KATMERCİLER

KATMERCİLER ARAÇ ÜSTÜ EKİPMAN SAN. VE TİC. A.Ş.

ISO 14064-1: 2018 CORPORATE CARBON FOOTPRINT REPORT

01 JANUARY 2024 – 31 DECEMBER 2024

PREPARED BY:

RESİFÇEVRE

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1. INTRODUCTION

1.1.Company Information

Company Name	KATMERCILER ARAÇ ÜSTÜ EKİPMAN SAN. VE TİC. A.Ş
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Report Date	07.07.2025
Report Revision No	0
Reporting Year	2025
Base Year	2024

1.2.Definitions

- **Greenhouse Gas:** The Earth, atmosphere, and clouds absorb and emit infrared radiation at specific wavelengths within the infrared radiation spectrum range, which is a natural and anthropogenic gas component of the atmosphere.
  Note – Greenhouse gases consist of carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), and sulfur hexafluoride (SF_6).
- **Greenhouse Gas Sources:** A physical unit or process that emits greenhouse gases into the atmosphere.
- **Greenhouse Gas Sinks:** A physical unit or process that removes any greenhouse gas from the atmosphere.
- **Greenhouse Gas Emissions**: The total mass of a particular greenhouse gas released into the atmosphere within a specific period of time.
- **Carbon Footprint:** It is a term used to describe the amount of greenhouse gases emitted into the atmosphere as a result of a process's production, transportation, heating, energy consumption, or any raw materials it purchases and any products it produces, expressed as carbon dioxide equivalents.
- **Greenhouse Gas Removals:** The total mass of one of the greenhouse gases removed from the atmosphere within a specific period.
- **Greenhouse Gas Emissions and Removals Factor:** A factor related to activity data for greenhouse gas emissions or removals.
- **Greenhouse Gas Activity Data:** The quantitative measure of an activity that results in greenhouse gas emissions or removals.
- **Greenhouse Gas Inventory:** Information regarding a company's greenhouse gas sources, greenhouse gas sinks, greenhouse gas emissions, and greenhouse gas removals.
- **Global Warming Potential (GWP):** The factor defining the radiative forcing effect of a specific greenhouse gas, based on its mass equivalent in carbon dioxide, over a specific time period.
- **Carbon Dioxide Equivalent CO2e:** A unit used to compare the radiative forcing of a greenhouse gas with that of carbon dioxide.
- **Base Year:** A period in the past that is defined for the purpose of comparing greenhouse gas emissions or removals or other greenhouse gas-related information in the future.
- **Organization:** A company, firm, entrepreneur, institution, or establishment that owns and manages its own business, whether joint or not, public or private, or any part or whole thereof.
- **Responsible Party:** The person or persons responsible for submitting the greenhouse gas declaration and providing greenhouse gas information.
- **Target User:** A person or organization defined by those reporting greenhouse gas information and relying on this information for decision-making.
- **Confidence Level:** The level of assurance requested by the target user in authentication or verification.
- **Monitoring:** Continuous or periodic assessment of greenhouse gas emissions and removals or other greenhouse gas data.
- **Uncertainty:** A parameter related to the specified amount and showing the distribution of values in the calculation result.

1.3.Acronyms

CH_4 Methane

CO_2 Carbon dioxide

CO_2e Carbon dioxide Equivalent

EF Emission Factor

GHG Greenhouse Gas

GWP Global Warming Potential

HFC Hydro Fluoro Carbons

IPCC Intergovernmental Panel on Climate Change

N_2O Nitrous Oxide

PFC Per Fluoro Carbons

SF_6 Sulfur Hexafluoride

1.4. Approach for Combining Emissions and Removals

The organization is responsible for all calculated greenhouse gas emissions and/or removals from facilities under its financial and administrative control. Therefore, the “Operational Control Approach” method has been selected for the aggregation of greenhouse gas emissions and removals.

There are no legal obligations that the organization must comply with in terms of greenhouse gas legislation.

Any changes made to the selected aggregation method will be declared in the following year's greenhouse gas report.

1.5. Objective and Scope

The purpose of the greenhouse gas report is to calculate greenhouse gas emissions and removals related to all operations carried out under the organization's responsibility at the organizational level and to declare greenhouse gases in accordance with the requirements of the ISO 14064-1:2018 standard.

The Greenhouse Gas Report covers both direct and indirect emissions, and the calculations include Carbon Dioxide (CO_2), Methane (CH_4), Nitrous Oxide (N_2O), Nitrogen Trifluoride (NF_3), Hydrofluorocarbons (HFC), Perfluorocarbons (PFC), and Sulfur Hexafluoride (SF_6) gases are taken into account in the calculations.

1.6. Policy and Strategies

• Minimizing potential environmental damage by controlling activities that may contribute to greenhouse gas formation,

• Reducing greenhouse gas emissions by ensuring the efficient use of greenhouse gas sources,

• Ensuring and improving energy management in all activities,

• To make a positive contribution to preventing climate change by reducing greenhouse gas emissions within the framework of global climate policies, international agreements, and national and international commitments,

• To reduce the energy and natural resource consumption of employees, suppliers, and contractors through training as part of continuous improvement.

1.7. Target User

The prepared Greenhouse Gas Report targets the following users:

• Senior Management,

• Employees,

• Customers,

• Suppliers,

• Other stakeholders.

1.8. Target Audience for The Report

The prepared Greenhouse Gas Report will be published on the organization's website and in the Sustainability Report for target users.

Additionally,

• Upon request from official institutions;

• Upon data request under the Global Compact

it will be communicated to the requesting institutions.

1.9. Statement Regarding The Report's Preparation in Compliance with ISO14064

The Greenhouse Gas Report has been prepared based on the ISO 14064-1:2018 standard.

1.10. Collection of Activity Data

The activity data used in greenhouse gas accounting is collected and controlled in accordance with the Quality Management System processes implemented within the organization. Katmerciler is responsible for collecting the activity data included in the inventory and for the accuracy of the data.

2. GENERAL

2.1. Organization that Prepared The Report

Katmerciler A.Ş. was founded in Izmir in 1985 and provides services in the vehicle equipment manufacturing and defense industry sectors.

Since its establishment, the company has developed its product range over time, reaching its current level and becoming one of the important representatives of the sector with a wide range of vehicle-mounted equipment and a high level of technical knowledge. Katmerciler Inc., which has continuously improved its quality level with the Quality Management System established in 1997, began its overseas sales in 1998, starting with Japan. Today, it has a wide export network stretching from Asia to Europe and from Africa to the Middle East, and a significant portion of the company's sales currently consists of export revenues.

The product range in the vehicle-mounted equipment sector includes firefighting vehicles, environmental vehicles, transport vehicles, vehicles for the construction sector, and specially designed and manufactured products. These products include vehicle-mounted equipment with different functions, ranging from fire trucks to garbage trucks, from vacuum trucks to sewer cleaning vehicles, from tankers to rescue vehicles, and from dump trucks to mobile maintenance vehicles.

