG verifications.

The following verification activities were conducted:

- Review of calculation documentation, procedure and methodologies, including inventory report,
- Assessment of risks and verification planning,
- Assessment of documentation, control and methodologies, including the facility quality management systems,
- Assessment of verification findings and outstanding issues in inventory report,
- Assessment and review of resolutions to outstanding issues in inventory report,
- Issuance of verification statement and completion of verification.

### 5. VERIFICIATON OPINION

Türk Loydu planned and performed verification studies to obtain the information, explanations and evidence that we considered necessary to provide a reasonable or limited assurance level based on the process and procedures conducted.

Türk Loydu's approach is risk-based, drawing on an understanding of the risks associated with calculating GHG emission information and the controls in place to mitigate these risks.

Our studies included assessment, on a sample basis, of evidence relevant to the reporting of emission information.

GHG statement has been prepared based on the objective evidence examined, recalculations and interviews in verification activities carried out in accordance with the requirements of the Greenhouse Gas Protocol and the ISO 14064-1:2018 standard.

The greenhouse gas emission information (Scope 1 and 2) disclosed in the YAPI KREDİ BANK AZERBAIJAN 2023 GHG Inventory Report as a result of verification held on the basis of international standards has been verified with reasonable assurance.

The greenhouse gas emission information (Scope 3) disclosed in the YAPI KREDİ BANK AZERBAIJAN 2023 GHG Inventory Report as a result of verification held on the basis of international standards has been verified with limited assurance.

Additionally the GHG information of YAPI KREDİ BANK AZERBAIJAN for the period 1 January 2023 to 31 December 2023 is given below.



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The Total GHG assertions of YAPI KREDİ BANK AZERBAIJAN 2023 Inventory Report verified are given following:

TOTAL DIRECT GREENHOUSE GAS EMISSIONS		
1-Direct GHG emissions	219.14	tCO <sub>2</sub> e
TOTAL INDIRECT GREENHOUSE GAS EMISSIONS		
2- Indirect GHG emissions from imported energy, purchased electricity: ( <i>Market-based approach</i> )	0.00	tCO <sub>2</sub> e
2- Indirect GHG emissions from imported energy, purchased electricity: ( <i>Location-based approach</i> )	666.31	tCO <sub>2</sub> e
3- Indirect GHG emissions from transportation:	107.45	tCO <sub>2</sub> e
4- Indirect GHG emissions from products used by organization:	8.99	tCO <sub>2</sub> e
5- Indirect GHG emissions associated with the use of products from the organization:	53,053.04 (23.038 tCO <sub>2</sub> e- Customers' Scope 1&2)	tCO <sub>2</sub> e
6- Indirect GHG emissions from other sources:	0.00	tCO <sub>2</sub> e
<b>TOTAL:</b>	<b>53,389</b>	<b>tCO<sub>2</sub>e</b>

The scope of the Selected Information which covers the period between 1 January 2023 and 31 December 2023 and is subject to our independent limited assurance work is summarised below:

Scope - 3 (Indirect) Greenhouse Gas Emissions (tons CO<sub>2</sub>e) – Category 1 – Purchased Goods and Services  
7.56 tons CO<sub>2</sub>e

Scope - 3 (Indirect) Greenhouse Gas Emissions (tons CO<sub>2</sub>e) – Category 2 – Capital goods 0.00 tons CO<sub>2</sub>e

Scope - 3 (Indirect) Greenhouse Gas Emissions (tons CO<sub>2</sub>e) – Category 3 – Fuel-and-energy-related activities (not included in Scope 1 or 2) 52.87 tons CO<sub>2</sub>e

Scope - 3 (Indirect) Greenhouse Gas Emissions (tons CO<sub>2</sub>e) – Category 5 – Waste Generated in Operations  
1.43 tons CO<sub>2</sub>e

Scope - 3 (Indirect) Greenhouse Gas Emissions (tons CO<sub>2</sub>e) – Category 6 – Business Travel 54.58 tons CO<sub>2</sub>e



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Scope - 3 (Indirect) Greenhouse Gas Emissions (tons CO<sub>2</sub>e) – Category 7 – Employee Commuting 0.00 tons CO<sub>2</sub>e

Scope - 3 (Indirect) Greenhouse Gas Emissions (tons CO<sub>2</sub>e) – Category 15 – Investments – Portfolio emissions related to Banking (Bank) activities. 53,053.04 tons CO<sub>2</sub>e

H.Uğur AYKAÇ  
Responsible Manager

Onur YILMAZ  
Greenhouse Gas Lead Verifier

HALE AYLİN DEVRİMCİ  
Greenhouse Gas Lead Verifier