



2024

**TSRS-COMPLIANT SUSTAINABILITY REPORT**



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# 1. INTRODUCTION

## 1.1. Preparation of the Report

This report has been prepared by Doğu Otomotiv Servis ve Ticaret A.Ş. (hereinafter “Doğu Otomotiv” or the “Company”) for the fiscal year 1 January – 31 December 2024. It represents the Company’s first sustainability report aligned with the Turkish Sustainability Reporting Standards (TSRS). The reporting process was conducted in accordance with TSRS 1 – General Principles for Disclosure of Sustainability-Related Financial Information and TSRS 2 – Climate-Related Disclosures, issued by the Public Oversight, Accounting and Auditing Standards Authority (KGK; Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu) and effective 1 January 2024.

With extensive experience in integrated sustainability reporting, the Company aims to maintain the same high reporting quality under TSRS. This report is designed not only to meet regulatory obligations but also to emphasize transparency and comprehensiveness in sector-specific indicators.

## 1.2. TSRS 1 and TSRS 2 Compliance Statement

The TSRS-compliant sustainability report (“Report”) of Doğu Otomotiv and its affiliates (the “Group”) has been prepared in line with TSRS 1 and TSRS 2. Sustainability practices, risks, and opportunities of the entities listed below are incorporated across the report.

The report covers the same period and scope as the Doğu Otomotiv 2024 Consolidated Financial Statements and is structured according to the “connected information” principle recommended by TSRS 1. All disclosed information has been determined considering potential impacts on the Company’s short-, medium-, and long-term cash flows, access to financing, and cost of capital.

### 1.2.1. Transitional Provisions for TSRS 1 and TSRS 2

TSRS provides certain transitional exemptions for the first reporting period during which the standards are applied. The Company has applied selected exemptions in accordance with Articles E3, E4, E5, and E6 in TSRS 1 and C3, C4, and C5 in TSRS 2:

**TSRS 1-E3 and TSRS 2-C3:** Comparative information is not required in the first annual reporting period. This report covers only 2024; previous years’ sustainability and climate-related financial data are not included.

**TSRS 1-E4:** In the first annual reporting period applying TSRS, sustainability-related financial disclosures may follow the publication of the relevant financial statements. This report is published in September 2025, following the publication of the Q2 2025 financial statements.

**TSRS 1-E5:** In the first annual reporting period applying TSRS, (as per TSRS 2) only climate-related risks and opportunities need to be disclosed, and therefore the provisions of TSRS 1 are applied solely to the extent relevant to climate-related risk and opportunity disclosures. This report includes only climate-related risks and opportunities. Governance, strategy, and risk management disclosures, however, cover all sustainability topics including climate.

**TSRS 1-E6(a):** Comparative disclosure of climate-related risks and opportunities is not required in the first reporting period. The Company shares only 2024 data on climate risks and opportunities. Temporary Article 3 of the Board Decision on TSRS Scope of Application: During the first two annual reporting periods applying TSRS, disclosure of Scope 3 greenhouse gas emissions is not mandatory. The Company has not disclosed Scope 3 emissions for 2024 in this report.

## 1.3. Reporting Process and Boundaries

### 1.3.1. Consolidated Approach and Scope

This report has been prepared under the TSRS framework for the fiscal period of 1 January – 31 December 2024, and reporting boundaries are clearly defined according to TSRS 1 – General Principles for Disclosure of Sustainability-Related Financial Information and TSRS 2 – Climate-Related Disclosures. Within the binding framework of the TSRS issued by the KGK, the boundaries and measurement approach presented in this section aim to ensure transparency for both regulatory compliance and audit processes.

According to Paragraph 20 of TSRS 1, the report incorporates risks and opportunities of affiliates, and associates with significant strategic impact, aligned with TFRS reporting.

The table below shows all subsidiaries as of December 31, 2024, along with the Group’s ownership/control percentages.

Company Title	31.12.2024
Doğu Oto Pazarlama ve Ticaret A.Ş. ("Doğu Oto")	96.20%
Doğu Gayrimenkul Yatırım Ortaklığı A.Ş. ("Doğu GYO")	94.44%
Doğu Şarj Sistemleri Pazarlama ve Ticaret AŞ ("D-Charge")	100.00%

Joint ventures are accounted for using the equity method. The table below shows the Group’s ownership/control percentages in joint ventures as of December 31, 2024.

Company Title	31.12.2024
TÜVTURK Kuzey Taşıt Muayene İstasyonları Yapım ve İşletim A.Ş. ("TÜVTURK Kuzey")	33.33%
TÜVTURK Güney Taşıt Muayene İstasyonları Yapım ve İşletim A.Ş. ("TÜVTURK Güney")	33.33%

The table below shows the Group's ownership/control percentages in associates as of December 31, 2024.

Company Title	31.12.2024
Yüce Auto Motorlu Araçlar Ticaret A.Ş. ("Yüce Auto")	50.00%
Doğuş Sigorta Aracılık Hizmetleri A.Ş. ("Doğuş Sigorta")	42.00%
Vdf Servis ve Ticaret A.Ş. ("Vdf Servis")	48.79%
Doğuş Bilgi İşlem ve Teknoloji Hizmetleri A.Ş. ("Doğuş Teknoloji")	21.76%
Doğuş Holding A.Ş. ("Doğuş Holding")	3.69%

The above companies have been assessed according to TSRS 1's 'materiality principle', considering contributions to the business model, value chain impact, and sustainability risk/opportunity relationships. In particular, Doğuş Teknoloji is a key stakeholder providing infrastructure for the Company's climate and environmental targets through digital sustainability solutions.

Similarly, the battery technologies of D-Charge and sustainable maritime operations of Doğuş Marine Services, although not determinant in shaping environmental performance in 2024, are presented with relevant disclosures in areas where their impact is significant.

While determining the structure, financial control, value chain impact, Company's strategic importance, and the role in the risk/opportunity relationship have been considered.

Subsidiary/ Affiliate	Impact on Value Chain	Strategic Importance
Doğuş Oto	Direct customer interaction; full sales and after-sales processes	Direct responsibility within the core business model
Vdf (Finansman)	Complementary services such as vehicle loans and insurance	Critical for sales continuity
Doğuş Teknoloji	Data infrastructure, digital solutions, AI applications	Digitalization & next-gen customer experience
D-Charge	Charging infrastructure and carbon footprint management	Core to zero-emission mobility strategy
TÜVTÜRK	Statutory inspection point, emissions measurement	Financial impact; low operational participation and control
Yüce Auto	Distribution services, brand differentiation	Strategic channel
Doğuş GYO	Management of real estate assets, physical infrastructure of operational areas	Fixed asset investments

\* Under TSRS 1, materiality requires an assessment of whether the disclosed information is related to sustainability risks and opportunities that could reasonably be expected to influence the reporting enterprise's short-, medium-, or long-term cash flows, cost of capital, or access to financing. For information to be considered material, its omission, misstatement, or concealment must be likely to influence the decisions of primary users of general-purpose financial reports (investors, lenders, and other creditors) to a significant degree. The sustainability disclosures in this report have been determined based on the materiality assessment defined in Paragraphs 17–19 of TSRS 1 and include only risks and opportunities whose financial impact is reasonably foreseeable. The disclosed information covers aspects that may influence users' decisions regarding the enterprise's future financial adequacy. In conducting the materiality assessment, Doğuş Otomotiv has adhered to the judgment-based approach prescribed by TSRS 1, considering not only the current impact but also the likelihood and scope of future occurrences, shaping the content of this report accordingly.

\*\* Corporate operational control boundaries refer to the system boundaries defined by an enterprise when reporting greenhouse gas emissions, based on the units over which it exercises operational control. This approach focuses on how activities are managed and operated rather than on legal ownership. Accordingly, the enterprise includes all facilities, partnerships, and operational processes over which it has the authority to establish policies and processes within its system boundary. This type of boundary aligns with Paragraph 27 of TSRS 2, which requires that "the organizational boundaries used when disclosing greenhouse gas emissions should be clearly defined, and transparency should be provided regarding which units are covered by the disclosed data." The concept is also defined in the GHG Protocol – Corporate Standard as follows: "A company has operational control over an operation if it or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation." (GHG Protocol, Chapter 3.2)

### 1.3.2. Reporting Boundaries and Measurement Approach

#### Boundaries

This report has been prepared not only for the standalone operations of Doğuş Otomotiv Servis ve Ticaret A.Ş., but also includes all subsidiaries and associates consolidated in the financial statements as shown under section 1.3.1. Consolidated Approach and Scope in accordance with Turkish Financial Reporting Standards (TFRS). The approach considers financial control, sustainability impact, and risk-bearing capacity.

The criteria taken into account in adopting this structure are the role of the relevant entities within Doğuş Otomotiv's value chain, their strategic impact on the Company's financials, and their functional contribution to sustainability risks and opportunities within the integrated reporting approach. In addition, as of 2024, in line with the expectations of the KGK under the TSRS, a "consolidated approach to sustainability risk management" has been adopted. Accordingly, the risks and opportunities of all subsidiaries and affiliates have been reorganized under this centralized framework.

In the reporting process, international reporting frameworks were also utilized, including the Global Reporting Initiative (GRI), the Task Force on Climate-Related Financial Disclosures (TCFD), and the Sustainability Accounting Standards Board (SASB) Automobile Distribution sector standard.

For sector-specific applications of TSRS, reference was made to guides relevant to Doğuş Otomotiv's subsidiaries, affiliates, and their operational risk and opportunity profiles, including TSRS 2 – Volume 6 (Multiline and Specialty Retailers & Distributors), Volume 36 (Real Estate), Volume 58 (Software & IT Services), Volume 17 (Insurance), Volume 64 (Car Rental & Leasing), Volume 16 (Commercial Banking), and Volume 15 (Asset Management & Custody Activities), as well as SASB's Professional & Commercial Services standards under the 'Services' category.

#### Measurement Approach

In line with TSRS 1 requirements, sustainability disclosures are based on the principle of **materiality\***, covering all information and indicators reasonably expected to influence the enterprise's future cash flows, cost of capital, or access to financing.

The data collection process is carried out in accordance with Doğuş Otomotiv's institutionalized internal control framework and integrated reporting practices. Environmental, social, and governance (ESG) performance indicators are regularly obtained from the relevant business units and analyzed within the sustainability performance management cycle. Measurement methods are applied in line with the qualitative characteristics of TSRS 1—namely consistency, comparability, verifiability, and timeliness.

For climate-related disclosures, TSRS 2 is used as the basis. Scope 1 and Scope 2 greenhouse gas (GHG) emissions are calculated using the **operational control boundary\*\*** approach, covering all activities over which Doğuş Otomotiv maintains operational control. This approach aligns with TSRS 2's requirement for transparent definition of organizational boundaries. Emission factors are derived from sector practices and internationally/nationally recognized sources, with detailed methodological explanations presented in the respective metric sections.



All reported indicators are structured to be subject to limited assurance by independent audit. The measurement system and reporting language aim to ensure full compliance with TSRS obligations while providing integrity consistent with international verification practices.

### Calculation Methodology

The GHG emissions data presented in this report are calculated in accordance with the TSRS and aligned with the internationally recognized Greenhouse Gas Protocol (GHG Protocol). Calculations cover Scope 1 (direct emissions) and Scope 2 (indirect energy-related emissions), using datasets and conversion factors appropriate to each activity type and sourced from reliable references.

Emission factors are primarily based on the IPCC Guidelines for National Greenhouse Gas Inventories, supplemented by Türkiye-specific national resources for energy and fuel types. Calculations are activity-data-driven and conducted with a precautionary approach, with each type of emission reported separately.

### 1.3.3. Professional Judgments and Measurement Uncertainties

#### Key Professional Judgments

**Prioritization (Financial Materiality and Prioritization):** The management has applied a financial prioritization methodology, combining qualitative and quantitative analyses, to identify climate-related risks and opportunities relevant to Group companies. The outputs of this assessment were finalized following review by the Risk Management Department and the Sustainability Committee, and subsequent approval by the Board of Directors. Decisions on which information could reasonably impact the Company's financial expectations or influence primary users' decision-making were addressed within the 'Risk Management' framework. Examination of the metrics related to disclosure topics defined in sector-based SASB standards, and analysis of group-specific material risk areas, were also integral to the prioritization process.

**GHG Organizational Boundaries (Reporting Boundaries and Measurement Approach):** The Group defined reporting boundaries based on the operational control approach, encompassing business areas where the Group has the authority to control and manage operational activities. Deciding which approach to adopt and accurately defining the scope of activities under operational control is considered a strategic process for the Company.

**GHG Calculation Methods (Metric-Specific Bases):** Scope 1 and Scope 2 emissions were calculated using methods aligned with the GHG Protocol. To minimize uncertainty, the management implemented processes to ensure the accuracy of activity data, with results subjected to additional checks and verifications.