Products for the defense industry sector include armored ADR fuel tankers, protective shields, armored dumpers, remote-controlled armored tracked excavators, armored lowbed trailers, armored water tankers, armored dumpers, armored excavator-loader construction machinery, armored buses, 4x4 armored ambulances, armored personnel carriers (APCs), riot control vehicles (RCV), and remote controlled shooting platforms (RCSP).

2.2. Responsible Person for The Report

The persons responsible for collecting the activity data required for preparing the Greenhouse Gas Report, coordinating the work, and reviewing the prepared report are listed in Section 1.1 of the report.

2.3. The Period Covered by The Report and The Frequency of Reporting

The greenhouse gas report has been prepared for the period (2024) from January 1 to December 31, as indicated on the cover page. The greenhouse gas report is prepared annually.

2.4. Organizational Boundaries

The organizational boundaries for Greenhouse Gas Reporting have been defined in accordance with the Operational Control approach outlined in the ISO 14064-1:2018. The organizational boundaries cover the facilities located at the following addresses. The report has been prepared to include activities carried out at the facilities at these addresses. The same methodology has been used for all calculations within the boundari

Location Name and Addresses

Headquarters - Atatürk Organize Sanayi Bölgesi,10032 Sokak No:10 Çiğli/IZMIR

Affiliated Company 1 (Gimkat Araç Üstü Ekipman San. ve Tic. A.Ş.) - Atatürk Organize Sanayi Bölgesi,10032 Sokak No:8 Çiğli/IZMIR

Affiliated Company 2 (Katmerciler Profil San. Ve Tic. A.Ş.)- Atatürk Organize Sanayi Bölgesi,10032 Sokak No:10 Çiğli/IZMIR

Affiliated Company 3 (Isıpan Otomotiv ve Üst Ekipman Metal Makine San. Ve Tic. A.Ş.)- Atatürk Organize Sanayi Bölgesi,10032 Sokak No:10 Çiğli/IZMIR

Branch 1 - Başkent OSB 23.Cadde No:3 Malıköy Sincan-ANKARA– Production Branch 1

Branch 2 - Başkent OSB 22.Cadde No:9 Malıköy Sincan-ANKARA– Production Branch 2

Branch 3 – Kızılırmak Mah. 1445 Sok. The Paragon İş Mrk. Çukurambar No:2B/82 Çankaya / Ankara Branch

Branch 4 – Küçükbakkalköy Mah. Küçük Setli Sok. Denge Panorama 2015 Plaza No:5/9 D:23 K:6 Ataşehir / ISTANBUL Branch

2.5. Reporting Boundaries

The reporting boundaries have been determined in accordance with the ISO 14064-1:2018 standard, and the categories included in the reporting are listed below.

Category 1 – Direct

1.1 Stationary Combustion - Fuel Consumption

1.2 Mobile Combustion - Fuel Consumption

1.4 Fugitive emissions (Refrigerants, Fire Suppression Systems)

Category 2 –Energy Indirect

2.1 Purchased Electricity

Category 3 – Transportation-Related

3.1 Inbound Transportation / Distribution of Purchased Materials

3.2 Outbound Transportation / Distribution of Sold Materials

3.3 Employee Commuting

3.4 Customer and Visitor Transportation

3.5 Business Travel

Category 4 – Input Use-Related

4.3 Waste Disposal and Water Consumption-Related Emissions

2.6. Biologically-Based Emissions

There are no CO_2 emissions resulting from the combustion of biomass.

2.7. Greenhouse Gas Removals and Sinks

The removal, capture, and storage of greenhouse gases are not carried out within the boundaries of the facility.Due to the absence of afforestation activities within the boundaries of the facility that would qualify as a sink, afforestation activities have not been calculated as a sink source.

2.8. Greenhouse Gas Sources and Sinks Not Included in The Calculation

Process emissions (1.3) and biomass emissions (1.5) from the organization's Category 1 emission sources have not been included in the calculation. There is no greenhouse gas emission resulting from the process. There are also no emissions of biological origin.

Only purchased electricity is calculated in the Category 2 inventory; purchased heat-steam is not included.

Meetings were held with the organization to determine which indirect emissions would be included in the Category 3-4-5-6 SG inventory and which would not, and criteria such as the magnitude/volume of indirect emissions, the level of impact on resources, access to information, and the accuracy level of relevant data were evaluated.

As a result of the evaluations, regardless of the purpose of use, the criteria were not used to exclude significant amounts of indirect emissions or to avoid compliance obligations. Significant GHG emissions were identified using the specified criteria and included in the calculations.

Category 4.1 Purchased Raw Materials emissions were excluded due to the lack of necessary data records.

Category 4.2 Emissions from capital assets have been excluded due to lack of necessary data.

Category 4.4 Emissions from leased equipment have been excluded. There is no leased equipment.

Category 4.5 Emissions from purchased services have been excluded due to the lack of required data.

Categories 5 and 6 have been excluded due to the lack of required data.

No significant indirect emissions have been excluded; if excluded, the reasons are provided.

Categories 5 and 6 have been excluded due to the lack of required data records.

No significant indirect emissions have been excluded; if excluded, the reasons will be reported. The materiality assessment criteria may be periodically revised. Information regarding revisions is maintained in accordance with the QMS system.

2.9. Base Year and Base Year Greenhouse Gas Inventory

The calculation of greenhouse gas emissions for the organization was first performed based on the base year of 2022, in accordance with the requirements of ISO 14064-1:2018. However, since sustainability reporting will be conducted for the year 2024, this year has been designated as the base year for this report.

There have been no changes that would necessitate altering the base year for greenhouse gas calculations.

Should the base year change, our organization will indicate the changes in the data for the newly determined year in subsequent reports.

2.10. Recalculation of Greenhouse Gas Inventory

In the event that the situations specified below arise at the establishment, a recalculation process will be carried out regarding greenhouse gas emissions or removals.

a) Changes in a business boundaries,

b) Ownership and control information for greenhouse gas sources or sinks transferred within or outside the boundaries of the establishment,

c) Changes in greenhouse gas calculation methodologies that cause significant changes in calculated greenhouse gas emissions or removals,

Due to the lack of sufficient infrastructure for calculating greenhouse gas emissions in our country and the fact that emission factors have not been determined, international emission factors and methods have been used as a reference in the calculations. The necessary updates will be made when national references are published.

If the facility is opened/closed for a specific period, the greenhouse gas inventory will not be recalculated.

The recalculation process is carried out according to the following steps;

• The boundaries of the facility and its activities are reviewed and updated accordingly,

• Changes in direct, energy-related indirect, and other indirect greenhouse gas emissions are reviewed and re-determined,

• Greenhouse gas sources and sinks are reviewed based on the current situation, and new sources and sinks are defined if necessary.

• If there are changes in the calculation methodology, these changes are defined and the new calculation methodology is also applied to previous period calculations. All calculations are redone according to the new methodology.

• Greenhouse gas activity data is reviewed in line with the new scope/calculation methodology and updated if necessary,

• Uncertainties are recalculated,

• The greenhouse gas report is recreated to reflect the changes,

If new data is not applied to past dates, backward-looking inferences can be made using current trend analyses, or current changes can be accepted backward-looking without performing new calculations.

