

**TSRS-COMPLIANT
SUSTAINABILITY REPORT
2025**



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1. INTRODUCTION

1.1. Compliance with the Turkish Sustainability Reporting Standards (TSRS)

This TSRS-Compliant Sustainability Report (the “Report”), which includes disclosures regarding the climate and sustainability performance of Doğu Otomotiv Servis ve Ticaret A.Ş. (“Doğu Otomotiv”, the “Company”) and its subsidiaries (the “Group”), climate-related risks and opportunities, and their financial effects, has been prepared in accordance with the requirements of the Turkish Sustainability Reporting Standards (“TSRS 1” and “TSRS 2”).

In preparing the Report, the disclosure topics set out in the standards issued by the Sustainability Accounting Standards Board (“SASB”), as well as Doğu Otomotiv’s areas of activity, business model and value chain, have also been taken into consideration and evaluated in the relevant sections of the Report, with material information being disclosed.

1.2. Relationship with the Financial Statements

This Report has been prepared for Doğu Otomotiv and its subsidiaries and is intended to be read in conjunction with the consolidated financial statements prepared in accordance with the Turkish Financial Reporting Standards (“TFRS”). The Report covers the 12-month period for the year ended December 31, 2025, consistent with the reporting period of the aforementioned consolidated financial statements.

The Group defines the relevant time horizons by considering the dynamics of the automotive sector in which it operates, market and regulatory developments, strategic business plans, the time perspective of investment decisions, the useful economic lives of assets, and the planning calendars used in decision-making processes, taking into account the periods over which sustainability- and climate-related risks and opportunities could reasonably be expected to materialize. Accordingly, as of the end of the reporting period, the following time horizons have been defined:

- short term: 0-2 years
- medium term: 2-5 years
- long term: more than 5 years

Sustainability- and climate-related financial disclosures are presented on the same basis as the relevant consolidated financial statements. The maturity definitions in the TFRS financial statements are determined in accordance with the time horizons specified by the relevant standard and may therefore differ. In identifying sustainability- and climate-related risks and opportunities and preparing financial disclosures, the Group adopts a holistic approach that considers not only its own operations but also its subsidiaries, associates, authorized dealer and service network, suppliers and customer relationships across its value chain.

General Principles Regarding Connectivity with the Financial Statements

In accordance with Article 3 of TSRS 1, the sustainability report is referred to as “sustainability-related financial disclosures” and is defined as follows: “A particular form of general purpose financial reports that provides information about sustainability-related risks and opportunities that could reasonably be expected to affect the reporting entity’s cash flows, access to finance or cost of capital over the short, medium or long term, and includes information about the entity’s governance, strategy and risk management in relation to those risks and opportunities, as well as the related metrics and targets.”

The presentation currency of the sustainability-related financial disclosures is the Turkish lira (TRY), consistent with the presentation currency used in the consolidated financial statements.

1.3. Turkish Sustainability Reporting - Transition Provisions

The Group is reporting under the Turkish Sustainability Reporting Standards for the second time for the annual reporting period ended December 31, 2025. The Group has applied the following standards for the annual reporting period commencing on January 1, 2025:

- TSRS 1 - General Requirements for Disclosure of Sustainability-Related Financial Information
- TSRS 2 - Climate-Related Disclosures

The Turkish Sustainability Reporting Standards provide transition provisions for the first reporting period in which they are applied. In its report for the 2025 reporting period, the Group has applied the transition exemptions announced in the Official Gazette dated December 30, 2025 and numbered 33123. The exemptions applied during the transition period are explained below:

- Exemption from the requirement to publish the TSRS-Compliant Sustainability Report concurrently with the annual financial statements dated December 31, 2025;
- Exemption from disclosing Scope 3 greenhouse gas emissions; and
- In accordance with paragraph E5 of TSRS 1, the exemption allowing the disclosure of information solely on climate-related risks and opportunities in the 2025 TSRS-compliant Sustainability Report.

2. GROUP STRUCTURE AND OVERVIEW OF THE VALUE CHAIN

Under the Turkish Sustainability Reporting Standards, key information is provided regarding Doğu Otomotiv’s business model, areas of activity, organizational structure and strategic impact across its value chain. To facilitate an understanding of the financial effects of sustainability-related risks and opportunities, the Report explains how the Company operates, the resources on which its operations and financial results depend, the activities in which it engages, how it creates value, and how these processes are linked to the Company’s strategy. In this context, Doğu Otomotiv’s history, operational scope, organizational structure, business model, roles across its value chain, and the relationship between its sustainability strategies and corporate operations are addressed holistically, providing a basis for understanding the subsequent disclosures on risks, opportunities, metrics and targets.