#### Measurement Uncertainties

**GHG-related metrics (Calculation Principles for Metrics):** Unless otherwise specified or required under IFRS S2, the Group assesses emissions within the framework of the GHG Protocol. Scope 1 and Scope 2 emissions are calculated in accordance with the GHG Protocol's Corporate Accounting and Reporting Standard. Emission factors are drawn from authoritative sources such as the IPCC, national regulators, and environmental authorities. However, data limitations, incomplete activity datasets, and reliance on assumptions or estimates may introduce a degree of measurement uncertainty. To mitigate this, the Company continuously monitors operational data and periodically reviews its calculation methodologies.

### 1.4. Assurance and Verification

The accuracy and consistency of the sustainability data and disclosures presented in this report have been structured to be subject to limited assurance by an independent audit firm. Accordingly, the methodology applied, measurement approaches, and data collection processes have been defined in detail in alignment with applicable assurance standards; at every stage of the report, the principles of consistency, traceability, and transparency have been upheld.

With its long-standing expertise in sustainability, Doğu Otomotiv has not limited the reporting process merely to compliance with the regulatory framework but has also supported it with a systematic structure and a level of transparency designed to serve as a benchmark during the assurance process.

### 1.5. Linkage with Financial Statements

In accordance with Paragraph 21 of TSRS 1, this report has been prepared holistically within the principle of connectivity of information with the Doğu Otomotiv 2024 Consolidated Financial Statements published for the same reporting period. All disclosed climate-related risks and opportunities have been evaluated together with their impacts on the financial strategy, and the potential effects of these risks on the financial statements have been presented in the relevant sections of this report.

## 2. COMPANY OVERVIEW AND BUSINESS MODEL

This section provides essential information regarding Doğu Otomotiv's business model, areas of operation, organizational structure, and strategic influence across the value chain within the framework of the TSRS. As stipulated in Paragraphs 28 and 29 of TSRS 1, to enable users to understand the financial implications of sustainability-related risks and opportunities, the report explains how the Company operates, the resources on which its activities and financial outcomes depend, the nature of its operations, how it creates value, and how these processes are linked to its overall strategy.

In this context, Doğu Otomotiv's history, operational scope, organizational structure, business model, roles throughout the value chain, and the relationship between its sustainability strategies and corporate operations are addressed comprehensively, thereby providing the basis for understanding the subsequent disclosures on risks, opportunities, metrics, and targets.

### 2.1. About Doğu Otomotiv

Doğu Otomotiv Servis ve Ticaret A.Ş. (Doğu Otomotiv) is one of Türkiye's leading multi-brand automotive distributors, representing 16 international brands and 17 product groups, including passenger cars, light commercial vehicles, heavy trucks, industrial and marine engines, and cooling systems.

As of 2024, Doğu Otomotiv operates with over 720 customer service points across Türkiye, more than 2,000 employees, and a customer base exceeding 10 million. With its dynamic service approach centered on customer satisfaction, the Company has long maintained a pioneering position in the sector. Its organizational structure has been designed with a broad value chain perspective, ranging from distributorship to used car services, financial solutions, mobility systems, and digital technologies.

Doğu Otomotiv holds an indefinite distributorship agreement with Volkswagen AG and represents in Türkiye several prestigious brands, including Volkswagen Passenger Cars, Audi, SEAT, CUPRA, Škoda, Bentley, Lamborghini, Porsche, Volkswagen Commercial Vehicles, Scania, Meiller, Thermo King, Wielton, Novamarine, Aerofoils, and MATE.Bike. Additionally, through its DOD brand, the Company has been active in the used car market for more than 20 years.

By the end of 2024, the Company managed a total vehicle park of 2.47 million units, with 1.08 million annual service entries to authorized workshops, and a total customer base at the level 10.3 million.

Listed on Borsa İstanbul since 2004 under the ticker "DOAS," the Company's free float ratio stands at 39.5%. In 2024, its Corporate Governance Rating increased to 9.79, and Doğu Otomotiv continued its inclusion in the BIST Sustainability Index.

Since its establishment, Doğu Otomotiv has shaped its growth in alignment with sustainability principles. The Company published Türkiye's first automotive sustainability report in 2009, became a signatory to the United Nations Global Compact in 2010, began publishing Integrated Sustainability Reports in 2021, and in 2024 issued its first TSRS-compliant report.

Continuing its transition from a traditional distributorship model to a mobility service provider, Doğu Otomotiv focuses on digital transformation, customer experience, mobility services, and environmentally friendly technologies. In line with this strategy, by 2024, 119 digital transformation projects had been completed, and new systems based on artificial intelligence, RPA, IoT, and data analytics were deployed.

### 2.2. Organizational Structure

Doğu Otomotiv's organizational structure is designed not only around legal control relationships but also with a focus on strategic alignment, operational integrity, and sustainability impact, forming a framework in which business units function in an integrated manner. The Company manages financial reporting and sustainability reporting together, in a holistic way, across its subsidiaries, affiliates, and business units that are engaged throughout the automotive value chain.

In line with Paragraphs 20 and 21 of TSRS 1, the disclosures in this report also take into account the structural elements of Doğu Otomotiv that have significant influence on its business model, value chain, and the management of sustainability-related risks and opportunities.

The organizational structure of the Company is built on three main pillars:

#### 1. Strategic Decision-Making Structure

The Board of Directors and the Executive Committee hold representational authority across all subsidiaries and affiliates directly linked to the Company's business model. The dual role of the Executive Committee Chair also serving as Chair of the Board enables a management approach that facilitates operational agility without being constrained by vertical hierarchies.

#### 2. Operational Integration

A significant portion of subsidiaries and affiliates operate in horizontal integration with business units directly managed by Doğu Otomotiv, leveraging shared processes and systems in areas such as digital infrastructure, customer services, data management, sustainability, and logistics. Although these entities are legally distinct, this structure enables sustainability strategies to be managed in an integrated and holistic manner.

#### 3. Reporting and Governance Relationship

The Corporate Governance and Sustainability Committee and Executive Committee members monitor the sustainability performance of subsidiaries and associates in an integrated manner. The Risk Committee and the Corporate Governance and Sustainability Committee ensure the integration of strategy, risk, and performance based on information received from these enterprises. Accordingly, although legal entities are separate, they function within the corporate governance network as a single strategic structure.

Entities included in the reporting boundary in accordance with TSRS are detailed in the Introduction section of this report and therefore are not repeated here. The organizational structure of the Company has been defined not only on the basis of financial consolidation but also by considering entities that create material impact with respect to the management of sustainability risks.

Consistent with the definition of the "reporting entity" under Paragraphs 20 and 21 of TSRS 1, both entities under direct operational control and strategically significant associates have been included, taking into account their impact on sustainability risks and opportunities, as well as their alignment with the Value Chain Model, Corporate Governance framework, and strategic objectives.

This approach is based on the necessity of managing sustainability risks not only individually but also at the Group level. It is implemented through the integration of the Sustainability Committee, the Early Risk Detection Committee, and relevant business units established within Doğuş Otomotiv. The sustainability impacts of all enterprises included in the reporting boundary have been documented by considering the materiality analysis and their functional contribution across the value chain, and are presented in tabular form in the Introduction section.

## 2.3. Value Chain and Business Model

Doğuş Otomotiv's business model, comprising its core activities, support functions, and strategically contributing associates managed in an integrated manner across the entire value chain, is directly embedded into its sustainability strategy and has been publicly disclosed through Integrated Sustainability Reports since 2021. This structure, in alignment with the disclosure requirements set out in Paragraphs 28 and 29 of TSRS 1, explains how the business model operates, the resources it relies upon, the activities it carries out, and the way these activities are connected to the Company's sustainability strategy.

### Value Chain Approach

Doğuş Otomotiv operates under an integrated value chain management model. The Company's activities are structured across three layers, encompassing upstream supply, internal operational processes, and downstream distribution and sales channels. This model is designed not only to cover the Company's direct operations but also to include subsidiaries, affiliates, digital solutions, and service units. The value chain model, updated in 2024 and presented alongside the TSRS Report, clearly categorizes both core operational processes and supporting activities.

The Company's activities are addressed through a three-tiered value chain architecture:

1. **Core Activities** – Processes directly executed under Doğuş Otomotiv's primary business model.
2. **Support Functions** – Strategic, managerial, and technical functions that corporately support core activities.
3. **Affiliates and Subsidiaries** – Entities considered complementary to operations, providing operational, financial, or digital contributions.

#### Core Activities

This section defines the areas under Doğuş Otomotiv's direct control within the value chain:

##### Import and Customs Clearance

Procurement of represented brands' vehicles from abroad and technical compliance procedures.

##### Logistics and Transportation

Storage, distribution, transport agreements, and shipment management.

##### Marketing and Sales

Channel-based sales through Authorized Dealers and Service Centers, Doğuş Oto, and Yüce Auto, brand management, promotional campaigns, and customer segmentation.

##### Used Vehicle Sales Services (DOD)

Management of used vehicles under the DOD brand, auction platforms, and digital sales support tools.

##### Charging Services (D-Charge)

Electric vehicle charging infrastructure, socket deployment, mobile applications, and digital access.

#### Support Functions

These functions describe the corporate infrastructure enabling core activities:

##### Human Resources and Training

Digital HR systems, development programs, and agile management structure.

##### Procurement and Administrative Affairs

Supplier management integrated with ESG criteria, operational support systems.

##### Financial Control and Investor Relations

Consolidated reporting, corporate governance, risk management, financing models.

##### Legal and Internal Audit

Legal processes, taxation, internal control, and audit systems.

##### Corporate Communications, Sustainability, and Digital Transformation

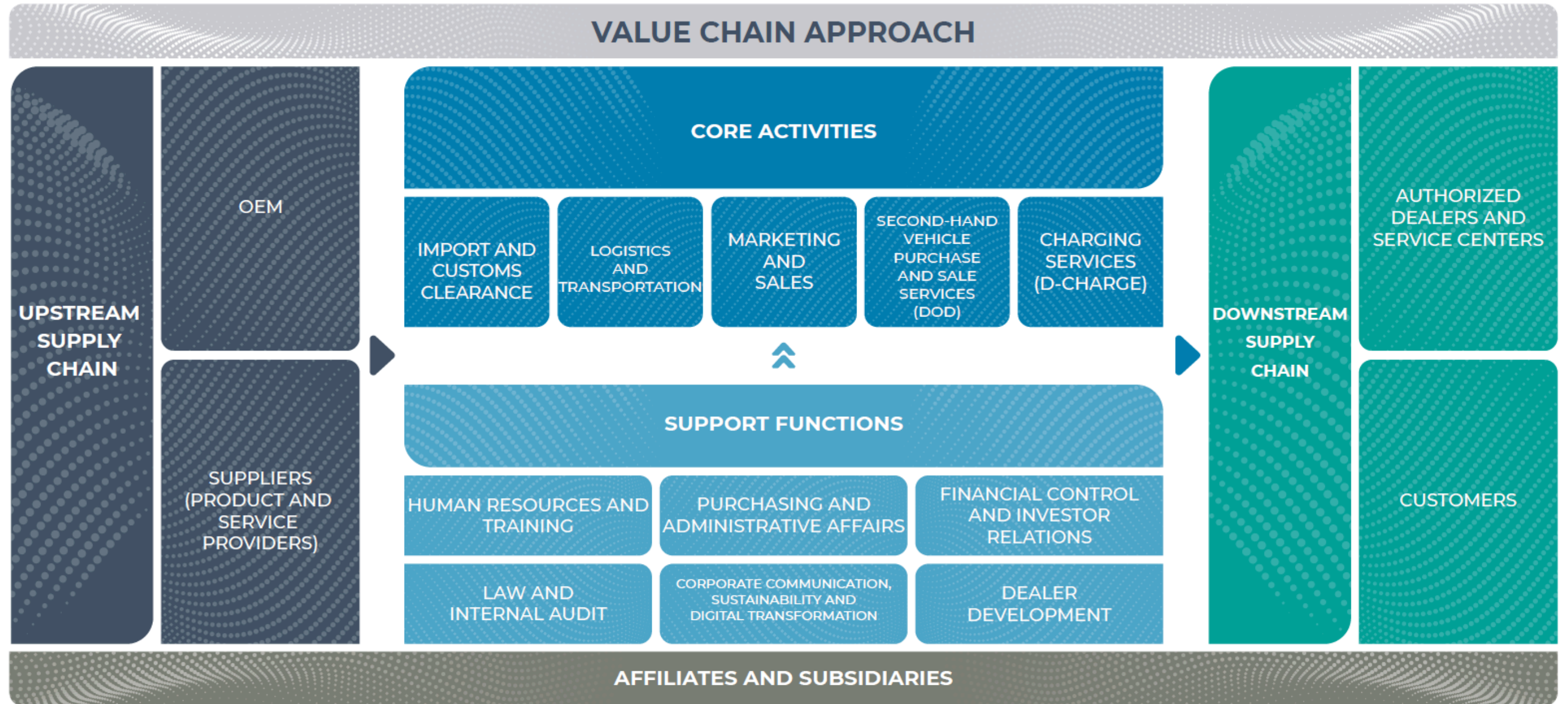
GO-DGTL, data analytics, and customer experience integration.