3.GREENHOUSE GAS INVENTORY DESIGN AND REDEVELOPMENT

3.1. Direct Greenhouse Gas Emissions and Removals

Direct greenhouse gas emissions within the boundaries of the organization are recorded as Scope 1 in the greenhouse gas report. Table 1 lists direct and indirect emissions in the Greenhouse Gas Inventory.

3.2. Indirect Greenhouse Gas Emissions

Energy-related emissions included in Scope 2 calculations include imported energy. Table 1 lists direct and indirect emissions in the Greenhouse Gas Inventory.

Energy Purchasing Institution:

Gediz Retail

Scope 3 emissions originate from the company's supply chain and other indirect activities (e.g., transportation, business travel, waste management). Table 1 lists direct and indirect emissions in the Greenhouse Gas Inventory.

3.3. Calculation Methodologies / Selection of Emissions and Removal Factors

Since there is no system in place to determine the amount of greenhouse gases using measurement methodologies for the emission sources listed in the organization's greenhouse gas inventory and described below, calculation-based methodologies were used.

Details regarding calculation methodologies can be found in documents from the Greenhouse Gas Protocol (GHG), Intergovernmental Panel on Climate Change (2006) (IPCC), and U.S. Environmental Protection Agency (EPA).

The following formula was generally used in the calculations:

Total CO_2e = Activity Data x Emission Factor

The IPCC AR6 was used as a reference for GWPs. The following GWP values were used for CO_2, CH_4 ve N_2O.

Alternative methods were also determined in the calculation method, and the appropriate method was selected to minimize measurement uncertainty.

GREENHOUSE GAS	FORMULA	GWP
Carbon dioxide	CO_2	1
Methane	CH_4	27
Nitrous Oxide	N_2O	273

When national sources were insufficient for selecting Emission Factors, international factors (Tier 1) were used.

For net calorific values, the source “2006 IPCC Guidelines for National Greenhouse Gas Inventories - Volume 2 - Chapter 1 Introduction - Table 1.2 Default Net Calorific Values (NCVs)” has been used.

For density values, reference was made to the “Regulation on Increasing Efficiency in the Use of Energy Sources and Energy - Annex 2: Lower heating values of energy sources and conversion factors to petroleum equivalents.”

3.4. Changes in The Calculation Methodology

No changes have been made to the calculation methodology.

3.5. Uncertainty

Uncertainty values for the calculated values were determined to be 2.4%, and it was found that the significance level was not affected. Detailed related to the uncertainty analysis are provided in the tables.

The uncertainty analysis was conducted using the IPCC's "Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories" as a reference.

3.6. Verification

The report has been prepared voluntarily and has not been verified by any institution.

4. GREENHOUSE GAS INVENTORY AND REFERANCE TABLES

Table 1- Greenhouse Gas Inventory

SCOPE	CATEGORY	DEFINITION
SCOPE 1	Category 1.1	Fuel consumption for the paint line oven
SCOPE 1	Category 1.2	Fuel consumption of company-owned heavy equipment
SCOPE 1	Category 1.2	Fuel consumption of company-owned passenger and commercial vehicles
SCOPE 1	Category 1.4	Leakage/ fugitive emissions
SCOPE 2	Category 2.1	Purchased electricity
SCOPE 3	Category 3.1	Inbound Transportation of Purchased Materials
SCOPE 3	Category 3.2	Outbound Transportation of Sold Materials
SCOPE 3	Category 3.3	Employee Commuting
SCOPE 3	Category 3.4	Customer and Visitor Transportation
SCOPE 3	Category 3.5	Business Travel
SCOPE 3	Category 4.3	Waste Disposal and Water Consumption

Table 2-Refrigerant Gas Inventory

CATEGORY	DEFINITION	CONTENTS
Category 1.4	Air Conditioners	R410A (%50HFC32-%50HFC125)
Category 1.4	Fire Extinguishers	CO_2
Category 1.4	Refrigerators	R600A
Category 1.4	Water Dispensers	R134A
Category 1.4	Transformer Breaker	SF_6

Table 3-Category 1 Emission Conversion Factors

CATEGORY	DEFINITION	CONTENT	EF (Kg/Tj) CO2	EF (Kg/Tj) CH4	EF (Kg/Tj) NO2	REFERANCE
Category 1.1	Stationary Combustion	Natural Gas	74,100	3	0.6	IPCC (2006), Vol 2., Chapter 2, Table 2.3
Category 1.2	Mobile Combustion (off-road) (Forklift)	Diesel	74,100	4.15	28.6	IPCC (2006), Vol 2., Chapter 3, Table 3.3.1
Category 1.2	Mobile Combustion (Passinger Car)	Diesel	74,100	3.9	3.9	IPCC (2006), Vol 2., Chapter 3, Table 3.2.2
Category 1.2	Mobile Combustion (Passinger Car)	Gasoline	69,300	33	3.2	IPCC (2006), Vol 2., Chapter 3, Table 3.2.2

CATEGORY	DEFINITION	CONTENT	EF CO2e (kgCO2e)	REFERANCE
Category 1.4	Leakage/ fugitive emissions	R410A (%50HFC32-%50HFC125)	1,924	DEFRA-2024
		R600A	3 kg	DEFRA-2024
		R134A	1,300 kg	DEFRA-2024
		SF_6	23,500 kg	DEFRA-2024

Table 4-Category 2 Emission Conversion Factors

CATEGORY	DEFINITION	CONTENT	EF CO_2-(kg/kwh)	REFERANCE
Category 2.1	Purchased electricity	kwh	0.478	Republic of Türkiye Ministry of Energy and Natural Resources

Table 5-Category 3 Emission Conversion Factors

CATEGORY	DEFINITION	CONTENT	EF CO_2e ($kgCO_2e$)	REFERANCE
Category 3.1,3.2	Inbound and Outbound Transportation of Goods	Cargo Ship-Vehicle Transport-Average	0.03852	DEFRA 2024-Freighting Goods
		Freight Flights-International	1.09904	
		HGV Articulated>33ton Average Laden	0.07447	
		HGV-All HGV's-Average Laden	0.09752	
Category 3.3	Employee Commuting	Average Car - Petrol	0.16450	DEFRA 2024-Pessenger Vehicles
		Large Car-Diesel	0.20729	
Category 3.4,3.5	Customer and Visitor Transportation & Bussines Travel	Domestic-Average Passenger	0.27257	DEFRA 2024-Business Travel Air
		International-Average Passenger	0.17580	
Category 3.5	Hotel Stay	Türkiye (Room per night)	32.1000	DEFRA 2024-Hotel Stay

Table 6-Category 4 Emission Conversion Factors

CATEGORY	DEFINITION	CONTENT	EF CO_2e-($kgCO_2e/m^3$)-($kgCO_2e$/ton)	REFERANCE
Category 4.3	Waste Disposal and Water Consumption	Water Supply	0.1913	DEFRA 2024-Water Supply
		Industrial waste (metal,plastic,paper)-Open loop & Combustion	6.41061	DEFRA 2024-Waste Disposal
		Household residual waste (Landfillı)	497.04416	DEFRA 2024-Waste Disposal

