

**GALATA WİND ENERJİ A.Ş.**

**EMISSION CALCULATION PROCEDURE**

**16.07.2026**

In this section, version information, revision dates, and updates related to revisions and approvals made to the emissions inventory and the procedure are recorded. The emissions inventory and the procedure are approved by the Sustainability Manager and the General Manager.

| Version No. | Version Date | Changes Made                 | Prepared By                                | Approved By                                  | Approved By                     |
|-------------|--------------|------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------|
| V01         | 16.07.2026   | Development of the Procedure | Gizem Seyhan,<br>Sustainability Specialist | Burcu Türe,<br>Sustainability Senior Manager | Burak Kuyan,<br>General Manager |

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## 1. INTRODUCTION

### 1.1. Purpose

As Galata Wind Enerji A.Ş. ("**Galata Wind**"), we attach great importance to ensuring that ("GHG") emissions arising from our operations are calculated, monitored, and reported accurately, consistently, transparently, traceably, and in a manner that can be independently verified, in accordance with applicable national and international standards and relevant legislation. For this purpose, 2022 has been established as the Company's base year, and our greenhouse gas (GHG) emissions are calculated, monitored, and reported annually. The methodologies used to calculate the GHG inventory, together with data management processes, roles and responsibilities, and internal control mechanisms, are implemented in accordance with a standardized approach defined in this procedure.

The purpose of this procedure is to establish the principles governing the calculation, monitoring, verification, and reporting of Scope 1, Scope 2, and Scope 3 GHG emissions arising from Galata Wind's operations, while ensuring that the methodologies, data sources, emission factors, and calculation processes applied are implemented consistently, comparably, and in a manner suitable for audit and assurance.

This procedure explains the methodologies and principles applied by Galata Wind in relation to GHG emissions calculations, data collection, data verification, emission factor selection, reporting, and records management.

This procedure will be reviewed and updated whenever there are changes in Galata Wind's operations, the emergence of new emission sources, revisions to reporting requirements, or amendments to applicable legislation or national and international standards. Where necessary, revisions will be made during the quarterly reporting cycle.

### 1.2. Scope

This procedure covers the processes for calculating, monitoring, and reporting GHG emissions arising from all wind power plants (WPPs), solar power plants (SPPs), head office operations, and domestic and international operations managed by Galata Wind. Carbon credits generated under Gold Standard and VCS-VERRA are managed separately from the GHG inventory. Such carbon credits are not used to offset reported emission reductions and are disclosed solely in accordance with the relevant reporting framework.



This procedure establishes the principles governing the calculation, monitoring, reporting, and documentation of Scope 1, Scope 2, and Scope 3 GHG emissions generated from Galata Wind's operations. It has been prepared with reference to applicable legislation, the GHG Protocol, ISO 14064-1, and the sustainability reporting requirements applicable to the Company.

### 1.3. Abbreviations and Definitions

| Term                                                    | Definition                                                                        |
|---------------------------------------------------------|-----------------------------------------------------------------------------------|
| <b>ADEME</b>                                            | French Agency for Ecological Transition (Agence de la transition écologique)      |
| <b>AFOLU</b>                                            | Agriculture, Forestry and Other Land Use                                          |
| <b>AR6/GWP100</b>                                       | Sixth Assessment Report (AR6) 100-Year Global Warming Potential (GWP100)          |
| <b>CO<sub>2</sub></b>                                   | Carbon dioxide                                                                    |
| <b>CH<sub>4</sub></b>                                   | Methane                                                                           |
| <b>DEFRA</b>                                            | UK Department for Environment, Food & Rural Affairs                               |
| <b>Emission Factor</b>                                  | A coefficient used to convert activity data into GHG emissions                    |
| <b>EPA Supply Chain Greenhouse Gas Emission Factors</b> | U.S. Environmental Protection Agency Supply Chain Greenhouse Gas Emission Factors |
| <b>EMRA</b>                                             | Energy Market Regulatory Authority                                                |
| <b>ESG</b>                                              | Environmental, Social and Governance                                              |
| <b>GHG</b>                                              | Greenhouse gas                                                                    |

| Term                                   | Definition                                                                                                                                          |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GHG Protocol Corporate Standard</b> | International framework for measuring, managing, and reporting organizational greenhouse gas emissions                                              |
| <b>Gold Standard</b>                   | International carbon credit certification standard                                                                                                  |
| <b>Gross CV</b>                        | Gross Calorific Value                                                                                                                               |
| <b>GWP</b>                             | A factor used to compare the warming effects of different greenhouse gases (Global Warming Potential)                                               |
| <b>ha</b>                              | Hectare                                                                                                                                             |
| <b>IoT</b>                             | Internet of Things                                                                                                                                  |
| <b>IPCC</b>                            | Intergovernmental Panel on Climate Change                                                                                                           |
| <b>IPPU</b>                            | Industrial Processes and Product Use                                                                                                                |
| <b>I-REC</b>                           | An international energy certificate that certifies electricity generated from renewable energy sources (International Renewable Energy Certificate) |
| <b>Scope 1 Emissions</b>               | Direct GHG emissions (e.g., fuel combustion, generators, vehicles, SF <sub>6</sub> emissions)                                                       |
| <b>Scope 2 Emissions</b>               | Indirect emissions from purchased electricity                                                                                                       |
| <b>Scope 3 Emissions</b>               | Other indirect emissions arising throughout the value chain                                                                                         |
| <b>kg</b>                              | Kilogram                                                                                                                                            |
| <b>kgCO<sub>2</sub>e</b>               | Kilograms of carbon dioxide equivalent                                                                                                              |
| <b>km</b>                              | Kilometer                                                                                                                                           |
| <b>kWh</b>                             | Kilowatt-hour                                                                                                                                       |

| Term                              | Definition                                                                                                                                       |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Location-Based Methodology</b> | Scope 2 calculation method based on the average emissions factor of the national or regional electricity grid from which electricity is consumed |
| <b>m<sup>3</sup></b>              | Cubic meter                                                                                                                                      |
| <b>MWh</b>                        | Megawatt-hour                                                                                                                                    |
| <b>N<sub>2</sub>O</b>             | Nitrous oxide                                                                                                                                    |
| <b>Market-Based Methodology</b>   | Scope 2 calculation method based on supplier-specific contracts or renewable electricity certificates (Market-Based)                             |
| <b>tCO<sub>2</sub>e</b>           | Tonnes of carbon dioxide equivalent                                                                                                              |
| <b>TS EN ISO 14064-1:2019</b>     | International standard for quantifying, reporting, and managing greenhouse gas emissions and removals at the organizational level                |
| <b>TJ</b>                         | An energy unit equal to one trillion (10 <sup>12</sup> ) joules, terajoule                                                                       |
| <b>TSRS</b>                       | Turkish Sustainability Reporting Standards                                                                                                       |
| <b>USD</b>                        | United States dollar                                                                                                                             |
| <b>VCS-VERRA</b>                  | International carbon credit certification standard                                                                                               |
| <b>WTT</b>                        | Well-to-Tank                                                                                                                                     |

## 2. REFERENCES

The reference sources used in GHG emission calculations support the selection of calculation methodologies, the association of activity data with appropriate calculation parameters, the selection of emission factors, and the presentation of calculation results in accordance with applicable reporting standards.

Accordingly, **TS EN ISO 14064-1:2019** serves as the primary reference for classifying emission sources into direct and indirect emission categories. **The GHG Protocol Corporate Standard, Scope 2 Guidance, and Scope 3 Standard** provide the supporting methodological framework for organizational GHG accounting, scope-based emissions assessment, the reporting of indirect emissions, and the interpretation of value chain emissions.

With respect to calculation parameters, **the IPCC Guidelines** are used for fuel combustion emissions; **applicable national legislation and official datasets** are referenced for national calorific values and fuel characteristics; **Türkiye's national electricity emission factor** is applied to emissions from electricity consumption; IPCC AR6 GWP100 values are used for refrigerants; **DEFRA conversion factors** are applied to transportation, waste, and business travel; and the **EPA Supply Chain GHG Gas Emission Factors** are used for expenditure-based purchased goods and services emissions.