2.1. About Doğu Otomotiv

Doğu Otomotiv Servis ve Ticaret A.Ş. is one of the leading players in Türkiye’s automotive sector and continues its operations with a dynamic service approach focused on customer satisfaction. In 2025, the Company continued to be one of Türkiye’s largest automotive companies and shaped its business plans in line with its vision of “creative service beyond expectations” and its customer satisfaction-oriented approach. Doğu Otomotiv operates in the fields of passenger vehicles, light commercial vehicles, heavy commercial vehicles, industrial and marine engines, and cooling systems. As of 2025, the Company represents 17 international brands and 18 associated product groups. It offers an extensive product portfolio comprising more than 80 models under the Volkswagen Passenger Cars, Audi, SEAT, CUPRA, Škoda, Bentley, Lamborghini, Porsche, Volkswagen Commercial Vehicles, Scania, Meiller, Thermo King, Wielton, Novamarine, Riviera, Aerofoils and MATE.Bike brands.

The Company also operates in the industrial and marine engines market under the Scania Power Solutions and Doğuř Marine brands, while serving customers in the used vehicle market under the DOD brand for 26 years. Doğuř Otomotiv Plus, a customer experience center opened at Galataport İstanbul in 2021, supports the Company's approach to customer experience and brand engagement. Established in 2023, D-Charge operates to install and operate electric vehicle charging units at various locations across Türkiye.

Doğuř Otomotiv has one of the largest authorized dealer and service networks in Türkiye. As of 2025, the Company provides sales, service and spare parts services extensively and without interruption through 750 customer service points. Excluding Škoda, the Company's total vehicle fleet comprises 2,616,350 vehicles, the total number of customers to whom value is delivered is 10,860,000, and the annual number of vehicle entries to authorized services is 1,140,000. Doğuř Otomotiv continues its operations with more than 2,000 employees.

Doğuř Otomotiv shares, which were offered to the public in 2004, are traded on Borsa İstanbul under the ticker "DOAS.IS". The Company's Corporate Governance Compliance Rating increased to 9.81 in 2025. Doğuř Otomotiv was also included in the BIST Sustainability Index in 2025 and maintained its position in the BIST Sustainability 25 Index.

Doğuř Otomotiv has been publicly disclosing its sustainability activities through a corporate reporting approach for many years. In 2009, the Company published Türkiye's first Corporate Sustainability Report in its sector, signed the United Nations Global Compact in 2010, and has continued to monitor its sustainability performance across the environmental, social and governance dimensions.

Doğuř Otomotiv is a member of Doğuř Group, which operates across various sectors, including automotive, construction, media, food and beverage, tourism and retail, real estate, energy and technology. Doğuř Group continues its operations with more than 250 investments and more than 26,000 employees.

2.1.1. Subsidiaries

The following table presents all subsidiaries of the Group, together with the Group's ownership percentages as of December 31, 2025:

Company Name	December 31, 2025
Doğuř Oto Pazarlama ve Ticaret A.ř. ("Doğuř Oto")	96.20%
Doğuř Gayrimenkul Yatırım Ortaklıęı A.ř. ("Doğuř GYO")	94.44%
Doğuř řarj Sistemleri Pazarlama ve Ticaret A.ř. ("D-Charge")	100.00%

2.1.1. Joint Ventures and Associates

Joint ventures are accounted for as investments measured using the equity method. The following table presents the Group's ownership percentages in its joint ventures as of December 31, 2025:

Company Name	December 31, 2025
TÜVTÜRK Kuzey Tařıt Muayene İstasyonları Yapım ve İşletim A.ř. (“TÜVTÜRK Kuzey”)	33.00% (0.33)*
TÜVTÜRK Güney Tařıt Muayene İstasyonları Yapım ve İşletim A.ř. (“TÜVTÜRK Güney”)	33.00% (0.33)*

*The ownership percentages attributable to our subsidiary, Doğuř Oto Pazarlama ve Ticaret A.ř., are shown in parentheses.

