# ARKEM KIMYA SAN. VE TIC. A.S.

# CORPORATE GREENHOUSE GAS INVENTORY REPORT FOR 2025

## Address:

Valide Sultan Street. No:10 Bahcekoy – Sariyer/ ISTANBUL

## Prepared by:

BSM Environmental Consultancy
Istanbul /TURKEY

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# 1 ABOUT THE REPORT

## 1.1 Purpose and Scope

This report has been prepared in order to classify, calculate and report the greenhouse gas emissions related to the activities of Arkem Kimya Sanayi ve Ticaret A.S .'s wholesale and trade of chemical substances facility located at Arkem Center Valide Sultan Street. No:10 Bahcekoy – Sariyer/ ISTANBUL for the year 2025.

The study covers the quantification and management of direct (Scope 1), indirect energy-related (Scope 2) and other indirect (Scope 3) greenhouse gas emissions resulting from the activities of the facility.

This report aims to contribute to the following objectives:

- Establishment of the annual greenhouse gas (GHG) inventory of the facility,
- Identifying and categorising major emission sources,
- Providing data-driven insights to support strategic emission reduction decisions,
- Creating a benchmark for future performance comparisons,
- Contributing to disclosures aligned with EcoVadis and CDP reporting frameworks,
- Transparent information sharing with stakeholders and strengthening sustainability disclosures

## 1.2 Reporting Period

This report covers the greenhouse gas emissions from the facility's operations between 1 January 2025 and 31 December 2025. The reporting period is defined as a calendar year and calculations are limited to this period.

## 1.3 Standards and Methods Used

This report is based on two internationally recognised standards for the calculation and reporting of greenhouse gas emissions.

- **GHG Protocol – Corporate Accounting and Reporting Standard**
  World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD), this standard is based on the classification of greenhouse gas emissions as scope 1, 2 and 3 and their calculation at the corporate level.

- **ISO 14064-1:2018 – Standard for the Calculation and Reporting of Greenhouse Gas Emissions and Removals at Organisation Level**
  This international standard ensures the reporting of greenhouse gas emissions within the framework of the principles of accuracy, traceability, uncertainty management and transparency.

The GHG Protocol - Corporate Calculation and Reporting Standard methodology was taken as basis in the greenhouse gas inventory process. Emission sources were categorised as direct (Scope 1), indirect energy-based (Scope 2) and other indirect (Scope 3), and emission calculations were performed separately for each scope.

In addition, the report is structured in accordance with the ISO 14064-1:2018 standard.

## 1.4 Reporting Officers

### 1.4.1 Report Owner Organization

The person responsible for collecting the activity data used in the calculation of greenhouse gas emissions and ensuring coordination between the relevant units is Burce Ozturk.

**Company Name:** Arkem Kimya Sanayi ve Ticaret A.S.

**Address:** Valide Sultan Street. No:10 Bahcekoy – Sariyer/ ISTANBUL

**Authorised Person:** Burçe Ozturk

**E-Mail:** burce.ozturk@arkem.com.tr

**Telephone:** +90537 302 74 48

### 1.4.2 Report Preparing Organization

The greenhouse gas inventory study was carried out by BSM Environmental Consultancy in line with the information and documents obtained from the organisation responsible.

**Company Name:** BSM Environmental Consultancy

**Address:** Barbaros District. Begonya Street. Nidakule Atasehir Batı Apt. No:1/2

Atasehir / Istanbul

**Yetkili Kişi:** Elif Nezir, Seda Hatun Uluzlu

**E-Mail:** elif.nezir@bsmcevre.com, seda.ugur@bsmcevre.com

**Telephone:** +90 542 789 35 01, +90 530 664 13 97

# 2 ORGANISATIONAL BOUNDARIES

## 2.1 General Information About The Organization

Arkem Kimya operates in the supply, storage and distribution of bulk and packaged chemicals. The roots of the company date back to 1987 and it was renamed to its current name at the end of 1991. Arkem Kimya supplies approximately 500 chemicals including monomers, alcohols, aromatics/aliphatics, esters, glycols, glycol ethers, plastics, chlorinated compounds, amines, fatty acids and alcohols, ketones and surfactants. Today, with a total annual trade volume of 300,000 metric tonnes, the company's main supply products are paints, adhesives, inks, packaging, pharmaceuticals, polyester, polymer and cleaning materials, leather, cosmetics, construction, agriculture and textile industries.

## 2.2 Determination of Organizational Boundaries

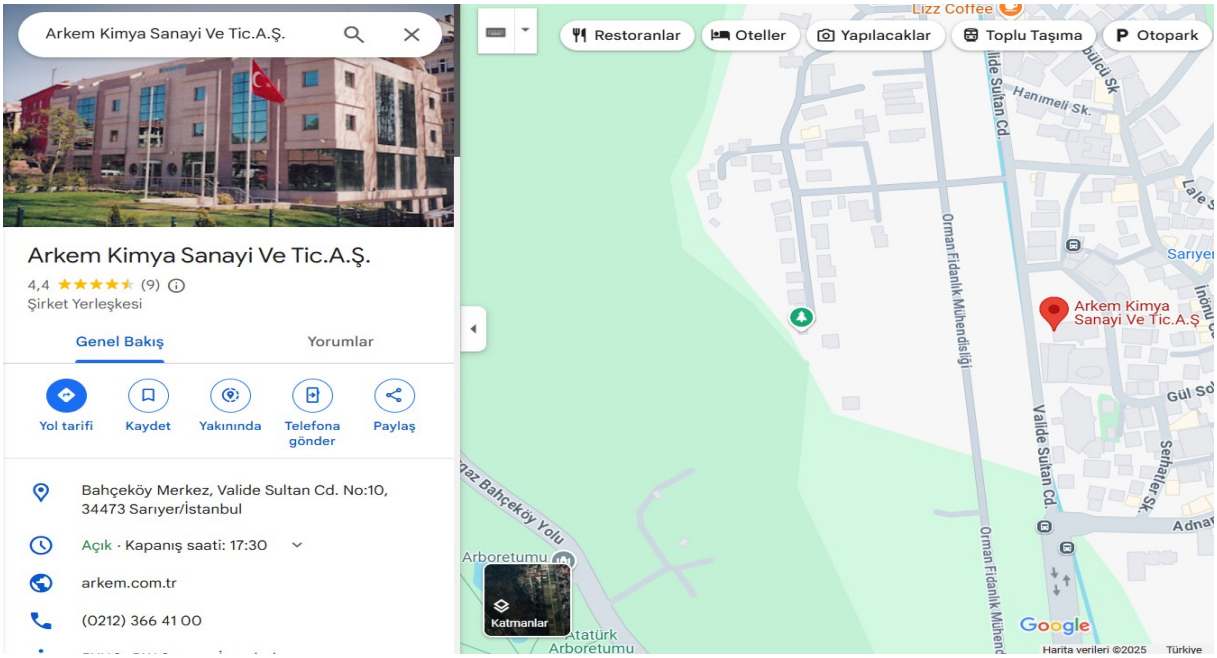
The determination of organisational boundaries is based on the "**operational control approach**", one of the three approaches defined in the GHG Protocol. In this approach, facilities and units where the organisation has full (100%) control over operational activities are included in the inventory.

