CERTIFICATION & INSPECTION

ISO 14064-1:2018 Verification Statement

Revision 0

INSTITUTE

ABDULLAH GÜL ÜNİVERSİTESİ

Report Author

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TÜRKAK
Sera Gazı Doğrulama
TS EN ISO/IEC 17029
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ISO 14064-1:2018 Verification Statement

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Indipendent Reviewer	DİLAN BAĞDATOĞLU SARIN		
Statement Decision Maker	BENGİ ÇİFTÇİ		
Statement No	085-2022		
Statement Date	10.11.2023		

Organisational Boundaries	Sümer Kampüsü 38080 Kayseri, Türkiye
Verification Period	01.01.2022 – 31.12.2022
Verification Criteria	ISO 14064-1:2018, ISO 14064-3:2019
The Aim & Scope of the Verification	Independently and objectively monitoring the compliance of the emissions, directly and indirectly controlled by the establishment, with the requirements of the greenhouse gas reporting standard EN ISO 14064-1:2018
Method Used	Based on Calculation
Emission Factors	Emission factors are compiled from IPCC and DEFRA 2022. The electricity emission factor was compiled from national inventory. Emission factors for indirect emissions, and intensity and sub-thermal values are compiled from internationally recognized sources.
Consolidate Methode	☒ Operational Control ☐ Financial Control ☐ Equity Share
Level of Assurance & Materiality	☒ Verified at Reasonable Assurance Level (5%) ☐ Verified at Limited Assurance Level
Evaluation by Verification Criteria	The evaluation made by the verification team suggests that the greenhouse gas report meets the verification criteria.
Verification Result	QSI confirms that the greenhouse gas statement report of the organization is prepared in accordance with the requirements of EN ISO 14064-1 for the above-mentioned verification period according to EN ISO 14064-3 standard & ISO 17029:2019 and ISO 14065:2020 principles.

1- Reporting Boundaries

The organization has developed a risk-based method to determine indirect greenhouse gas emissions by importance criteria.

For indirect emissions in the less important category, they are included in the calculation if sufficient data is available.

Following the materiality analysis made by the organization, the following emissions have been taken into account.

Category 1 – Direct GHG emissions and removals

- Stationary combustion
- Mobile combustion
- Leakage (Refrigerants, Fire Extinguishers inventory)

Category 2 – Indirect greenhouse gas emissions from imported energy;

- Electricity Consumption

Category 3 – Indirect greenhouse gas emissions from transportation;

- Upstream Transport and Distribution
- Employee Commuting
- Business Travel
- Client or Visitor Transport
- WTT

Category 4 – Indirect greenhouse gas emissions from products used by the organization;

- Purchased Goods
- Capital Goods
- Waste Disposal
- Arising from the use of assets
- Purchased services

Category 6 – Greenhouse gas emissions from other sources

2- Exclusions from Reporting Boundary

As a result of the significant evaluation made by the organization, it has been determined that no emission source that has been evaluated as important has been excluded from publication.

3- NCN's

There are no non-compliances that remain open from the audits and need to be reviewed.

4- Verification Explanation

The purpose of the verification is to establish a reasonable trust level opinion on the above-mentioned greenhouse gas statements, including:

a) Compliance with the requirements of TS EN ISO 14064-1 standard,
b) The acceptability of the calculated emissions.

The verification activities carried out are based on the ISO 14064-3:2019 standard and ISO 14065:2020 principles. In this context, the following verification activities were carried out;

- Reviewing of documentation, controls and methods, including other verification reports,
- Preparation of the risk assessment and verification plan,
- Evaluation of greenhouse gas information management, documentation, records, controls and methods of the organization,
- Documentation of verification findings and observations in the verification report,
- Assessment and documentation of non-conformities and reconciliations of observations in the verification report,
- Preparing the verification statement and completing the verification.

During the verification process, a risk assessment was made, a sample plan and a verification plan were created, and within the framework of this planning, documents were reviewed and site visits were made for the following purposes;

- Selection and management of greenhouse gas information and data,
- Processes for collecting, processing, combining and reporting greenhouse gas information and data,

- Processes and systems created for the accuracy of greenhouse gas information and data,
- Studies conducted to design and maintain the greenhouse gas information system,
- Systems and processes that ensure the continuity of the greenhouse gas information system,
- Other systems supporting greenhouse gas information system
- Results of previous evaluations, if available and applicable

Findings determined during the document review and site visit were presented to the organization with the Greenhouse Gas Verification Correction Table. The purpose of presenting the verification findings is to agree on the greenhouse gas statement and to identify the issues that need to be clarified.

Correction actions (CA) have been reported and adjusted within the reporting period.

In addition, the verification team requested an explanation from the organization in cases where there was not enough or enough clear information to decide that the report meets the requirements of TS EN ISO 14064-1:2018.

The responses sent by the organization regarding the explanation and correction activities were evaluated and it was determined that the deficiencies that required explanation and correction were corrected.

The verification activity results and the verification report were subjected to a technical review and approved by the technical reviewer.

5- Greenhouse Gas Information System and Control

In order to carry out the greenhouse gas information system and controls by the organization, a document system that explains how to document and archive including information management system activities consistent with the intended use of the greenhouse gas statement, which ensures the accuracy and completeness of the greenhouse gas statement and complies with the relevant principles of EN ISO 14064-1:2018 has been prepared.

Data collection, processing and reporting processes have been verified by field audits.

6- Methodology

The calculation methodology is stated as multiplying the activity data by the emission factor.

TIER-1 is accepted in the calculation methods. However, TIER 2 approach is applied in electricity emission calculations.

Greenhouse gases covered include the seven (7) greenhouse gases covered by the Kyoto Protocol ISO 14064-1: 2018, which are;

CO_2 carbon dioxide, CH_4 methane, N_2O nitrous oxide, NF3 nitrojen trifluorid, HFCs hydrofluorocarbons, PFCs perfluorocarbons, SF_6 sulphur hexafluoride.

7- Evaluation of GHG Statement

The evidences obtained in the evaluation of the controls are sufficient according to the greenhouse gas data, information and the criteria of the current greenhouse gas program and support the greenhouse gas statement.

Total GHG Emissions	:	*3.605,44* t CO_2 eq
Direct Emissions		
Category 1- Direct Emissions	*:*	*1.069,47* t CO_2 eq
Indirect Emissions		
Category 2- Emissions from imported energy	*:*	*1.500,75* t CO_2 eq
Category 3- Emissions from transportation	*:*	*815,48* t CO_2 eq
Category 4- Emissions from products / service used	*:*	*69,66* t CO_2 eq
Category 5- Emissions from associated with the use of the product / service	*:*	*Nil* t CO_2 eq
Category 6- Other	*:*	*150,08* t CO_2 eq
Anthropogenic biogenic GHG emission		
Biogenic Emissions	*:*	*Nil* t CO_2 eq

I-REC Referance Number :

Approving The Report on Behalf Of QSI
Okay KAYHANLI
General Manager