GREENHOUSE GAS EMISSIONS VERIFICATION PROCESSES PUBLIC INFORMATION

THIS DOCUMENT HAS BEEN PREPARED BY AVRASYA FOR PUBLIC INFORMATION. ALL RIGHTS RESERVED. PERMISSION MUST BE OBTAINED BEFORE USE.

AVRASYA SERA GAZI DOĞRULAYICI KURULUŞ MÜHENDİSLİK A.Ş. |info@avrasyaseragazi.com.tr

GREENHOUSE GAS EMISSIONS
ABOUT VERIFICATION PROCESSES
PUBLIC INFORMATION

1. PRE-CONTRACT EVALUATION

1.1. Receiving Requests

In order to strengthen the independence of verification bodies and increase the reliability of verification reports, assignments for the verification of greenhouse gas emission reports of installations within the scope of the "Regulation on Monitoring of Greenhouse Gas Emissions" are carried out through the Central Electronic Verification Body Assignment System (MEDAS). If the business requests an offer as stated on the website (http://avrasyaseragazi.com.tr), it can also request a offer by sending an e-mail to the tracking plan to the info@avrasyaseragazi.com.tr address. For all requests for quotations received by AVRASYA such as e-mail, fax, telephone, etc., the monitoring plan is requested from the installation authority before the price offer is submitted.

AVRASYA collects and evaluates the necessary information before signing a contract with the operator/installation to which it is assigned by MEDAS. The evaluations made are made in accordance with Article 6 of the relevant communiqué.

Operators/installations are obliged to submit their MEDAS applications by September 15 of the year to which the greenhouse gas emission report to be verified belongs. Following the completion of the applications, verification job assignments are made by MEDAS.Operators /installations are obliged to sign verification contracts by October 15. However, for operators/installations subject to Law No. 4734, the works and transactions of obtaining verification services are outside the scope of MEDAS. However, businesses/installations subject to Law No. 4734 must

take into account the installations, expertise and experience of this organization when choosing the verification organization and act in accordance with the provisions specified in this Communiqué regarding verification processes.

Issues such as whether it is within the scope of AVRASYA jurisdiction, Installation category, geographical location of the operator/installation within the scope of the application for verification work, timing of the work, number of man x days required, etc. are evaluated in the "Rp.03 Pre-Contract Competency and Impartiality Independence Analysis" / "APPLICATION and EVALUATION" layer .

Within the scope of Article 33 of the relevant communiqué, AVRASYA cannot sign a contract with an operator/installation where situations contrary to the principles of impartiality and independence occur. The verification body notifies the situations contrary to the principles of impartiality and independence described in Article 33 through MEDAS until September 15 of the year to which the greenhouse gas emission report to be verified belongs.

No bid is submitted for the work that is not within the scope of AVRASYA authorization and it is stated by contacting the Installation that no bid can be submitted.

For the work within the scope of AVRASYA jurisdiction, independence, impartiality and conflict of interest control are carried out for AVRASYA owners, senior management.

1.2. Offer Stage

AVRASYA determines the total verification period according to the issues in Annex-3 of the Communiqué on the Verification of Greenhouse Gas Emission Reports and Accreditation of Verification Bodies.

For the verification activities carried out within the scope of the relevant communiqué, the man-day fee is applied as the monthly gross current minimum wage determined in accordance with the Labor Law No. 4857 dated 22/5/2003 in the year to which the greenhouse gas emission report to be verified belongs, excluding the Value Added Tax, and a contract is

made over this fee. Except for the works and transactions carried out within the scope of Law No. 4734, the verification activity fee difference arising from the gross minimum fee for the year in which the report will be submitted is added to the contract until January 31 of the year in which the report will be submitted. The man-day fee covers verification activity and other mandatory expenses, including the services of lead verifiers, verifiers, and technical experts.
Pursuant to Article 9 (6) of the relevant communiqué, if strategic analysis site visits are to be made, the man-day fee is added to the contract, provided that it does not exceed the periods specified in the Annex-3 Verification Periods table of the relevant communiqué. (art. 9:6. para: If the verification body has not carried out the verification processes with a Installation in the last two years, it must appoint a chief verifier or verifier appointed within the relevant scopes to see the Installation on site within the periods specified in Annex-3 during the strategic analysis process and complete the strategic analysis within the year of the greenhouse gas emission report to be verified.

Our offer is directed to the customer with the "Fr.44 Greenhouse Gas Verification Emission Service Price Offer-Contract". If approved by the customer, it is passed at the contract stage.

1.3. Forming a Verification Team and Personnel Evaluation

The verification team consists of a lead verifier, a verifier, and a sufficient number of verifiers and technical experts as required.

Our company has to establish an independent unit that is structured in a way to protect its objectivity, independence and impartiality and to carry out verification procedures. Verification activities are carried out only by this unit.

AVRASYA verification team employees are evaluated and listed in the "Fr.20 Verification Team Appointment Form" in all competence, competence, performance, impartiality and independence. Employees suitable for the job

to be offered are determined using the filters in the form. Competence and competency assessments are carried out within the scope of "Pr.09 Human Resources Personnel Evaluation and Competency Procedure"; impartiality, independence and conflict of interest assessments are made within the scope of "Pr.16 Independence and Impartiality Procedure".