Arkem directly manages the operational processes in all management units and provides full control of all environmental performance data under control. Therefore, the use of operational control approach while determining organisational boundaries is considered as the most appropriate option in terms of data accuracy and manageability.

The activities of the organisation that cause GHG emissions do not involve any joint venture or external investment structure and are carried out entirely under the operational control of the company. Therefore, the "**equal share approach**", which is one of the alternative methods, is not included in the scope of the assessment.

## 2.3 Facilities Included In The Reporting Scope

This report covers the facility (Office building) of Arkem Kimya Sanayi ve Ticaret A.S. located at Valide Sultan Street. No:10 Bahcekoy – Sariyer.




**Picture 1 Location of Arkem Center (Source: Google Maps)**

## 3 OPERATIONAL BOUNDARIES

Within the scope of this study, GHG emissions were assessed within the framework of Scope 1, Scope 2 and upstream Scope 3 activities in line with the GHG Protocol. The issues excluded from the scope are given **in Section 4.5.**

### 3.1 Scope 1 – Direct Emissions

Direct GHG emissions occur from sources owned or controlled by the organisation, e.g. emissions from combustion in owned or controlled boilers, furnaces, vehicles, etc.; emissions from chemical production in owned or controlled process equipment. (WRI, GHG Protocol)

The classification of direct emissions is as follows:

- **Stationary Combustion:** Emissions resulting from the combustion of fuels in stationary equipment such as boilers, furnaces, burners, etc.
- **Mobile Combustion:** Emissions resulting from the combustion of fuels in transport vehicles such as cars, trucks, buses, etc.
- **Process Emissions:** Emissions from chemical production in process equipment.
- **Fugitive Greenhouse Gas Emissions:** Emissions from intentional and unintentional releases, such as equipment leaks.

### 3.1.1 Stationary Combustion Sources

Stationary combustion sources refer to direct greenhouse gas (GHG) emissions resulting from the combustion of fossil fuels in fixed equipment (e.g., boilers or generators) located within the boundaries of the building facility.

In this case, the stationary combustion sources primarily involve the use of natural gas for heating and cooking purposes. The natural gas is supplied to the Arkem by the external provider IGDAS (Istanbul Gaz Dağıtım Sanayi ve Ticaret A.S)

Natural gas is consumed in various facility operations, including space heating and kitchen cooking activities. Consumption data for the year 2025 was obtained from purchase invoices, and emissions were calculated in terms of carbon dioxide equivalent ($tCO_2e$) using the relevant emission factors.

Diesel fuel is purchased periodically for the generator, which is used to meet electricity needs in emergency situations. The annual operating hours of the generator are monitored by the maintenance personnel and are reported to the Ministry accordingly.

Additionally, a limited amount of LPG (liquefied petroleum gas) is utilized in cylinder form.

### 3.1.2 Mobile Combustion Sources

Mobile combustion sources refer to direct greenhouse gas emissions resulting from the combustion of fossil fuels in motor vehicles under the control of the facility.

There are diesel and gasoline fuelled vehicles in the vehicle fleet operating under the Arkem operation. These vehicles are under the operational control of the organisation.

2025 diesel and gasoline consumption data were obtained from vehicle identification system records. These consumption amounts were calculated in terms of carbon dioxide equivalent ($tCO_2e$) using the relevant emission factors.

The organization owns one gasoline-powered lawn mower. The maintenance personnel records the operating hours of the lawn mower. Greenhouse gas emissions have been calculated based on the operating hours and the technical specifications provided in the equipment’s documentation.

### 3.1.3 Fugitive Emission Sources

Fugitive emissions refer to greenhouse gases resulting from controlled or uncontrolled releases to the atmosphere from equipment used within the facility.

There are two main equipment groups with potential for fugitive emissions in building facility:

- **Fugitive Emissions from Refrigerant Gases**

In the context of office/building operations, the following refrigerant gases are used in split-type air conditioning units, refrigerators, and cooling rooms located throughout the facility: R410a, R32, R600a, R134a, and R404a.

Fugitive emissions may originate from two primary sources:

-Uncontrolled leaks (e.g., annual system leakage), and

-Controlled processes (e.g., refrigerant charging or evacuation during maintenance operations).

In the year 2025, no refrigerant charging or evacuation operations were conducted on the facility's air conditioning or cooling systems. Therefore, only uncontrolled leaks were considered in the emissions calculation.

The estimation of fugitive emissions was carried out in accordance with the 2019 Refinement of IPCC 2006 Guidelines ( Volume 3, Chapter 7 – HFCs and PFCs Emissions). The total emission was estimated based on the following parameters:

- The refrigerant charge amount per equipment unit,
- The total number of active refrigeration units in operation at the facility, and
- The annual leakage rates defined by the IPCC.

- **Fire Extinguishing Systems:**

Carbon dioxide ($CO_2$) and HFC-227 gases are used in portable fire extinguishers located throughout the facility. Fugitive emissions are caused by both uncontrolled leaks (e.g. device pressure drops, valve leaks) and controlled processes (e.g. gases entering the atmosphere during filling operations).

For cylinders that were filled during the year, controlled emission calculation was made based on the net $CO_2$ amount included in the invoices related to the filling. For the cylinders that were not filled, the assumed annual leakage rate defined in the IPCC Guidelines was used.

### 3.2 Scope 2 - Energy Indirect Greenhouse Gas Emissions

Energy indirect GHG emissions are emissions from the generation of electricity, steam, heating or cooling consumed by the reporting organisation. (WRI, GHG Protocol)

Electricity used in building facility is supplied from the national grid and consumed for general operating needs such as lighting and cooling.