Under this approach, each activity dataset is classified within the relevant TS EN ISO 14064-1:2019 emissions category. The corresponding calculation inputs including emission factors, calorific values, fuel densities, global warming potentials, and sector-specific expenditure-based emission factors are linked to the most appropriate reference source applicable to each category.

| TS EN ISO 14064-1:2019 Category                        | Value/Parameter Used                | Reference Source                  | Description of Application                                                                                                                                                                           |
|--------------------------------------------------------|-------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.1 Direct Emissions from Stationary Combustion</b> | Emission factor,<br>Calorific Value | IPCC 2006 – Stationary Combustion | Used to determine CO <sub>2</sub> , CH <sub>4</sub> , and N <sub>2</sub> O emission factors for stationary fuel combustion activities involving natural gas, fuel oil, LPG, coal, and similar fuels. |
| <b>1.1 Direct Emissions from Stationary Combustion</b> | Density                             | EMRA                              | Used to convert fuel consumption data reported in liters, kilograms, or volumetric units into mass- or energy-based calculation inputs, where applicable.                                            |
| <b>1.2 Direct Emissions from Mobile Combustion</b>     | Emission factor,<br>Calorific Value | IPCC 2006 – Mobile Combustion     | Used to calculate emissions from fuels consumed by company-owned or controlled vehicles, mobile equipment, and machinery.                                                                            |
| <b>1.2 Direct Emissions from Mobile Combustion</b>     | Density                             | EMRA                              | Used to convert liquid fuel volumes into mass for mobile combustion calculations.                                                                                                                    |

| TS EN ISO 14064-1:2019 Category                                      | Value/Parameter Used                                                 | Reference Source                                                                                                                       | Description of Application                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1.3. Direct Emissions from Industrial Processes</b> <sup>1</sup>  | Emission factor / process input-output data / production volume      | Communiqué on the Monitoring and Reporting of GHG Emissions, IPCC 2006 Guidelines Vol. 3 – Industrial Processes and Product Use (IPPU) | Used to calculate direct CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, and other GHG emissions arising from industrial process reactions or product use, independently of fuel combustion, based on activity data, process inputs/outputs, and process-specific factors. |
| <b>1.4 Direct Fugitive Emissions</b>                                 | Emission factor, Global Warming Potential (GWP)                      | IPCC AR6 / GWP100                                                                                                                      | Used to convert refrigerants, fire suppression gases, and other fugitive emissions into CO <sub>2</sub> equivalent (CO <sub>2</sub> e).                                                                                                                                          |
| <b>1.4 Direct Fugitive Emissions</b>                                 | Refrigerant type                                                     | IPCC – Refrigeration and Air Conditioning                                                                                              | Used to identify refrigerants used in cooling and air-conditioning systems and apply the corresponding GWP value.                                                                                                                                                                |
| <b>1.5. Direct Emissions from Land Use and Forestry</b> <sup>1</sup> | Land use type, land area (ha), carbon stock change / emission factor | IPCC 2006 Guidelines Vol. 4 - Agriculture, Forestry and Other Land Use (AFOLU); IPCC 2019 Refinement; ADEME Base Carbone v23.6         | Used to calculate direct GHG emissions or removals associated with land use, land-use change, forestry, green space activities, and carbon sinks under the Company's operational control.                                                                                        |
| <b>2.1 Indirect Emissions from</b>                                   | Emission factor                                                      | Republic of Türkiye Ministry of Energy                                                                                                 | Used to calculate Scope 2 location-based emissions associated with                                                                                                                                                                                                               |

<sup>1</sup> This category is disclosed to maintain the comprehensive structure of the procedure and to serve as a reference for potential future changes in the reporting scope. As it is not within the current organizational or operational scope, it has not been included in GHG emission calculations for the current reporting period.

| TS EN ISO 14064-1:2019 Category                                                            | Value/Parameter Used | Reference Source                     | Description of Application                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------|----------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Imported Electricity</b>                                                                |                      | and Natural Resources                | electricity consumed from Türkiye's national electricity grid.                                                                                                                                               |
| <b>2.2 Indirect Emissions from Imported Energy Other than Electricity <sup>2</sup></b>     | Density              | EMRA                                 | Used to convert the volume, mass, or energy units of purchased energy carriers.                                                                                                                              |
| <b>3.1 Indirect Emissions from Upstream Transportation and Distribution <sup>2</sup></b>   | Emission factor      | DEFRA – Freightage Goods / Transport | Used to calculate emissions associated with transporting purchased raw materials, auxiliary materials, and merchandise to Company facilities based on tonne-kilometers, vehicle type, or distance travelled. |
| <b>3.2 Indirect Emissions from Downstream Transportation and Distribution <sup>2</sup></b> | Emission factor      | DEFRA – Freightage Goods / Transport | Used to calculate emissions associated with transporting sold products to customers, distributors, warehouses, or distribution centers.                                                                      |
| <b>3.3 Indirect Emissions from Employee Commuting</b>                                      | Emission factor      | DEFRA – Business Travel              | Used to calculate emissions associated with employee commuting by shuttle service, private vehicle, public transportation, or other transport modes.                                                         |
| <b>3.4 Indirect Emissions from Visitor and Customer</b>                                    | Emission factor      | DEFRA – Business Travel              | Used to calculate indirect emissions associated with travel by visitors, customers, auditors, and other third parties to Company facilities.                                                                 |

<sup>2</sup> This category is disclosed to maintain the comprehensive structure of the procedure and to serve as a reference for potential future changes in the reporting scope. As it is not within the current organizational or operational scope, it has not been included in GHG emission calculations for the current reporting period.

| <b>TS EN ISO 14064-1:2019 Category</b>                                        | <b>Value/Parameter Used</b> | <b>Reference Source</b>                         | <b>Description of Application</b>                                                                                                                                                      |
|-------------------------------------------------------------------------------|-----------------------------|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Transportation</b>                                                         |                             |                                                 |                                                                                                                                                                                        |
| <b>3.5 Indirect Emissions from Business Travel</b>                            | Emission factor             | DEFRA – Business Travel & Hotel Stay            | Used to calculate emissions associated with business travel by air, bus, rail, taxi, rental vehicle, or private vehicle.                                                               |
| <b>4.1 Indirect Emissions from Purchased Products</b>                         | Emission factor             | DEFRA – Material Use / EPA Supply Chain Factors | Used to calculate emissions associated with purchased products, raw materials, packaging materials, auxiliary materials, and consumables based on mass, material type, or expenditure. |
| <b>4.2 Indirect Emissions from Capital Assets</b>                             | Emission factor             | EPA Supply Chain Factors / DEFRA Material Use   | Used to calculate embedded emissions associated with the acquisition of machinery, equipment, vehicles, buildings, furniture, fixtures, and other capital assets.                      |
| <b>4.3 Indirect Emissions from Solid and Liquid Waste Disposal</b>            | Emission factor             | DEFRA – Waste Disposal                          | Used to calculate emissions from operational waste based on the applicable waste treatment method, including recycling, landfill, incineration, composting, or other disposal methods. |
| <b>4.4 Indirect Emissions from the Use of Assets Not Owned by the Company</b> | Emission factor             | EPA Supply Chain Factors                        | Used to estimate service- or expenditure-based indirect emissions where activity data cannot be monitored based on fuel consumption or distance travelled.                             |
| <b>4.5 Indirect Emissions from Other Purchased Services</b>                   | Emission factor             | EPA Supply Chain Factors                        | Used to calculate expenditure-based emissions associated with purchased services, including consulting, maintenance and repair, software,                                              |

| TS EN ISO 14064-1:2019 Category                                                          | Value/Parameter Used                         | Reference Source                                                                                                                                     | Description of Application                                                                                                                                                             |
|------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                          |                                              |                                                                                                                                                      | cleaning, security, and similar services.                                                                                                                                              |
| <b>5.1 Indirect Emissions from Product Use <sup>3</sup></b>                              | Refrigerant type                             | IPCC 2006 Guidelines Vol. 3 - Chapter 7: Ozone Depleting Substance Substitutes / Refrigeration and Air Conditioning                                  | Used to identify refrigerants contained in products and apply the corresponding GWP value.                                                                                             |
| <b>5.2 Indirect Emissions from the Use of Company-Owned Capital Assets <sup>3</sup></b>  | Emission factor / expenditure or usage data  | EPA Supply Chain GHG Emission Factors v1.3 by NAICS; GHG Protocol Scope 3 Technical Guidance - Downstream Leased Assets                              | Used to calculate indirect emissions associated with energy use, fuel consumption, maintenance, or operation of Company-owned assets that are leased to or operated by third parties.  |
| <b>5.3 Indirect Emissions from End-of-Life Waste Management of Products <sup>3</sup></b> | Waste type, disposal method, emission factor | DEFRA - GHG Conversion Full File (Waste Disposal / Waste Proposal); GHG Protocol Scope 3 Technical Guidance - End-of-life Treatment of Sold Products | Used to calculate indirect emissions arising from the recycling, landfilling, incineration, or other end-of-life treatment of sold products based on waste type and disposal scenario. |
| <b>5.4 Indirect Emissions from</b>                                                       | Emission factor /                            | GHG Protocol Scope 3 Technical                                                                                                                       | Used to calculate financed emissions associated with the Company's                                                                                                                     |

<sup>3</sup> This category is disclosed to maintain the comprehensive structure of the procedure and to serve as a reference for potential future changes in the reporting scope. As it is not within the current organizational or operational scope, it has not been included in GHG emission calculations for the current reporting period.

| TS EN ISO 14064-1:2019 Category                                                           | Value/Parameter Used                                            | Reference Source                                                                                                                         | Description of Application                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Investments</b> <sup>Error!</sup><br>Bookmark not defined.                             | investment value / portfolio or investee emissions data         | Guidance - Investments; EPA Supply Chain GHG Emission Factors v1.3 by NAICS                                                              | financial investments, subsidiaries, project finance, and similar investment activities. Where emissions data are unavailable, expenditure-based or sector-based estimation approaches are applied.                                            |
| <b>5.5 Indirect Emissions from Consumption</b> <sup>Error!</sup><br>Bookmark not defined. | Emission factor / consumption scenario / utilization rate       | GHG Protocol Scope 3 Standard and Technical Guidance; DEFRA GHG Conversion Factors; EPA Supply Chain GHG Emission Factors v1.3 by NAICS  | Used as a general methodological approach for calculating other downstream indirect emissions associated with the use or consumption of sold products and services that cannot be explicitly classified under Categories 5.1–5.4.              |
| <b>6.1 Other Indirect GHG Emissions</b> <sup>4</sup>                                      | Emission factor / relevant activity data / scenario assumptions | TS EN ISO 14064-1:2019; GHG Protocol Scope 3 Standard and Technical Guidance; DEFRA / EPA / IPCC sources, depending on the activity type | Used to calculate other indirect GHG emission sources that cannot be classified under Categories 2–5 but are associated with the organization's operations or value chain, using appropriate activity-specific sources, data, and assumptions. |