A verification team notification is made to the competent authority in accordance with the conditions in the "Pr.05 Notification and Communication Policy Procedure".

2. SIGNING THE AGREEMENT

According to the pre-contract evaluation, our company decides whether it can be taken on the verification of greenhouse gas emissions. If the evaluation is approved, the terms of the contract are decided. The contract to be signed includes at least the following information;

- Definition of the parties
- Definition of abbreviations in the contract
- Approved monitoring plan number, Installation scope, category, period and special conditions, if any,
- The purpose and scope of the verification,
- Obligations of the operator/client,
- Obligations of the verification body,
- Confidentiality provisions,
- Impartiality provisions,
- Situations/facts that will occur after the verification notification,
- Changes in client terms,
- Client rights,
- Force majeure,
- Contract termination,
- Transfer prohibition,
- Witness visits,
- Damages arising from the verification process,
- Expenses and payments,

- Complaint, Appeal issues,
- Resolution of disputes,
- Service fee and payment plan

At the end of the process, the "Fr.44 Greenhouse Gas Verification Emission Service Price Offer-Contract" is signed.

Operators must comply with the man-day periods and verification fees specified in the relevant Communiqué and the rules of impartiality and independence in the contracts and verification processes to be made.

The verification contract is made by taking into account the Installation category in the approved monitoring plan valid on the date of the contract. In case of a category change before the deadline for submission of the verified greenhouse gas emission report to the Ministry, the monitoring plan is updated and sent to the Ministry for approval. Except for the works and transactions within the scope of Law No. 4734, the contract is renewed after the approval of the Ministry, taking into account the category in the current monitoring plan.

3. EVALUATION BEFORE THE FIRST SITE INSPECTION

3.1. Obtaining Information and Documents from the Installation

After the contract and before the strategic analysis, it is agreed upon if the personnel to be assigned to the installation and the personnel planned to be assigned to the installation are approved. In this process, if the company objects to the assigned team members, the personnel in the team is changed and the operator is informed again. There are documents that must be obtained from the operators with which the contract is signed in order to start the verification process. With these documents, an idea about the operator is obtained before the first inspection in the site. These documents are first requested from the operator by e-mail. These documents are as follows:

- The most up-to-date version of the monitoring plan, other versions approved by the Ministry, if any, and proof documents proving that the approval of the Ministry has been obtained,
- **Current Capacity report or document showing that they are exempt from the capacity report,**
- **A diagram with a summary of the data flow activities.**
- Energy generation license, if any,
- Definition of the data flow activities of the business,
- The risk assessment of the installation specified in the Monitoring and Reporting Communiqué and the issues regarding the total control system,
- The procedures included in the monitoring plan, including the procedures regarding data flow activities and control activities,
- If any, the greenhouse gas emission report of the Installation,
- If any, the sampling plan prepared in accordance with the Monitoring and Reporting Communiqué and approved by the Ministry,
- If changes have been made in the monitoring plan during the reporting period, records of these changes in accordance with the Monitoring and Reporting Communiqué,
- Improvement reports of previous years,
- If verification activities were carried out with a different verification body in the previous year, the verification report for the year in question,
- Emission measurement summary report,
- Information about databases and data sources used for monitoring and reporting,
- Other relevant information and documents to be requested by the verification body for the planning and execution of verification,
- Documents of measurement systems, calibration documents,
- Risk analysis.

Apart from providing this information and documents, if there is any document that will affect the verification process, this document is requested from the Installation authority. The information and documents requested from the ınstallations and to be requested in the process are

determined within the framework of various control forms defined in the quality system of AVRASYA. Information and documents that will not be needed from the installation are not provided.

4. STRATEGIC ANALYSIS

Since strategic analysis is the first evaluation to be made in the installation, it enables the determination and understanding of the nature, scale and complexity of the activities we will carry out during the verification process. The details of the process and data system are determined by determining the data flow activities and the devices connected to it completely and completely and creating a diagram. The aim is to carry out verification activities fully and effectively.

Before going to the site, document review is made and information is given about the date of strategic analysis, which responsible persons should be present at the strategic analysis opening meeting with the business official, which responsible persons should be present in the site, which issues will be examined at the meeting and in the site, and correspondence is made by e-mail and an contract is reached.

As a verification body, if verification processes have not been carried out with an installation in the last two years; During the strategic analysis process, a lead verifier or verifier appointed within the relevant scopes is assigned to see the installation on-site for the periods specified in Annex-3 of the "Communiqué on Verification of Greenhouse Gas Emission Reports and Accreditation of Verification Bodies" and is completed within the year to which the greenhouse gas emission report for strategic analysis verification belongs.

Verification bodies are obliged to carry out strategic analysis site visits in each verification period, regardless of the provisions of the sixth paragraph, for ınstallations/installations subject to the Public Procurement Law No. 4734 dated 4/1/2002.