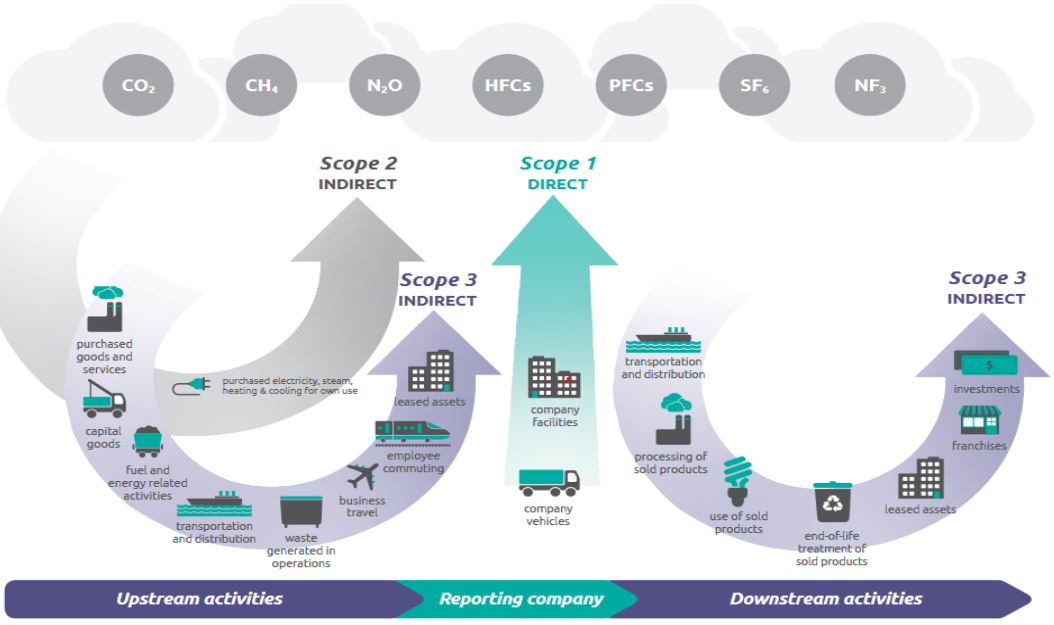
Electricity consumption data for 2025 is obtained from monthly electricity bills. GHG emissions are calculated in carbon dioxide equivalent ($tCO_2e$) using the national electricity grid emission factor (location-based).

In addition, I-REC certificates are purchased for electricity consumption. Market-based Scope 2 greenhouse gas emissions for 2025 have been calculated by taking into account the I-REC certificates purchased.

During the reporting year, there was no energy such as steam, heat, etc. purchased from external suppliers.

### 3.3 Scope 3 – Other Indirect Greenhouse Gas Emissions

Other indirect greenhouse gas emissions include other greenhouse gas emissions that are not under the direct control of the organisation but arise from processes linked to its activities. These emissions arise from processes such as supply chain and waste management.




**Picture 2 Scopes According To The GHG Protocol And Emissions In The Value Chain**

This study covers only the upstream Scope 3 Categories 5, 6, and 7, in accordance with the GHG Protocol. The Scope 3 summary table with explanations is given in **Table 1.**

### 3.3.1 Category 5 – Waste Generated In Operations

This category includes the indirect greenhouse gas emissions resulting from the treatment or disposal of waste generated in the reporting year by facilities owned or controlled by the company, but managed by third-party facilities. The organisation may optionally include emissions from the transport of waste.

Disposal and transport of solid wastes delivered to third parties at the building facility during 2025 are considered under this category. Emission calculations are based on emission factors in internationally recognised databases on disposal methods. Emissions of the transport process were estimated by taking into account the amount of waste transported, transport distance and transport vehicle characteristics and using the emission factors in internationally recognised databases.

**Wastewater related emissions are excluded from the scope of this study as wastewater management is carried out through direct discharge to the municipal sewerage system and no third party treatment service is directly provided in this process.**

**Emissions from the third-party collection and transportation of waste were not calculated separately, as these emissions are already included in the UK Government 2025 waste disposal conversion factors. The factors include the collection of waste from the reporting site and its transportation to the first point of treatment or disposal. Therefore, no additional waste transportation emissions were added in order to avoid double counting.**

### 3.3.2 Category 6 – Business Travel

This category covers greenhouse gas emissions from employees' business travel. According to the GHG Protocol, this category includes indirect emissions from business travel by vehicles (aircraft, trains, buses, etc.) not owned or operated by the organisation.

Within the scope of this study, only business air travel of employees in 2025 was evaluated. **Since travel data for other modes of transport are not available, they are not included in the calculation.**

Greenhouse gas emissions from flights were estimated using emission factors from internationally recognised databases, taking into account flight distances and class (economy/business) information.

### 3.3.3 Category 7 – Employee Commuting

This category includes GHG emissions from the transport of employees from their homes to their workplaces. According to the GHG Protocol, this category only includes indirect emissions from personnel transport in vehicles not owned or operated by the organisation.

In 2025, employees commuted to work using a personnel shuttle vehicle rented from a third-party company. Although the vehicle is not owned or operated by Arkem. Greenhouse gas emissions have been calculated using distance and vehicle type information specified in the contracts, along with emission factors obtained from internationally recognized databases.

**Due to the lack of available data regarding the use of personal vehicles or public transportation by employees, these transportation modes are excluded from the boundary of this report.**

**Table 1 Summary of Scope 3 Emission Sources Included**

| Category No | Category Name | Calculated ? | Description |
|---|---|---|---|
| 5 | Waste Generated In Operations | ✓ | Emissions from the disposal and transport of solid waste by third parties are included in this category. **(Wastewater excluded).** |
| 6 | Business Travel | ✓ | Only emissions from business trips made by employees by aircraft are included in this category. **Since travel data for other modes of transport are not available, they are not included in the calculation.** |
| 7 | Employee Commuting | ✓ | Personnel transportation services are outsourced to an external provider. In this context, the shuttle vehicles used have been included under this emission category. **Due to the lack of available data regarding the use of personal vehicles or public transportation by employees, these transportation modes are excluded from the boundary of this report.** |

# 4 METHODOLOGY

## 4.1 Data Collection Process

The person responsible for collecting the activity data used in the calculation of greenhouse gas emissions and ensuring coordination between the relevant units is Burce Ozturk from Sustainability Departmant.