##### Dealer Development

Dealer performance monitoring, digital integration, ESG compliance.

##### Integrated Management Systems

Alignment with ISO 9001, ISO 14001, ISO 27001, and internal audit systems.



## 2.4. Alignment of Company’s Activities with Strategic Priorities

Prepared in accordance with Paragraph 29 of TSRS 1, this section demonstrates the linkage between Doğu Otomotiv’s operational areas and the Company’s strategic objectives. Under the standard, sustainability disclosures must not only relate to operational activities but also clearly illustrate how these activities integrate with the Company’s long-term strategy and support strategic priorities.

### Corporate Sustainability Strategy

As defined in the 2023 Integrated Sustainability Report, Doğu Otomotiv shapes its operations around the following six strategic priorities:

1. Net-Zero Emissions Target Across the Value Chain
2. Transformation of the Business Model and Alignment with Risks
3. Sustainable Financial Performance and Resource Efficiency
4. Creation of Social Impact and Stakeholder Engagement
5. Corporate Governance and Accountability
6. Transparent and Auditable Sustainability Performance

This strategic framework is embedded into the Company’s business model, ensuring that both core activities and support functions are structured according to these priorities.

### Operations – Strategy Alignment Matrix

The table below illustrates how the core activities defined in Section 2.3 relate to the strategic priorities outlined above.

Operational Area	Related Strategic Priorities	Description
Import and Customs Clearance	3, 5	Operational efficiency and regulatory compliance, traceability
Logistics and Transportation	1, 3	Route optimization, carbon footprint monitoring, energy efficiency
Marketing and Sales	2, 4	Customer-focused value propositions, sustainability of sales channels
Used Vehicle Sales (DOD)	1, 2, 6	Circular economy applications, performance traceable via data
Charging Services (D-Charge)	1, 2, 4	Electric vehicle infrastructure, emission reduction, new customer engagement
HR and Training, Digital Transformation	4, 5, 6	Corporate commitment, diversity, governance practices
Procurement & Dealer Development	1, 4, 6	ESG-compliant supply chain, dealer development, traceability

## 3. GOVERNANCE STRUCTURE AND SUSTAINABILITY MANAGEMENT

This section, prepared in accordance with TSRS disclosure requirements, illustrates how Doğu Otomotiv manages sustainability-related risks and opportunities and how oversight and decision-making processes are integrated within the Company's governance structure.

Standards require companies to disclose not only the link between sustainability matters and the business model or strategy but also how these matters are monitored at the Board and senior management levels, guided, and integrated into decision-making processes. This ensures sustainability information is presented with the same level of assurance as financial information, providing confidence that corporate governance effectively addresses risks and opportunities.

Doğu Otomotiv considers sustainability not only as management of environmental and social impacts but also as a core component of its business model across strategic, operational, and governance dimensions. The structures, roles, policy frameworks, and assessment mechanisms presented here reflect how this approach is embedded in the management system.

### 3.1. Role and Responsibilities of the Board of Directors in Sustainability

The Board of Directors serves as the highest decision-making body for strategic guidance, oversight of risks and opportunities, target setting, and internal policy development in sustainability. In line with TSRS 1, Article 26, the Board fulfills its organizational oversight role to support the reliability of sustainability disclosures.

#### Structural Responsibility

The dual role of the Chairman and CEO (Emir Ali Bilaloğlu) ensures that sustainability matters are fully integrated into decision-making processes. Reports on the activities and strategic outputs of the Sustainability Committee are presented to the Board at least twice annually. Key sustainability indicators, performance data, risk analyses, and strategic recommendations are reviewed and discussed within the Board agenda.

#### Oversight Mechanisms and Committee Links

The Board manages the integration of sustainability into the corporate governance system through the following structures:

##### **Corporate Governance and Sustainability Committee**

Provides oversight for the development of sustainability strategy, updating ESG policies, and ensuring transparency in reporting.

##### **Early Risk Detection Committee**

Responsible for monitoring risks with potential financial impacts related to sustainability, including climate-related risks.

##### **Audit Committee**

Ensures that TSRS-related information is presented in connection with financial statements, monitors internal control mechanisms, and oversees the independent audit process.

All committee activities are reported consistently in the Corporate Governance Compliance Report published annually within the annual report. The Board evaluates the outcomes of these processes and provides the final assessments and necessary guidance.

### Monitoring of Sustainability Performance

At the Board level, sustainability performance is tracked and reported through more than 1,000 metrics, including carbon emissions calculations, energy consumption, environmental impact reduction targets, supply chain-related risks, human resources, diversity, and digital transformation projects. These data points enable the evaluation of alignment with the Company's integrated strategic objectives and serve as a basis for both annual budgeting processes and the updating of medium-term business plans.

### 3.2 Roles and Responsibilities of Senior Management

In accordance with Paragraph 27 of TSRS 1, companies are required to disclose not only how sustainability matters are governed at the Board level but also how senior management implements, monitors, and integrates these matters into operations. Within this framework, Doğu Otomotiv executes its sustainability strategy under the responsibility of senior management, coordinated centrally and implemented with the participation of all business units.

#### The Role of the Chief Executive Officer (CEO)

The Chief Executive Officer, who also serves as the Chairman of the Board, directly oversees the integration of sustainability into the Company's corporate strategy. The CEO actively supports both the Corporate Governance and Sustainability Committee and the Council that coordinates sustainability activities. Furthermore, the CEO bears primary responsibility for monitoring sustainability performance, updating strategy, defining policies, and representing the Company before external stakeholders.

#### Coordination Between the Corporate Governance and Sustainability Committee and Senior Management

During 2023 and 2024, the responsibilities of senior management with respect to sustainability were structured under the following areas:

##### **Corporate Strategy and ESG Compliance Processes**

The Financial Control, Corporate Communications & Sustainability, and Investor Relations functions work in coordination on ESG compliance, TSRS reporting, and financial impact analysis.

##### **Operational Integration**

Executive Vice Presidents and managers, as members of the Sustainability Council, integrate sustainability objectives directly into business plans across human resources, digital transformation, finance, and dealer development.

##### **Corporate Communications and Sustainability Department**

This team, working in close alignment with the Sustainability Committee, is responsible for TSRS-related data collection, content management, preparation for audit processes, and assessment of annual performance. The Corporate Communications and Sustainability Director is also a member of the Doğu Holding A.Ş. Monitoring Committee.

##### **Sustainability Council**

Composed of managerial representatives from all operational units, the Sustainability Council reports directly to the Sustainability Committee.

It is accountable for the content of the Sustainability Report, the timely publication of the report with accurate data, and the integration of disclosed targets into business processes.

### Monitoring and Compliance Mechanisms

The Corporate Governance and Sustainability Committee ensures the consistent implementation of sustainability commitments across the Company through the following systems:

#### 1. Sustainability Target Cards:

Integrated into the annual performance system, target cards allow each manager to monitor ESG outputs within their areas of responsibility. While sustainability objectives are not yet integrated into the performance system, relevant initiatives have been launched. Once completed, the remuneration of senior managers with sustainability-related responsibilities will be reviewed based on their sustainability performance.

#### 2. Internal Control and Process Monitoring Mechanisms:

All indicators within the scope of TSRS are recorded in the Company's data systems and monitored through internal control procedures.

#### 3. Training and Awareness Programs:

In 2024, more than 300 managers and employees participated in sustainability-related training sessions, either online or in person.

## 3.3 Corporate Governance and Sustainability Committee and Corporate Structure

Doğuş Otomotiv manages sustainability through a governance model that is overseen at the highest level, centrally coordinated, and integrated across all departments of the Company. This structure is supported by committees that enable the Board of Directors to exercise its oversight responsibilities, while implementation authority is delegated to senior management.

### Corporate Governance and Sustainability Committee

This Committee is responsible for developing the sustainability strategy, evaluating implementation results, and submitting all ESG obligations, including TSRS disclosures, to the Board. Reporting directly to the Board, the Committee convenes at least four times a year and plays an active role in reviewing sustainability policies, objectives, performance criteria, and TSRS reports. As of 2024, committee meetings also include the participation of executives from Corporate Communications and Sustainability, Strategy, Finance, Human Resources, and Digital Transformation departments. The Committee is chaired by one of the independent members of the Board.

### Early Risk Detection Committee

The Committee's mandate covers the early identification of risks related to sustainability—including climate, operational, reputational, and regulatory risks—and their reporting to the Board. Climate risk assessments under TSRS 2 are also monitored by the Committee and integrated into annual risk reporting. The Committee ensures coordination with the Corporate Governance and Sustainability Committee through overlapping memberships, and joint meetings are convened when deemed necessary.

Through this structure, corporate sustainability management functions as a mechanism operated with contributions from all departments of the Company.

## Corporate Communications and Sustainability Manager and Assistant Manager

Reporting to the Executive Board Member, who acts as the General Manager of Corporate Governance, Sustainability, and Digital Transformation, the Corporate Communications and Sustainability Manager leads a team consisting of an assistant manager and a specialist. The team ensures coordination across departments and units for the achievement of sustainability objectives and reports directly to the Corporate Governance and Sustainability Committee.

## 3.4. Oversight of Compliance with Corporate Policies and Procedures

According to Paragraph 27 of TSRS 1, sustainability disclosures must not only reference governance structures but also the corporate policies and internal application systems on which these structures are based. Within this context, Doğuş Otomotiv discloses the policies, procedures, and related documentation that demonstrate how risks and opportunities related to sustainability are managed and how compliance with these systems is ensured.

Doğuş Otomotiv implements its sustainability practices under a holistic structure titled 'Sustainability Policies'. These policies systematically define the Company's sustainability approach, priorities, and commitments, while serving as the key reference documents governing the impact of operational practices on ESG performance.

### Scope of Sustainability Policies

Doğuş Otomotiv's Sustainability Policies cover the following areas, supported by corresponding internal procedures:

#### Climate Change and Environmental Policy

Net zero targets, carbon footprint management, resource efficiency

#### Human Rights Policy

Commitment to the UN Global Compact, employee rights, supply chain responsibility

#### Diversity, Equity and Inclusion (DEI) Policy

Equal opportunities, representation diversity, gender balance

#### Anti-Bribery and Anti-Corruption Policy

Code of Ethics, compliance processes, reporting mechanisms

#### Responsible Procurement Policy

Supplier evaluation and audit processes incorporating ESG criteria, sustainable sourcing practices

#### Corporate Risk Management and Compliance

Risk monitoring within the scope of the Early Risk Detection Committee, internal audit, and policy synchronization

### Oversight and Monitoring of Compliance

The Corporate Governance and Sustainability Committee regularly reviews the Sustainability Policies and updates them as needed. Each year, sustainability targets are mapped against policy areas and integrated into the performance monitoring process. In addition:

- Sustainability policies are included in the training provided to all new employees.
- Targets associated with the policies are monitored through internal control systems. Progress is disclosed annually within the Integrated Sustainability Reports.
- During reporting cycles, the scope and implementation consistency of policies are evaluated as part of review processes.

### Stakeholder Groups

The stakeholder groups prioritized within the Company's sustainability approach are classified as follows:

- Customers
- Suppliers
- Authorized Dealers and Service Centers
- OEMs
- Subsidiaries and Affiliates
- Investors

In defining stakeholder groups, Doğuş Otomotiv applied the AA1000SES global stakeholder engagement standard. The selection considered the influence and impact levels of the stakeholder group on the Company's operations, the effect of the Company's operations on the stakeholder group, the intensity of strategic relationships, legal obligations, and the frequency of data sharing.

### Engagement Mechanisms (Dialogue Platforms)

The following tools and processes constitute the primary channels through which Doğuş Otomotiv engages with its stakeholders\*:

- **Annual Stakeholder Surveys and Prioritization Studies**  
– In 2024, surveys were conducted to capture stakeholders' views and recommendations.
- **Dealer Meetings, Workshops, and Feedback Platforms**  
– Multiple in-person and online forums address topics such as digitalization, environmental practices, and customer experience.
- **Supplier Assessment Processes**  
– ESG-compliant self-assessment forms, audits, and performance feedback mechanisms.
- **Investor Relations Meetings**  
– Annual updates are provided on ESG indices, sustainability reports, and corporate disclosures in addition to investor meetings.
- **Internal Stakeholder Communication**  
– Internal communication platforms, surveys, and sustainability awareness training sessions.

- **Community Engagement Programs**  
– Collaboration initiatives with NGOs, local authorities, and public institutions.

### 3.5. Monitoring, Evaluation, and Performance Tracking

In line with Paragraphs 26(c) and 27 of TSRS 1, an enterprise's sustainability disclosures must go beyond target statements to clearly explain how targets are tracked, how performance data is collected, how governance structures address these targets, and how processes are linked to policies and strategies.

Doğuş Otomotiv treats sustainability targets as an integral part of its corporate strategy and systematically monitors performance across the organization. Performance management is implemented at both corporate and business-unit levels, leveraging internal control mechanisms and data verification systems.

