

**Greenhouse Gas Verification Statement Number
TR3026GV.REV1**

The inventory of Greenhouse Gas emissions in the period
01/01/2013 – 31/12/2013 for

MARS Lojistik Grup A.Ş.

Merkez Mah. Değirmenbahçe Cad. No:21 34197 Yenibosna
İstanbul /TÜRKİYE

has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

ISO 14064-1:2006

To represent a total amount of:

29872, 04 tCO₂e

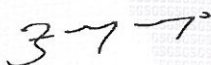
For the following activities

Logistics, transportation and warehouse activities.

Lead Assessor: Peter Simmonds

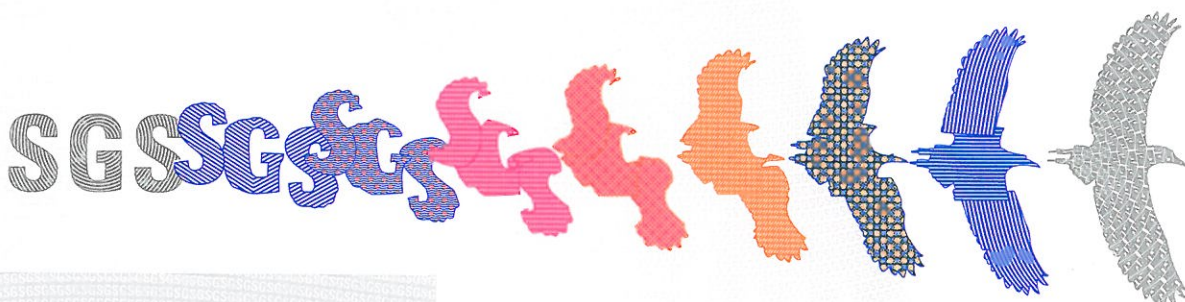
Technical Reviewer: A Pickersgill

Authorised by: Zeynep SAKA MUMCU



Verification Statement Date 30th September 2014

This Statement is not valid without the full verification scope, objectives, criteria and conclusion available
on pages 2 to 3 of this Statement.



Schedule Accompanying Greenhouse Gas Verification Statement Number TR3026GV.REV1

Brief Description of Verification Process

SGS has been contracted by MARS Lojistik Grup A.Ş. for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by MARS Lojistik Grup A.Ş., Merkez Mah. Değirmenbahçe Cad. No:21 34197 Yenibosna İstanbul /TÜRKİYE in their GHG Assertion in the form of a Greenhouse Gas Emissions Report covering CO₂ equivalent emissions.

Roles and responsibilities

The management of MARS Lojistik Grup A.Ş. is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the MARS Lojistik Grup A.Ş. GHG Assertion for the period 01/01/2013 – 31/12/2013

SGS conducted a third party verification following the requirements of ISO 14064-3:2006 of the provided CO₂ equivalent assertion in the period July 2014 to September 2014.

The assessment included a desk review and site visits at MARS Lojistik Grup A.Ş. head office in Istanbul and their Logistics Centre (warehouse, offices, their maintenance activities). The verification was based on the verification scope, objectives and criteria as agreed between at MARS Lojistik Grup A.Ş. and SGS on 01/07/2014.

Level of Assurance

The level of assurance agreed is reasonable

Scope

MARS Lojistik Grup A.Ş. has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of ISO 14064-1:2006 within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent assertion were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organization's boundary and meets the requirements of ISO 14064-1:2006.

- The organizational boundary was established following the Operational approach
- Title or description of activities: Logistics, transportation and warehouse activities
- Location/boundary of the activities: Europe
- Physical infrastructure, activities, technologies and processes of the organization: National and international road transport, warehouse activities and offices.
- GHG sources, sinks and/or reservoirs included:
 - Scope 1 - stationary combustion, mobile combustion, fugitive emissions;
 - Scope 2 – purchased electricity.

- Types of GHGs included: insert GHGs included e.g. CO₂, N₂O, CH₄, HFCs
- Directed actions: none.
- GHG information for the following period was verified: 01/01/2013 – 31/12/2013.
- Intended user of the verification statement: Public interest.

Objective

- The purposes of this verification exercise are, by review of objective evidence, to independently review:
- Whether the CO₂ equivalent emissions are as declared by the organization's CO₂ equivalent assertion
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-1:2006.

Materiality

The materiality required of the verification was considered by SGS to be below 5%, based on the needs of the intended user of the GHG Assertion

Conclusion

MARS Lojistik Grup A.Ş. the GHG assertion based on the requirements of ISO 14064-1:2006. The GHG information for the period 01/01/2013 – 31/12/2013 disclosing gross emissions of 29872,04 metric tonnes of CO₂ equivalent are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

SGS concludes with reasonable assurance that the presented CO₂ equivalent assertion is materially correct and is a fair representation of the 29872,04 metric tonnes of CO₂ equivalent data and information, and is prepared following the requirements of ISO 14064-1:2006.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the 29872,04 metric tonnes of CO₂ equivalent emissions for the period 01/01/2013 – 31/12/2013 are fairly stated.

This statement shall be interpreted with the CO₂ equivalent assertion of MARS Lojistik Grup A.Ş. as a whole.

Note: This Statement is issued, on behalf of Client, by SGS Société Générale de Surveillance SA ("SGS") under its General Conditions for GHG Validation and Verification Services available at http://www.climatechange.sgs.com/terms_and_conditions_climatechange. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement and the supporting GHG Assertion may be consulted at MARS Lojistik Grup A.Ş. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.