Table 7- Refrigerant Leakage Rates

EMISSION SOURCE	LEAKAGE RATES	REFERANCE
Refrigerators & Water Dispensers	0.003	IPCC (2006), Vol 3., Chapter 7, Table 7.9, Domestic Refrigeration
Air Conditioners	0.055	IPCC (2006), Vol 3., Chapter 7, Table 7.9, Residential, Commercial A/C
Transformer Breaker	0.026	IPCC (2006), Vol 3., Chapter 8, Table 8.3
Fire Extinguishers	0.04	IPCC -Safeguarding the Ozone Layer and the Global Climate System Report- Chapter 9, Fire Protection
Fire Suppression System	0.02	IPCC -Safeguarding the Ozone Layer and the Global Climate System Report- Chapter 9, Fire Protection

Table 8- Uncertainty Calculation

	C	F	H	I	J	K	L	M	N	P	R
	Uncertainty of activity data (a) (Confidence interval expressed in ± percent)	Uncertainty of emission factor (Confidence interval expressed in ± percent)	CO_2 emissions in metric tonnes	Uncertainty of calculated emissions	Certainty Ranking	Auxiliary Variable 1	Auxiliary Variable 2	Uncertainity (%)	Uncertainity (%)	Uncertainity (%)	Uncertainity (%)
	+/- 5.0%	+/- 10.0%		$I = \sqrt{C^2 + F^2}$		(H*I)	K^2	Sub_Categorize based	Categorize based	Sub_Categorize based	Categorize based
Example: Source 1											
Source description											
1.1 Paint Line Oven	+/- 3.5%	+/- 1.5%	71.8722	+/- 3.8%	High	2.74	7.49	3.81%		3.81%	
1.2 Company Owned Passenger Car (Onroad - Diesel)	+/- 3.5%	+/- 1.5%	202.4856	+/- 3.8%	High	7.71	59.45	3.81%		3.32%	
1.2 Company Owned Passenger Car(Onroad - Gasoline)	+/- 3.5%	+/- 1.5%	32.7176	+/- 3.8%	High	1.25	1.55	3.81%			
1.2 Company Owned Vehicles (Offroad - Motorin)	+/- 3.5%	+/- 1.5%	56.9826	+/- 3.8%	High	2.17	4.71	3.81%			
1.4 Water Dispensers (R134 A)	**+/- 5.0%**	**+/- 1.5%**	**0.0390**	**+/- 5.2%**	**Good**	**0.00**	**0.00**				**2.28%**
1.4 Refrigerators (R600 A)	**+/- 5.0%**	**+/- 1.5%**	**0.0001**	**+/- 5.2%**	**Good**	**0.00**	**0.00**		2.28%		
1.4 Air Conditioners (R 410 A)	**+/- 5.0%**	**+/- 1.5%**	**11.6370**	**+/- 5.2%**	**Good**	**0.61**	**0.37**			**5.16%**	
1.4 Transformer Breaker (SF6)	**+/- 5.0%**	**+/- 1.5%**	**0.0367**	**+/- 5.2%**	**Good**	**0.00**	**0.00**	**5.16%**		**0.00%**	
1.4 Fire Extinguishers (CO2)	**+/- 5.0%**	**+/- 1.5%**	**0.0006**	**+/- 5.2%**	**Good**	**0.00**	**0.00**				
1.4 Fire Suppression System (CO2)	**+/- 5.0%**	**+/- 1.5%**	**0.0063**	**+/- 5.2%**	**Good**	**0.00**	**0.00**				
1.4 Fire Drill (CO2)	**+/- 5.0%**	**+/- 1.5%**	**0.0480**	**+/- 5.2%**	**Good**	**0.00**	**0.00**				
2.1 Purchased Electricity	+/- 3.5%	+/- 2.5%	807.1851	+/- 4.3%	High	34.72	1,205.36	4.30%	4.30%	4.30%	4.30%
3.1 &3.2 Road Transportation	+/- 7.0%	+/- 1.5%	256.6790	+/- 7.2%	Good	18.38	337.66	7.16%		3.81%	
3.1 &3.2 Maritime Transportation	+/- 7.0%	+/- 1.5%	376.2881	+/- 7.2%	Good	26.94	725.66	7.16%		7.16%	
3.1 &3.2 Air Transportation	+/- 7.0%	+/- 1.5%	16.2165	+/- 7.2%	Good	1.16	1.35	7.16%		7.16%	
3.3 Employee Commuting	+/- 3.5%	+/- 1.5%	109.8099	+/- 3.8%	High	4.18	17.48	3.81%	4.17%	3.81%	
3.4 & 3.5 Customer and Visitor Transportation & Bussines Travel (Domestic Flights)	+/- 7.0%	+/- 1.5%	13.8275	+/- 7.2%	Good	0.99	0.98	7.16%		5.14%	
3.4 & 3.5 Customer and Visitor Transportation & Bussines Travel (International Flights)	+/- 7.0%	+/- 1.5%	9.6985	+/- 7.2%	Good	0.69	0.48	7.16%			
3.5 Hotel Stay	+/- 3.5%	+/- 1.5%	6.5484	+/- 3.8%	High	0.25	0.06	3.81%		3.06%	
4.3 Industrial Waste Disposal	+/- 3.5%	+/- 1.5%	1.9472	+/- 3.8%	High	0.07	0.01	3.81%		4.98%	
4.3 Household Residual Waste Disposal	+/- 5.0%	+/- 1.5%	40.5678	+/- 5.2%	Good	2.12	4.48	5.22%	4.43%		
4.3 Water Supply	+/- 3.5%	+/- 1.5%	5.5364	+/- 3.8%	High	0.21	0.04	3.81%			

Sum CO_2 emissions (M):	2,020.13

			Aggregated Certainty Ranking
Step 4: Cumulated Uncertainty:	$\pm u = \pm \frac{\sqrt{\sum_{i=1}^{n} (H_i * I_i)^2}}{M}$	**+/- 2.4%**	**High**

5. CALCULATIONS AND RESULTS

➢ SCOPE 1 EMISSION CALCULATION

The fuel consumption data used in the calculation of Category 1.1 and 1.2 emissions were sourced from the fuel invoices recorded by the facility and the annual consumption reports obtained from the vehicle identification system

Category 1.1 (Stationary Combustion Emissions)

Stationary Combustion	Fuel Type	kwh	Quantity (m3)	Density (KG/m3)	Net Calorific Value* 10^-6KG (TJ/10^6KG)	Emission Factor-CO2 (KG/Tj)	EF-CH4	EF-N20	KGCO2e	CH4	N2O	Total KGCO2e	tCO2e
Paint Line Oven	Natural Gas	423451.17	39798.0423	0.67	0.000048	56100	1	0.1	71802.6728	34.5574	34.9414	71872.1716	71.8722
Total													71.8722

Category 1.2 (Mobile Combustion Emissions)