#### Sustainability Targets and Annual Planning

Sustainability targets are set collaboratively with business units during the annual planning cycle and allocated across managers' areas of responsibility. As of 2024, preparations began to integrate sustainability targets into the performance management system, with particular focus on carbon emissions, energy efficiency, and water consumption metrics.

#### Data Monitoring and Verification Mechanisms

To ensure the reliability of indicators disclosed under TSRS, the following monitoring systems are in place:

- TSRS indicators are periodically updated by business units and monitored by the Corporate Communications and Sustainability Department.
- Data consistency is verified through internal control systems, and reporting is prepared to support year-end committee evaluations.

These processes rely on ERP systems and internal data flow mechanisms.

#### Integration into Corporate Governance

Performance data are regularly integrated into governance processes as follows:

- The Corporate Communications and Sustainability Department prepares data at least annually for presentation to the Board of Directors and informs relevant committees.
- The Corporate Governance and Sustainability Committee compares this data with policy targets and proposes updates in case of deviations.
- The Board of Directors considers performance indicators during budget and strategic planning cycles.

\*Doğuş Otomotiv's Stakeholder Dialogue Platforms are published in detail on the Company's website under the [Stakeholder Engagement](#) section.

## 4. STRATEGY

The Strategy section of Doğu Otomotiv's 2024 TSRS Report is prepared in compliance with Paragraphs 28 and 29 of TSRS 1. It explains the Company's sustainability strategy, its integration with the business model and risk/opportunity framework, strategic objectives, and the value-creation impact of these objectives. The sustainability strategy is directly linked to operations through governance structures, risk management, financial planning, and stakeholder engagement.

Doğu Otomotiv's corporate strategy is based on a holistic framework that simultaneously manages the Company's corporate development objectives, social and environmental impacts, sectoral transformation dynamics, and position in the value chain. Detailed information is provided in the "Operations - Strategy Alignment Matrix" section on page 9 of the TSRS Report.

### 4.1. Core Strategic Focus Areas

Doğu Otomotiv's sustainability approach is summarized along three primary pillars:

#### Enhancing Environmental Performance

- Climate change mitigation
- Energy efficiency and renewable energy investments
- Emission management and resource conservation

#### Social Development and Human-Centered Approach

- Diversity and inclusion
- Employee development and well-being
- Stakeholder engagement and societal contribution

#### Corporate Governance and Ethical Approach

- Transparency, accountability, and auditability
- Integration of policies and procedures
- Structuring decision-making processes compliant with sustainability management

This structure is fully integrated into the Company's management system and supported by committee frameworks, council models, and performance tracking mechanisms described in the governance sections.

### Strategic Objective – Risk – Metric Alignment\*

Strategic Focus Area	Related Risk/Opportunity	Tracked Metric/Target
Environmental Responsibility	Emission and energy regulations	Scope 1–2 emissions, total energy consumption
Supply Chain & Business Continuity	Supplier compliance with sustainability criteria	Audited supplier ratio, sustainable procurement coverage

\* This table has been prepared in accordance with the "linked presentation of information" requirement specified in Paragraph 31 of TSRS 1. It is structured to illustrate how sustainability targets are connected to strategic priorities and financial planning processes, alongside performance indicators and resource allocations.

### 4.2. Integration of Sustainability Targets into Financial Planning Processes

In accordance with Paragraphs 29 and 31 of TSRS 1, the Company must explain how sustainability targets are integrated into corporate strategy and financial planning processes. As of 2023, Doğu Otomotiv began establishing a framework to manage sustainability targets in alignment with financial planning systems, ensuring these targets are considered in resource allocation, investment planning, and performance evaluation through governance mechanisms.

A significant portion of the targets publicly disclosed in the 2023 Integrated Sustainability Report directly influences medium-term investment decisions, resource use planning, and operational budgets. The table below illustrates the connection between these targets and related financial processes:

#### Relationship Between Sustainability Targets and Financial Planning

Focus Area	Target	Target Year	Link to Financial Planning
Carbon Footprint Reduction	Increase the share of Scope 2 emissions met with renewable energy	2025	Transition of electricity contract model, solar power plant (SPP) investments, I-REC certificate
Energy Efficiency	Improve energy efficiency	2025	HVAC systems, lighting upgrades, CapEx for energy efficiency projects
Supply Chain Sustainability	Conduct sustainability audits for critical suppliers	2025	Budget allocations for sustainability audits, external consultancy

Efforts continue to fully integrate all targets into internal performance systems by 2025. In Board and committee evaluations, these targets are considered in budget decisions, operational resource allocation, risk prioritization, and are directly linked to strategic priorities.

#### 4.2.1. Funding Sources and Investment Planning

In line with Articles 14(a) and 14(a)(ii) of TSRS 2, Doğu Otomotiv executes resource planning required to implement the sustainability strategy in alignment with long-term investment and financing policies. Financing for low-carbon technologies, renewable energy investments, energy efficiency projects, and sustainable logistics solutions is provided through a balanced combination of equity, long-term loans, and green financing instruments.

For the 2024–2026 period, the proportion of green financing instruments is planned to increase to support higher renewable energy usage, electric vehicle infrastructure development, and energy efficiency projects.

# 5. RISKS AND OPPORTUNITIES

## 5.1. Identification of Sustainability and Climate-Related Risks and Opportunities

As defined in Paragraphs 24 and 25 of TSRS 1, all disclosures within sustainability reporting must be grounded in clearly identified sustainability risks and opportunities that are relevant to the Company's operations, business model, and strategic priorities, selected in accordance with the materiality principle. In this context, Doğu Otomotiv's TSRS reporting approach is structured around risks and opportunities whose financial impacts can reasonably be anticipated.

The Company's approach to identifying sustainability-related risks and opportunities is conducted in line with TSRS expectations for financial materiality analysis.

### 1. Alignment of Risk and Opportunity Definitions with Strategy

Risk and opportunity definitions are assessed in terms of their operational impact and potential influence on the Company's long-term strategic objectives. This assessment is aligned with the sustainability strategy revised in 2023, which is fully integrated with the corporate strategy.

### 2. Financial Materiality Approach and Prioritization

In addition to identifying climate-related risks and opportunities, Doğu Otomotiv implements a systematic materiality assessment process to understand their strategic and financial impacts. As part of this process, consultations were conducted with key stakeholders across the value chain—primarily major suppliers (OEMs)—and qualitative analyses were performed jointly by the financial reporting and sustainability teams. Each risk and opportunity was initially evaluated based on probability and impact criteria, followed by a financial impact assessment for those items deemed significant in the qualitative analysis. In this second stage, potential impacts of the relevant risks on the Company were analyzed using quantitative methods, leading to final materiality decisions.

For this reporting period, the materiality threshold was set at 5% of profit before tax (PBT) as of December 31, 2024. This threshold serves as the primary criterion to determine whether climate-related risks and opportunities are considered financially 'significant'. This approach ensures, in compliance with TSRS standards, that impacts likely to influence decision-making by financial users are adequately identified.

### 3. Application of Impact and Value Chain Perspective

In identifying risks and opportunities, the Company considers not only its direct operations but also all relevant stakeholders, including subsidiaries and affiliates, OEMs, authorized dealers and service centers, suppliers, and customer interactions.

**Upstream risks:** Audited suppliers' ESG compliance, sustainability awareness, etc.

**Downstream risks:** Challenges in digital transition at Authorized Dealers and Service Centers, shortage of intermediate personnel, etc.

**Indirect opportunities:** Used chargers and battery management for electric vehicles, etc.

### 4. Integration with Corporate Risk Management

Sustainability risk and opportunity definitions are prepared in alignment with the Corporate Risk Management approach and the Early Risk Detection Committee. These definitions are based on:

- Timing of risk occurrence (short–medium–long term)
- Potential financial impact
- Points of vulnerability in the business model and strategy
- Responsiveness to risk (control capacity)

## 5.2. Risk Monitoring and Management Processes

Paragraph 25 of TSRS 1 requires that sustainability disclosures not only describe risks but also explain how the enterprise monitors, manages, and integrates them into the corporate strategy. In this regard, Doğu Otomotiv evaluates sustainability risks not only in terms of ESG categories but also as an integral part of its corporate risk management system.

The Company's risk management approach, as defined in the 2023 Integrated Sustainability Report, is strategy-aligned, structured, and auditable. The same approach is detailed in the 2024 Annual Report under the "Corporate Risk Management" section.

### Corporate Structure and Oversight Mechanism

The monitoring and management of risks are conducted through the following governance structures:

- **Early Risk Detection Committee**

Responsible for monitoring, rating, and reporting sustainability-related risks to the Board of Directors. The Committee meets at least four times a year, updating risk maps and evaluating alignment with strategic priorities.

- **Corporate Governance and Sustainability Committee**

Oversees the relationship between identified risks and the sustainability strategy. Ensures integration of risk management policies with sustainability policies.

- **Internal Audit, Compliance, and Risk Management Unit**

Monitors compliance of established risk responses with procedures and ensures alignment with internal control mechanisms.

### Monitoring Tools and System Integration

Sustainability risks at Doğu Otomotiv are tracked using structured tools at both strategic and operational levels:

- ESG data are processed by departments via the **Turkuaz ERP system** and reviewed by the Corporate Communications and Sustainability Department.
- Environmental, quality, and energy risk data collected and analyzed through the **Integrated Management System (IMS)**.
- **The Target Card System** ensures integration of risk management responses into relevant managers.
- **Risk monitoring activities** are reviewed as part of the annual planning cycle.

### Integration of Corporate Risk Management with TSRS

As of 2024, TSRS-related risks have been fully reclassified and integrated with the corporate risk management system and existing business model. Specifically:

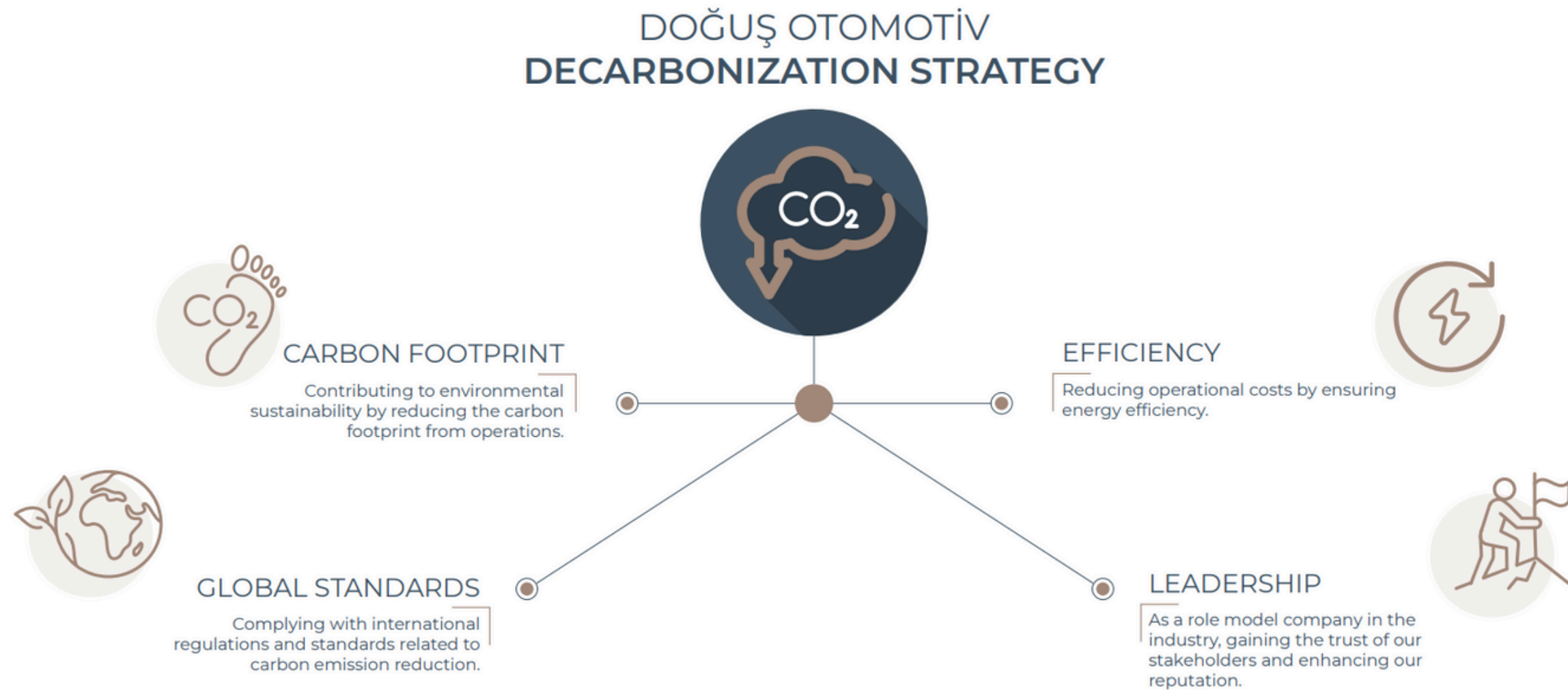
- Physical risks have been redefined in the context of climate-related infrastructure and supply challenges.
- Transition risks are being incorporated into strategic scenarios under carbon pricing, product/service transformation, and regulatory risk categories.
- Risks are integrated into the risk management approach not only as threats but also from a value creation perspective.

