

## Verification Opinion

### GHGEV 726337 – 15.12.2022

**Responsible Party:** Yapi ve Kredi Bankası A.Ş.  
YKB Plaza D Blok Genel Müdürlük  
Büyükdere Caddesi Çamlık Sokak  
Levent 34330 İSTANBUL

**Type of GHG Statement:**  
Organisational

**Identification of GHG Statement:**  
Yapi ve Kredi Bankası A.Ş. GHG Report 2021

**Scope of activities:**  
Banking services

**Organisational Boundary:**  
Operational Control

**Sites Included in Organisational Boundary:**

- Yapı ve Kredi Bankası A.Ş.,
- Yapı Kredi Faktoring A.Ş.,
- Yapı Kredi Finansal Kiralama A.O.,
- Yapı Kredi Yatırım Menkul Değerler A.Ş.,
- Yapı Kredi Teknoloji A.Ş.,
- Yapı Kredi Portföy Yönetimi A.Ş.
- Yapı Kredi Kültür Sanat Yayıncılık A.Ş.

**Reporting Boundary:**

GHG emissions aggregated into the following categories at the organisational level

- a) Direct GHG emissions and removals
- b) Indirect greenhouse gas emissions from imported energy;
- c) Indirect GHG emissions from transportation
- d) Indirect GHG emissions from products used by the organisation
- e) Indirect GHG emissions associated with the use of products from the organisation
- f) Greenhouse gas emissions from other sources

...making excellence a habit.™



**Criteria for developing the organisational carbon footprint:**  
 ISO14064-1:2018  
 Yapi ve Kredi Bankası A.Ş. GHG Management System Documentation

**Level of Assurance:**  
 Limited

**Materiality level:**  
 %10

**Period:**  
 01.01.2021-31.12.2021

**GHG Emissions:**

<i>DIRECT GHG EMISSIONS</i>		
1- Direct GHG emissions and removals;	15.563	tCO <sub>2</sub> e
<i>INDIRECT GHG EMISSIONS</i>		
2 - Indirect GHG emissions from imported energy;	22.940	tCO <sub>2</sub> e
3 - Indirect GHG emissions from transportation;	7.316	tCO <sub>2</sub> e
4 - Indirect GHG emissions from products used by organization;	1.317	tCO <sub>2</sub> e
5 - Indirect GHG emissions associated with the use of products from the organization;	17.951.012	tCO <sub>2</sub> e
6 - Indirect GHG emissions from other sources	-	tCO <sub>2</sub> e
<b>TOTAL</b>	17.998.148	tCO <sub>2</sub> e

Non-biogenic GHG emissions	17.998.148	tCO <sub>2</sub> e
Anthropogenic biogenic GHG emissions	0	tCO <sub>2</sub> e
Non-anthropogenic biogenic GHG emissions	0	tCO <sub>2</sub> e

**Verification Opinion: Verified as Satisfactory**

Based on the process and procedures conducted, there is no evidence that the GHG report 2021 produced by Yapi ve Kredi Bankası A.Ş.

- is not a fair representation of GHG data and information;
- has not been prepared in accordance with ISO14064-1:2018

...making excellence a habit.™



**Verification Activities:**

The following were the verification activities undertaken:

- Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry
- Verification of the data through sampling recalculation, retracing, cross checking, reconciliation

The quantification and reporting of the carbon footprint have been independently verified by BSI against the specifications defined in ISO 14064-1:2018. The verification activity has been carried out in accordance with ISO 14064-3:2019 and the principles of ISO 14065:2020

**Responsibilities:**

The data on which the footprint is based has been provided by Yapi ve Kredi Bankası A.Ş. in the document GHG report 2021. This document is the responsibility of Yapi ve Kredi Bankası A.Ş. and is historical in nature.

The responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria.

The verifier is responsible for expressing an opinion on the GHG statement based on the verification

**Lead Verifier:** Canet Cengiz

**Signed on behalf of BSI:**



-----  
Theuns Kotze, Managing Director Assurance – IMETA

**Issue Date:** 10.01.2023

**NOTE:** BSI Eurasia Belgelendirme Hizm. Ltd. Sti. is independent to and has no financial interest in Yapi ve Kredi Bankası A.Ş. This verification Opinion has been prepared for Yapi ve Kredi Bankası A.Ş. only for the purposes of verifying its statement relating to its carbon emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Eurasia Belgelendirme Hizm. Ltd. Sti. has assumed that all information provided to it by Yapi ve Kredi Bankası A.Ş. is true, accurate and complete. BSI Eurasia Belgelendirme Hizm. Ltd. Sti. accepts no liability to any third party who places reliance on this Statement.