Pursuant to Article 9 (6) of the relevant communiqué, if strategic analysis site visits are to be made, the man-day fee is added to the contract, provided that it does not exceed the periods specified in the Annex-3 Verification Periods table of the relevant communiqué. (art. 9:6. para: If the verification body has not carried out the verification processes with a installation in the last two years, it must appoint a lead verifier or verifier appointed within the relevant scopes to see the installation on site within the periods specified in Annex-3 during the strategic analysis process and complete the strategic analysis within the year of the greenhouse gas emission report to be verified.

If verification processes have been carried out with a installation in the last two years; Although there is no need to conduct a site audit for strategic analysis at the installation, the "strategic analysis" in the "Fr.07 Verification Process Form" is kept according to the current situation for each Installation and for each verification period.

In strategic analysis, the following controls are made and reported;

- Installation category and activities carried out within the installation,
- The nature of the processes,
- Examination of the Monitoring Plan and its annexes,
- The monitoring method included in the monitoring plan is
- Estimated conservative emissions calculation
    - Capacity Report control and prudential emission calculation
- Control of Data Source
    - Data flow/ **data flow diagram**
    - Measurement/weighing equipment and calibration/conformity documents
    - Control activities
- Data control
    - Activity data
    - Stock Data
    - Activity data humidity rates

    - Stock data humidity rates
    - Calculation factors (analysis, results, etc.)
- Materiality level,
- If verification activities were given to the same installation in the previous year or years, the information obtained from the said verifications,
- Emission sources and emission points,
- Resource streams,
- Applied levels,
- Improvement Plan,
- Sampling Method,
- Risk analysis,
- Operator Management System,
    - Documented procedures
    - Registrations and certifications
    - Competencies of employee
    - Outsourced services
    - IT system
    - Recording, backup, recall/retrieval system
- Whether the changes made in the reporting period are reflected in the monitoring plan,

When the Strategic Analysis is completed, the "Verification Process Checklist" in the "Fr.07 Verification Process Form", which includes the determination of the information and documents to be requested from the installation and process-specific control issues, is filled in during the strategic analysis. If necessary, the documents used are shared with TÜRKAK and Ministry officials within the framework of the "Pr.06 Confidentiality Protection Procedure".

All these controls are based on the "Audit Feedback List" in the "Fr.07 Verification Process Form". This list is forwarded to the business and the determined corrections are requested to be made until the verification audit.

5. RISK ANALYSIS, TESTING AND SAMPLING

5.1. Risk Analysis

In order to reduce verification risks, it is necessary to evaluate the available data. To design, plan and implement an effective verification process; inherent risks, control activities, control risks related to the effectiveness of the control activities implemented are determined and evaluated. While analyzing these elements, the findings obtained from the strategic analysis are taken into account and the detection risk of the resource streams of the installation is determined. When determining the detection risk, the inherent risk and control risk of the installation are first determined. These determinations are made in detail and step by step by the verifier in charge in the "Pl.05 Risk Analysis Test Plan Sampling Plan".

When determining risk types, indirect factors should be taken into account as well as direct factors that will affect emissions. In risk analysis, a risk analysis of each step in the data flow diagram is performed. The data flow diagram and the Pl.05 Risk Analysis Test Plan Sampling Plan are integrated with each other. In addition to these, the risks of management systems should also be identified and evaluated. Determining the risk types completely in advance is one of the basic requirements of the verification plan.

The following issues should be taken into consideration when determining risk types.

- Control of measuring equipment, interview of those responsible and, if necessary, demo or real measurement-weighing process (physical control, division interval, personnel, etc.)
- Presence of measurement errors (personnel, recording media, etc.)
- Risks in the calibration process and, if necessary, demo process,
- Risks in the creation, processing and transfer of raw data,
- Risks in the recording environment and archive environment (software, personnel, physical condition, etc.)
- Other risks that may affect the operating data (sampling procedures, specific gravity, moisture determination, personnel, stock difference,

moisture presence in stock, management system in the installation, etc.)

- Risks affecting calculation factors (analysis methods, analysis devices, personnel, management system in the laboratory, sampling procedures, stage selection, etc.),
- Risks of calculation operations (excel formulas, software algorithm, arithmetic mean, weighted average, etc.)
- Risks of all data flow activities,
- Risks of all resource streams,
- Perception of the general management system in the operator, risks related to the level of consciousness.

Terms Included in Risk Analysis:

Control risk is the risk that the control system may not be sufficient to prevent, detect, or correct misstatements in a timely manner.

Inherent risk refers to the susceptibility of a parameter in the operator report to material misstatement reports that may occur alone or in combination with other misstatements, before the impact of any control activity is taken into account.

Detection risk is the risk that the verification body will fail to detect a material misstatement. Verification risk in operators is controlled with the following steps.

The assurance level refers to the degree of assurance given to the verification report according to the terms of the verification task in order to reduce the verification risk.

Risk analysis is carried out by the AVRASYA team, taking into account the following issues.