### 5.3. Key Climate-Related Risks and Opportunities

In accordance with Paragraphs 24 and 25 of TSRS 1, sustainability disclosures must include material sustainability and climate-related risks and opportunities that relate to the Company's operations, business model, and strategic priorities and that could reasonably affect future cash flows, cost of capital, or access to finance. To meet this requirement, in 2023 Doğuř Otomotiv restructured its risks and opportunities based on both financial materiality analysis and the corporate risk management system.

The risks and opportunities identified in the Doğuř Otomotiv TSRS Report are not limited to direct operational areas. They encompass all actors across the value chain that may be affected at different levels, including subsidiaries, affiliates, suppliers, authorized dealers and service centers, and business partners such as OEMs. Each item is presented within the TSRS 1 and TSRS 2 framework, including financial impact horizon, estimated impact magnitude, materiality, and management approach.

Doğuř Otomotiv conducts all operations in Türkiye, aligning its climate strategy with national policies and regulations. Türkiye's Nationally Determined Contribution (NDC) under the Paris Agreement, the 2053 Net Zero Emissions target, the National Energy Efficiency Action Plan, and the Green Deal Action Plan serve as fundamental references for the Company's long-term decarbonization strategy. These policy frameworks are taken into account in setting investment priorities, planning energy efficiency projects, and aligning supply chain management with climate objectives.



Doğuř Otomotiv's decarbonization strategy demonstrates the company's commitment to reducing carbon emissions across all its operations. This strategy supports the company's long-term sustainability goals by requiring clear targets, policies, and initiatives to achieve significant reductions in CO<sub>2</sub> emissions. In this respect, Doğuř Otomotiv continues its efforts diligently.

### Climate Resilience: Policy and Macro-Economic Framework

The automotive sector is directly influenced by macro-economic developments related to climate change at global and local levels. Fluctuations in global energy prices, raw material and battery costs, changes in exchange rates, logistics costs affecting supply chain continuity, rapid technological transformation in electric vehicles, and the proliferation of infrastructure investments are decisive factors shaping the sector's cost structure and pricing strategies. In Türkiye specifically, green transition targets, tax policies, energy security, and plans for transitioning to a low-carbon economy play a critical role in medium- and long-term investment decisions.

## 5.4. Disclosure of the Financial Impacts of Risks and Opportunities

In accordance with TSRS 1, Article 25(g), companies are expected not to limit sustainability disclosures to qualitative statements but to present the potential impact of identified risks and opportunities on future cash flows, cost of capital, or access to finance, either quantitatively or through justified qualitative reasoning. TSRS 2 further guides companies to provide numerical representations, particularly regarding climate-related transition and physical risks.

As of 2023, based on updated financial priority assessments and TSRS-aligned risk classifications, Doğu Otomotiv has initiated analyses to estimate the financial impacts of each identified risk and opportunity. These evaluations rely on the Company's internal data, department-level forecasts, and, where necessary, sectoral scenario references.

### Financial Impact Estimation Approach

Financial impact assessments are structured around the following parameters:

Disclosures are prepared in alignment with TSRS 1 and TSRS 2 and focus exclusively on risks/opportunities mapped in the Company's current declarations. All estimates are accompanied by explanatory notes detailing modeling assumptions based on internal data, independent projections, and sectoral scenario sets. These disclosures are specifically structured for the first TSRS reporting period, considering the current availability of data and analytical capacity. The Company's financial impact modeling continues to be developed systematically.

## 5.5. Climate-Related Risks and Opportunities

Under TSRS 2, companies are expected to evaluate and disclose the impact of climate change on their operations, business model, strategic priorities, and financial condition. Accordingly, Doğu Otomotiv's approach to climate-related risks and opportunities is aligned with its strategy, organizational structure, and risk management processes.

The Company evaluates climate-related risks and opportunities in terms of their potential financial impact over short-term (0–2 years), medium-term (2–5 years), and long-term (>5 years) horizons. These time horizons are aligned with operational dynamics, including strategic planning cycles, investment payback periods, and supply chain adaptation capacities. Time horizons for the impacts stemming from sectoral regulations and expected timing of physical climate changes also inform this classification.

Both physical risks (e.g., direct impacts of extreme weather events, temperature increases) and systematic transition risks (e.g., regulatory changes, technological transformation, market expectations) have been analyzed.

Climate-related opportunities are assessed in areas such as low-carbon solutions, advancements in electric vehicle technologies, and circular economy applications, forming strategic levers to support the Company's value creation potential.

Disclosures are expected not only to reflect current conditions but also to consistently present scenarios, transition plans, and management responses applied in decision-making. TSRS 2 requires classifying climate risks into physical and transition categories and evaluating opportunity areas corresponding to these two groups. Such disclosures are strategically important for the sustainability of Doğu Otomotiv's operations.

### 5.5.1. Physical Risks

Doğu Otomotiv defines physical risks, in accordance with TSRS 2, as those arising from direct impacts of changes in the climate system affecting operations, supply processes, workforce productivity, or infrastructure conditions. These risks may result from short-term (acute) or long-term (chronic) changes in climate conditions.

The definition of physical risks was updated based on the 2023 Integrated Sustainability Report's risk management approach, TSRS consolidation methodology in 2024, and completed financial materiality analyses. Evaluations consider not only operational impacts but also potential vulnerabilities across the value chain, alignment with strategic priorities, and magnitude of the financial impact.

As part of the preliminary assessment of physical climate risks, geographic risk classifications for operational sites were analyzed using ThinkHazard, a global risk analysis platform by the World Bank GFDRR, based on historical disaster data and scientific models. These classifications provide local-level (ADM2 – district) risk intensities and prioritize further scenario-based physical risk modeling.

ThinkHazard does not provide scenario-based climate projections; therefore, the Company conducted comprehensive physical risk assessments using IPCC's Representative Concentration Pathways (RCP) scenarios.

Doğu Otomotiv has conducted scenario analyses to assess the short-, medium-, and long-term impacts of climate change on its operations, strengthen strategic resilience, and make its sustainable growth strategies climate-resilient. In these analyses, RCP scenarios were adopted, as they are among the most widely used methods internationally for evaluating physical risks. Projections were developed based on parameters such as temperature, precipitation, water stress, and extreme weather events. RCP scenarios were preferred for analyzing physical risks across the automotive value chain due to their high-resolution and scientifically robust projections for regional temperature and precipitation changes, extreme weather events, and water stress.

Scenario analyses were conducted over short-term (0–2 years), medium-term (2–5 years), and long-term (>5 years) horizons in line with TSRS standards. Based on these analyses, priority areas were identified for managing climate-related financial impacts within the Company's sustainability strategy.

### Positive Scenario – RCP 2.6

This scenario envisions a future in which robust global climate policies are implemented, carbon emissions decline rapidly from the 2020s onward, and net-zero targets are achieved before 2070. By 2100, the temperature increase is limited to approximately 1.6°C, creating a low-risk environment in which climate change is effectively controlled.

Under the RCP 2.6 scenario, global emission trading systems, carbon taxes, green transport infrastructure, and zero-emission vehicle incentives become widespread, while financial markets reward low-carbon strategies with higher valuations.

For Doğu Otomotiv, this scenario presents significant opportunities in areas such as electric and hybrid vehicle investments, digital mobility solutions, and green finance instruments. Despite the presence of transition risks, the predictability of the transformation and governance support under this scenario allow for early compliance with environmental regulations, potentially creating a competitive advantage in the market. Furthermore, the low physical risk environment helps ensure continuity in production processes and the security of infrastructure.

### Adverse Scenario – RCP 8.5

This scenario envisions a future in which global policies to limit climate change fail, and greenhouse gas emissions increase rapidly. By 2100, average temperatures could rise by more than 4.3°C, causing climate-related physical risks—such as floods, droughts, heatwaves, and infrastructure damage—to reach critical levels. Regional production sites and supply chains would be severely affected.

For Doğu Otomotiv, extreme weather events and infrastructure deformations due to excessive heat pose significant threats to production facilities and logistics networks. To ensure supply chain continuity, investments in climate-resilient infrastructure and alternative logistics planning are critical. Insights from scenario analyses enable the Company to develop financial and operational strategies that are resilient to climate risks. Key risks and their estimated financial impacts, as assessed under relevant scenarios, are detailed within the report.

Physical Risk	Description	Financial Impact Horizon	Estimated Financial Impact	Management Approach	Upstream / Own Operations / Downstream
<b>Extreme Climate Events</b>	<p>Disruption to logistics and operations caused by floods, storms, etc.</p> <p><b>Relevant Financial Items:</b> Sales Revenue, Cost of Sales, Inventories, Insurance Expenses</p>	Medium – Long	In the event that this risk materializes, the main impacts could include inventory impairment, higher insurance expenses, and increased logistics costs. In addition, there is a potential long-term risk of reduced sales revenue; however, based on current assessments, the financial impact of this risk remains below the materiality threshold. Therefore, while it does not fall under the definition of a “material risk” that must be disclosed under TSRS reporting, its potential impacts are monitored and followed within the Company’s corporate risk management processes.	Within the scope of Extreme Weather Risk, the locations of the manufacturing facilities of the producer companies from which imports are made, as well as port operations, have been reviewed. Floods, inundations, and fire hazards were identified as the most significant threats. All risks covering the entire import, inventory, sales, and transportation processes—from import operations to sales—as well as all Company facilities, existing stockyards, and goods in transit (domestic and international), are comprehensively insured. Existing stockyards are being reinforced through protective and preventive investments against extreme weather events. Additionally, the resilience of the producers’ manufacturing facilities to these risks has been evaluated, and no significant impact is expected.	Upstream / Own Operations / Downstream

As of 2024, the Company has defined data flows and management responses to monitor this risk and integrate it into financial planning, incorporating these elements into the annual risk assessment system.

## 5.5.2. Transition Risks

Under TSRS 2, Article 5 and Annex B, transition risks refer to regulatory, technological, market, and reputational changes arising from the shift to a low-carbon economy and their potential impacts on the company. TSRS 2 requires these risks to be evaluated in terms of strategic planning, product development, financial performance, workforce, and customer relations.

These risks may affect operational processes, investment plans, customer behavior, and the entire value chain.

Transition Risks	Description	Financial Impact Horizon	Estimated Impact	Management Approach	Upstream / Own Operations / Downstream
<b>Regulatory Changes</b>	<p>Cost-increasing impacts of carbon pricing, emission limits, and product regulations.</p> <p><b>Relevant Financial Items:</b> Sales Revenue, Cost of Sales, R&amp;D Expenses, CapEx</p>	Short – Medium – Long	<p>Within the scope of regulatory changes, carbon pricing, emission limits, and product regulations may increase costs, primarily by imposing an additional burden on the cost of sales. Furthermore, while an increase in R&amp;D expenses and capital investments is anticipated for compliance with new regulations, current assessments indicate that the associated risk remains below the materiality threshold in terms of financial impact. Therefore, although this risk does not qualify as a ‘material risk’ requiring disclosure under TSRS reporting, its potential effects are being monitored and tracked within the organization’s corporate risk management processes.</p>	<p>Doğuş Otomotiv positions sustainability principles and objectives as a core element of its supply chain management, addressing the environmental and social impacts across the upstream value chain through a holistic approach. Accordingly, supplier relationships are evaluated not only in terms of operational efficiency, but also within the frameworks of environmental responsibility, human rights, and ethical sourcing principles.</p> <p>Industry developments and regulatory changes are monitored on an ongoing basis, with adaptation processes and compliance mechanisms managed dynamically. In this way, potential transition risks in the context of sustainability are identified at an early stage, and solutions aligned with the Company’s business model and operational strategies are developed.</p> <p>Since 2014, systematic practices have been implemented to measure, evaluate, and continuously improve the sustainability performance of the supplier ecosystem. Within this framework, issues such as suppliers’ environmental impacts, occupational health and safety practices, and compliance with ethical conduct principles are monitored, with improvement plans established based on risk levels. This approach not only strengthens the resilience of the supply chain but also meets TSRS expectations regarding the monitoring of material risks across the value chain and the implementation of preventive actions.</p> <p>Developments in vehicle safety, emission standards, and other product-related technical regulations are closely followed through OEM partnerships and implemented with integrated solutions across the Group. This process ensures full compliance with legal obligations and the consistent delivery of sustainable product and service quality aligned with customer expectations.</p> <p>In line with the European Union Battery Regulation, particularly regarding environmental responsibilities for electric vehicles and battery management, recycling and reuse processes are being effectively designed and implemented. The systems developed within this framework ensure compliance while also contributing to the strengthening of environmental sustainability.</p>	Upstream / Downstream