### 3. ROLES AND RESPONSIBILITIES

The responsibilities of the functions involved in GHG emission calculation and reporting processes are

<sup>4</sup> This category is disclosed to maintain the comprehensive structure of the procedure and to serve as a reference for potential future changes in the reporting scope. As it is not within the current organizational or operational scope, it has not been included in GHG emission calculations for the current reporting period.

defined below.

| Responsible Function                      | Responsibility                                                                                                                     |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sustainability Department</b>          | Responsible for preparing, developing, updating, periodically reviewing, and publishing the procedure .                            |
| <b>Sustainability Committee</b>           | Responsible for periodically reviewing this procedure, providing recommendations for its improvement, and approving the procedure. |
| <b>General Manager</b>                    | Responsible for periodically reviewing this procedure, providing recommendations for its improvement, and approving the procedure. |
| <b>Relevant Functions and Departments</b> | Responsible for providing the data required for the implementation of the procedure.                                               |

#### 4. ORGANIZATIONAL AND OPERATIONAL ACTIVITIES

As the first step in the GHG emission calculation process, the company's organizational and operational boundaries have been defined. The organizational boundary has been established based on the "Operational Control" approach. All facilities, offices, and activities over which Galata Wind has operational control have been included in the emission inventory.

In determining the operational boundary, emission sources that result in direct or indirect GHG emissions from the organization's activities have been considered. Within this scope, fuel consumption, electricity consumption, refrigerant gas use, procurement activities, transportation and distribution processes, employee commuting, business travel, waste management, purchased services, and other value chain-related activities have been assessed.

##### 4.1. Preparation of Activity Data

All activity data included in the calculations have been mapped to the relevant emission categories. For each activity, the data unit, calculation method, applicable emission factor, and reference source have been identified. This approach ensures that calculations are conducted in a traceable, comparable, and reporting-ready manner.

Activity data has been classified under the relevant categories according to the nature of the emission source. Fuel consumption and fugitive emissions occurring directly under the organization's control have been assessed under **Category 1 (Scope 1)**; purchased electricity and energy consumption under **Category 2 (Scope 2)**; and procurement activities, transportation, waste, travel, purchased services, product use, and investment activities associated with the organization's value chain under **Categories 3 and 4 (Scope 3)**.<sup>5</sup>

The corporate GHG inventory is prepared in accordance with TS EN ISO 14064-1:2019. Scope 2 emissions associated with electricity purchased and consumed by the Company are calculated and reported separately using both the location-based and market-based approaches in accordance with the GHG Protocol Corporate Standard and the GHG Protocol Scope 2 Guidance. For location-based calculations, the emission factor representing Türkiye's national electricity grid for the relevant reporting year is applied. For market-based calculations, contractual instruments meeting the quality criteria defined under the GHG Protocol Scope 2 Guidance are considered. Within this scope, International Renewable Energy Certificates (I-REC) may be used as a market-based data source representing energy attribute certificate.

Based on Galata Wind's activities, the emission categories included in the calculations in accordance with TS EN ISO 14064-1:2019 are as follows:

| Main Category     | Sub-category                                                                                                                                                                                                                                     |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Category 1</b> | 1.1. Direct emissions from stationary combustion<br>1.2. Direct emissions from mobile combustion<br>1.4. Direct emissions from fugitive releases                                                                                                 |
| <b>Category 2</b> | 2.2. Indirect emissions from imported electricity                                                                                                                                                                                                |
| <b>Category 3</b> | 3.3. Indirect emissions from employee commuting<br>3.4. Indirect emissions from transportation of visitors and customers to facilities<br>3.5. Indirect emissions from business travel                                                           |
| <b>Category 4</b> | 4.1. Indirect emissions from purchased products<br>4.2. Indirect emissions from capital goods<br>4.3. Indirect emissions from disposal of solid and liquid waste<br>4.4. Indirect emissions from the use of assets not owned by the organization |

<sup>5</sup> Corporate GHG emissions are classified into six main categories under ISO 14064-1, whereas the GHG Protocol organizes emissions into three reporting scopes. Galata Wind calculates its GHG emissions in accordance with the ISO 14064-1 standard.

| Main Category | Sub-category                                                |
|---------------|-------------------------------------------------------------|
|               | 4.5. Indirect emissions from the use of other organizations |

## 5. IMPLEMENTATION

The GHG emission calculation process consists of the following steps: defining organizational boundaries, identifying operational activities, preparing activity data, matching activity data with appropriate emission factors, and reporting results in tonnes of carbon dioxide equivalent.

Within the scope of this methodology, emission calculations have been performed by considering direct emissions occurring under the organization's control, indirect emissions from purchased energy, and other indirect emissions arising from value chain activities.

The overall calculation approach is based on multiplying the relevant activity data by the applicable emission factor. Activity data consists of measurable inputs such as fuel consumed, electricity consumption, transported load, distance traveled, procurement expenditure, waste quantity, or similar parameters. Emission factors have been selected based on the activity type and data availability from reference sources including national regulations (Türkiye's official emission factor), IPCC, DEFRA, EPA, ADEME, scientific literature, and relevant institutions.

The basic calculation formula is as follows:

$$\text{GHG Emissions (tCO}_2\text{e)} = \text{Activity Data} \times \text{Emission Factor}$$

For fuel-related emissions, calorific values, densities, and unit conversion factors may also be incorporated into the calculation depending on the activity data unit. In such cases, the calculation approach is expanded as follows:

$$\text{GHG Emissions} = \text{Activity Data} \times \text{Conversion Factors} \times \text{Emission Factor} \times \text{Global Warming Potential}$$

Emission factors are provided either directly as **carbon dioxide equivalent (CO<sub>2e</sub>)** values or separately for individual GHG such as CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O. Where gas-specific emission factors are used, each GHG is calculated separately and converted into CO<sub>2</sub> equivalent by applying the relevant Global Warming Potential (GWP) value.

Within this framework, **IPCC methodologies** are primarily applied for emissions arising from fuel



consumption, mobile combustion, stationary combustion, and refrigerant gases. Country-specific electricity emission factors are used for electricity consumption-related emissions. **DEFRA conversion factors** are applied for activities such as transportation, business travel, employee commuting, waste management, and material use, while **EPA Supply Chain GHG Emission Factors** are referenced for expenditure-based indirect emissions from purchased goods, capital goods, purchased services, and investments.

The emission categories identified based on Galata Wind's current activities are presented in the tables below. In the event of changes to the operational scope, the emergence of new emission sources, or the identification of additional emission categories requiring calculation, the relevant emission calculations will be performed, and these tables will be updated accordingly.

- **Direct Emissions from Stationary Combustion (Category 1.1)**

| Inventory Source (Metric)                                        | Activity Data Unit | Emission Factor                                                                                                                           | Emission Factor Unit  | Emissions (tCO <sub>2</sub> e)                                                                                                          | Reference Source                                                                 |
|------------------------------------------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| <b>Natural Gas (Stationary Combustion / Heating)</b>             | kWh                | CO <sub>2</sub> : 56100<br>N <sub>2</sub> O: 0.1<br>CH <sub>4</sub> : 5<br>Calorific Value: 48<br>Density: 0.75<br>Unit Conv.: 4.19E-09   | kgCO <sub>2</sub> /TJ | Activity Data (kWh) × Emission Factor ×<br>Calorific Value × Density × Unit<br>Conversion Factor (kgCO <sub>2</sub> e/kWh) / 1,000      | IPCC – 2: Stationary Combustion;<br>Energy Market Regulatory<br>Authority (EMRA) |
| <b>Diesel Fuel (Stationary Combustion / Residential Heating)</b> | Liter              | CO <sub>2</sub> : 74100<br>N <sub>2</sub> O: 0.6<br>CH <sub>4</sub> : 10<br>Calorific Value: 43<br>Density: 0.833<br>Unit Conv.: 4.19E-09 | kgCO <sub>2</sub> /TJ | Activity Data (Liters) × Emission Factor ×<br>Calorific Value × Density × Unit<br>Conversion Factor (kgCO <sub>2</sub> e/Liter) / 1,000 | IPCC – 2: Stationary Combustion;<br>Energy Market Regulatory<br>Authority (EMRA) |