The activity data used in this study were obtained through interviews with the organisation, official records and statements from third party service providers. Information on data sources for each type of activity is summarised in **Table 2.**

**Google Maps and third-party agreements are used for road transport distance estimates.**

**Table 2 Information on Data Sources**

| Emission Type | Activity Data | Activity Data Unit | Data Source | Data Collection Frequency |
|---|---|---|---|---|
| Stationary Combustion | Natural Gas | $M^3$ and Kwh | Invoices | Monthly |
| Stationary Combustion | LPG | Kg | Invoices | Annual |
| Stationary Combustion | Operating Hours | Hour | Maintenance Records / Generator Usage Declaration To Ministry | Annual |
| Mobile Combustion (on-road) | Diesel | Liter | Vehicle Recognition System Records | Monthly |
| Mobile Combustion (on-road) | Motor Gasoline | Liter | Vehicle Recognition System Records / Catalog Information / Maintenance Records | Monthly |
| Mobile Combustion (off-road) (gasoline-powered lawn mower) | Operating Hours | Hour | Maintenance Records | Annual |
| Fugitive Emissions | Refrigerant Gas | Kg | Inventory List, Gas Filling / Change Invoices /Service Records | Annual |
| Fugitive Emissions | Fire Extinguishing Gas | Kg | Inventory List, Gas Filling / Change Invoices | Annual |
| Electricity Consumption | Grid Electricity | Kwh | Electricity Invoices | Monthly |
| Waste Disposal | Waste Amount | Kg | Waste Records / 2025 Waste Declaration Form | Annual |
| Waste Disposal | Amount of Domestic Waste | kg | *1.09 kg waste/person/day, over 251 days (TUIK Waste Statistics, 2025; Publication Date: 10 November 2025) | Annual |
| Business Travel | Flight Distance | Km | Declaration of Organisation / Flight Records | Annual |
| Employee Commuting | Road Distance | Km | Thirt-Party Agreement | Annual |

## 4.2 Constants and Assumptions Used In Calculations

### 4.2.1 Density Values

The vehicles belonging to the organization have a vehicle identification system and diesel and gasoline fuels are supplied from Shell fuel stations. Density values for diesel and gasoline used in vehicles are taken from safety data sheets.

The density of diesel fuel used in generators has been accepted as 0,83 kg/L, in accordance with the TEP (Ton of Oil Equivalent) conversion factor table published by the Ministry of Energy and Natural Resources.

**Table 3 Density of Fuels**

| Fuel Type | Density ($kg/m^3$) | Reference |
|---|---|---|
| Diesel V-Power (for vehicles) | 845 | Shell<br>Fuel Supplier SDSs |
| Unleaded 95 V-Power (for vehicles) | 747.5 | |
| Diesel (for generator) | 830 | TEP Conversion Table<br>Published by the Ministry of Energy and Natural Resources |

### 4.2.2 Net Calorific Values

Information on the net calorific values used in the calculations is given in **Table 4.**

**Table 4 Net Calorific Values**

| Fuel Type | Net Calorific Values (TJ/Gg) | Reference |
|---|---|---|
| Natural Gas | 48 | IPCC 2006 Vol 2, Chapter 1 Table 1.2 |
| LPG: Liquefied Petroleum Gas | 47.3 | |
| Diesel | 43 | |
| Motor Gasoline | 44.3 | |

### 4.2.3 Refrigerant Gas Leakage Rates

The leakage rates used in the calculation of fugitive emissions from cooling systems and fire extinguishers are given in **Table 5.**

**Table 5 Refrigerant Gas and Fire Extinguisher Leakage Rates**

| Equipment Type | Leakage Rate | Reference |
|---|---|---|
| Air conditioning | 5.5 % | IPCC 2019 Refinement, Vol 3, Chapter 7, Table 7.9 |
| Refrigerator and Deep freezer | 0.3 % | IPCC 2019 Refinement, Vol 3, Chapter 7, Table 7.9 |
| Cold Storage Room | 8 % | IPCC 2019 Refinement, Vol 3, Chapter 7, Table 7.9 |
| Fire Extinguisher Tubes | 4 % | IPCC/TEAP Special Report: Safeguarding the Ozone Layer and the Global Climate System, Table 9.2 |

### 4.2.4 Global Warming Potential Values (GWP)

Fugitive emissions from air conditioning and fire extinguishing systems are included in the inventory. GWP values for the gases included in the inventory are given in **Table 6.**

**Table 6 Global Warming Potential (GWP) Values**

| Gas Type | GWP Value (100 years, $CO_2e$) | Reference |
|---|---|---|
| $CO_2$ | 1 | IPCC, Sixth Assessment Report (AR6) |
| $CH_4$ | 27 | |
| $N_2O$ | 273 | |
| R134a | 1530 | |
| R32 | 771 | |
| R600a | 3 | |
| R404a | 4728 | |
| R410a | 2555.5 | |
| HFC 227 | 3600 | |

## 4.3 Emission Factors

The emission factors used in this report were obtained from different sources according to the types of activities and data accessibility. In cases where national sources are not sufficient in the selection of emission factors, internationally valid databases were used. The emission factors used and related sources are given in **Table 7 and Table 8** on the basis of activity type.

### Table 7 Scope 1 and 2 Emission Factors

| Emission Type | Emission Source | Emission Factor | Reference |
|---|---|---|---|
| **Scope 1 Emissions** | | | |
| **Stationary Combustion** | Natural Gas | 56.10 tonnes $CO_2$ / TJ<br>0.005 tonnes $CH_4$ / TJ<br>0.0001 tonnes $N_2O$ / TJ | IPCC 2006 Vol 2, Chapter 2 Table 2.4 |
| | LPG: Liquefied Petroleum Gas | 63.10 tonnes $CO_2$ / TJ<br>0.005 tonnes $CH_4$ / TJ<br>0.0001 tonnes $N_2O$ / TJ | IPCC 2006 Vol 2, Chapter 2 Table 2.4 |
| | Diesel | 74.10 tonnes $CO_2$ / TJ<br>0.01 tonnes $CH_4$ / TJ<br>0.0006 tonnes $N_2O$ / TJ | IPCC 2006 Vol 2, Chapter 2 Table 2.4 |
| **Mobile Combustion (on-road)** | Diesel | 74.10 tonnes $CO_2$ / TJ<br>0.0039 tonnes $CH_4$ / TJ<br>0.0039 tonnes $N_2O$ / TJ | IPCC 2006 Vol 2, Chapter 3, Table 3.2.1 and 3.2.2 |
| | Motor Gasoline | 69.3 tonnes $CO_2$ / TJ<br>0.025 tonnes $CH_4$ / TJ<br>0.008 tonnes $N_2O$ / TJ | |
| **Scope 2 Emissions** | | | |
| **Energy Indirect** | Electricity | 0.434 tonnes $CO_2e$/MWh | T.R. Ministry of Energy and Natural Resources, Türkiye Electricity Generation and Electricity Consumption Point Emission Factors Information Form, Calculation Publication Date: 26.12.2025 |