Transition Risks	Description	Financial Impact Horizon	Estimated Impact	Management Approach	Upstream / Own Operations / Downstream
<b>Electric Vehicle Infrastructure</b>	<p>Limited charging infrastructure may hinder electric vehicle sales and operations.</p> <p><b>Relevant Financial Items:</b> Sales Revenue, CapEx, Marketing &amp; Incentive Expenses</p>	Medium – Long	<p>The inadequacy of charging infrastructure may pose a risk of declining sales revenues if electric vehicle sales fail to reach the expected levels. In addition, while increased capital expenditures for strengthening the infrastructure and higher operating expenses aimed at improving customer experience are anticipated, the associated risk remains below the materiality threshold in terms of financial impact based on current assessments. Accordingly, this risk does not fall within the definition of a ‘material risk’ that must be disclosed under TSRS reporting; however, its potential impacts are being monitored and followed within the organization’s corporate risk management processes.</p>	<p>As the share of electric vehicles in the global and Turkish automotive fleet continues to grow rapidly, this transformation is among Doğuŝ Otomotiv’s strategic priorities. The transition to electric vehicles is considered a key component of the Company’s sustainable mobility vision, with climate-related transition risks proactively assessed in this context. The Company regularly evaluates the growth dynamics of the electric vehicle market by taking into account global regulations, OEM strategies, customer expectations, and conditions specific to the Turkish market.</p> <p>In pursuit of its goal to develop and effectively manage the electric vehicle charging infrastructure and related ecosystem within its value chain, Doğuŝ Otomotiv has taken significant steps through its subsidiary, D-Charge. As part of this initiative, the experiences of electric vehicle users are analyzed across the Group, while location-based feasibility studies guide the establishment of charging stations at optimal sites, including authorized dealer locations. This approach enhances customer satisfaction while also supporting the broader transition toward sustainable mobility.</p>	Own Operations / Downstream

### 5.5.2.1 Impact of Risks on the Business Model and Value Chain

The physical and transition-related impacts of climate change are carefully assessed across Doğuŝ Otomotiv’s business model and value chain. Physical risks such as extreme weather events have the potential to disrupt operational flows from procurement to sales, particularly in import operations and logistics processes. Events such as floods, storms, and heavy rainfall affecting ports, production facilities, or stockyards may directly cause operational delays and cost increases across the value chain; to mitigate these, relevant processes are safeguarded through protective investments and comprehensive insurance mechanisms.

Transition risks, including carbon regulations, battery legislation, and product standards, create transformation pressures particularly in the upstream supply chain, directly impacting supplier relations, product development cycles, and customer solutions. By identifying these changes at an early stage, the Company prioritizes partnerships with suppliers demonstrating strong sustainability performance, while ensuring environmental and social compliance throughout the value chain.

### 5.5.2.2. Impact of Risks on Strategy and Decision-Making

Doğuŝ Otomotiv considers climate-related risks not only as operational threats but also as fundamental drivers shaping its strategic direction. The growing unpredictability of physical risks requires the Company to develop more resilient infrastructures across areas ranging from facility planning to inventory management. This necessitates the consideration of environmental stress factors in investment decisions and the reprioritization of financial resources accordingly.

Transition risks, on the other hand, directly influence product strategies and compliance processes; in particular, the transition to electric vehicles, access to green financing, and carbon emissions management require strategic adaptation. Continuous monitoring of regulatory developments and sector dynamics enables flexible and adaptive decision-making structures, allowing strategic choices — from supplier selection to customer solutions — to be restructured through a climate perspective.

### 5.5.2.3. Resilience and Flexibility in the Face of Risks

Doğuş Otomotiv's resilience to climate change is continuously strengthened through both infrastructure investments and organizational processes. Measures such as the physical reinforcement of facilities and stockyards against extreme weather events, re-planning of import processes based on geographic risk factors, and comprehensive insurance mechanisms increase the Company's capacity to maintain operational continuity against physical risks.

In terms of transition risks, the Company has established a dynamic structure that enables rapid adaptation to regulatory changes. Sustainability-oriented supplier assessment systems, in place since 2014, enhance the flexibility of the supply chain while mitigating the impacts of regulatory risks. Investments in electric vehicle charging infrastructure and customer experience-driven decision-making further reflect the Company's capacity to adapt to technological transformation and integrate quickly into emerging markets.

### 5.5.3. Climate-Related Opportunities

In line with TSRS 2, Article 5 and Annex B, companies are required to report not only on climate-related risks but also on opportunities arising from the transition. Climate-related opportunities represent factors that enhance the Company's value-creation capacity in the transition to a low-carbon economy through new markets, technologies, products, cost advantages, and investment opportunities.

Opportunity Area	Description	Financial Impact Horizon	Estimated Impact	Management Approach	Upstream / Own Operations / Downstream
<b>Sustainable Financing</b>	<p>Access to green financing through ESG alignment.</p> <p><b>Relevant Financial Items:</b> Financing Costs, CapEx, Cash Flows, Incentive Revenues</p>	Short – Medium – Long	<p>Expanding green financing opportunities may reduce financing costs, support sustainable investments, and strengthen cash flows. Access to favorable loans and incentives may reduce the Company's cost of capital, creating long-term positive effects on market value.</p> <p>The opportunity currently falls below the materiality threshold in terms of financial impact. Accordingly, while it does not qualify as a 'material opportunity' under TSRS reporting, its potential impacts are monitored and tracked within the Company's corporate risk management processes.</p>	<p>By diversifying financing instruments across the Group through green financing solutions, the Company advances its decarbonization targets. In parallel, offering sustainable financing products to customers contributes to building a more inclusive and resilient sustainability ecosystem.</p>	Own Operations
<b>Renewable Energy Use</b>	<p>Cost reduction from solar and other renewable energy sources.</p> <p><b>Relevant Financial Items:</b> Cost of Sales, Energy Expenses, CapEx, Financing Costs, Cash Flows, Depreciation</p>	Short – Medium – Long	<p>Transitioning to renewable energy reduces energy expenses and provides long-term operational cost advantages. Financial impacts are reflected through amortization of investments and access to green financing opportunities, potentially improving financing costs and cash flows.</p> <p>The opportunity currently falls below the materiality threshold in terms of financial impact. Accordingly, while it does not qualify as a 'material opportunity' under TSRS reporting, its potential impacts are monitored and tracked within the Company's corporate risk management processes.</p>	<p>Doğuş Otomotiv is implementing strategic investments to support the energy transition, focusing particularly on feasibility studies for solar power and other renewable energy sources. Investment decisions are subsequently made based on the results of these analyses.</p> <p>Renewable energy projects are considered opportunities facilitating climate transition under TSRS 2 and are directly aligned with the Company's long-term carbon reduction targets. These investments not only contribute to reducing environmental impacts but also enhance energy security and optimize operational costs in the long term.</p> <p>The Company's activities in this area are strategically planned and expanded in a manner that integrates climate-related opportunities into the overall business strategy, ensuring alignment with sustainable growth objectives.</p>	Own Operations

Opportunity Area	Description	Financial Impact Horizon	Estimated Impact	Management Approach	Upstream / Own Operations / Downstream
<b>Electric Vehicle Transition</b>	<p>Customer-focused charging infrastructure and sustainable mobility initiatives.</p> <p><b>Relevant Financial Items:</b> Sales Revenues, CapEx, Service Revenues, Financing Costs, Cash Flows, Marketing &amp; Incentive Expenses</p>	Short – Medium – Long	<p>Transition to electric vehicles creates growth potential through increased sales revenues. Charging infrastructure investments and related Service Revenues may strengthen cash flows. Access to green financing may enable more favorable funding of investments, lowering financing costs.</p> <p>The opportunity currently falls below the materiality threshold in terms of financial impact. Accordingly, while it does not qualify as a 'material opportunity' under TSRS reporting, its potential impacts are monitored and tracked within the Company's corporate risk management processes.</p>	<p>Globally and within Türkiye, the share of electric vehicles in the total vehicle fleet is increasing rapidly, and this transformation represents a strategic priority for Doğu Otomotiv. The transition to electric vehicles is considered a critical component of the Company's sustainable mobility vision, and climate-related transition risks are proactively assessed in this context.</p> <p>The Company regularly evaluates growth dynamics in the electric vehicle market, taking into account global regulations, OEM strategies, customer expectations, and Türkiye-specific market conditions.</p> <p>In line with its objective to develop and effectively manage electric vehicle charging infrastructure and the associated ecosystem within the value chain, Doğu Otomotiv has taken significant steps through its subsidiary with D-Charge. Within this scope, user experiences are analyzed at the group level, and location-based feasibility studies are conducted to establish charging points at optimal sites, including authorized dealer locations. This approach enhances customer satisfaction while contributing to the sustainable mobility transition.</p>	Downstream

### 5.5.3.1. Impact of Opportunities on the Business Model and Value Chain

Climate-related opportunities generate operational and strategic benefits across Doğu Otomotiv's business model and value chain. Access to sustainable financing, in particular, encourages the Company to direct its financial structure toward more environmentally responsible and long-term funding sources, while also diversifying the investment capacity of Group companies.

Investments in renewable energy directly support cost optimization and carbon footprint reduction across energy-intensive operational processes. Solar energy projects expand opportunities for low-carbon energy use not only within Doğu Otomotiv's operational infrastructure but also across its dealer and service network.

With the transition to electric vehicles, downstream elements of the value chain—including customer relations, dealer organizations, and after-sales service processes—are being restructured. This transformation contributes to aligning the Company's products and services with sustainability criteria. The development of electric vehicle charging infrastructure further integrates solutions into the customer experience, differentiating the Company's positioning in the market.

### 5.5.3.2. Impact of Opportunities on Strategy and Decision-Making

Doğu Otomotiv positions climate-related opportunities at the core of its long-term strategic planning, structuring decision-making processes to enhance value creation within the sustainability framework. Access to green financing increases the influence of environmental impact criteria in investment decisions, directing capital allocation toward sustainable projects.

The adoption of renewable energy reduces operational costs while improving energy security, directly influencing the Company's energy policies and facility investment decisions. Solar energy projects developed based on feasibility analyses contribute to mitigating environmental risks and reinforce corporate reputation and stakeholder trust.

The transition to the electric vehicle market and investments in charging infrastructure directly shape product strategies, partnerships, and service model decisions. Strategic collaborations with OEMs, the development of digital customer solutions, and planning for next-generation mobility services form the foundational elements of the Company's climate-focused transformation vision. Consequently, climate-related opportunities serve not only as instruments of environmental compliance but also as strategic levers providing competitive advantage.

## 5.6. Uncertainties and Assumptions

The process of assessing the financial impact of climate-related risks and opportunities may involve uncertainties due to limited datasets, assumptions about future developments, and variability in external factors. Nonetheless, based on current information, financial impacts have been evaluated and determined to fall below materiality thresholds. Qualitative assessment of these risks and opportunities recognizes their strategic importance, leading to disclosure within reporting frameworks and ongoing monitoring through the Company's corporate risk management processes.

Operational disruptions caused by extreme weather events, such as storms or hail, as well as potential cost impacts from carbon pricing or battery regulations, appear limited in quantitative terms but are included within strategic monitoring.

Similarly, several technical and structural uncertainties exist regarding the pace of electric vehicle infrastructure development, access to green financing, or the long-term operational efficiency of renewable energy investments. Efforts are ongoing to strengthen quantitative analyses as data availability evolves.

Doğuş Otomotiv operates under a principle of prudence in the face of such uncertainties, continuing to monitor associated risks and opportunities through internal control mechanisms and sustainability management processes. Sectoral developments, regulatory changes, and market conditions are closely observed to enable timely updates to assessments where necessary.

## 5.7. Transition Plan Approach

TSRS 2 stipulates that, in order to assess companies' climate-related strategic decisions, it is necessary not only to disclose current risks and opportunities, but also to test these elements under alternative scenarios and outline a roadmap for transitioning to a low-carbon economy. Scenario analyses are therefore fundamental tools for demonstrating the Company's resilience to climate change and the alignment of its planning measures (TSRS 2, Article 6 and Annex C).

As of 2024, Doğuş Otomotiv has initiated its first transition planning assessment in line with TSRS 2 compliance. Scenario-based assumptions addressing external variables beyond the Company's direct control have been applied, analyzing factors such as carbon pricing, regulatory pressures, infrastructure adequacy, and product portfolio compliance.

### Current Status of the Transition Plan

The Company has not yet published a formal transition plan documentation. Work continues with relevant business units to identify priority action areas; however, quantitative targets and timelines for these areas are still under development.

Key areas of focus include:

- Expansion of the electric vehicle sales strategy
- Acceleration of D-Charge charging station investments
- Broadening the scope of renewable energy investments
- Increasing carbon compliance audits within the supply chain

By 2025, the Company aims to link its transition planning to measurable decarbonization targets and establish an integrated monitoring mechanism in accordance with TSRS 2.