- The most up-to-date version of the monitoring plan approved, other versions approved by the Ministry, if any, and documents proving that the approval of the Ministry has been obtained,
- Strategic analysis outputs,
- Description and diagram of the data flow activities of the installation,
- Issues regarding the risk assessment and total control system of the installation specified in the Monitoring and Reporting Communiqué,
- The procedures included in the monitoring plan, including procedures for data flow activities and control activities,
- Operator risk analysis,
- Operation measurement/weighing uncertainty analysis,
- If any, the greenhouse gas emission report of the installation,
- If any, the sampling plan prepared in accordance with the Monitoring and Reporting Communiqué and approved by the Ministry,
- If a verification activity was carried out with a different company in the previous year, the verification report for the year in question,
- All relevant correspondence with the Ministry, in particular, information and documents related to the notification of monitoring plan changes,
- Information about databases and data sources used for monitoring and reporting,
- The data record-control system of the installation, evidence (evidence) documents,
- If it has provided verification services to the operator in previous years, the information obtained from the said verifications,
- Level of materiality.

If it is determined that the installation does not identify internal and control risks in its risk assessment, this issue is reported to the installation. When necessary, the risk analysis is revised according to the information obtained during the verification and the verification activities to be carried out are changed or repeated if necessary.

With the risk matrix included in the "Pl.05 Risk Analysis Test Plan Sampling Plan", firstly, internal risk and control risk determination is made with probability-impact assessment.

The magnitude of the inherent risk and control risk is determined by the matrix specified in the table below. If the probability of a risk is very low, "1" is selected in the relevant place in the Pl.05 Risk Analysis Test Plan Sampling Plan_. Values from "1" to "5" are selected from very low probability to very high probability. The same process is done for the effect of risk. While carrying out these procedures, the experience of the AVRASYA team, observations and interviews made at the Installation are taken into consideration.

Probability	Impact	1	2	3	4	5
		Very Low	Low	Medium	High	Very High
1	Very Low					
2	Low					
3	Medium					
4	High					
5	Very High					

Following the determination of inherent risk and control risk, the detection risk is determined using the table below. The control risk and the magnitude of the inherent risk are intersected as in the table, and the risk magnitudes separated by green, yellow and red colors indicate the detection risk.

Inherent Risk	Control Risk			
	Level	High	Medium	Low
	High	Very Low	Low	Medium
	Medium	Low	Medium	High
	Low	Medium	High	Highest

For example; As a result of the evaluation, the detection risk of an installation with medium inherent risk and low control risk will be "high". If the detection risk is "high", it means that the probability of the installation not being able to detect the misstatement in the registration system will be low, and therefore the number of samples (evidence) to be collected will be low.

An example risk analysis: In the Pl.05 Risk Analysis Test Plan Sampling Plan, the determined risk type is primarily based on the inherent risk magnitude. The probability and severity of internal risk are valued on a scale of "1" to "5", and the matrix automatically gives the magnitude of the risk based on the estimated annual emissions of the installation (4,000.00; MED). Here, it was determined that the risk severity decreased after the control activity implemented by the installation. According to all these, the risk intensities of "MED", that is, "medium" and "LOW", that is, "low", are intersected according to the table above and the detection risk is determined as "high".

Incident	Type of risk	Inherent Risk				Inherent Risk x Control Risk					DETECTION RISK
		P	I	Risk		Control Measure(s)	P	I	Risk		
Belt scale weighing incorrectly or indicator error	incorrect / missing data	2	4	4,000.0	MED	In the monitoring plan, the measurements taken with the devices named coalfeeder registered as ÖN1–ÖN10 can be compared with the measurements taken at the ÖN12–14 belt scales. In the event of a failure in one of the measurement systems, activity data can be obtained from the other system. It has been established that records of this data are kept.	2	2	400.0	LOW	HIGH

5.2. Test Plan

By using strategic analysis and risk analysis outputs in the test plan, it is tested whether the data outputs, control activities of the installation and related procedures are really effective. Methods on how to conduct the examination are revealed. By using the "Pl.05 Risk Analysis Test Plan Sampling Plan", the test plan, that is, which controls and interviews will be conducted, is determined in the relevant column.

- Reliability, accuracy and consistency are the concepts that come to the fore at this stage. A verification audit is conducted using the following methods with a skeptical approach.
- Interview: Interviews are held with the employees of the installation, the documents are examined, and the implementation of the procedures of the installation is evaluated on site.

- Assessment: Installation boundaries are checked, the integrity of data flow, resource streams and emission sources is evaluated.
- If necessary, a live sample is requested: Control activities are tested, procedures given in the approved monitoring plan are evaluated.
- Other activities required by the Communiqué are carried out. The documents examined and the interviewees are recorded.
- Details of the controls to be carried out in the test plan are given under the title of Verification Plan.

The test plan result is recorded in the relevant column using the "Pl.05 Risk Analysis Test Plan Sampling Plan". The results are used for materiality and reasonable assurance assessments in the verification report.