- **Direct Emissions from Mobile Combustion (Category 1.2)**

| Inventory Source (Metric)                                                      | Activity Data Unit | Emission Factor                                                                                                                            | Emission Factor Unit  | Emissions (tCO <sub>2</sub> e)                                                                                                          | Reference Source                             |
|--------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| <b>Road Vehicles (On-road) / Passenger Cars / Gasoline (Mobile Combustion)</b> | Liter              | CO <sub>2</sub> : 74100<br>N <sub>2</sub> O: 3.9<br>CH <sub>4</sub> : 3.9<br>Calorific Value: 43<br>Density: 0.833<br>Unit Conv.: 4.19E-09 | kgCO <sub>2</sub> /TJ | Activity Data (Liters) × Emission Factor ×<br>Calorific Value × Density × Unit<br>Conversion Factor (kgCO <sub>2</sub> e/Liter) / 1,000 | IPCC – Chapter 3: Mobile<br>Combustion; EMRA |

| Inventory Source (Metric)                                                    | Activity Data Unit | Emission Factor                                                                                                                              | Emission Factor Unit  | Emissions (tCO <sub>2</sub> e)                                                                                                          | Reference Source                          |
|------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>Road Vehicles (On-road) / Passenger Cars / Diesel (Mobile Combustion)</b> | Liter              | CO <sub>2</sub> : 74100<br>N <sub>2</sub> O: 3.9<br>CH <sub>4</sub> : 3.9<br>Calorific Value: 43<br>Density: 0.833<br>Unit Conv.: 4.19E-09   | kgCO <sub>2</sub> /TJ | Activity Data (Liters) × Emission Factor ×<br>Calorific Value × Density × Unit<br>Conversion Factor (kgCO <sub>2</sub> e/Liter) / 1,000 | IPCC – Chapter 3: Mobile Combustion; EMRA |
| <b>Off-road Vehicles / Industrial Equipment / Diesel</b>                     | Liter              | CO <sub>2</sub> : 74100<br>N <sub>2</sub> O: 28.6<br>CH <sub>4</sub> : 4.15<br>Calorific Value: 43<br>Density: 0.833<br>Unit Conv.: 4.19E-09 | kgCO <sub>2</sub> /TJ | Activity Data (Liters) × Emission Factor ×<br>Calorific Value × Density × Unit<br>Conversion Factor (kgCO <sub>2</sub> e/Liter) / 1,000 | IPCC – Chapter 3: Mobile Combustion; EMRA |

- **Direct Fugitive Emissions (Category 1.4)**

| Inventory Source (Metric)                                                            | Activity Data Unit | Emission Factor | Emission Factor Unit   | Emissions (tCO <sub>2</sub> e)                                                                                 | Reference Source                                                                                                          |
|--------------------------------------------------------------------------------------|--------------------|-----------------|------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Residential Air Conditioning (Vehicle Air Conditioner) / R410A / Recharge: No</b> | kg                 | 2255.5          | kgCO <sub>2</sub> e/kg | (Activity Data (kg) × Emission Factor<br>(kgCO <sub>2</sub> e/kg) × Operational Emission<br>Percentage / 1,000 | IPCC - AR6; DEFRA - GHG Conversion Full File (Refrigerant & Other); IPCC - Chapter 7.5 REFRIGERATION AND AIR CONDITIONING |

| Inventory Source (Metric)                                                    | Activity Data Unit | Emission Factor                               | Emission Factor Unit   | Emissions (tCO <sub>2</sub> e)                                                                                                                                     | Reference Source                                                                                                          |
|------------------------------------------------------------------------------|--------------------|-----------------------------------------------|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Residential Air Conditioning (Air Conditioner) / R32 / Recharge: No</b>   | kg                 | GWP: 771<br>Fugitive emissions rate: 0.0010   | kgCO <sub>2</sub> e/kg | (Activity Data (kg) × Emission Factor (kgCO <sub>2</sub> e/kg) × Operational Emission Percentage / 1,000                                                           | IPCC - AR6; DEFRA - GHG Conversion Full File (Refrigerant & Other); IPCC - Chapter 7.5 REFRIGERATION AND AIR CONDITIONING |
| <b>Residential Cooling (Water Dispenser) / R134A / Recharge: No</b>          | kg                 | GWP: 1,530<br>Fugitive emissions rate: 0.0010 | kgCO <sub>2</sub> e/kg | (Activity Data (kg) × Emission Factor (kgCO <sub>2</sub> e/kg) × Operational Emission Percentage / 1,000                                                           | IPCC - AR6; DEFRA - GHG Conversion Full File (Refrigerant & Other); IPCC - Chapter 7.5 REFRIGERATION AND AIR CONDITIONING |
| <b>Residential Cooling (Refrigerator) / R600A = Isobutane / Recharge: No</b> | kg                 | GWP: 0.006<br>Fugitive emissions rate: 0.0010 | kgCO <sub>2</sub> e/kg | (Activity Data (kg) × Emission Factor (kgCO <sub>2</sub> e/kg) × Operational Emission Percentage / 1,000                                                           | IPCC - AR6; DEFRA - GHG Conversion Full File (Refrigerant & Other); IPCC - Chapter 7.5 REFRIGERATION AND AIR CONDITIONING |
| <b>Fire extinguisher / Carbon Dioxide / Recharge: Yes</b>                    | kg                 | GWP: 1<br>Fugitive emissions rate: 0.02       | kgCO <sub>2</sub> e/kg | ((Activity Data (kg) × Emission Factor (kgCO <sub>2</sub> e/kg × Operational Emission Percentage) + (Recharge Quantity × Operational Emission Percentage)) / 1,000 | IPCC - AR6; DEFRA - GHG Conversion Full File (Refrigerant & Other); IPCC - Chapter 7.5 REFRIGERATION AND AIR CONDITIONING |
| <b>SF6 Gas in Circuit Breakers / Transformers</b>                            | kg                 | GWP: 24,300<br>Fugitive Emissions Rate: 0.026 | kgCO <sub>2</sub> e/kg | (Activity Data (kg) × Emission Factor (kgCO <sub>2</sub> e/kg) × Operational Emission Percentage / 1,000                                                           | IPCC - AR6; DEFRA - GHG Conversion Full File (Refrigerant & Other); IPCC - Chapter 7.5 REFRIGERATION AND AIR CONDITIONING |

- **Indirect Emissions from Imported Electricity (Category 2.1)**

| Inventory Source (Metric)                           | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                             |
|-----------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------|
| <b>Purchased Electricity / Electricity; Türkiye</b> | kWh                | 0.434           | kgCO <sub>2</sub> e/kWh | Activity Data (kWh) × Emission Factor (kgCO <sub>2</sub> e/kWh) / 1,000 | Republic of Türkiye Ministry of Energy and Natural Resources |

- **Indirect Emissions from Employee Commuting (Category 3.3)**

| Inventory Source (Metric)                                                                   | Activity Data Unit | Emission Factor | Emission Factor Unit   | Emissions (tCO <sub>2</sub> e)                                        | Reference Source                                        |
|---------------------------------------------------------------------------------------------|--------------------|-----------------|------------------------|-----------------------------------------------------------------------|---------------------------------------------------------|
| <b>Passenger Vehicles / Cars (by Size) / Large Car / Diesel (Employee Shuttle Services)</b> | km                 | 0.21006         | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |
| <b>Passenger Vehicles / Cars (by Size) / Small Car / Gasoline</b>                           | km                 | 0.14308         | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |
| <b>Passenger Vehicles / Cars (by Size) / Average Car / Plug-in Hybrid Electric Vehicle</b>  | km                 | 0.10461         | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |
| <b>Passenger Vehicles / Rail / Light Rail and Tram</b>                                      | km                 | 0.0286          | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |

| Inventory Source (Metric)                        | Activity Data Unit   | Emission Factor | Emission Factor Unit                     | Emissions (tCO <sub>2</sub> e)                                                                        | Reference Source                                        |
|--------------------------------------------------|----------------------|-----------------|------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| Passenger Vehicles / Rail / Urban Metro          | km                   | 0.0278          | kgCO <sub>2</sub> e/km                   | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000                                 | DEFRA - GHG Conversion Full File / Business Travel Land |
| Working from Home (Office Equipment and Heating) | Per FTE working hour | 0.33378         | kgCO <sub>2</sub> e/per FTE Working Hour | Activity Data (per FTE Working Hour) × Emission Factor (kgCO <sub>2</sub> e/FTE Working Hour) / 1,000 | DEFRA - GHG Conversion Full File / Homeworking          |

- Indirect Emissions from Visitor and Customer Transportation (Category 3.4)

| Inventory Source (Metric)                                                             | Activity Data Unit | Emission Factor | Emission Factor Unit   | Emissions (tCO <sub>2</sub> e)                                        | Reference Source                                        |
|---------------------------------------------------------------------------------------|--------------------|-----------------|------------------------|-----------------------------------------------------------------------|---------------------------------------------------------|
| Passenger Vehicles / Cars (by Size) / Average Car / Gasoline                          | km                 | 0.16272         | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |
| Passenger Vehicles / Cars (by Size) / Average Car / Diesel                            | km                 | 0.17303464      | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |
| Air / Flights / Domestic Flights / Average Passenger / Without Radiative Forcing (RF) | km                 | 0.13551         | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |

| Inventory Source (Metric)                                                           | Activity Data Unit | Emission Factor | Emission Factor Unit   | Emissions (tCO <sub>2</sub> e)                                        | Reference Source                                        |
|-------------------------------------------------------------------------------------|--------------------|-----------------|------------------------|-----------------------------------------------------------------------|---------------------------------------------------------|
| Passenger Vehicles / Cars (by Size) / Average Car / LPG                             | km                 | 0.19599         | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |
| Passenger Vehicles / Cars (by Size) / Average Car / Plug-in Hybrid Electric Vehicle | km                 | 0.10461         | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |
| Air / Flights / International Flights / Economy Class / Without RF                  | km                 | 0.0645          | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Air  |
| Passenger Vehicles / Rail / Light Rail and Tram                                     | km                 | 0.02860327      | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |
| Passenger Vehicles / Rail / Urban Metro                                             | km                 | 0.02780207      | kgCO <sub>2</sub> e/km | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Land |