# 6. METRICS AND TARGETS

## Selection of Metrics, Reporting Principles, and Data Generation Process

Under TSRS Standards, sustainability disclosures must transparently specify not only strategic objectives, risks, and governance structures but also the metrics used to support these disclosures, how the metrics are generated, who monitors them, and how they are integrated into financial and operational systems. Article 31 of TSRS 1 mandates that disclosed metrics be tracked in connection with the company’s business model, strategy, and objectives.

Doğuş Otomotiv develops sustainability metrics both to monitor performance in sustainability and climate-focused areas and to support strategic decision-making, investment prioritization, and the structuring of transition plans. The metrics presented in this section are based on publicly disclosed indicators from the Company’s existing reporting system and define the first data monitoring areas structured according to TSRS as of 2024.

### Reporting Approach and Data Scope

Doğuş Otomotiv uses TSRS 1 sustainability metrics to monitor performance in sustainability and climate areas and to strengthen decision-support infrastructure across corporate processes such as risk assessment, strategic planning, and transition management.

Indicators included in this report have been selected based on past reporting metrics, strategic priorities established in 2023, and reporting obligations under TSRS 1-2 standards. These indicators cover measurable outputs related to operational performance, climate strategy, resource efficiency, supply chain sustainability, and social impact management.

Reported metrics are structured to align with current data reporting capacity and control frameworks. A significant portion of these indicators is integrated into the annual monitoring system and regularly tracked by responsible business units. Corporate performance management systems are being developed to ensure these indicators are measurable, assessable, and reportable, with plans to expand both the scope and granularity of indicators in future reporting periods.

## 6.1. Operational Metrics

### 6.1.1. Sales and Service Performance

Doğuş Otomotiv monitors sustainability management through environmental, social, and governance performance indicators, as well as through core operational outputs. Metrics expected under TSRS 1 include fundamental operational outputs directly linked to the Company’s business model. Therefore, indicators such as sales volume, customer reach, and service coverage are used as primary monitoring tools for evaluating strategic objectives.

The indicators presented below are sourced from the 2024 Annual Report and are based solely on publicly disclosed data.

Indicator	Description	2024
Retail Sales Volume	Number of new vehicles sold across Türkiye during the year	186,889
Wholesale Sales Volume	Sales through authorized dealers + direct channels	189,094
Customer Service Points	Total active authorized dealer and service locations across Türkiye	720+
Vehicles Serviced	Number of vehicles serviced under after-sales service	1,087,000
Total Customers	Individual + corporate customers with purchase or service history	10.3 million
Total Service Capacity	Annual number of customer transactions, including sales and service	15 million+ transactions

These indicators were selected to reflect the Company’s operational capacity, customer engagement intensity, sustainability of service coverage, and overall access performance across the value chain. Detailed reporting of business model and operational metrics is provided each year within the scope of the Company’s Integrated Sustainability Report.

### 6.1.2. Dealer and Customer Service Points

Doğuş Otomotiv evaluates its sustainability strategy in conjunction with its nationwide distribution network and customer service infrastructure. The dealer and service network is positioned not only as the physical infrastructure supporting commercial operations but also as a direct touchpoint for sustainability areas, including customer experience, social impact, and energy efficiency transformation.



The metrics below represent key indicators of Doğu Otomotiv's sales, service, and customer support network.

Indicator	Description	2024
Active Dealer Count	Number of authorized dealers representing Doğu Otomotiv brands	152
Active Service Locations	Number of authorized service centers providing after-sales support	145
Total Authorized Dealer + Service Points	Total customer touchpoints (including sales and service)	730
Doğu Oto Service Locations	Number of sales and service points operated under the Company's own brand	72
Cities Served	Number of cities served through dealer and service network	51

## 6.2. Climate-Related Indicators

Under TSRS, companies are expected not only to disclose climate-related risks and opportunities but also to transparently and consistently present the metrics underlying these disclosures. TSRS 2, Articles 21–29, specifically requires tracking indicators such as greenhouse gas emissions, energy consumption, water usage, and the proportion of renewable energy, taking into account organizational boundaries, calculation methodologies, and comparative periods.

Doğu Otomotiv has begun monitoring climate indicators across its own operations and subsidiaries. As this is the first year of reporting, efforts have focused on establishing a data system. The indicators presented here include data recorded or monitored as of 2024. All indicators are structured in compliance with TSRS 2 and are presented on a gross data basis.

The 2024 monitored indicators are presented under three categories:

- Scope 1 and Scope 2 Emissions
- Energy Consumption and Efficiency
- SPP Investments and Renewable Energy Usage

This framework is designed to measure, monitor, and allow future comparative evaluation of the Company's climate performance. Additionally, targets and tracking metrics defined for climate-related risk and opportunity management have been integrated into the monitoring processes.

Below is a summary of performance indicators and relevant targets for strategically significant risk and opportunity areas:

Risk / Opportunity	Relevant Target	Metric	Unit	Base Year	Target Year	Current Value	Progress (%)
Risk-2 Regulatory Changes	20% reduction in Scope 1 and Scope 2 emissions	Scope 1 + Scope 2 Emissions	tCO <sub>2</sub> e	2024	2030	12,879	*
Opportunity-2 Renewable Energy Usage	Increase electricity from SPPs to 100%	Electricity Supplied by SPP	%	2022	2030	77.05	19.14

### 6.2.1. Scope 1 and Scope 2 Emissions – Consolidated Table (ton CO<sub>2</sub>e)

Company and Subsidiaries	2024 (tCO <sub>2</sub> e)
Scope 1	5,570
Scope 2	7,309
Total	12,879

### 6.2.2. Scope 1 and Scope 2 Emissions – Company Breakdown (ton CO<sub>2</sub>e)

Company	Scope 1 Emissions	Scope 2 Emissions	Total Gross Emissions (tCO <sub>2</sub> e)
Doğuş Otomotiv	2,092.9	1,572.7	3,665.6
Doğuş Oto	3,434.6	5,592.1	9,026.7
Doğuş GYO	36.4	32.8	69.2
D-Charge	-	90.2	90.2
D-Marine	6.2	20.9	27.2

#### Scope 2 Emissions Calculation Approach and Contractual Instruments

Scope 2 GHG emissions are calculated using a location-based approach with the Türkiye national grid emission factor (TEİAŞ). This approach converts electricity consumption (kWh) at operational locations into gross emission values.

The Company also plans to increase renewable electricity usage via internationally recognized certificate programs such as I-REC. When such contractual instruments are implemented, market-based Scope 2 emissions will also be reported alongside location-based values. For 2024, no emissions reductions were obtained through contractual instruments.

#### Alignment with International Agreements and National Commitments

Doğuş Otomotiv's climate strategy and targets are aligned with Türkiye's commitments under the Paris Agreement and its Updated Nationally Determined Contribution (NDC). Türkiye has committed to a 41% reduction in emissions by 2030 and achieving net zero by 2053. These national commitments serve as key reference points in setting the Company's long-term net-zero target and interim objectives. Priority action areas, including increased renewable energy usage, energy efficiency projects, and promotion of low-emission mobility solutions, are planned in alignment with the Paris Agreement goals.

### Relationship Between Targets and Carbon Credit Usage

Doğuş Otomotiv's net-zero 2053 target and emissions reduction strategy are primarily based on operational efficiency, renewable energy utilization, and development of low-emission products/services. In the 2024 reporting period, no carbon credits were used to meet greenhouse gas reduction targets. Should carbon credit usage be applied in future periods to offset remaining emissions, contributions to specific targets and the proportion of total reductions will be transparently reported.

#### Type of Carbon Credit

No carbon credits were used in 2024 to offset greenhouse gas emissions. Carbon pricing has not yet been included in strategic scenario analyses, though methodology development for this purpose has begun. Future use will clearly report whether offsets are nature-based solutions (e.g., afforestation, ecosystem restoration) or technological carbon removal methods (e.g., direct air capture, mineralization), and whether reductions are achieved through mitigation or removal.

### 6.2.3. Energy Consumption and Efficiency

Under TSRS 2, Article 23, companies are required to disclose energy consumption in an open, comparable, and gross value format. TSRS also requires energy consumption to be disaggregated by quantity and source type, evaluated alongside efficiency criteria.

Doğuş Otomotiv treats energy management as an integral part of its climate strategy. Beyond its direct operations, the Company monitors energy consumption of authorized dealers, subsidiaries, and affiliates. Energy efficiency initiatives aim to reduce both operational costs and carbon emissions.

Scope	Electricity Consumption (MWh)	Natural Gas Consumption (MWh)	Other Fuel Consumption (MWh) (Petrol + Diesel)	Total Energy Consumption (MWh) – Consolidated
Company and Subsidiaries	19,391	14,417	9,412	43,220

### 6.2.4. SPP Investments and Renewable Energy Usage

Article 24 of TSRS 2 requires companies to disclose not only total energy consumption but also the proportion of energy derived from renewable sources, while evaluating the alignment of this ratio with strategic targets. In this context, Doğuş Otomotiv reduces carbon emissions through renewable energy investments and considers these investments as part of its strategy to decrease energy costs and enhance resilience against fluctuations in energy markets.

Aligned with interim targets and milestones, the SPP investment at the Şekerpinar Logistics Center in 2022 enabled a significant portion of the electricity demand to be met through solar energy. By 2023, 70% of electricity consumption was sourced from this renewable supply, rising to 77.05% by 2024.

The 2030 target is set at 100%. The Şekerpınar SPP produced 4,337,000 kWh in 2024. Performance indicators are being developed for other interim targets defined under the Company's net zero emission strategy.

### Şekerpınar SPP and Renewable Energy Production

Indicator	2023 Value	2024 Value	Description
Electricity Sourced from SPPs	70.71%	77.05%	2024 data finalized; target applicable for 2030
Total Renewable Electricity Production (kWh)	4,191,920	4,337,000	Production volume of Şekerpınar SPP
Number of Renewable Energy Projects	12	4	Includes dealers and service points
SPP Usage at Authorized Dealers and Service Centers	15 locations	8 locations	Publicly disclosed as of end 2023

These indicators are monitored not only to achieve energy savings but also to strengthen energy independence, reduce the carbon footprint, and accelerate renewable energy transition in alignment with the Company's net zero objectives.

### 6.3. Data Sources, Responsibilities, and Verification Process

According to Article 27 of TSRS 1, data sources, monitoring responsibilities, and control processes must be clearly defined to ensure traceability of disclosed indicators. This section explains how Doğu Otomotiv designed TSRS-compliant data systems as of 2024 and how sustainability indicators are tracked.

#### Data Sources

Data collection is conducted through Doğu Otomotiv's corporate systems and manual reporting processes. The following systems are actively used:

- **Turkuaz ERP System:** Core source for operational data, particularly energy, emissions, and logistics performance.
- **IMS:** Tracks environmental, energy efficiency, occupational health and safety, quality, and risk data within ISO 14001, ISO 50001, ISO 45001, and ISO 9001 frameworks.
- **GO-DGTL Platform:** Collects HR, training, and digital competency data.
- **Monitoring Tables and Scorecards:** Annual tracking of strategy-linked indicators is conducted through the scorecard system. These tables and scorecards are sent each year to the members of the Sustainability Council, and the completed tables are consolidated. Representatives from subsidiaries and affiliates also participate in the Sustainability Council.

### Responsibility Allocation

For each indicator, the responsible business unit has been assigned, and data production/reporting processes are carried out in accordance with this responsibility allocation:

Indicator Group	Responsible Unit
Emissions and Energy	IMS – Corporate Communications and Sustainability Department, Environmental Committee
Water and Waste Management	Procurement and Administrative Affairs, IMS, Environmental Committee
Training and Diversity	Human Resources Directorate
Supplier Data	Procurement – Sustainable Supply Chain Manager
SPP and Renewable Energy	IMS and Corporate Communications and Sustainability Department
Performance Tables	Corporate Communications and Sustainability Department, Sustainability Council members

Data are produced by responsible units, subjected to control procedures, and consolidated into the central system for sustainability performance reporting.

#### Verification Process

All data sets are prepared for limited assurance review. Calculation methodologies, data sources, and presentation formats are transparently presented in relevant report sections. TSRS 1 compliance is maintained through the following principles:

- **Consistency:** Data presented in a comparable manner with previous years.
- **Traceability:** Each data point can be traced to its source within the system.
- **Verifiability:** Audit entities can access the methodological framework.
- **Timeliness:** All metrics are finalized as of year-end.

The 2024 TSRS Report serves as an 'initial model' for data production and consolidation, forming the foundation for future reporting. Indicator monitoring, development, and audit readiness will continue to be enhanced in subsequent years.

## 7. POST-REPORTING PERIOD EVENTS

No transactions, events, or conditions requiring disclosure in this sustainability report occurred between the end of the reporting period and the approval date of this document.

## 8. APPENDICES

### 8.1. Calculation Principles for Metrics

The information presented in this guide covers the fiscal year ending December 31, 2024 and includes operations under the responsibility of Doğu Otomotiv Servis ve Ticaret A.Ş. (“Company” or “Doğu Otomotiv”) and its subsidiaries, as detailed in the “Definitions and Reporting Scope” section. The data of Doğu Otomotiv covers the values pertaining to the Şekerpınar location.