Mobile Combustion (Vehicle Type)	Fuel Type	Quantity (L)	Net Calorific Value (Tj/Gg) *10^-6KG (TJ/10^6KG)	Emission Factor-CO2 (KG/Tj)	EF-CH4	EF-N20	CH4	N2O	Total KGCO2e	tCO2e
Forklift	Diesel	19466	0.000043	74100	4.15	28.6	77.8458	5424.4030	56982.5969	56.9826
Test Vehicle	Diesel	53365.7	0.000043	74100	3.9	3.9	200.5565	2027.8490	143360.7511	143.3608
Van	Diesel	16295.7	0.000043	74100	3.9	3.9	61.2419	619.2234	43776.5990	43.7766
Car	Diesel	5126.31	0.000043	74100	3.9	3.9	19.2655	194.7954	13771.2490	13.7712
Car	Unleaded Gasoline	7874.29	0.0000443	69300	33	3.2	228.4442	223.9830	18220.3110	18.2203
Rental Car	Unleaded Gasoline	6265.32	0.0000443	69300	33	3.2	181.7657	178.2161	14497.3171	14.4973
Rental Car	Diesel	587.03	0.000043	74100	3.9	3.9	2.2062	22.3066	1576.9893	1.5770
TOTAL										292.1858

Category 1.4 (Leakage/Fugitive Emissions)

The leakage rates and reference values for refrigerant gases are provided in Table 7. As all extinguishers were fully discharged during the fire drill, a 100% leakage rate was assumed. Activity data were sourced from the maintenance team's records.

Refrigerant Type	Refrigerant Capacity (kg)	Refrigerant Gas	Total Capacity (kg)	Leakage Rate	EF (KG CO2e)	Total KG CO2e	tCO2e
Fire Extinguishers	5	CO2	15	4%	1	0.6000	0.0006
Fire Suppression System	45	CO2	315	2%	1	6.3000	0.0063
Fire Drill	6	CO2	48	100%	1	48.0000	0.0480
Air Conditioners	1.571	R410 A	110	5.50%	1924	11637.0254	11.6370
Refrigerators	2.5	R 600 A	12.5	0.30%	3	0.1125	0.0001
Water Dispensers	1	R 134 A	10	0.30%	1300	39.0000	0.0390
Transformer Breaker	0.06	SF6	0.06	2.60%	23500	36.6600	0.0367
TOTAL							11.7677

➢ SCOPE 2 EMISSION CALCULATION

The calculation was performed using the monthly electricity consumption data obtained from the utility invoices.

Category 2.1 (Emissions from Purchased Electricity)

Electricity Consumption	kwh	EF - CO2 (kg/kwh)	Total KG CO2e	tCO2e
Annual Consumption Quantity	1688671.68	0.478	807185.0630	807.1851
TOTAL				807.1851

➢ SCOPE 3 EMISSION CALCULATION

For the calculation of Category 3.1, 3.2, 3.4 and 3.5 emissions, average distances between the supplier's /recipient's country and İzmir were applied. The sources for these average distance values are listed below:

- For maritime transportation: routescanner.com
- For road and air transportation: distance.to

Category 3.1. (Emissions from Inbound Transportation of Goods Emissions)

The data were obtained from the company's internal system records.

Transport Activty	Type	Size	Location	km	ton	ton.km	EF (KG CO2e)	Total KG CO2e	tCO2e
Cargo Ship	Vehicle Transport	Average	Morocco	4444	22	97768	0.0385	3766.0234	3.7660
Cargo Ship	Vehicle Transport	Average	İtaly	1212	31.56	38250.72	0.0385	1473.4177	1.4734
Cargo Ship	Vehicle Transport	Average	İtaly	1212	102.75	124526.94	0.0385	4796.7777	4.7968
Cargo Ship	Vehicle Transport	Average	United Arab Emirates	6400	160	1024000	0.0385	39444.4800	39.4445
Cargo Ship	Vehicle Transport	Average	United Arab Emirates	6400	160	1024000	0.0385	39444.4800	39.4445
Cargo Ship	Vehicle Transport	Average	Portugal	4690	9.57	44883.3	0.0385	1728.9047	1.7289
Cargo Ship	Vehicle Transport	Average	France	2636	12.237	32256.732	0.0385	1242.5293	1.2425
Cargo Ship	Vehicle Transport	Average	Netherland	6210	55	341550	0.0385	13156.5060	13.1565
Cargo Ship	Vehicle Transport	Average	China	13367	0.775	10359.425	0.0385	399.0451	0.3990
TOTAL									105.4522

Transport Activty	Flight Type	Size / Laden	Location	km	ton	ton.km	EF (KG CO2e)	Total KG CO2e	tCO2e
Freight flights	International	Average	Germany	1948	0.0546	106.3608	1.09904	116.8948	0.1169
Freight flights	International	Average	United Arab Emirates	3027	0.001	3.027	1.09904	3.3268	0.0033
Freight flights	International	Average	Italy	1300	0.001	1.3	1.09904	1.4288	0.0014
Freight flights	International	Average	China	6735	0.332	2236.02	1.09904	2457.4754	2.4575
TOTAL									2.5791

Transport Activty	Type	Size / Laden	Location	km	ton	ton.km	EF (KG CO2e)	Total KG CO2e	tCO2e
HGV (all diesel)	Articulated>33t	Average	France	3025	205.39	621304.75	0.07447	46268.5647	46.2686
HGV (all diesel)	Articulated>33t	Average	Netherland	2942	74.918	220408.76	0.07447	16413.8401	16.4138
HGV (all diesel)	All HGV's	Average	Italy	2498	2.078	5190.844	0.09752	506.2111	0.5062
HGV (all diesel)	Articulated>33t	Average	Germany	2587	112.396	290768.45	0.07447	21653.5266	21.6535
HGV (all diesel)	Articulated>33t	Average	Kuwait	2662	75	199650	0.07447	14867.9355	14.8679
HGV (all diesel)	Articulated>33t	Average	Portugal	4277	20.4	87250.8	0.07447	6497.5671	6.4976
HGV (all diesel)	All HGV's	Average	USA	0	0.03	0	0.09752	0.0000	0.0000
HGV (all diesel)	All HGV's	Average	Poland	2465	0.18	443.7	0.09752	43.2696	0.0433
HGV (all diesel)	All HGV's	Average	Gebze	425	91.752	38994.6	0.09752	3802.7534	3.8028
HGV (all diesel)	All HGV's	Average	Konya	556	481.88	267925.28	0.09752	26128.0733	26.1281
HGV (all diesel)	All HGV's	Average	Istanbul	476.5	349.96	166755.94	0.09752	16262.0393	16.2620
HGV (all diesel)	All HGV's	Average	Manisa	40	1310.34	52413.4	0.09752	5111.3548	5.1114
HGV (all diesel)	All HGV's	Average	Bursa	360	21.104	7597.44	0.09752	740.9023	0.7409
HGV (all diesel)	All HGV's	Average	Kocaeli	478	7.634	3649.052	0.09752	355.8556	0.3559
HGV (all diesel)	All HGV's	Average	Izmir	25	179.992	4499.8	0.09752	438.8205	0.4388
TOTAL									159.0907

Category 3.2. (Emissions from Outbound Transportation of Goods)

The data were obtained from the company's internal system records.