Incident	Type of risk	Inherent Risk				Inherent Risk x Control Risk					DETECTION RISK	TEST PLAN
		P	I	Risk		Control Measure(s)	P	I	Risk			
Belt scale weighing incorrectly or indicator error	incorrect / missing data	2	4	4,000.0	MED	In the monitoring plan, the measurements taken with the devices named coalfeeder registered as ÖN1–ÖN10 can be compared with the measurements taken at the ÖN12–14 belt scales. In the event of a failure in one of the measurement systems, activity data can be obtained from the other system. It has been established that records of this data are kept.	2	2	400.0	LOW	HIGH	1) Comparison of the values read on the ÖN1–ÖN10 devices and the ÖN12–ÖN14 devices 2) Interview with the responsible person 3) Check of the amount of energy produced during 2017 and the coal-consumption energy production trend of the previous 3 years

5.3. Sampling Plan

After selecting the points where the data will be taken and which are thought to give the most accurate result, the data read from these points is checked. Considering that there may be a large number of documents in this control, a sample is determined for the documents that are thought to represent all of them. The data obtained as a result of this sample is checked.

5.3.1. Determination of Sampling Number

Following the Strategic Analysis and Risk Analysis, the AVRASYA team determines the status of the risks that will arise from the verification activity. After this determination, sampling is performed to perform an accurate and impartial verification process.

While determining the sampling size and activities;

- Inherent risks and control risks (hence detection risk),
- The results of analytical procedures,

- Obligation to provide a verification opinion with reasonable assurance,
- Materiality level,
- The importance of the error contribution of a stand-alone data element to the overall dataset is considered.

The table used in Category A/B installations and the table used in C installations to determine the number of samples while making the sampling plan are stated separately below. (e) means detection risk. Z^2 stands for materiality level. Detection risk; It is inversely proportional to the risk of verification and the risk of control. As the detection risk level of the verification body increases, the number of sampling should be reduced, and as the detection risk level decreases, the number of sampling should be increased. The number of samples is determined according to the table below.

A/B FACILITIES — **N**

DETECTION RISK (e)	Z^2	20	35	50	75	100	250	500	1000	2500	5000	7500	10000
HIGH 5%	1.96	20	20	22	25	27	33	35	36	37	37	37	37
MEDIUM 2.5%	1.96	20	24	30	38	43	58	66	71	74	75	75	75
LOW 1.67%	1.96	20	29	39	52	63	102	127	146	160	165	167	168
VERY LOW 1.25%	1.96	20	31	43	60	75	137	189	233	271	286	292	295

C FACILITIES — **N**

DETECTION RISK (e)	Z^2			50	75	100	250	500	1000	2500	5000	7500	10000
HIGH 2%	2.33			50	50	58	87	106	118	127	130	132	132
MEDIUM 1%	2.33			50	66	84	171	259	349	441	484	500	509
LOW 0.67%	2.33			50	71	92	207	354	547	814	971	1039	1076
VERY LOW 0.5%	2.33			50	72	96	224	406	687	1154	1500	1667	1765

After determining the number of samples, data are obtained using sampling methods.

While the controls of the databases and their systems are carried out,

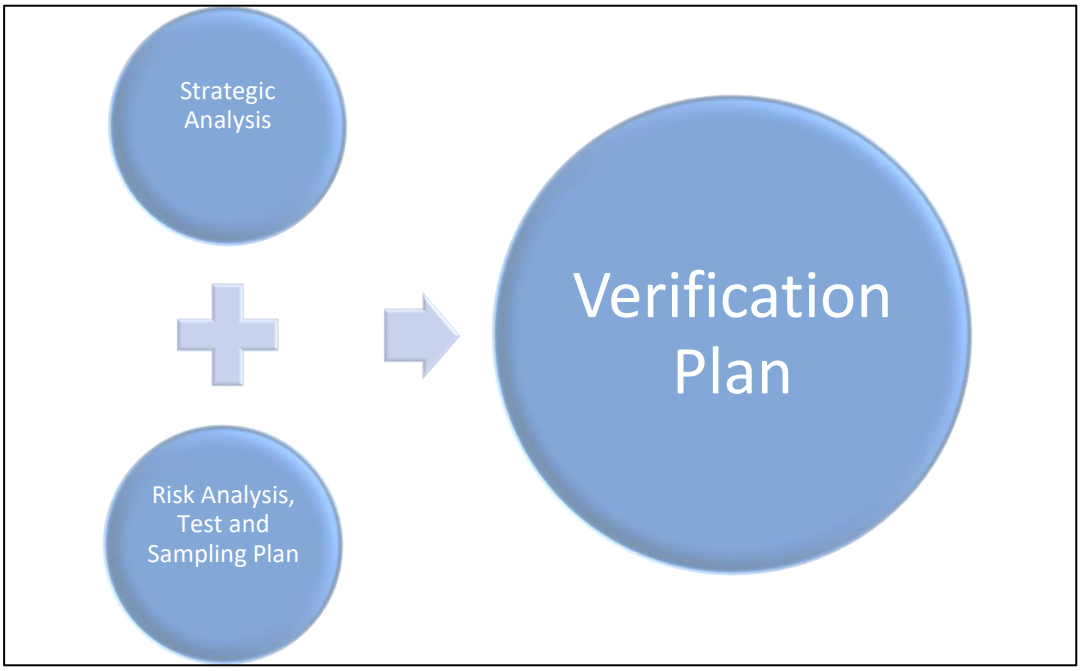
- Data gaps or double counting when new software is brought in
- Typos in manual data transfers
- Writing numbers on calculation cells
- Incorrect averaging
- Incorrect units or misspelling of digits
- Discrepancies in data (between accounting and physical data)

In case of errors such as these, the sampling is considered incorrect and the processes return to the beginning and a new sampling is made until the correct sampling is found.