Subsidiaries included in reporting:

- Doğu Oto Pazarlama ve Ticaret A.Ş.
- Doğu Gayrimenkul Yatırım Ortaklığı A.Ş.
- Doğu Şarj Sistemleri Pazarlama ve Ticaret A.Ş.

#### General Reporting Principles

This document adheres to the following principles:

- (Preparation phase) Emphasizing the reliability and appropriateness of information for users.
- (Reporting phase) Ensuring comparability and consistency with prior year data, while maintaining clarity, transparency, and comprehensibility for users.

#### Definitions and Reporting Scope

For the purposes of this report, the Company defines the following:

Category	Indicator	Scope
Environmental	Scope 1 Emissions of the Company and Subsidiaries (tCO <sub>2</sub> e)	During the reporting period, direct greenhouse gas (GHG) emissions in metric tons of CO <sub>2</sub> equivalent were calculated from the following sources for the Company and its subsidiaries: natural gas consumption from stationary combustion sources tracked via invoices, diesel and gasoline consumption by generators, diesel and gasoline consumption by company vehicles, and refrigerant gas refills for fire extinguishers and cooling equipment recorded in service forms by maintenance providers. Doğu Otomotiv calculates GHG emissions in accordance with the Corporate Accounting and Reporting Standard of the Greenhouse Gas Protocol (GHG Protocol, 2004). Biogenic emissions are not included in total Scope 1 emissions.
Environmental	Scope 2 Emissions – Location-Based (tCO <sub>2</sub> e)	During the reporting period, Scope 2 GHG emissions in metric tons of CO <sub>2</sub> equivalent represent indirect emissions arising from electricity consumption tracked via invoices, as well as purchased gas and electricity, for the Company and its subsidiaries. Doğu Otomotiv calculates these emissions in accordance with the GHG Protocol (2004).
Environmental	Total Energy Consumption (MWh)	During the reporting period, total energy consumption in MWh reflects the energy values derived from the consumption of energy sources constituting Scope 1 and Scope 2 for the Company and its subsidiaries, after applying the relevant conversion factors.
Environmental	Electricity Sourced from SPPs (%)	During the reporting period, the percentage of electricity consumption covered by renewable energy (SPP) at the relevant locations specified in this report is presented for the Company and its subsidiaries.
Environmental	Total Renewable Electricity Production (kWh)	During the reporting period, total electricity generated from renewable energy sources (SPP) at the relevant locations specified in this report is presented for the Company and its subsidiaries.



## Data Preparation

### 1. Environmental Indicators

#### Total Energy Consumption (MWh)

Primary fuel sources reported for direct energy consumption of the Company and its subsidiaries include natural gas, electricity, vehicle fuels (diesel and gasoline), and generator diesel consumption. Energy conversions were performed using the calculations outlined below.

Reference Values Used in Calculations:

Energy Source	Net Calorific Value	Unit	Reference
Diesel (stationary)	43.33	TJ/kton	Türkiye National Greenhouse Gas Inventory (2006 IPCC Guidelines)
Diesel (mobile)	43.33	TJ/kton	Türkiye National Greenhouse Gas Inventory (2006 IPCC Guidelines)
Gasoline (mobile)	44.8	TJ/kton	Türkiye National Greenhouse Gas Inventory (2006 IPCC Guidelines)

\*For natural gas consumption, the energy conversion factor applied was derived directly from meter readings included in invoices (10.63 kWh/m<sup>3</sup>).

#### Scope 1 Greenhouse Gas (GHG) Emissions (tCO<sub>2</sub>e)

Scope 1 emissions are calculated in accordance with TSRS, using the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard and applying the operational control principle. Conversion factors for CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O to CO<sub>2</sub>-equivalent were applied. Emission factors were sourced from the 2006 IPCC Guidelines for National GHG Inventories, and Global Warming Potential (GWP) values were taken from the IPCC Sixth Assessment Report.

##### Formula:

Emissions (tCO<sub>2</sub>e) = Activity Data (liters, m<sup>3</sup>, tons) × Emission Factor (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O) (kg/TJ)

Scope 1 energy sources include natural gas, liquid fuels (diesel, gasoline), vehicle fuel consumption, and refrigerant gases.

##### Natural Gas:

Consumption is monitored in cubic meters based on invoices from service providers at relevant sites.

##### Vehicle Fuels:

Diesel and gasoline consumption is tracked for owned and leased vehicles via data collected from the consumption locations.

##### Refrigerant Gases:

Consumption is monitored based on refill records of cooling equipment and leakage rates for the equipment.



Emission Source – Scope 1	CO2 (kgCO2/TJ)	CH4 (kgCH4/TJ)	N2O (kgN2O/TJ)	Reference
Natural Gas	56,100	5	0.1	IPCC (2006), Vol 2., Chapter 2, Table 2.2.
Fuel Oil	77,400	10	0.6	IPCC (2006), Vol 2., Chapter 2, Table 2.2.
Lignite	101,000	10	1.5	IPCC (2006), Vol 2., Chapter 2, Table 2.2.
Diesel (stationary)	77,400	10	0.6	IPCC (2006), Vol 2., Chapter 2, Table 2.2.
Diesel (mobile)	74,100	3.9	3.9	IPCC (2006), Vol 2., Chapter 3, Table 3.2.1. & 3.2.2.
Gasoline (mobile)	69,300	25	8	IPCC (2006), Vol 2., Chapter 3, Table 3.2.1. & 3.2.2.

Emission Source – Scope 1 Refrigerant Gases	GWP (kgCO2e/kg)	Reference
R32	771	IPCC 6th Assessment Report
R410A	2,255	IPCC 6th Assessment Report
R134A	1,530	IPCC 6th Assessment Report
R600A	0.06	IPCC 6th Assessment Report

### Scope 2 Greenhouse Gas (GHG) Emissions (tCO<sub>2</sub>e)

Scope 2 emissions are calculated in accordance with TSRS, using the GHG Protocol: Corporate Accounting and Reporting Standard and applying the operational control principle. CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O conversion factors to CO<sub>2</sub>-equivalent were applied. Emission factors for electricity are based on the 2022 electricity emission factor published by the Ministry of Energy and Natural Resources in 2024.

Scope 2 energy sources consist solely of electricity consumption, tracked via invoices from service providers at each location.

#### Formula:

Emissions (tCO<sub>2</sub>e) = Activity Data (kWh) × Emission Factor (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O) (kg/TJ)

#### Electricity:

Electricity consumption is monitored in kilowatt-hours (kWh) based on invoices received from service providers at the respective consumption locations.

Emission Source – Scope 2	Emission Factor (tCO <sub>2</sub> e/MWh)	Reference
Türkiye Electricity Energy (Grid-Sourced)	0.442	ETKB-EVÇED-FRM-042 Rev.01



### **Key Judgments and Measurement Uncertainties**

The process of identifying financially material sustainability-related risks and opportunities at Doğu Otomotiv, as well as determining the key information to be reported, is based on forecasts and forward-looking information that reflect expectations regarding pre-tax profit, a key sectoral performance indicator, over the short, medium, and long term. These assessments may require estimates for values that cannot be measured directly. Operational boundaries and assumptions for emissions calculations are presented under Data Preparation, while metric-specific details are provided on pages 27-30 of this report.

The Company uses global climate scenarios (IPCC RCP 4.5 and RCP 8.5) to estimate the financial and physical impacts of sustainability-related risks and opportunities. These scenarios include uncertainties regarding how climate change may affect the frequency and intensity of climate events the Company may face, including transition risks and increases or decreases in greenhouse gas emissions. Such uncertainties arise from variability in climate projections, evolving weather patterns, and potential unexpected changes in natural and abnormal weather events.

The projections on pages 1 of this report, prepared in line with transition risks, reflect expected short-, medium-, and long-term changes in the Company's financial performance and are based on forecasts and forward-looking information. Similarly, the projections on pages 16-17 address physical climate risks and their potential impact on the Company's financial performance, also incorporating expectations for the short, medium, and long term.

### **Revised Statement of Assurance**

The measurement and reporting of verified data inevitably involve a degree of estimation. A revised statement of assurance may be considered if a change greater than 5% is observed at the Group level.

## 8.2. Limited Assurance Statement under TSRS



### CONVENIENCE TRANSLATION INTO ENGLISH OF PRACTITIONER'S LIMITED ASSURANCE REPORT ORIGINALLY ISSUED IN TURKISH

#### INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON DOĞUŞ OTOMOTİV SERVİS VE TİCARET A.Ş.'S AND ITS SUBSIDIARIES SUSTAINABILITY INFORMATION IN ACCORDANCE WITH TURKISH SUSTAINABILITY REPORTING STANDARDS

To the General Assembly of Doğuş Otomotiv Servis ve Ticaret A.Ş.

We have undertaken a limited assurance engagement on Doğuş Otomotiv Servis ve Ticaret A.Ş. and its subsidiaries (collectively referred to as the "Group"), sustainability information for the year ended 31 December 2024 in accordance with Turkish Sustainability Reporting Standards 1 "General Requirements for Disclosure of Sustainability-related Financial Information" and Turkish Sustainability Reporting Standards 2 "Climate Related Disclosures" ("Sustainability Information").

Our assurance engagement does not extend to information in respect of earlier periods or other information linked to the Sustainability Information (including any images, audio files, document embedded in a website or embedded videos).

#### Our Limited Assurance Conclusion

Based on the procedures we have performed as described under the 'Summary of the work we performed as the basis for our assurance conclusion' and the evidence we have obtained, nothing has come to our attention that causes us to believe that Group's Sustainability Information for the year ended 31 December 2024 is not prepared, in all material respects, in accordance with Turkish Sustainability Reporting Standards published in the Official Gazette dated 29 December 2023, and numbered 32414(M) and issued by Public Oversight Accounting and Auditing Standards Authority (the "POA"). We do not express an assurance conclusion on information in respect of earlier periods.

#### Inherent Limitations in Preparing the Sustainability Information

As discussed in Sustainability Information, Uncertainties and Assumptions section is subject to inherent uncertainty because of incomplete scientific and economic knowledge. Greenhouse gas emission quantification is subject to inherent uncertainty because of incomplete scientific knowledge. Additionally, the Sustainability Information includes information based on climate-related scenarios that is subject to inherent uncertainty because of incomplete scientific and economic knowledge about the likelihood, timing or effect of possible future physical and transitional climate-related impacts.

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#### Responsibilities of Management and Those Charged with Governance for the Sustainability Information

Management of Doğuş Otomotiv Servis ve Ticaret A.Ş. are responsible for:

- The Group management is responsible for the preparation of the sustainability information in accordance with Turkish Sustainability Reporting Standards;
- Designing, implementing and maintaining internal control over information relevant to the preparation of the Sustainability Information that is free from material misstatement, whether due to fraud or error;
- The Group Management is also responsible for the selection and implementation of appropriate sustainability reporting methods, as well as making reasonable assumptions and developing estimates in accordance with the conditions.

Those charged with governance are responsible for overseeing the Group's sustainability reporting process.

#### Practitioner's Responsibilities for the Limited Assurance on Sustainability Information

We are responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Directors of Doğuş Otomotiv Servis ve Ticaret A.Ş..
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of Sustainability Information.

As we are engaged to form an independent conclusion on the Sustainability Information as prepared by management, we are not permitted to be involved in the preparation of the Sustainability Information as doing so may compromise our independence.



### Professional Standards Applied

We performed a limited assurance engagement in accordance with Standard on Assurance Engagements 3000 (Revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information and, in respect of greenhouse gas emissions included in the Sustainability Information, in accordance with Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements, issued by POA.

### Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Ethical Rules for Independent Auditors (including Independence Standards) (the "Ethical Rules") issued by the POA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Our firm applies Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our work was carried out by an independent and multidisciplinary team including assurance practitioners, sustainability and risk experts. We used the work of experts, in particular, to assist with determining the reasonableness of Group's information and assumptions related to climate and sustainability risks and opportunities. We remain solely responsible for our assurance conclusion.

### Summary of the Work we Performed as the Basis for our Assurance Conclusion

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Sustainability Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Sustainability Information, we:

- Inquiries were conducted with the Group's key senior personnel to understand the processes in place for obtaining the Sustainability Information for the reporting period
- The Group's internal documentation was used to assess and review the information related to sustainability;
- Considered the presentation and disclosure of the Sustainability Information.
- Through inquiries, obtained an understanding of Group's control environment, processes and information systems relevant to the preparation of the Sustainability Information, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- Evaluated whether Group's methods for developing estimates are appropriate and had been consistently applied, but our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Group's estimates;
- Obtained understanding of process for identifying risks and opportunities that are financially significant, along with the Group's sustainability reporting process.



The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

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Ali Yörük, SMMM  
Independent Auditor

Istanbul, 22 September 2025