Transport Activty	Type	Size	Location	km	ton	ton.km	EF (KG CO2e)	Total KG CO2e	tCO2e
Cargo Ship	Vehicle Transport	Average	United Arab Emirates	6400	477.406	3055398.4	0.0385	117693.9464	117.6939
Cargo Ship	Vehicle Transport	Average	Qatar	6400	30.714	196569.6	0.0385	7571.8610	7.5719
Cargo Ship	Vehicle Transport	Average	Morooco	4444	92.6	411514.4	0.0385	15851.5347	15.8515
Cargo Ship	Vehicle Transport	Average	Mauritius	27451	43.9	1205098.9	0.0385	46420.4096	46.4204
Cargo Ship	Vehicle Transport	Average	Republic of South Africa	23920	40.8	975936	0.0385	37593.0547	37.5931
Cargo Ship	Vehicle Transport	Average	Senegal	6425	26.48	170134	0.0385	6553.5617	6.5536
Cargo Ship	Vehicle Transport	Average	Republic of Congo	12181	30.6	372738.6	0.0385	14357.8909	14.3579
Cargo Ship	Vehicle Transport	Average	Tunus	2634	0.062	163.308	0.0385	6.2906	0.0063
Cargo Ship	Vehicle Transport	Average	Angola	10286	62.56	643492.16	0.0385	24787.3180	24.7873
TOTAL									270.8359

Transport Activty	Flight Type	Size / Laden	Location	km	ton	ton.km	EF (KG CO2e)	Total KG CO2e	tCO2e
Freight flights	International	Average	Georgia	1443	0.405	584.415	1.09904	642.2955	0.6423
Freight flights	International	Average	UAE	3027	3.448	10437.096	1.09904	11470.7860	11.4708
Freight flights	International	Average	Pakistan	4013	0.34	1364.42	1.09904	1499.5522	1.4996
Freight flights	International	Average	Bulgaria	500	0.045	22.5	1.09904	24.7284	0.0247
TOTAL									13.6374

Transport Activty	Type	Size / Laden	Location	km	ton	ton.km	EF (KG CO2e)	Total KG CO2e	tCO2e
HGV (all diesel)	Articulated>33t	Average	Georgia	1860	285.56	531141.6	0.07447	39554.1150	39.5541
HGV (all diesel)	Articulated>33t	Average	Turkmenistan	4387	66.497	291722.339	0.07447	21724.5626	21.7246
HGV (all diesel)	Articulated>33t	Average	Iraq	2030	307.5	624225	0.07447	46486.0358	46.4860
HGV (all diesel)	Articulated>33t	Average	Russia	7218	39.38	284244.84	0.07447	21167.7132	21.1677
HGV (all diesel)	Articulated>33t	Average	Poland	2465	8.84	21790.6	0.07447	1622.7460	1.6227
HGV (all diesel)	Articulated>33t	Average	Bulgaria	755	10	7550	0.07447	562.2485	0.5622
HGV (all diesel)	Articulated>33t	Average	Kazakhstan	5097	3.59	18298.23	0.07447	1362.6692	1.3627
HGV (all diesel)	Articulated>33t	Average	UAE	3826	47.025	179917.65	0.07447	13398.4674	13.3985
HGV (all diesel)	Articulated>33t	Average	Ukrain	1840	5.45	10028	0.07447	746.7852	0.7468
TOTAL									146.6253

Category 3.3. (Emissions from Employee Commuting)

The data were obtained from the company's internal system records.

Employee Shuttle Services	Vehicle Type	Fuel Type	Km	EF (KG CO2e)	TOTAL KG CO2e	tCO2e
Izmir Shuttle Services	Minibus	Diesel	413155	0.20729	85642.9000	85.6429
Ankara Shuttle Services	Minibus	Diesel	95040	0.20729	19700.8416	19.7008
Ankara Shuttle Services	Car	Gasoline	27150	0.1645	4466.1750	4.4662
TOTAL						109.8099

Category 3.4. (Emissions from Customer and Visitor Transportation)

The data were obtained from the company's internal system records.

Travel Type	Class	Route	Number of People	km	person.km	EF (KG CO2e)	TOTAL KG CO2e	tCO2e
Flight	Average passenger	Izmir-Ankara	18	521	9378	0.27257	2556.1615	2.5562
Flight	Average passenger	Izmir-Istanbul	7	328	2296	0.27257	625.8207	0.6258
Flight	Average passenger	Izmir-Adana	2	737	1474	0.27257	401.7682	0.4018
Flight	Average passenger	Izmir-Kayseri	3	726	2178	0.27257	593.6575	0.5937
Flight	Average passenger	Mugla-Istanbul	1	424	424	0.27257	115.5697	0.1156
Flight	Average passenger	Izmir-Tbilisi	1	1546	1546	0.17580	271.7868	0.2718
TOTAL								4.5648

Category 3.5. (Emissions from Employee Business Travel and Accommodation)

The data were obtained from the company's internal system records.

Travel Type	Class	Route	Number of People	km	person.km	EF (KG CO2e)	TOTAL KG CO2e	tCO2e
Flight	Average passenger	Izmir-Ankara	45	521	23445	0.27257	6390.4037	6.3904
Flight	Average passenger	Izmir-Istanbul	7	328	2296	0.27257	625.8207	0.6258
Flight	Average passenger	Izmir-Hakkari	2	1493	2986	0.27257	813.8940	0.8139
Flight	Average passenger	Izmir-Kayseri	2	726	1452	0.27257	395.7716	0.3958
Flight	Average passenger	Izmir-Diyarbakır	2	1144	2288	0.27257	623.6402	0.6236
Flight	Average passenger	Ankara-Diyarbakır	1	675	675	0.27257	183.9848	0.1840
Flight	Average passenger	Ankara-van	2	919	1838	0.27257	500.9837	0.5010
Flight	Average passenger	Izmir-Tbilisi	10	1546	15460	0.17580	2717.8680	2.7179
Flight	Average passenger	Izmir-Bosnia	2	1011	2022	0.17580	355.4676	0.3555
Flight	Average passenger	Izmir-Tunisian	2	1503	3006	0.17580	528.4548	0.5285
Flight	Average passenger	Izmir-Dakar	2	5090	10180	0.17580	1789.6440	1.7896
Flight	Average passenger	İzmir-Doha	3	2714	8142	0.17580	1431.3636	1.4314
Flight	Average passenger	Izmir-Moskow	2	2080	4160	0.17580	731.3280	0.7313
Flight	Average passenger	Izmir-Kinshasa	2	4906	9812	0.17580	1724.9496	1.7249
Flight	Average passenger	İzmir-Alexandria	1	840	840	0.17580	147.6720	0.1477
TOTAL								18.9612

Accommodation	Country	Night.room	EF (KG CO2e)	TOTAL KG CO2e	tCO2e
Hotel	Türkiye	204	32.10000	6548.4000	6.5484
TOTAL					6.5484

Category4

Category 4.3. (Emissions from Waste Disposal and Water Consumption)

Waste Type	Quantity (ton)	EF (kgCO2e/ton)	TOTAL KG CO2e	tCO2e
Metal	268.198	6.41061	1719.3128	1.7193
Paper	8.38	6.41061	53.7209	0.0537
Industrial Waste	26.131	6.4106	167.5156	0.1675
Household Waste	81.618	497.0442	40567.7503	40.5678
Plastic	1	6.41061	6.4106	0.0064
TOTAL				**42.5147**