- Indirect emissions from business travel (Category 3.5)

| Inventory Source (Metric)                                                             | Activity Data Unit | Emission Factor | Emission Factor Unit             | Emissions (tCO <sub>2</sub> e)                                                            | Reference Source                                        |
|---------------------------------------------------------------------------------------|--------------------|-----------------|----------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------|
| Land / Passenger Vehicles / Cars (by size) / Small Car / Gasoline                     | km                 | 0.14308         | kgCO <sub>2</sub> e/km           | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000                     | DEFRA - GHG Conversion Full File / Business Travel Land |
| Land / Passenger Vehicles / Cars (by size) / Small Car / Diesel                       | km                 | 0.14339         | kgCO <sub>2</sub> e/km           | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000                     | DEFRA - GHG Conversion Full File / Business Travel Land |
| Passenger Vehicles / Cars (by Size) / Average Car / Gasoline                          | km                 | 0.16276         | kgCO <sub>2</sub> e/km           | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000                     | DEFRA - GHG Conversion Full File / Business Travel Land |
| Passenger Vehicles / Cars (by Size) / Average Car / Diesel                            | km                 | 0.17303         | kgCO <sub>2</sub> e/km           | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000                     | DEFRA - GHG Conversion Full File / Business Travel Land |
| Passenger Vehicles / Cars (by Size) / Average Car / LPG                               | km                 | 0.19571         | kgCO <sub>2</sub> e/km           | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000                     | DEFRA - GHG Conversion Full File / Business Travel Land |
| Air / Flights / Domestic Flights / Average Passenger / Without Radiative Forcing (RF) | passenger.km       | 0.13551         | kgCO <sub>2</sub> e/passenger.km | Activity Data (passenger.km) × Emission Factor (kgCO <sub>2</sub> e/passenger.km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Air  |

| Inventory Source (Metric)                                                  | Activity Data Unit | Emission Factor | Emission Factor Unit             | Emissions (tCO <sub>2</sub> e)                                                            | Reference Source                                        |
|----------------------------------------------------------------------------|--------------------|-----------------|----------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------|
| <b>Air / Flights / International Flights / Economy Class / Without RF</b>  | passenger.km       | 0.0645          | kgCO <sub>2</sub> e/passenger.km | Activity Data (passenger.km) × Emission Factor (kgCO <sub>2</sub> e/passenger.km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Air  |
| <b>Air / Flights / Short-haul Flights / Economy Class / Without RF</b>     | passenger.km       | 0.07435         | kgCO <sub>2</sub> e/passenger.km | Activity Data (passenger.km) × Emission Factor (kgCO <sub>2</sub> e/passenger.km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Air  |
| <b>Air / Flights / Short-haul Flights / Business Class / Without RF</b>    | passenger.km       | 0.11152         | kgCO <sub>2</sub> e/passenger.km | Activity Data (passenger.km) × Emission Factor (kgCO <sub>2</sub> e/passenger.km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Air  |
| <b>Air / Flights / International Flights / Business Class / Without RF</b> | passenger.km       | 0.31656         | kgCO <sub>2</sub> e/km           | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000                     | DEFRA - GHG Conversion Full File / Business Travel Air  |
| <b>Air / Flights / Long-haul Flights / Business Class / Without RF</b>     | passenger.km       | 0.20082         | kgCO <sub>2</sub> e/passenger.km | Activity Data (passenger.km) × Emission Factor (kgCO <sub>2</sub> e/passenger.km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Air  |
| <b>Passenger Vehicles / Bus / Intercity Bus</b>                            | km                 | 0.10384         | kgCO <sub>2</sub> e/km           | Activity Data (km) × Emission Factor (kgCO <sub>2</sub> e/km) / 1,000                     | DEFRA - GHG Conversion Full File / Business Travel Land |

| Inventory Source (Metric)                        | Activity Data Unit | Emission Factor | Emission Factor Unit             | Emissions (tCO <sub>2</sub> e)                                                            | Reference Source                                       |
|--------------------------------------------------|--------------------|-----------------|----------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Sea Transport / Ferry / Average (all passengers) | passenger.km       | 0.11222         | kgCO <sub>2</sub> e/passenger.km | Activity Data (passenger.km) × Emission Factor (kgCO <sub>2</sub> e/passenger.km) / 1,000 | DEFRA - GHG Conversion Full File / Business Travel Sea |
| Hotel Stay / Germany                             | Room night         | 13.2            | kgCO <sub>2</sub> e/Room night   | Activity Data (Room Night) × Emission Factor (kgCO <sub>2</sub> e/Room Night) / 1,000     | DEFRA - GHG Conversion Full File / Hotel Stay          |
| Hotel Stay / UK                                  | Room night         | 10.4            | kgCO <sub>2</sub> e/Room night   | Activity Data (Room Night) × Emission Factor (kgCO <sub>2</sub> e/Room Night) / 1,000     | DEFRA - GHG Conversion Full File / Hotel Stay          |
| Hotel Stay / The Netherlands                     | Room night         | 14.8            | kgCO <sub>2</sub> e/Room night   | Activity Data (Room Night) × Emission Factor (kgCO <sub>2</sub> e/Room Night) / 1,000     | DEFRA - GHG Conversion Full File / Hotel Stay          |
| Hotel Stay / Türkiye                             | Room night         | 32.1            | kgCO <sub>2</sub> e/Room night   | Activity Data (Room Night) × Emission Factor (kgCO <sub>2</sub> e/Room Night) / 1,000     | DEFRA - GHG Conversion Full File / Hotel Stay          |

- Indirect Emissions from Purchased Products (Category 4.1)

| Inventory Source (Metric)                                                                                                | Activity Data Unit | Emission Factor | Emission Factor Unit               | Emissions (tCO <sub>2</sub> e)                                                                  | Reference Source                                                        |
|--------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|------------------------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Purchased Process Materials and Raw Materials / Computer Terminals and Other Computer Peripheral Equipment Manufacturing | USD                | 0.14298         | kgCO <sub>2</sub> e/USD            | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000                         | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Purchased Process Materials and Raw Materials / Paper manufacturing facilities (Excluding Newsprint)                     | USD                | 0.64899         | kgCO <sub>2</sub> e/USD            | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000                         | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Purchased Process Materials and Raw Materials / Stationery Product Manufacturing                                         | USD                | 0.29602         | kgCO <sub>2</sub> e/USD            | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000                         | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Purchased Process Materials and Raw Materials / Soap and Other Detergent Manufacturing                                   | USD                | 0.35508         | kgCO <sub>2</sub> e/USD            | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000                         | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Water Consumption / Municipal Water Utilization                                                                          | m <sup>3</sup>     | 0.19132         | kgCO <sub>2</sub> e/m <sup>3</sup> | Activity Data (m <sup>3</sup> ) × Emission Factor (kgCO <sub>2</sub> e/m <sup>3</sup> ) / 1,000 | DEFRA - GHG Conversion Full File (Water supply)                         |
| Purchased Process Materials and Raw Materials / Bottled Water Manufacturing                                              | USD                | 0.21265         | kgCO <sub>2</sub> e/USD            | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000                         | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |

| Inventory Source (Metric)                                                           | Activity Data Unit | Emission Factor | Emission Factor Unit               | Emissions (tCO <sub>2</sub> e)                                                                | Reference Source                                                          |
|-------------------------------------------------------------------------------------|--------------------|-----------------|------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| <b>WTT – Electricity Transmission and Distribution Losses / Distribution Losses</b> | kWh                | 0.04123         | kgCO <sub>2</sub> e/kWh            | Activity Data (kWh) × Emission Factor (kgCO <sub>2</sub> e/kWh) / 1,000                       | DEFRA - GHG Conversion Full File (WTT / Fuel & energy related activities) |
| <b>WTT – Electricity Transmission and Distribution Losses / Transmission Losses</b> | kWh                | 0.009114        | kgCO <sub>2</sub> e/kWh            | Activity Data (kWh) × Emission Factor (kgCO <sub>2</sub> e/kWh) / 1,000                       | DEFRA - GHG Conversion Full File (WTT / Fuel & energy related activities) |
| <b>WTT – Gaseous Fuels / Natural Gas</b>                                            | kWh (Gross CV)     | 0.03021         | kgCO <sub>2</sub> e/kWh (Gross CV) | Activity Data (kWh (Gross CV)) × Emission Factor (kgCO <sub>2</sub> e/kWh (Gross CV)) / 1,000 | DEFRA - GHG Conversion Full File (WTT / Fuel & energy related activities) |
| <b>WTT – Liquid Fuels / Gasoline (Average Biofuel Blend)</b>                        | Liter              | 0.58093         | kgCO <sub>2</sub> e/Liter          | Activity Data (Liter) × Emission Factor (kgCO <sub>2</sub> e/Liter) / 1,000                   | DEFRA - GHG Conversion Full File (WTT / Fuel & energy related activities) |
| <b>WTT – Liquid Fuels / Diesel (Average Biofuel Blend)</b>                          | Liter              | 0.61101         | kgCO <sub>2</sub> e/Liter          | Activity Data (Liter) × Emission Factor (kgCO <sub>2</sub> e/Liter) / 1,000                   | DEFRA - GHG Conversion Full File (WTT / Fuel & energy related activities) |