While the examination is being carried out; If the above errors are absent but the following deficiencies are present, the detection risk is re-evaluated by the verification team and sampling is carried out within this framework.

5.4. Verification Plan and Controls

The risk analysis, testing, and sampling plan are all part of the verification plan. Following the risk analysis, testing and sampling with the outputs of the Strategic Analysis, the "Verification Plan" included in the "Fr.07 Verification Process Form" is prepared.



Within this plan;

- The nature and scope of verification activities,
- Strategic analysis outputs,
- Risk analysis outputs,
- Test and sampling plan outputs,
- Site Verification Program,

- Office Verification Program,
- The competence of the verification team and the scope of operator/installation activity control are included.

Before the verification site audit is carried out, the information of the team that will be in the site, the entry-exit times of the installation, the detailed day schedule for each day (units/people to be visited, examinations to be performed, etc.) are specified separately for the lead verifier, verifier and technical expert.

If the details of the office work to be carried out during the verification process are determined, the detailed day schedule (controls, calculations, preparation of proof documents, writing the report, etc.) is specified separately for the lead verifier, verifier and independent review. The details of the office work can also be determined after the site survey.

6. PROCESS ANALYSIS SITE AUDIT

Process analysis is a process carried out by our company to access the necessary information and documents for the verification process and to evaluate the installation activities. It covers the entire site visit, including strategic analysis, risk analysis, test and sampling plan, and pre-site preparations after the verification plan.

The procedures to be carried out during this analysis are as follows;

1. Data Control and all calculation operations

- Evaluation of the monitoring plan
- Determination of activity data and calculation factors and collection of related documents
- Evaluation of analytical procedures
- Evaluation of uncertainty calculations

2. Other control procedures to be carried out in the site

In process analysis, the following checks are carried out during the site visit in order to ensure that the verification can be at a reasonable level of assurance;

- Monitoring
- Raw Data
- Data Processing
- Data Transfer, Recording/Archiving
- Calculation
- Non-Closed Nonconformities in the Previous Year's Verification Report and Improvement of the Monitoring and Reporting Process
- Quality Assurance

In addition, the signatures of participation in the meeting for each day in the verification audit are taken with the "Fr. 17 Verification Opening Closing Meeting Form".

With the "Fr. 17 Verification Opening Closing Meeting Form", signatures are taken from the addressees of the subject according to the test plan during the site audit and notes are taken.

In the verification team, there is also a technical expert if necessary, apart from the verifiers. As part of their role, they provide the team with technical information about the process of the installation.

3. Verifying Product Activity Levels

Product activity level; It is the product Prodcom codes that arise as a result of the activities of the installation within the scope of the Monitoring, Reporting and Verification (MRV) legislation within its borders and published in the Greenhouse Gas Monitoring, Reporting and Verification System within the scope of the Verification and Authorization Communiqué Verification Guideline and the data attributed to products other than these products (heat and fuel).
Product activity levels will be verified by AVRASYA as part of the verification process.

The transfer of the measurable heat to or from other installations, its use for cooling and whether it is used within the scope of district heating are also within the scope of reporting and verification activities. In addition, in the case of heat transfer to or from other installations, whether this transfer is for the installations within the scope of MRV is also within the scope of reporting and verification.
In cases where it is not technically possible to measure the temperature in question in whole or part of the installation boundaries; If possible, the fuel in the heat generation in question should be reported subject to activity data.
If it is technically possible to measure the temperature in whole or part of the installation boundaries, but no measurement is made; Recommendations and evaluations to be made by the verification bodies regarding the measurement of the temperature in question for the transition period are also included in the scope of reporting and verification activities.
If it is technically possible to separate the fuel activity data for the whole or part of the installation boundaries, but this separation is not made, recommendations and evaluations by the verification bodies should also be included in the reporting.

***Measurable Heat: Refers to the net heat flow that is transported through pipelines or ducts using a heat transfer medium such as steam, hot air, water, oil, liquid metals and salts, and where a heat meter is installed or can be installed.**

7. EVALUATION OF MISSTATEMENT, NON-CONFORMITY AND VIOLATION OF NON-COMPLIANCE

Misstatement, non-conformity or violation of the non-compliance determined by our company must be eliminated by the business. If there are uncorrected findings before the verification report is concluded, the effect of these situations on the total reported emission data is evaluated by our company. In order to make this evaluation, information about the reasons for not correcting the findings is requested from the installation.