**Table 8 Scope 3 Emission Factors**

| Emission Type | Emission Source | Emission Factor | Reference |
|---|---|---|---|
| **Scope 3 Emissions** | | | |
| **Category 5 – Waste Generated In Operations** | | | |
| **Waste Disposal** | Packaging Wastes | 4.68568 kg CO2e/tonne waste | Referans: DEFRA GHG Conversion Factors 2025 Full Data Set / Waste Disposal |
| **Waste Disposal** | Hazardous Waste | 4.68568 kg CO2e/tonne waste | |
| **Waste Disposal** | Landfill (domestic-household wastes) | 497.24244kg CO2e/tonne waste | |
| **Category 6 – Business Travel** | | | |
| **Business Travel** | Aircraft Usage - Short-haul – Business Class | 0.11152 kg $CO_2$e/passenger·km (Without RF) | DEFRA GHG Conversion Factors 2025 Full Data Set / Business Travel-Air |
| **Business Travel** | Aircraft Usage - Short-haul – Economy Class | 0.07435 kg $CO_2$e/passenger·km (Without RF) | |
| **Business Travel** | Aircraft Usage - International, to/from non-UK – Business Class | 0.18701 kg $CO_2$e / passenger.km (Without RF) | |
| **Business Travel** | Aircraft Usage (International,to/from non-UK – Economy Class) | 0.06449 kg $CO_2$e / passenger.km (Without RF) | |
| **Category 7 – Employee Commuting** | | | |
| **Personel Shuttle** | Diesel | 74.10 tonnes $CO_2$ / TJ<br>0.0039 tonnes $CH_4$ /TJ<br>0.0039 tonnes $N_2O$ /TJ | IPCC 2006 Vol 2, Chapter 3, Table 3.2.1 and 3.2.2 |

### 4.4 Calculation Method

In this greenhouse gas inventory study, emissions were calculated based on the following basic formula in line with the GHG Protocol and ISO 14064-1:2018:

**Emission (kg $CO_2$e) = Activity Data × Emission Factor × GWP (if applicable)**

### 4.5 Excluded Emission Sources

- Fugitive emissions of $SF_6$ (sulphurous hexafluoride), which is used as a cutting gas in transformers, are not included in the calculations since data on the amount of filling/charging could not be obtained. This source has been excluded in the current reporting period and will be considered in future periods when data availability is possible.
- Wastewater related emissions are excluded from the scope of this study as wastewater management is carried out through direct discharge to the municipal sewerage system and no third party treatment service is directly provided in this process.
- Emissions from the third-party collection and transportation of waste were excluded from the calculation to avoid double counting, as these emissions are already included in the waste disposal emission factors.
- Within the scope of this study, only business air travel of employees in 2025 was evaluated. Since travel data for other modes of transport are not available, they are not included in the calculation.
- Since there is no data on the use of personal vehicles or public transport services by employees, these issues are excluded from the scope of the study.

## 5 GREENHOUSE GAS EMISSION CALCULATION RESULTS

### 5.1 Results Related To Scope 1 Emissions

The distribution of Scope 1 greenhouse gas emission calculation results by activities is given in **Table 9.**

**Table 9 Summary of Scope 1 Emissions Results**

| Activity | Sub-Activity | Activity Data | Activity Data Unit | Emissions (tonnes $CO_2e$) | Total Emissions (tonnes CO2e) |
|---|---|---|---|---|---|
| **Greenhouse Gas Emissions from Stationary Combustion** | | | | | |
| Stationary Combustion | Natural Gas Consumption | 241168 | kWh | 48.85 | **50.39** |
| Stationary Combustion | Diesel Consumption | 0.43 | Tonnes | 1.39 | |
| Stationary Combustion | LPG Consumption | 50 | Kg | 0.15 | |
| **Greenhouse Gas Emissions from Mobile Combustion** | | | | | |
| Company Vehicles Fuel Usage | Diesel Consumption | 10549 | Liter | 28.85 | **127.06** |
| Company Vehicles Fuel Usage | Motor Gasoline Usage | 41007 | Liter | 97.99 | |
| Lawn Mower Fuel Consumption | Motor Gasoline Usage | 120 | Hour | 0.22 | |
| **Other Direct Greenhouse Gas Emissions (Fugitive Greenhouse Gas Emissions)** | | | | | |
| Fire Extinguisher Cyclinders | $CO_2$ | 36.8 | Kg | 0.037 | **23.65** |
| Fire Extinguisher Cyclinders | HFC 227 | 2.8 | Kg | 10.08 | |
| Air Conditioner Use Gas Leakage Amount | R410a | 1.79 | Kg | 4.04 | |
| | R32 | 0.05 | Kg | 0.04 | |
| | R600a | 0.0003 | Kg | 0.00 | |
| | R134a | 5.56 | Kg | 8.50 | |
| | R404a | 0.2 | Kg | 0.95 | |
| **TOTAL** | | | | | **201.10** |

### 5.2 Results Related To Scope 2 Emissions

Electricity used in building facility is supplied from the national grid and consumed for general operating needs such as lighting and cooling. I-REC certificates are purchased for electricity consumption. In this context, considering the market-based approach, zero emission is accepted for the electricity consumption corresponding to this ratio. Location-based and market-based total emission amounts are given in **Table 10.**

I-REC Certificates are provided in **Annex-1.**

**Table 10 Summary of Scope 2 Emissions Results**

| Activity | Activity Data | Activity Data Unit | Location Based Total Emissions ($tCO_2e$) | Market Based Total Emissions ($tCO_2e$) |
|---|---|---|---|---|
| **Energy Indirect Greenhouse Gas Emissions** | | | | |
| Electricity Consumption | 240396 | KWh | 104.33 | 3.10 |
| **TOTAL** | | | **104.33** | **3.10** |

### 5.3 Results Related To Scope 3 Emissions

The distribution of Scope 3 greenhouse gas emission calculation results by activities is given in **Table 11.**

**Table 11 Summary of Scope 3 Emissions Results**

| Activity | Sub-Activity | Activity Data | Activity Data Unit | Emissions (tonnesCO2e) | Total Emissions (tonnes $CO_2e$) |
|---|---|---|---|---|---|
| **Category-5 Waste Generated In Operations** | | | | | |
| Waste Disposal | Packaging Waste | 2165 | Kg | 0.01 | **11.57** |
| | Domestic Waste | 23255 | Kg | 11.56 | |
| | Hazardous Waste | 247 | Kg | 0.001 | |
| **Category 6-Business Travel** | | | | | |
| Business Travel-Air | Flight Distance | 271385 | Km | 24.19 | **24.19** |
| **Category 7- Employee Commuting** | | | | | |
| Personel Shuttle | Fuel Consumption | 17999 | Liter | 48.53 | **48.53** |
| **TOTAL** | | | | | **84.29** |