- Indirect Emissions from Capital Assets (Category 4.2)

| Inventory Source (Metric)                                                                                                               | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>Machinery and Equipment (Expenditure-Based) / Office Equipment Merchant Wholesalers</b>                                              | USD                | 0.07401         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Machinery and Equipment (Expenditure-Based) / Computer and Computer Peripheral Equipment and Software Wholesalers</b>                | USD                | 0.074           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Machinery and Equipment (Expenditure-Based) / Other Electronic Parts and Equipment Merchant Wholesalers</b>                          | USD                | 0.083           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Machinery and Equipment (Expenditure-Based) / Other Commercial Equipment Merchant Wholesalers</b>                                    | USD                | 0.074           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Machinery and Equipment (Expenditure-Based)/ Electrical Devices and Equipment. Wiring Supplies and Related Equipment Wholesalers</b> | USD                | 0.083           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Machinery and Equipment (Expenditure-Based) / Industrial Machinery and Equipment Merchant Wholesalers</b>                            | USD                | 0.11506         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |

| Inventory Source (Metric)                                                                                                | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                        |
|--------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>Machinery and Equipment (Expenditure-Based) / Plumbing and Heating Equipment and Supplies (Hydraulic) Wholesalers</b> | USD                | 0.108           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Construction (Purchased) / Expenditure-Based Calculation / Other Heavy and Civil Engineering Construction</b>         | USD                | 0.202           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Construction (Purchased) / Expenditure-Based Calculation / Highway, Street and Bridge Construction</b>                | USD                | 0.255           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Construction (Purchased) / Expenditure-Based Calculation / Commercial and Corporate Building Construction</b>         | USD                | 0.224           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Activity source to be defined / Tire Manufacturing</b>                                                                | USD                | 0.27604         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Vehicles (Purchased) / New Car Dealers</b>                                                                            | USD                | 0.073           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |

| Inventory Source (Metric)                                                                                                           | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>Construction (Purchased) / Expenditure-Based Calculation / Energy and Communication Line and Related Structures Construction</b> | USD                | 0.270           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-7 |

- **Indirect Emissions from Solid and Liquid Waste Disposal (Category 4.3)**

| Inventory Source (Metric)                                                                                                                                                                                                                                             | Activity Data Unit | Emission Factor | Emission Factor Unit      | Emissions (tCO <sub>2</sub> e)                                              | Reference Source                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|---------------------------|-----------------------------------------------------------------------------|---------------------------------------------------|
| <b>Plastics / Average Plastics / Landfill (Non-hazardous Waste)</b>                                                                                                                                                                                                   | tonne              | 8.99582         | kgCO <sub>2</sub> e/tonne | Activity Data (tonne) × Emission Factor (kgCO <sub>2</sub> e/tonne) / 1,000 | DEFRA - GHG Conversion Full File (Waste Proposal) |
| <b>Glass / Landfill (Non-hazardous Waste)</b>                                                                                                                                                                                                                         | tonne              | 8.75            | kgCO <sub>2</sub> e/tonne | Activity Data (tonne) × Emission Factor (kgCO <sub>2</sub> e/tonne) / 1,000 | DEFRA - GHG Conversion Full File (Waste Proposal) |
| <ul style="list-style-type: none"> <li>• <b>Mixed Packaging Waste / Commercial and Industrial Waste / Landfill (Non-hazardous Waste)</b><sup>6</sup></li> <li>• <b>Toner / Landfill (Hazardous Waste)</b></li> <li>• <b>Fluorescent Lamps and Lighting</b></li> </ul> | tonne              | 520.53          | kgCO <sub>2</sub> e/tonne | Activity Data (tonne) × Emission Factor (kgCO <sub>2</sub> e/tonne) / 1,000 | DEFRA - GHG Conversion Full File (Waste Proposal) |

<sup>6</sup> Contaminated waste, waste paint and varnish, organic waste containing hazardous substances, and contaminated wood/glass/plastic have been included under “Waste (Mixed Packaging) / Commercial and Industrial Waste / Landfill” in the DEFRA Waste Disposal factors as of 2025. In previous years, calculations were performed using the “Hazardous Waste / Commercial and Industrial Hazardous Waste / Landfill / tonne” metric from the ADEME Base Carbone database.

| Inventory Source (Metric)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Activity Data Unit | Emission Factor | Emission Factor Unit      | Emissions (tCO <sub>2</sub> e)                                              | Reference Source                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|---------------------------|-----------------------------------------------------------------------------|---------------------------------------------------|
| <b>Equipment / Landfill (Hazardous Waste)</b> <ul style="list-style-type: none"> <li>• <b>Lead-acid batteries and accumulators / Landfill (Hazardous Waste)</b></li> <li>• <b>Contaminated Packaging / Landfill (Hazardous Waste)</b></li> <li>• <b>Oil Filters / Landfill (Hazardous Waste)</b></li> <li>• <b>Antifreeze Fluids / Landfill (Hazardous Waste)</b></li> <li>• <b>Other Insulating and Heat Transfer Oils / Landfill (Hazardous Waste)</b></li> <li>• <b>Other Hydraulic Oils / Landfill (Hazardous Waste)</b></li> <li>• <b>Absorbents Contaminated with Hazardous Substances / Landfill (Hazardous Waste)</b></li> <li>• <b>Waste Oil Mixtures and Grease / Landfill (Hazardous Waste)</b></li> </ul> |                    |                 |                           |                                                                             |                                                   |
| <b>Paper and Cardboard (Mixed) / Landfill (Non-hazardous Waste)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | tonne              | 1,164.44        | kgCO <sub>2</sub> e/tonne | Activity Data (tonne) × Emission Factor (kgCO <sub>2</sub> e/tonne) / 1,000 | DEFRA - GHG Conversion Full File (Waste Proposal) |

| Inventory Source (Metric)                                                                                                                              | Activity Data Unit | Emission Factor | Emission Factor Unit               | Emissions (tCO <sub>2</sub> e)                                                                  | Reference Source                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|------------------------------------|-------------------------------------------------------------------------------------------------|----------------------------------------------------|
| <b>Electrical Equipment / Batteries / Landfill (Hazardous Waste)</b> <ul style="list-style-type: none"> <li>Batteries</li> <li>Accumulators</li> </ul> | tonne              | 8.66667         | kgCO <sub>2</sub> e/tonne          | Activity Data (tonne) × Emission Factor (kgCO <sub>2</sub> e/tonne) / 1,000                     | DEFRA - GHG Conversion Full File (Waste Proposal)  |
| <b>Wastewater Treatment (DEFRA)</b>                                                                                                                    | m <sup>3</sup>     | 0.17094         | kgCO <sub>2</sub> e/m <sup>3</sup> | Activity Data (m <sup>3</sup> ) × Emission Factor (kgCO <sub>2</sub> e/m <sup>3</sup> ) / 1,000 | DEFRA - GHG Conversion Full File (Water treatment) |
| <b>Metal / Mixed Cans / Landfill (Hazardous Waste)</b>                                                                                                 | tonne              | 10              | kgCO <sub>2</sub> e/tonne          | Activity Data (tonne) × Emission Factor (kgCO <sub>2</sub> e/tonne) / 1,000                     | DEFRA - GHG Conversion Full File (Waste Proposal)  |

• **Indirect Emissions from the Use of Assets Not Owned by the Organization (Category 4.4)**

| Inventory Source (Metric)                                                                                                            | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expenditure-based Construction / Vehicle / Machinery / Equipment Rental / Other Real Estate Rental / Other Real Estate Rental</b> | USD                | 0.246           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | IPCC - Chapter 3 Mobile Combustion; COMMUNIQUÉ ON THE MONITORING AND REPORTING OF GREENHOUSE GAS EMISSIONS; EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Expenditure-Based Construction / Vehicle / Machinery / Equipment</b>                                                              | USD                | 0.24601         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | IPCC - Chapter 3 Mobile Combustion; COMMUNIQUÉ ON                                                                                                                                   |

| Inventory Source (Metric)                                                                                                                           | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Rental / Renting of Mini Warehouses and Self-Storage Units / Renting of Mini Warehouses and Self-Storage Units                                      |                    |                 |                         |                                                                         | THE MONITORING AND REPORTING OF GREENHOUSE GAS EMISSIONS; EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Expenditure-based Construction / Vehicle / Machinery / Equipment Rental / Other Commercial and Industrial Machinery and Equipment Rental and Rental | USD                | 0.106           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-7                                                           |