In the light of the controls and the information received from the operator, the evaluation of the uncorrected findings is made by our company. In order

for our company to give an appropriate verification opinion, the effect of the errors in the emission report on the total reported emissions is examined. It is assessed whether the findings, alone or in combination with other findings, have a significant impact on the emissions data, or whether these findings lead to other significant misreporting, non-compliance or regulatory violations. However, even if misstatement is below the level of materiality specified in the legislation, it can be accepted as a material misstatement as a result of the examination made by our Company.

Even if the value of the misstatement that causes the material misstatement is "1 tCO_2", the installation is expected to correct it, and if the error reported to the installation is not corrected, the reasons are determined and stated as misstatement and non-conformity (based on the requirement that the report does not contain misstatement declarations) in the verification report.

In the "Verification Records List" in the "Fr.07 Verification Process Form", there is a check clause regarding whether there is a difference between the emission report and the verifier account.

Evaluations are made both qualitatively and quantitatively. Quantitative evaluations are situations that can be expressed more numerically and are usually based on the level of materiality. Here, it is evaluated individually and together whether the misstatement exceed the materiality level. While the impact of a source stream on emissions alone is above the materiality level, the total difference created by all source streams may be below the threshold value. Our company takes all of these situations into consideration when making an evaluation. As can be understood from here, the level of materiality and therefore quantitative evaluation; It is not the only criterion in the evaluation of misstatement, non-conformity and violation of the non-compliance. Qualitative evaluations also have an important place in impact determination. In cases that cannot be evaluated numerically, qualitative evaluations are carried out within the framework of competence.

For example, qualitative evaluations are made to decide whether an misstatement also constitutes non-conformity. One of the main points to be considered in this evaluation is the evaluations on whether the misstatement or the opinion regarding non-conformity will affect the decisions of TÜRKAK and the Ministry in the future.

Misstatement, non-conformity and violations of the non-compliance are reported to the operator with the "Audit Feedback List" in the "Fr.07 Verification Process Form" and the form is revised according to the result of the action taken by the operator during the verification process. When the verification report is concluded, this form is closed after the Lead Verifier check.

8. FINALIZING THE VERIFICATION

8.1. Concluding Verification Findings

Before our company submits the verification report to the installation, the installation is obliged to submit the final greenhouse gas emission report to our company, which has undergone internal control and received management approval. Following any adjustments during the verification process, the installation finalizes the emission report through internal controls and formally submits it to our company. Verification findings are finalized based on this final emissions report. All decisions regarding verification should be based on objective evidence and findings should be concluded in the light of this evidence. As a result of quantitative analyzes and qualitative evaluations made according to the level of materiality, our company compiles and concludes its findings to create a verification report. The findings resolved by the business during the process are added to the records of our company. Uncorrected findings are collected to be noted in both the verification report and the verification records.

Our company acts within the framework of Article 22 of the Communiqué on the Verification of Greenhouse Gas Emission Reports and Accreditation of Verification Bodies while finalizing the process and findings and evaluating the information obtained.

After collecting evidence and reviewing the final data, our firm evaluates whether a confirmation opinion can be provided with a reasonable assurance level. In case of misstatement, non-conformity or violation of the non-compliance that is not corrected within the period until the verification report is signed electronically and submitted to the installation, our company forms its opinion within the framework of the controls it has been able to carry out and the corrections made so far and states it in the verification report.

8.2. Independent Review

The completed verification report is forwarded to an independent and competent auditor (lead verifier) who was not involved in the verification process, along with all the evidence used in the verification process, for him to check.

The independent review process is concluded with the "Ls.03 Independent Review Points List" filled in by the independent auditor (lead verifier).

The purpose of independent review can be listed as follows.

- Reviewing the quality of the activities carried out and checking for the presence of technical errors or omissions,
- Checking whether appropriate professional care and evaluation has been applied from a different perspective for the last time (such as checking the consistency of the scope of the activity with the activities carried out in the installation, reaching a reasonable level of assurance),
- Confirming that the verification team carries out the activities within the framework of the legislation and that the procedures for verification are carried out properly,
- Assessing the adequacy of the evidence collected to support the confirmation opinion,
- Conducting a final general review (correcting minor errors, correcting spelling errors, etc.).

For the independent review process, the provisions in Article 23 of the Communiqué on the Verification of Greenhouse Gas Emission Reports and Accreditation of Verification Bodies are complied with.

The independent review process is a very important process for detecting possible errors in the verification report and records. For this reason, the person or people who will perform this procedure should be given as much time as possible for their check-ups. With all the information and documents obtained in this process, all controls in the verification process, especially primary data, processed data, control of samples, operation of analytical procedures (horizontal and vertical controls) that may affect the verified emission should be carried out completely. For this reason, businesses should submit their emission reports to AVRASYA in a timely manner that allows these controls.

8.3. Verification Report

It is the last stage of the verification process in which the findings obtained during verification are evaluated, and after these stages, the "Rp.01 Verification Report" is prepared. If the opinions of the verification team and the lead verifier conducting the independent review are parallel, the verification report is transferred to the electronic environment (e-EIS) by the lead verifier and the responsible manager, signed and transmitted to the installation electronically.