The comparison of Scope 1,2 and 3 emissions is given in **Table 12 and 13.**

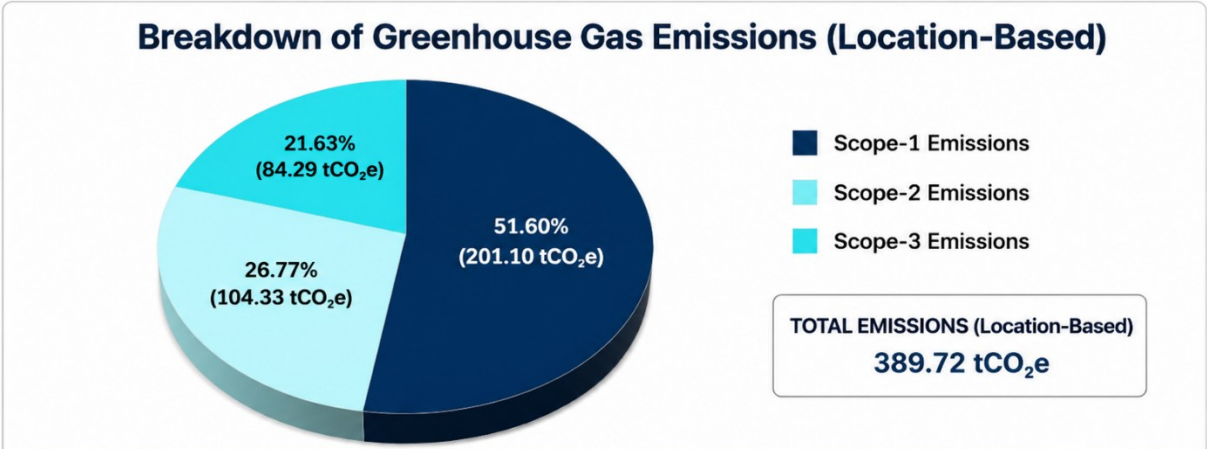
**Table 12 Comparison of Scope 1,2,3 Emissions**

| Scope | Location Based Emission ($tCO_2e$) | Market Based Emission ($tCO_2e$) |
|---|---|---|
| **Scope 1 Emissions** | 201.10 | 201.10 |
| **Scope 2 Emissions** | 104.33 | 3.10 |
| **Scope 3 Emissions** | 84.29 | 84.29 |
| **TOTAL** | **389.72** | **288.49** |

**Table 13 Percentage of Location-Based Carbon Emissions by Scope**

| Scope | Emissions (tonnes$CO_2e$) Location-Based | **Percentage of Emissions** |
|---|---|---|
| **Scope-1 Emissions** | 201.10 | 51.60% |
| **Scope-2 Emissions** | 104.33 | 26.77% |
| **Scope-3 Emissions** | 84.29 | 21.63% |
| **TOTAL** | **389.72** | **100 %** |

**Figure 1** shows the distribution of total GHG emissions for the reporting year 2025 under Scope 1 (direct emissions), Scope 2 (indirect energy-related emissions) and Scope 3 (other indirect emissions).




| Scope | Emissions (tonnes$CO_2e$) Location-Based | Percentage of Emissions |
|---|---|---|
| Scope-1 Emissions | 201.10 | 51.60% |
| Scope-2 Emissions | 104.33 | 26.77% |
| Scope-3 Emissions | 84.29 | 21.63% |
| **TOTAL** | **389.72** | **100%** |

**Figure 1 Breakdown of Greenhouse Gas Emissions By Scopes**

## 6 UNCERTAINTY ASSESSMENT

"Confidence level" determines the probability that the actual value of the emission is within the specified uncertainty interval. IPCC recommends 95% confidence level as an appropriate level for range definition and in this report, the confidence level is taken as 95%.

A quantitative uncertainty analysis of Scope 1 and Scope 2 emissions was performed using the uncertainty procedure and uncertainty calculation tool published by the GHG Protocol. Scope 3 emissions were not included in the uncertainty calculation. While evaluating the results obtained from the quantitative part of the uncertainty assessment, the scaling given in **Table 14** was used.

**Table 14 Data Accuracy Classification**

| Data Accuracy | Range as a Percentage of Average Value |
|---|---|
| **High** | +/- 5% |
| **Good** | +/- 15% |
| **Reasonable** | +/- 30% |
| **Weak** | More than +/- 30% |

### 6.1 Uncertainties of Activity Data

Uncertainty rates of activity data were determined according to the reliability of the data source. Low uncertainty rates (2%) were accepted when consumption data were obtained directly from reliable sources such as invoices and vehicle identification systems. For refrigerant gases in fire extinguisher cylinders and air conditioners, gas exchange / filling invoices were taken into consideration. At the same time, calculations were made within the scope of the accepted leakage rates and included in the inventory, considering that leakage may occur from these equipment even if they are not filled. The uncertainty of activity data for these gases is accepted as 5%. An uncertainty analysis was conducted for the natural gas meter, and the meter's uncertainty was calculated as 1.7%. An uncertainty of 3% was assumed for the activity data related to the generator, and 7% for the lawn mower.

### 6.2 Uncertainties of Emission Factors

Within the scope of this study, since it is not possible to analyse the uncertainty values for emission factors obtained from different sources in detail, the emission factor uncertainty for all sources is accepted as 5% as standard. However, for the lawn mower, the emission factor was provided directly by the manufacturer, and therefore an uncertainty value of 2% was assumed.

### 6.3 Uncertainty Calculation

The result of uncertainty calculation is given in **Table 15.**

**Table 15 Uncertainty Calculation**

| Total Uncertainty | Total Uncertainty Ratio | Uncertainty Rating |
|---|---|---|
| **Total Uncertainty** | **+/- 2,7%** | **High** |

# 7 GREENHOUSE GAS MANAGEMENT AND CLIMATE INITIATIVES

## 7.1 Renewable Energy Certificate Usage

- As part of the company's renewable electricity procurement strategy, I-REC (International Renewable Energy Certificate) certificates were purchased to cover 100% of its annual electricity consumption in 2025. However, due to the period-specific allocation of certificates (January–July and August–December), market-based Scope 2 emissions were calculated as 3.10 $tCO_2e$. The relevant I-REC certificates are provided in **Annex 1.**

## 7.2 Tree Donation Initiative Related To Scope 3 Emissions

- As part of the company's climate-related initiatives, tree donations were made to ÇEKUD (Environmental Organizations Solidarity Association) to support afforestation efforts in relation to Scope 3 emissions from business air travel. The corresponding donation certificate is presented in **Picture 3** and **Annex 2.**




**Picture 3 ÇEKUD Tree Donation Certificate Related To Scope 3 Business Travel Air Emissions**

### 7.3 Emission Reduction Targets and Monitoring

In alignment with the company's long-term climate strategy the established emission reduction targets and monitoring practices are given in **Table 16**.