- Indirect Emissions from the Use of Other Services (Category 4.5)

| Inventory Source (Metric)                          | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                        |
|----------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Offices of Lawyers                                 | USD                | 0.041           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Computer Systems Design Services                   | USD                | 0.089           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Computer and Office Machine Repair and Maintenance | USD                | 0.07602         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Other Scientific and Technical Consulting Services | USD                | 0.09            | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors                 |

| Inventory Source (Metric)                                          | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                        |
|--------------------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                                    |                    |                 |                         |                                                                         | v1.2 by NAICS-7                                                         |
| <b>Offices of Physicians (excluding Mental Health Specialists)</b> | USD                | 0.083           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Educational Support Services</b>                                | USD                | 0.108           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Men's and Boys' Clothing and Accessories Wholesalers</b>        | USD                | 0.14395         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Security Guard and Patrol Services</b>                          | USD                | 0.074           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Pest Control and Extermination Services</b>                     | USD                | 0.21403         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Pharmaceutical and Medical Supply Wholesalers</b>               | USD                | 0.09457         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Business Associations</b>                                       | USD                | 0.128           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Wired Telecommunications Carriers</b>                           | USD                | 0.07502         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Wireless Telecommunications Carriers (except Satellite)</b>     | USD                | 0.09602         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors                 |

| Inventory Source (Metric)                               | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                        |
|---------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                         |                    |                 |                         |                                                                         | v1.2 by NAICS-7                                                         |
| <b>Convention and Trade Show Organizers</b>             | USD                | 0.127           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Couriers and Express Delivery Services</b>           | USD                | 0.30297         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Engineering Services</b>                             | USD                | 0.103           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Offices of Public Notaries</b>                       | USD                | 0.041           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>School and Employee Bus Transportation</b>           | USD                | 0.566           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Car Wash Services</b>                                | USD                | 0.10297         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Parking Lots and Garages</b>                         | USD                | 0.11106         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Professional Organizations</b>                       | USD                | 0.128           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Professional and Management Development Training</b> | USD                | 0.108           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors                 |

| Inventory Source (Metric)                                                                                              | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                        |
|------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                                                                                        |                    |                 |                         |                                                                         | v1.2 by NAICS-7                                                         |
| <b>Advertising Agencies</b>                                                                                            | USD                | 0.085           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Other Advertising Services</b>                                                                                      | USD                | 0.085           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Insurance Agencies and Brokerage Services</b>                                                                       | USD                | 0.029           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Taxi Services</b>                                                                                                   | USD                | 0.56599         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Janitorial Services</b>                                                                                             | USD                | 0.214           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Translation and Interpretation Services</b>                                                                         | USD                | 0.07999         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Commercial and Industrial Machinery and Equipment Repair and Maintenance (excluding Automotive and Electronics)</b> | USD                | 0.136           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-7 |
| <b>All Other Information Services</b>                                                                                  | USD                | 0.064           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>All Other Support Services</b>                                                                                      | USD                | 0.12699         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor                                   | EPA Home / Supply Chain                                                 |

| Inventory Source (Metric)                      | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                        |
|------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                |                    |                 |                         | (kgCO <sub>2</sub> e/USD) / 1,000                                       | Greenhouse Gas Emission Factors v1.2 by NAICS-7                         |
| All Other Legal Services                       | USD                | 0.041           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| All Other Business Support Services            | USD                | 0.111           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| All Other Automotive Repair and Maintenance    | USD                | 0.103           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| All Other Telecommunications Services          | USD                | 0.078           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Tax Preparation Services                       | USD                | 0.054           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Data Processing, Hosting, and Related Services | USD                | 0.093           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Investment Advisory Services                   | USD                | 0.066           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Software Publishers                            | USD                | 0.08            | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| Catering Services                              | USD                | 0.132           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors                 |



| Inventory Source (Metric)                                               | Activity Data Unit | Emission Factor | Emission Factor Unit    | Emissions (tCO <sub>2</sub> e)                                          | Reference Source                                                        |
|-------------------------------------------------------------------------|--------------------|-----------------|-------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                                         |                    |                 |                         |                                                                         | v1.2 by NAICS-7                                                         |
| <b>Other Support Activities for Road Transportation</b>                 | USD                | 0.162           | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Management Consulting and General Management Consulting Services</b> | USD                | 0.07797         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |
| <b>Private Mail Centers</b>                                             | USD                | 0.11359         | kgCO <sub>2</sub> e/USD | Activity Data (USD) × Emission Factor (kgCO <sub>2</sub> e/USD) / 1,000 | EPA Home / Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-7 |

### 5.1. Emission Intensity Metrics

Emissions intensity metrics are calculated by dividing total GHG emissions by a selected activity metric. These metrics enable emissions performance to be assessed not only based on total emissions, but also in relation to measures of operational activity such as production, facilities, number of employees, revenue, product output, or energy generation.

This approach enables more meaningful comparisons across reporting periods, facilities, and activity fields. For example, although total emissions may increase, emissions intensity per unit of production may decline as a result of increased production volumes. Accordingly, emissions intensity metrics are used as supplementary performance indicators to monitor the Company's emissions efficiency and emissions reduction performance.

The general calculation methodology is as follows:

$$\text{Emissions Intensity} = \text{Total GHG Emissions} / \text{Selected Activity Metric}$$

For Galata Wind, emissions intensity metrics are calculated by dividing total GHG emissions for the reporting period by the relevant activity metric. For electricity generation activities, the primary intensity metric is **tCO<sub>2</sub>/MWh**. Where appropriate, additional intensity metrics may also be calculated based on the number of employees, facility-level activities, or other corporate performance indicators.

## 6. DATA MANAGEMENT

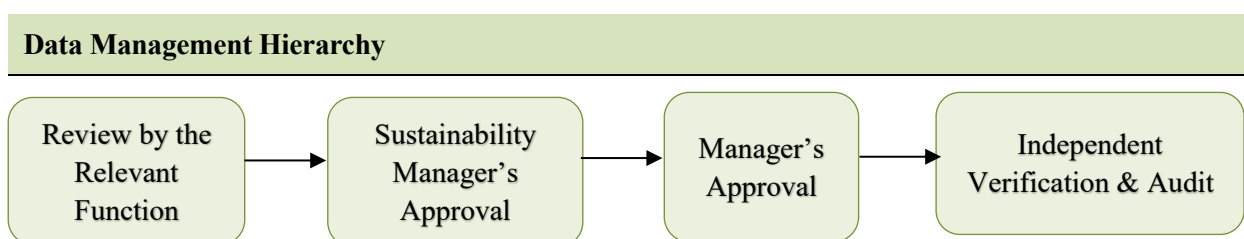
The reliability of GHG emissions calculations depends on the effective management of activity data. Accordingly, Galata Wind applies a systematic approach to data collection, data quality control, management of missing and estimated data, record traceability, and verification processes. The data management process is designed to support the accuracy, consistency, transparency, and verifiability of emissions calculations.

Emissions data are centrally managed through a digital ESG platform, ensuring version control, data integrity, and traceability. Activity data monitored in real time through the IoT infrastructure at our power plants are automatically transferred to the digital ESG platform, improving the accuracy, reliability, and operational efficiency of data collection processes while reducing the risk of manual data entry errors and supporting the effective monitoring and reporting of GHG emissions.

## 6.1. Data Quality, Control, and Verification

Activity data used for GHG emissions calculations are required to be accurate, complete, consistent, and traceable. Accordingly, collected data are verified against meter readings, utility invoices, official records, procurement records, fuel receipts, waste declarations, travel documentation, and other relevant internal records.

Data quality control procedures include verification of consistency with the reporting period, unit accuracy, comparability with prior reporting periods, identification of unusual variances, and confirmation that calculation inputs are matched with the appropriate emission factors. Any identified omissions, inconsistencies, or abnormal changes are communicated to the relevant business units, and corrective actions are implemented where necessary.



Following each annual reporting period, the calculated GHG emissions are subject to independent third-party verification in addition to internal control procedures. As part of the verification process, activity data, emission factors, calculation methodologies, assumptions, and supporting documentation are reviewed to assess the accuracy, consistency, and traceability of the emissions calculations.

| Data Quality Criterion | Description                                                                                                                                                                                                                                   |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Completeness</b>    | Referring to the inclusion of all relevant facilities, activities, emission sources, and emission categories within the reporting boundary. Any excluded sources or missing data are evaluated together with the reasons for their exclusion. |
| <b>Consistency</b>     | Referring to the comparability of data across years, facilities, functions, and calculation methodologies. The same methodology, units of measure, and emission factor approach are applied consistently for the same activity type.          |
| <b>Accuracy</b>        | Referring to the use of activity data supported by invoices, meter readings, official records, or reliable internal records. Calculations are reviewed to identify potential errors                                                           |

| <b>Data Quality Criterion</b> | <b>Description</b>                                                                                                                                                                                                                                   |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                               | resulting from incorrect units, incomplete reporting periods, or data entry inaccuracies.                                                                                                                                                            |
| <b>Traceability</b>           | Referring to the ability to trace activity data, data sources, responsible functions, calculation methodologies, and emission factors used in the inventory.                                                                                         |
| <b>Uncertainty</b>            | Referring to the assessment of uncertainties arising from measurement equipment, missing data, estimated values, assumptions, data confidence levels, or emission factors. The target is to minimize uncertainty to the greatest extent practicable. |

## 6.2. Management of Missing Data and Estimates

The primary approach for GHG emissions calculations is to obtain activity data directly from measurements, invoices, meter readings, official records, or reliable internal system records. However, activity data may not always be available due to meter failures, delays in receiving invoices, incomplete records, or lack of access to data sources.

In such cases, missing data is estimated using reasonable and traceable estimation methodologies. Estimation methods may take into account consumption from preceding and subsequent reporting periods, comparable activity periods, production volumes, operating hours, capacity utilization, vehicle mileage, average fuel consumption, or other relevant operational indicators.

Where estimated data are used, the estimation methodology, underlying assumptions, data sources, and their impact on the calculations are recorded. Once actual activity data becomes available, the calculations are updated accordingly, and reported results are revised where necessary.