8.4. Verification Report Revision Process

8.4.1. Detection of the Error Before the Verification Report is Submitted to the Ministry

After the verification body submits the Verification Report to the installation to be forwarded to the Ministry, if it is claimed by the installation that there is a material misstatement and/or a non-conformity that causes the misstatement in the verified greenhouse gas emission report; As stated in the contract with the installation on the Avrasya website, the process is initiated within the framework of the "Fr.59 Complaint and Appeal Form" and the "Pr.07 Complaint and Appeal

Procedure" to be submitted by the installation to AVRASYA (available from the AVRASYA website).

After the notification from the operator;

- The Responsible Manager addresses the issue and forms an evaluation team.
- In addition to the verification team members, the Evaluation Team includes verifiers/lead verifiers who are neutral and may be third parties who are not involved in the process.
- If there is no error after the evaluation made within the scope of the "Pr.07 Complaint and Appeal Procedure" and if it is concluded that the activities carried out by the verification team are correct, the "Fr.59 Complaint and Appeal Form" is sent to the installation within this framework.
- In case of an error after detection, necessary arrangements are made in the report immediately.
- Considering the time during which these transactions can take place, the installation is given sufficient time for the necessary controls.
- In this process, all responsibility belongs to our company, and the revised report will be submitted to the company based on the implementation of the verification plan.

In case of this process, the Ministry of Environment, Urbanization and Climate Change and TÜRKAK will be notified by official letter or e-mail. If requested, the result of the evaluation process is announced to the public.

8.4.2. Detection of the Error After the Verification Report is Submitted to the Ministry

If the error is detected after the verification report is submitted to the Ministry of Environment, Urbanization and Climate Change by the Installation, a notification is made to the Ministry of Environment, Urbanization and Climate Change within the framework of the "Pr.05 Notification and Communication Policy Procedure" and action is taken according to the evaluation of the Ministry.

After the verification process is completed by AVRASYA and the verification report is submitted to the Ministry of Environment, Urbanization and Climate Change by the CLIENT if the report is returned, AVRASYA within ninety days; renews the verification with another verification team that did not take part in the verification process of the returned report (if a different verification team is required) and submits the verified greenhouse gas emission report to the Ministry. In the event that the deficiency and/or error originates from AVRASYA, the financial obligations to be incurred belong to AVRASYA and no fee is charged from the CLIENT. In the event that the Ministry of Environment, Urbanization and Climate Change of the Republic of Türkiye requests the verification of the emission report by another verification body, the re-verification expenses incurred by the CLIENT shall be covered by AVRASYA. However, if the deficiency and/or error belongs to the CLIENT, an additional contract is made and the fee determined in accordance with the terms of the relevant Communiqué is requested from the CLIENT and AVRASYA repeats the verification activity.

8.4.3. Processes with Limited Scope of Verification

a) Lack of objective evidence necessary to reduce the verification risk to a level that will achieve a reasonable level of assurance,

b) The monitoring plan has not been approved by the Ministry,

c) The monitoring plan does not provide sufficient scope and clarity to constitute a verification opinion,

ç) The installation has not provided sufficient information and documents to the verification body to allow it to verify and has not given access to the sites,

When any of these situations are encountered, the finding is stated within the scope of Article 25, third paragraph (c) of the "Communiqué on Verification of Greenhouse Gas Emission Reports and Accreditation of Verification Bodies".

8.4.4. Verification Processes of Closed, To Be Closed or Stopped Operations Installations

In the event that the operator has been closed before the publication of Article 30 of the "Communiqué on Verification of Greenhouse Gas Emission Reports and Accreditation of Verification Bodies", if it is not possible to form an opinion at a reasonable assurance level that the relevant greenhouse gas emission report does not contain material misstatements as a result of the verification activities of our company, the reasons for not verifying the greenhouse gas emission report and a prudent emission estimation value to be made by our company shall be stated in the verification report.

Operators to be closed after the publication date of the same article before they are closed; It is obliged to enter into a contract with a verification body, and the verification bodies are obliged to plan verification activities before the end of the operator's activities and to conduct site visits before the business is closed.

Regardless of whether the installation has stopped its activities for any reason other than the above provisions, verification activities are carried out on the basis of the approved monitoring plan and the provisions of the Communiqué.

The verification processes of installations that have been closed, will be closed or stopped their activities are carried out according to the "Flow Charts for Out of Scope Application" document published by the Ministry.

In case the installation changes its field of activity, it is obliged to submit a copy of the Trade Registry Gazette or Industrial Registration Certificate showing the new field of activity and a letter of undertaking to the Ministry stating that the installation will fulfill its obligations if it carries out any of the activities in Annex-1 of the Regulation on the Monitoring of Greenhouse Gas Emissions.

8.4.5. Unverified Greenhouse Gas Emission Reports

If a contract has been made with our company, the verification process has been carried out in accordance with the provisions of the "Communiqué on

Verification of Greenhouse Gas Emission Reports and Accreditation of Verification Bodies", but the greenhouse gas emission report prepared by the installation has not been verified, the reasons for this situation and a prudent estimated emission value made by our company are stated in the verification report.