**Table 16 Emission Reduction Targets**

| Goal | KPI / Target | Time Horizon | Baseline (2024) | 2025 | Progress |
|---|---|---|---|---|---|
| Strengthen climate commitments and transition planning through recognized initiatives and science-based targets | Set SBTi-aligned GHG reduction targets and seek validation | Medium (6-10 years) | GHG reduction targets maintained; SBTi alignment not initiated | GHG reduction targets maintained; SBTi alignment not initiated | In progress |
| | Commit to the SME Climate Commitment (Climate Change, Energy) | Short (1-5 years) | Not started | Not started | Not started |
| | Develop and periodically update the Climate Transition Plan in line with the company's climate targets and identified risks and opportunities | Medium (6-10 years) | Not started | Not started | Not started |
| Combat climate change by reducing emissions with developed strategies | Reduce gross Scope 1 and location-based Scope 2 GHG emissions by 50% by 2030 compared with the 2024 baseline | Medium (6-10 years) | 334 tCO2e | -9% (2025:305 tCO2e) | In progress |
| | Reduce gross Scope 1 emissions by 20% by 2030 compared with | Medium (6-10 years) | 232 tCO2e | -13% (2025:201 tCO2e) | In progress |

| | | | | | |
|---|---|---|---|---|---|
| | the 2024 baseline | | | | |
| | Provide 100% of electricity consumption by renewable energy sources (I-REC, GOs etc.) by 2029 | Short (1-5 years) | 100% with I-REC | 97% with I-REC | In progress |
| Measure and reduce GHG emissions across the value chain | Calculate upstream and downstream transportation and distribution Scope 3 GHG emissions and establish a baseline | Medium (6-10 years) | Not started | Not started | Not started |
| Improve data quality and have advanced analytical capabilities | Use of digital tools to improve data collection, analysis and reporting processes | Long (>10 years) | Not started | Not started | Not started |
| Strengthen the credibility, transparency and reliability of sustainability reporting | Obtain independent third-party verification of the corporate GHG inventory | Short (1-5 years) | Not started | Not started | Not started |
| | Obtain independent third-party assurance of ESG data and disclosures | Medium (6-10 years) | Not started | Not started | Not started |

# 8 OPPORTUNITIES FOR IMPROVEMENT AND RECOMMENDATIONS

## 8.1 Strengthening Data Management and Monitoring Systems

- Filling and leakage data for $SF_6$ gas used in transformer systems could not be obtained. A periodic monitoring and recording system should be established to track the filling, refilling and leakage of high-GWP gases such as $SF_6$.
- Automated data collection systems for relevant activity data sources (e.g. TTS and invoice integration) should be expanded. A centralised digital data archive should also be established to ensure consistent, traceable and accessible data for the annual GHG inventory.
- Standardised data collection forms and digital recording templates should be developed for relevant Scope 3 categories. These records should include, where applicable, information such as transported material, distance, vehicle type, fuel type, material type and quantity.

## 8.2 Reducing Energy Consumption and Carbon Intensity

The following strategies are suggested for the energy sources used in management processes:

### 8.2.1 Establishment of Energy Management System

Establishing a structured energy management approach for office operations would support the systematic monitoring, analysis and reduction of energy consumption and associated greenhouse gas emissions.

The following practices are recommended:

- Regular monitoring and recording of electricity, natural gas and other relevant energy consumption data,
- Monthly and annual analysis of energy consumption trends and comparison with the defined baseline year,
- Development of appropriate energy performance indicators (EnPIs) and periodic monitoring of performance,
- Identification and prioritisation of energy efficiency opportunities related to lighting, heating, cooling and office equipment,
- Continued monitoring of renewable electricity procurement and related environmental attributes, where applicable,
- Integration of energy consumption data with Scope 1 and Scope 2 GHG emission calculations,

- Establishment of measurable energy and GHG emission reduction targets and regular monitoring of progress,
- Maintenance of consistent and traceable records to support annual climate and sustainability reporting.
- Periodic awareness and data collection training should be provided to responsible personnel, and data gap analyses should be conducted to prevent missing or inconsistent data in annual GHG inventories.

Strengthening energy data management and performance monitoring would also provide a more robust basis for the organisation's future climate commitments and disclosures, including SME Climate Commitment, Science Based Targets initiative (SBTi) and CDP.

### 8.2.2 Reducing Electricity Consumption

To support energy efficiency and GHG emission reduction targets, practical measures should be considered to reduce electricity consumption in office operations.

For electrical equipment, preference should be given to energy-efficient and appropriately certified products when new equipment is purchased or existing equipment is replaced.

The following measures are recommended:

- Transition to LED lighting where applicable,
- Installation of daylight and motion sensors in suitable areas,
- Use of timers or automated controls for lighting and other electrical systems,
- Optimisation of power management settings for computers, printers and other office equipment,
- Avoidance of unnecessary standby electricity consumption,
- Periodic monitoring of electricity consumption to identify potential efficiency opportunities.
- Annual energy efficiency awareness training should be provided to employees, covering energy-saving practices both in the office and in daily life.

These measures can support the organisation's energy performance and contribute to its Scope 2 emission reduction and broader climate targets.

### 8.3 Reducing Emissions from Personnel Transportation and Company Vehicles

Emissions associated with company vehicles and outsourced personnel shuttle services represent an opportunity to reduce transport-related GHG emissions. The following practices are recommended:

For company-owned vehicles:

- Provide fuel-efficient and eco-driving training,
- Monitor fuel consumption and vehicle performance,
- Gradually increase the use of low-emission and electric vehicles in the company fleet,
- Encourage carpooling and shared vehicle use where appropriate.

For outsourced personnel shuttle services:

- Optimise routes and minimise unnecessary travel distances,
- Improve vehicle occupancy rates,
- Consider environmental performance and low-emission vehicle use in supplier selection,
- Encourage the use of public transportation and other low-carbon mobility options where feasible.

Progress in these areas can be monitored annually as part of the organisation's Scope 1 and Scope 3 emission reduction objectives.