The fundamental principle for managing missing data is to maintain a transparent, traceable, reasonable, and consistent calculation approach. The use of estimated data is minimized wherever practicable, and estimated values are replaced with verified activity data once available.

| <b>Missing Data Situation</b> | <b>Approach Applied</b>                                                     |
|-------------------------------|-----------------------------------------------------------------------------|
| <b>Meter</b>                  | Estimates may be based on average consumption from preceding and subsequent |

| <b>Missing Data Situation</b>                         | <b>Approach Applied</b>                                                                                                                                         |
|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>malfunction or measurement loss</b>                | reporting periods, comparable operating periods, or production/service intensity.                                                                               |
| <b>Utility invoice unavailable</b>                    | Previous invoices, utility distributor/supplier portal records, or accrued billing information may be used on an interim basis.                                 |
| <b>Missing fuel consumption data</b>                  | Estimates may be based on fuel receipts, procurement records, inventory movement records, vehicle mileage, or average equipment fuel consumption.               |
| <b>Missing transportation or business travel data</b> | Reasonable assumptions may be developed based on route distance, transportation mode, vehicle type, number of passengers, cargo weight, or travel records.      |
| <b>Missing procurement or service data</b>            | Expenditure-based estimates may be developed using accounting records, purchase orders, supplier invoices, or expenditures for comparable products or services. |

Estimated data may be used to ensure the continuity of emissions calculation and reporting processes when activity data cannot be obtained in a timely manner together with supporting evidence documents, such as invoices, meter records, or official records. Estimated data are calculated using reasonable and traceable methods in accordance with calculation approaches accepted in independent verification processes. Once actual activity data becomes available, the estimated values are updated with the relevant data, the revisions made are documented, and emissions calculations and reporting results are revised where deemed necessary.

### 6.3. Change Management

Consistent with the principles of the GHG Protocol and ISO 14064-1, the base year may be reassessed and, where appropriate, recalculated retrospectively when significant changes occur that materially affect the organizational boundary or GHG inventory. Such changes may include acquisitions, mergers, divestitures, commissioning of new facilities, facility closures, commencement of operations in new countries or locations, adoption of new fuels or refrigerants, significant updates to calculation methodologies or



emission factors, identification of material errors affecting prior-year inventories, or replacement of estimated values with actual activity data.

Where such changes result in an approximate 5% or greater impact on total base year GHG emissions, or are otherwise determined to be material by Company management, the base year emissions inventory may be recalculated retrospectively, and the related reporting outputs and independent verification opinion may be reviewed and updated as appropriate.

The scope of the emissions inventory and the calculation methodology are reviewed by the Sustainability Manager. Where appropriate, the inventory scope, emission factors, and calculation methodologies are updated and applied in the relevant reporting period.

## **7. REPORTING**

Upon completion of the GHG emissions calculations, the results are consolidated for the relevant reporting period under the oversight of the Sustainability Department.

The calculated GHG emissions are subject to independent third-party verification. During the verification process, the relevant departments provide the requested calculation records, data sources and supporting documentation. Where deemed necessary based on the verification findings, the emissions calculations are revised, and the finalized data are used as the basis for reporting.

The finalized emissions data are used in Sustainability reports, including the TSRS-aligned Sustainability Report; ESG disclosure submissions to rating agencies and assessment platforms (including CDP, LSEG, Sustainable Fitch, Sustainalytics, S&P, and MSCI); Sustainability-related information requests from investors, financial institutions, and other stakeholders; and internal performance monitoring and management reporting.

## **8. DATA RETENTION**

The activity data, calculation records, emission factors, supporting documentation, and reporting outputs used in the preparation of the GHG emissions inventory are retained to ensure the traceability, verifiability, and historical reproducibility of the calculations. Data retention practices are implemented in accordance with applicable legal requirements, Company procedures, and sustainability reporting obligations.

## **9. ANNEXES**

# ANNEX 1. FACILITY-LEVEL GHG EMISSIONS CONSOLIDATION TABLE (Prepared in Accordance with TS EN ISO 14064-1:2019)

|                                                                                    | Galata Wind:<br>Total Emission | Galata Wind:<br>Total<br>Consumption | Mersin WPP<br>(emission) | Mersin WPP<br>(consumption) | Şah WPP<br>(emission) | Şah WPP<br>(consumption) | Taşpınar<br>Hybrid<br>(emission) | Taşpınar Hybrid<br>(consumption) | Erzurum SPP<br>(emission) | Erzurum SPP<br>(consumption) | Çorum SPP<br>(emission) | Çorum SPP<br>(consumption) | Headquarter<br>(emission) | Headquarter<br>(consumption) |
|------------------------------------------------------------------------------------|--------------------------------|--------------------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|----------------------------------|----------------------------------|---------------------------|------------------------------|-------------------------|----------------------------|---------------------------|------------------------------|
| <b>CATEGORY 1</b>                                                                  |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 1.1 Direct emissions from stationary combustion                                    |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 1.2 Direct emissions from mobile combustion                                        |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 1.4 Direct emissions from fugitive releases                                        |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| <b>CATEGORY 2</b>                                                                  |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 2.1 Indirect emissions from imported electricity                                   |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| <b>CATEGORY 3</b>                                                                  |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 3.3 Indirect emissions from employee commuting                                     |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 3.4 Indirect emissions from transportation of visitors and customers to facilities |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 3.5 Indirect emissions from business travel                                        |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| <b>CATEGORY 4</b>                                                                  |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 4.1 Indirect emissions from purchased products                                     |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 4.2 Indirect emissions from capital goods                                          |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 4.3 Indirect emissions from disposal of solid and liquid waste                     |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 4.4 Indirect emissions from the use of assets not owned by the organization        |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| 4.5 Indirect emissions from the use of other organizations                         |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| <b>TOTAL</b>                                                                       |                                |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |

**ANNEX 2. TABLE OF GHG EMISSIONS BREAKDOWN BY GHG TYPE (Prepared in Accordance with TS EN ISO 14064-1:2019)**

|                                                                                    | CO2 | CH4 | N2O | HFC | NF3 | PFC | SF6 | TOTAL |
|------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-------|
| <b>CATEGORY 1</b>                                                                  |     |     |     |     |     |     |     |       |
| 1.1 Direct emissions from stationary combustion                                    |     |     |     |     |     |     |     |       |
| 1.2 Direct emissions from mobile combustion                                        |     |     |     |     |     |     |     |       |
| 1.4 Direct emissions from fugitive releases                                        |     |     |     |     |     |     |     |       |
| <b>CATEGORY 2</b>                                                                  |     |     |     |     |     |     |     |       |
| 2.1 Indirect emissions from imported electricity                                   |     |     |     |     |     |     |     |       |
| <b>CATEGORY 3</b>                                                                  |     |     |     |     |     |     |     |       |
| 3.3 Indirect emissions from employee commuting                                     |     |     |     |     |     |     |     |       |
| 3.4 Indirect emissions from transportation of visitors and customers to facilities |     |     |     |     |     |     |     |       |
| 3.5 Indirect emissions from business travel                                        |     |     |     |     |     |     |     |       |
| <b>CATEGORY 4</b>                                                                  |     |     |     |     |     |     |     |       |
| 4.1 Indirect emissions from purchased products                                     |     |     |     |     |     |     |     |       |
| 4.2 Indirect emissions from capital goods                                          |     |     |     |     |     |     |     |       |
| 4.3 Indirect emissions from disposal of solid and liquid waste                     |     |     |     |     |     |     |     |       |
| 4.4 Indirect emissions from the use of assets not owned by the organization        |     |     |     |     |     |     |     |       |
| 4.5 Indirect emissions from the use of other organizations                         |     |     |     |     |     |     |     |       |
| <b>TOTAL</b>                                                                       |     |     |     |     |     |     |     |       |

### ANNEX 3. FACILITY-LEVEL GHG EMISSION CONSOLIDATION TABLE (Prepared in Accordance with the GHG Protocol)

|                                                        | Galata Wind:<br>Total<br>Emission | Galata Wind:<br>Total<br>Consumption | Mersin WPP<br>(emission) | Mersin WPP<br>(consumption) | Şah WPP<br>(emission) | Şah WPP<br>(consumption) | Taşpınar<br>Hybrid<br>(emission) | Taşpınar Hybrid<br>(consumption) | Erzurum SPP<br>(emission) | Erzurum SPP<br>(consumption) | Çorum SPP<br>(emission) | Çorum SPP<br>(consumption) | Headquarter<br>(emission) | Headquarter<br>(consumption) |
|--------------------------------------------------------|-----------------------------------|--------------------------------------|--------------------------|-----------------------------|-----------------------|--------------------------|----------------------------------|----------------------------------|---------------------------|------------------------------|-------------------------|----------------------------|---------------------------|------------------------------|
| <b>SCOPE 1</b>                                         |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Direct Emissions from Stationary Combustion            |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Direct Emissions from Mobile Combustion                |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Direct Fugitive Emissions                              |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| <b>SCOPE 2</b>                                         |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Indirect Emissions from Purchased Electricity          |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| <b>SCOPE 3</b>                                         |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 1. Purchased goods and services               |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 2. Capital goods                              |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 3. Fuel and energy related activities         |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 4. Upstream transportation and distribution   |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 5. Waste generated in operations              |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 6. Business Travel                            |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 7. Employee commuting                         |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 8. Upstream leased assets                     |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 9. Downstream transportation and distribution |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 10. Processing of sold products               |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 11. Use of sold products                      |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 12. End-of-life treatment of sold products    |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 13. Downstream leased assets                  |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 14. Franchises                                |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| Category 15. Investments                               |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |
| <b>TOTAL</b>                                           |                                   |                                      |                          |                             |                       |                          |                                  |                                  |                           |                              |                         |                            |                           |                              |