Water Consumption	Quantity (m3)	EF (kgCO2e/m3)	TOTAL KG CO2e	tCO2e
Annual Water Consumption	28941	0.19130	5536.4133	5.53641
TOTAL				**5.53641**

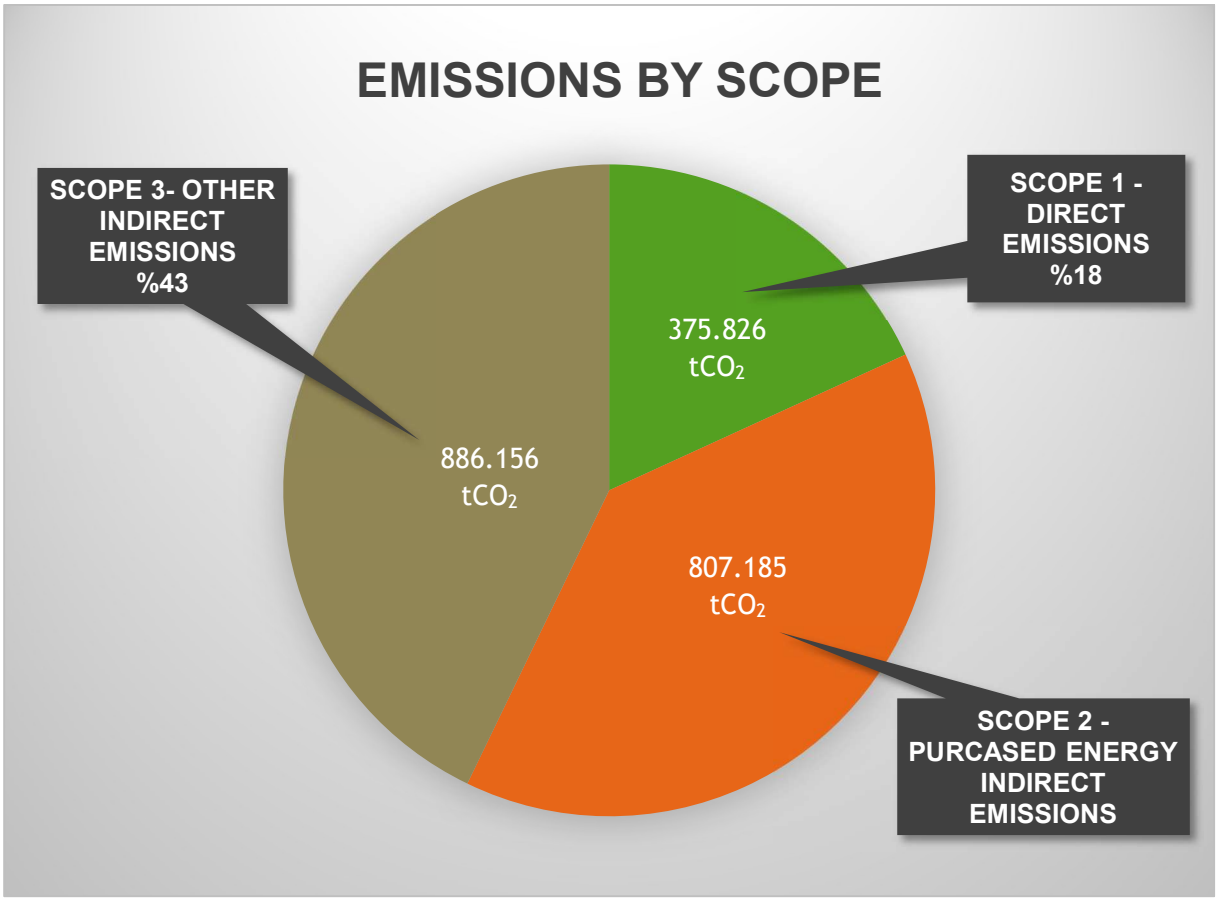
6.RESULT

6.1. Analysis and Assessment

In 2024, KATMERCİLER ARAÇ ÜSTÜ EKİPMAN SAN. VE TİC. A.Ş. headquarters, branches and three subsidiaries had a consolidated total emission amount of **2,069.17 tCO_2e** and with a total of 223 employees in 2024, the emission intensity per employee was found to be **9.28 tCO_2e**.

Scope 1 Emissions (Direct Emissions) were 375.826 tCO2e, Scope 2 Emissions (Energy Indirect Emissions) 807.185 tCO2e, and Scope 3 Emissions (Other Indirect Emissions) 886.156 tCO2e. The percentage representation of emissions by scope is shown in the graph below.

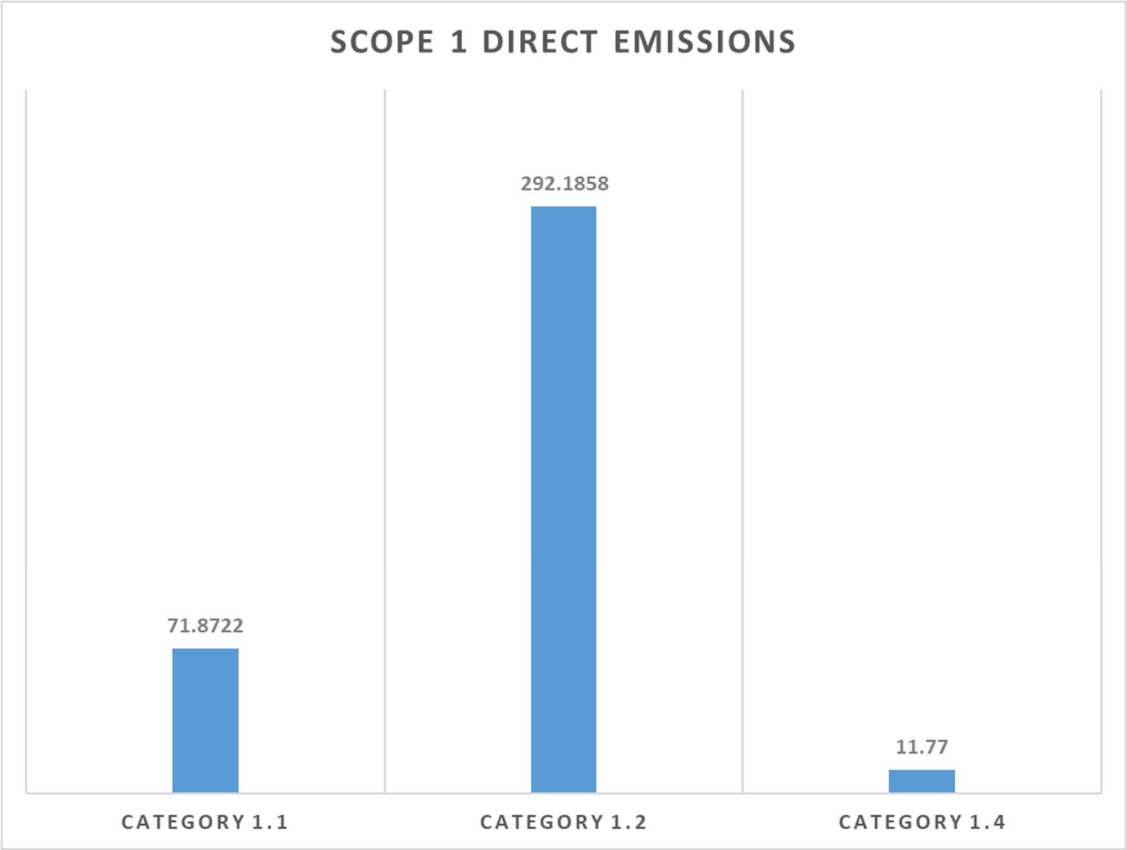
The 2024 Greenhouse Gas Inventory results show that the company's electricity consumption-related emissions and other indirect emissions are the most significant items in terms of GHG emissions. Scope 3 indirect emissions account for 43% of total greenhouse gas emissions, while Scope 2 emissions from electricity consumption account for 39% of total greenhouse gas emissions.