# 9 REFERENCES


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- **IPCC (2019).** *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*.
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- **GHG Protocol.** *A Corporate Accounting and Reporting Standard*.
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- **GHG Protocol (2024).** *IPCC Global Warming Potential Values, Version 2.0 – Updated with AR6 Values, 7 August 2024*.
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- **GHG Protocol.** *Corporate Value Chain (Scope 3) Accounting and Reporting Standard*.
  GHG Protocol Corporate Value Chain (Scope 3) Standard
- **GHG Protocol.** *Technical Guidance for Calculating Scope 3 Emissions*.
  GHG Protocol Scope 3 Calculation Guidance
- **GHG Protocol.** *Calculation Tools and Guidance – Uncertainty and other calculation tools*.
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- **Republic of Türkiye, Ministry of Energy and Natural Resources (2025).** *Türkiye Electricity Generation and Electricity Consumption Point Emission Factors Information Form – Calculation Period: 2023; Calculation Publication Date: 26 December 2025*.
  Türkiye Electricity Generation and Consumption Point Emission Factors
- **ISO 14064-1:2018.** *Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*.

## 10 REPORT APPROVAL AND SIGNATURE

This report has been prepared by BSM Environmental Consultancy based on the data and documents provided by Arkem Kimya Sanayi ve Ticaret A.S.

The prepared content is presented to be used only for the assessment of GHG emissions for the specified reporting period. The report is based on available data and accepted assumptions; the consulting organisation is not responsible for the results that may arise from data deficiencies or changes to be made in the future periods.

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15 April, 2026

Elif Nezir



15 April, 2026

Seda Hatun Uluzlu

# THE INTERNATIONAL REC STANDARD

This Redemption Statement has been produced for

**ARKEM KİMYA SANAYİ VE TİCARET A.Ş.**

by

**SEPAS AKILLI COZUMLER A.S.**

confirming the Redemption of

**230.000000**

I-REC Certificates, representing 230.000000 MWh of electricity generated from renewable sources

This Statement relates to electricity consumption located at or in

**Valide Sultan Caddesi No:10 34473 Bahçeköy /Sarıyer / İstanbul Turkey**

in respect of the reporting period

**2024-08-01 to 2025-07-31**

The stated Redemption Purpose is

## 'Scope 2 Reporting'

sepaş AKILLI ÇÖZÜMLER

Ev.

QR Code Verification

Verify the status of this Redemption Statement by scanning the QR code on the left and entering in the Verification Key below

Verification Key

2 5 8 9 5 2 7 7

https://api-internal.evident.app/public/certificates/en/Oh8alvww68HkSOKYfuoECUw2KYLlC6CXBbIMWnGTaEl%2BfByaatXTKyr0X9WpCBHK

Redeemed Certificates

Production Device Details

| Device | Country of Origin | Energy Source | Technology | Supported | Commissioning Date | Carbon ($CO_2$ / MWh) |
|---|---|---|---|---|---|---|
| Pamuk Reg ve HES | Turkey | Hydro-electric | Run of river | No | 2003-10-10 | 0.000000 |

Redeemed Certificates

| From Certificate ID | To Certificate ID | Number of Certificates | Offset Attributes | Period of Production | Issuer |
|---|---|---|---|---|---|
| 0000-0219-8538-6956.000000 | 0000-0219-8538-7185.999999 | 230.000000 | Incl | 2023-07-01 - 2023-12-31 | Foton |

Auditor Notes

This statement is proof of the secure and unique redemption of the I-RECs stated above for the named beneficiary to be reported against consumption in the country during the reporting year stated. I-RECs are assigned to a beneficiary at redemption and cannot be further assigned to a third party. No other use of these I-RECs is valid under the I-REC Standard.

Where offset attributes are 'incl' the device registrant, who exclusively holds the environmental attribute rights, has undertaken never to release carbon offsets in association with these MWh; 'excl' means carbon offsets relating to these MWh may be traded independently at some point in the future.

Thermal plants emit carbon as part of the combustion process. While this is not zero carbon, it is generally recognised as carbon neutral where the source is recent biomass.

The International Tracking Standard Foundation

*Founders of I-REC*

This Redemption Statement has been produced for

**ARKEM KİMYA SANAYİ VE TİCARET ANONİM ŞİRKETİ**

by

**SEPAS AKILLI COZUMLER A.S.**

confirming the Redemption of

**100.000000**

I-REC Certificates, representing 100.000000 MWh of electricity generated from renewable sources

This Statement relates to electricity consumption located at or in

**BAHÇEKÖY MERKEZ MAH. VALİDE SULTAN CAD. ARKEM KIMYA NO: 10 İÇ KAPI NO: 1-SARIYER/ İSTANBUL**
**Turkey**

in respect of the reporting period

**2025-08-01 to 2025-12-31**

The stated Redemption Purpose is

## Scope 2 Reporting

sepaş AKILLI ÇÖZÜMLER

Ev.

**QR Code Verification**

Verify the status of this Redemption Statement by scanning the QR code on the left and entering in the Verification Key below

**Verification Key**

**3 2 8 8 8 2 3 8**

https://api.evident.app/public/certificates/en/IZV6L0b03gBwA16W1CjOzrUlRzvbYCBU6b78SqK%2F4z3Gi%2BHfODJZmW3aSiTAwaeU

Redeemed Certificates

Production Device Details

| Device | Country of Origin | Energy Source | Technology | Supported | Commissioning Date | Carbon ($CO_2$ / MWh) |
|---|---|---|---|---|---|---|
| IRC Otomotiv GES | Turkey | Solar | PV Roof Mounted (single installation) | No | 2023-09-18 | 0.000000 |

Redeemed Certificates

| From Certificate ID | To Certificate ID | Number of Certificates | Offset Attributes | Period of Production | Issuer |
|---|---|---|---|---|---|
| 0000-0221-0214-0970.000000 | 0000-0221-0214-1069.999999 | 100.000000 | Incl | 2023-09-18 - 2023-12-31 | Foton |

Auditor Notes

This statement is proof of the secure and unique redemption of the I-RECs stated above for the named beneficiary to be reported against consumption in the country during the reporting year stated. I-RECs are assigned to a beneficiary at redemption and cannot be further assigned to a third party. No other use of these I-RECs is valid under the I-REC Standard.

Where offset attributes are 'incl' the device registrant, who exclusively holds the environmental attribute rights, has undertaken never to release carbon offsets in association with these MWh; 'excl' means carbon offsets relating to these MWh may be traded independently at some point in the future.

Thermal plants emit carbon as part of the combustion process. While this is not zero carbon, it is generally recognised as carbon neutral where the source is recent biomass.

Dikili Ağacım Var

Doğaya Dokunen Kalpten Bir Mesaj

# ARKEM KİMYA SANAYİ VE TİCARET A.Ş.

*2025 yılı yurtiçi ve yurt dışı seyehatlerinize istinaden bağışladığınız 200 adet fidan Şanlıurfa'da toprakla buluşturulumuştur.*

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