



COCA COLA İÇECEK A.Ş.
Dudullu Organize Sanayi Bölgesi 5. Cad. No:36 34776
Ümraniye/İSTANBUL

To whom it may concern,

This letter is presented to COCA COLA İÇECEK A.Ş. to present opinion of the Bureau Veritas Certification Turkey on the Greenhouse Gases Verification for the period 1 January 2022 to 31 December 2022.

Bureau Veritas Turkey consent to release of this letter by you. Bureau Veritas Turkey not accepts or assumes any responsibility or liability on any other party who may Access to this letter or assurance report.

COCA COLA İÇECEK A.Ş. commissioned Bureau Veritas to perform a verification of its 2022 GHG Inventory. The verification was performed on January/April 2023.

The GHG assertions verified were the following:

1. That the 2022 GHG Inventory for COCA COLA İÇECEK A.Ş. has been developed in accordance with common industry practice, including ISO 14064-1:2018 Standard.
2. That the calculated Category 1, Category 2, Category 3, Category 4 and Category 5 emissions for the 2022 are **4,183,565 tons of CO₂e** (the emission sources included for each source has been given in verification report)

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

1. Conformance with the general requirements of ISO 14064-1.
2. Reasonableness of the calculated Category 1, Category 2, Category 3, Category 4 and Category 5 emissions for the 01.01.2022-31.12.2022.

The verification performed by Bureau Veritas applied ISO 14064-3 International Standard for GHG verifications. The following verification activities were conducted:

1. Review of documentation, controls and methodologies, including other verification reports,
2. Assessment of risks and verification planning,
3. Assessment of documentation, controls and methodologies, including the facility quality management systems,
4. Documentation of verification findings and outstanding issues in verification report,
5. Assessment and documentation of resolutions to outstanding issues in verification report,
6. Issuance of verification statement and completion of verification.

GHG Assertion #1: The GHG inventory conforms to the general requirements of ISO 14064-1 Standard.

GHG Assertion #2: **4,183,565** tons CO₂e of which **253,557** tons of CO₂e direct emissions (Category 1), **213,181** ton of CO₂e indirect emissions from imported energy (Category 2), **1,696,199** tons of CO₂e indirect GHG emissions from transportation (Category 3), **1,961,978** tons of CO₂e indirect GHG emissions from products used by organization (Category 4) and **58,649**tons of CO₂e indirect



GHG emissions associated with the use of products from the organization (Category 5). Emissions Due to Biomass combustion is Nil (The emission sources included for each category has been given in verification report)

The distribution of the above data to the countries covered is given below:

	Türkiye	Pakistan	Iraq	Uzbekistan	Kazakhstan
Category 1	47,960	114,442	33,606	15,704	25,014
Category 2	74,135	49,978	8,261	18,422	45,324
Category 3	572,920	657,693	144,756	55,451	168,818
Category 4	815,898	399,524	283,710	99,474	218,708
Category 5	22,766	22,703	7,193	265	3,007
Total	1,533,680	1,244,340	477,527	189,316	460,870

	Azerbaijan	Jordan	Kyrgyzstan	Tajikistan	Turkmenistan	Total
Category 1	8,037	1,482	3,551	1,674	2,086	253,557
Category 2	12,063	2,469	525	331	1,671	213,181
Category 3	49,496	20,362	11,160	5,921	9,621	1,696,199
Category 4	62,406	46,554	23,189	8,466	4,050	1,961,978
Category 5	957	1,239	298	208	13	58,649
Total	132,960	72,106	38,725	16,601	17,441	4,183,565

View Declaration

As a result of the verification audit conducted on the basis of international standards, the 2022 greenhouse gas emission data disclosed in the Corporate Carbon Footprint Report were verified with limited assurance.

Verifier Opinion and Qualifications

Based on the process and procedures conducted, the GHG assertion is prepared in accordance with the requirements of ISO 14064-1.

Based on the process and procedures conducted, the GHG assertion is materially correct and is a fair representation of the GHG data and information.

Date: 29 May 2023

Fikriye Seda Atabek
Lead Verifier

İbrahim TAGAY
Certification Manager