As a result of detailed calculations of Scope 1 emissions,

- Stationary Combustion (Category1.1) emissions 71.872 tCO2e,
- Mobile Combustion (Category1.2) emissions 292.186 tCO2e,
- Fugitive (Category1.4) emissions 11.768 tCO2e has been calculated.

The distribution of Scope 1 emissions by category is shown in the graph below.



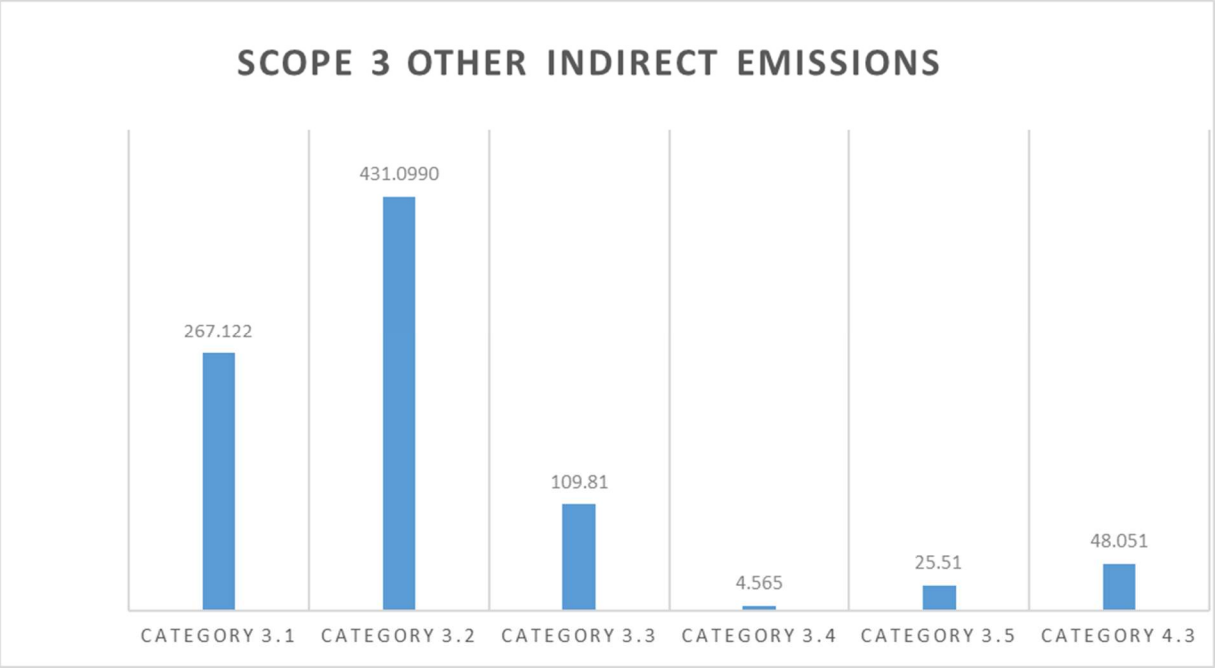
The most significant factor responsible for a major portion of the company's total greenhouse gas emissions under Scope 1 is emissions from the use of company-owned vehicles. These emissions under mobile combustion account for approximately 78% of Scope 1 emissions, as 292.186 tCO2e, and approximately 14% of total emissions.

Scope 2 emissions, based on the company's electricity consumption, has been calculated at 807.185 tCO2e, accounting for 19% of total emissions.

As a result of detailed calculations of Scope 3 emissions,

- Category3.1 (Inbound Transportation of Purchased Materials) emissions 267.122 tCO2e,
- Category3.2 (Distribution of Sold Materials) emissions 431.099 tCO2e,
- Category3.3 (Employee Commuting) emissions 109.810 tCO2e ,
- Category3.4 (Customer and Visitor Transportation) emissions 4.565 tCO2e,
- Category3.5 (Business Travel) emissions 25.510 tCO2e,
- Category4.3 (Waste Disposal) emissions 48.051 tCO2e, has been calculated.

The distribution of Scope 3 emissions by category is shown in the graph below.



Two factors account for a significant portion of the company's total greenhouse gas emissions under Scope 3: emissions from the transportation of input and output materials/products. Emissions from the transportation of products account for approximately 21% of total emissions, at 431.099 tCO2e, while emissions from the transportation of input materials account for approximately 13% of total emissions, at 267.122 tCO2e.

When comparing the emission amounts in the 2022 Corporate Carbon Footprint Report with those in the 2024 report, an increase is observed. The main reasons for this increase are as follows;

• The 2022 report was calculated based on Head Office data, while the 2024 report was calculated using consolidated data for the Head Office, subsidiaries, and branches.

• Due to the pandemic in 2022, travel restrictions resulted in low Scope 3 emissions, while the decline in production capacity due to the pandemic resulted in low Scope 1 and Scope 2 emissions.

• Improvements were made to the data collection system compared to 2022, and Scope 3 data, which could not be tracked previously, has been included in this report

• Emissions from waste management and water usage, which were not calculated in the 2022 report, have been added to the greenhouse gas inventory in the 2024 report under category 4.

6.2. Areas for Improvement and Targets

Priority issues in terms of greenhouse gas emissions have been analyzed in the previous section.

Work will begin on implementing the improvements listed below to minimize the climate change-related risks identified in the 2024 Corporate Carbon Footprint Report, which has been designated as the base year, and to further advance opportunities:

1. Raising awareness by providing awareness training to company personnel and repeating the training regularly,

2. Energy management and energy efficiency efforts,

3. Equipment, process, and procedure improvements,

4. Planning fuel changes for company vehicles and beginning the transition to electric vehicles,

5. Efforts to establish a sustainable supply chain,

6. Improvements in transportation and shipping process planning.

Improvements in the supply chain area in particular (creating a sustainable supply chain, integrating criteria that highlight environmental performance in supplier evaluation processes), organizing employee training programs, and developing internal communication strategies to raise environmental awareness will help the company further reduce its environmental impact.

7.CONTACT AND COMPANY INFORMATION

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