The following table presents the Group's associates, together with the Group's ownership percentages as of December 31, 2025:

Company Name	December 31, 2025
Yüce Auto Motorlu Araçlar Ticaret A.ř. (“Yüce Auto”)*	50.00%
Doğuř Sigorta Aracılık Hizmetleri A.ř. (“Doğuř Sigorta”)	41.99%
VDF Servis ve Ticaret A.ř. (“VDF Servis”)	48.79%
Doğuř Bilgi İşlem ve Teknoloji Hizmetleri A.ř. (“Doğuř Teknoloji”)	21.76%
Doğuř Holding A.ř. (“Doğuř Holding”)	3.66% (0.03)**

*Although Doğuř Otomotiv owns 50% of the shares of Yüce Auto (the distributor of Škoda-branded vehicles), it does not have control over the company's activities.

**The ownership percentages attributable to our subsidiary, Doğuř Oto Pazarlama ve Ticaret A.ř., are shown in parentheses.

The subsidiaries, associates and joint ventures within the Group are assessed in accordance with the materiality principle under TSRS 1, taking into consideration their contributions to the business model, impacts across the value chain, and roles in managing sustainability- and climate-related risks and opportunities. In this context, activities such as sales and after-sales services that provide direct customer interaction, financing solutions, digital infrastructure and technology applications, electric vehicle charging infrastructure, statutory vehicle inspection services, and real estate management are considered strategic elements that complement the Group's value creation model.

The reporting scope has been determined by taking into consideration the relevant entities' impacts across the value chain, their contributions to the Group's strategic objectives, and their determining roles in managing sustainability- and climate-related risks and opportunities. In line with this approach, subsidiaries, associates and joint ventures are considered an integral part of the Group's integrated business model and sustainability management approach.

2.2. Organizational Structure

Doğuş Otomotiv's organizational structure is designed based not only on legal control relationships but also on strategic alignment, operational integration and its sustainability approach. The Group operates as an integrated structure through its subsidiaries, associates and business units operating at different stages of the automotive value chain, and manages its financial and sustainability reporting through a holistic approach. Accordingly, in preparing the disclosures included in the Report, the Group's business model, value chain, and entities and activities of strategic importance to the management of sustainability- and climate-related risks and opportunities have been considered together.

The Company's organizational structure is built around three key pillars:

1. Strategic Decision-Making Structure

The Board of Directors and the Executive Board serve as the primary decision-making bodies for the strategic direction of subsidiaries and associates related to the Group's business model. This structure supports the determination of strategic priorities across the Group and the coordinated execution of decision-making processes.

2. Operational Integration

The subsidiaries and associates within the Group operate through integrated processes with the relevant business units of Doğuş Otomotiv, depending on their areas of activity. Coordination through digital infrastructure, customer services, data management, sustainability, logistics, and other shared functions supports the enhancement of operational efficiency and the consistent implementation of sustainability practices across the Group.

3. Reporting and Governance Relationship

Relevant committees and senior management, particularly the Corporate Governance and Sustainability Committee, regularly monitor and assess the sustainability performance of subsidiaries and associates. Accordingly, sustainability, risk management and performance monitoring processes are carried out across the Group through a coordinated governance approach.

In line with the "reporting entity" approach set out in TSRS 1, entities under operational control and subsidiaries and associates of strategic importance from a sustainability perspective have been assessed together. In determining the reporting scope, consideration has been given not only to the financial consolidation structure but also to the entities' roles within the value chain, their contributions to the business model, and their impacts on sustainability- and climate-related risks and opportunities.

2.3. Value Chain and Business Model

Doğuş Otomotiv's business model, comprising core activities managed in an integrated manner across the entire value chain, support functions, and associates providing strategic contributions, is directly integrated into its sustainability strategy and has been publicly disclosed as part of its Integrated Sustainability Reports since 2021. This structure explains how the business model operates, the resources on which it depends, the activities it carries out, and how these activities are connected to its sustainability strategy.

2.3.1. Value Chain Approach

Doğuş Otomotiv conducts its activities through an integrated value chain approach encompassing its upstream supply chain, own operations and downstream value chain. The Group takes a holistic approach to all stages of the value chain when assessing sustainability- and climate-related risks and opportunities, considering operational, financial and strategic impacts together.

The upstream value chain comprises vehicle, spare parts and equipment suppliers and service providers, particularly international original equipment manufacturers (OEMs). In this context, the procurement of vehicles, import and customs clearance processes, and relationships with product and service suppliers constitute the key inputs to the Group's operations. Developments relating to regulatory changes, logistics processes, product standards and supply continuity across the supply chain are taken into consideration in the Group's assessment of sustainability- and climate-related risks and opportunities.

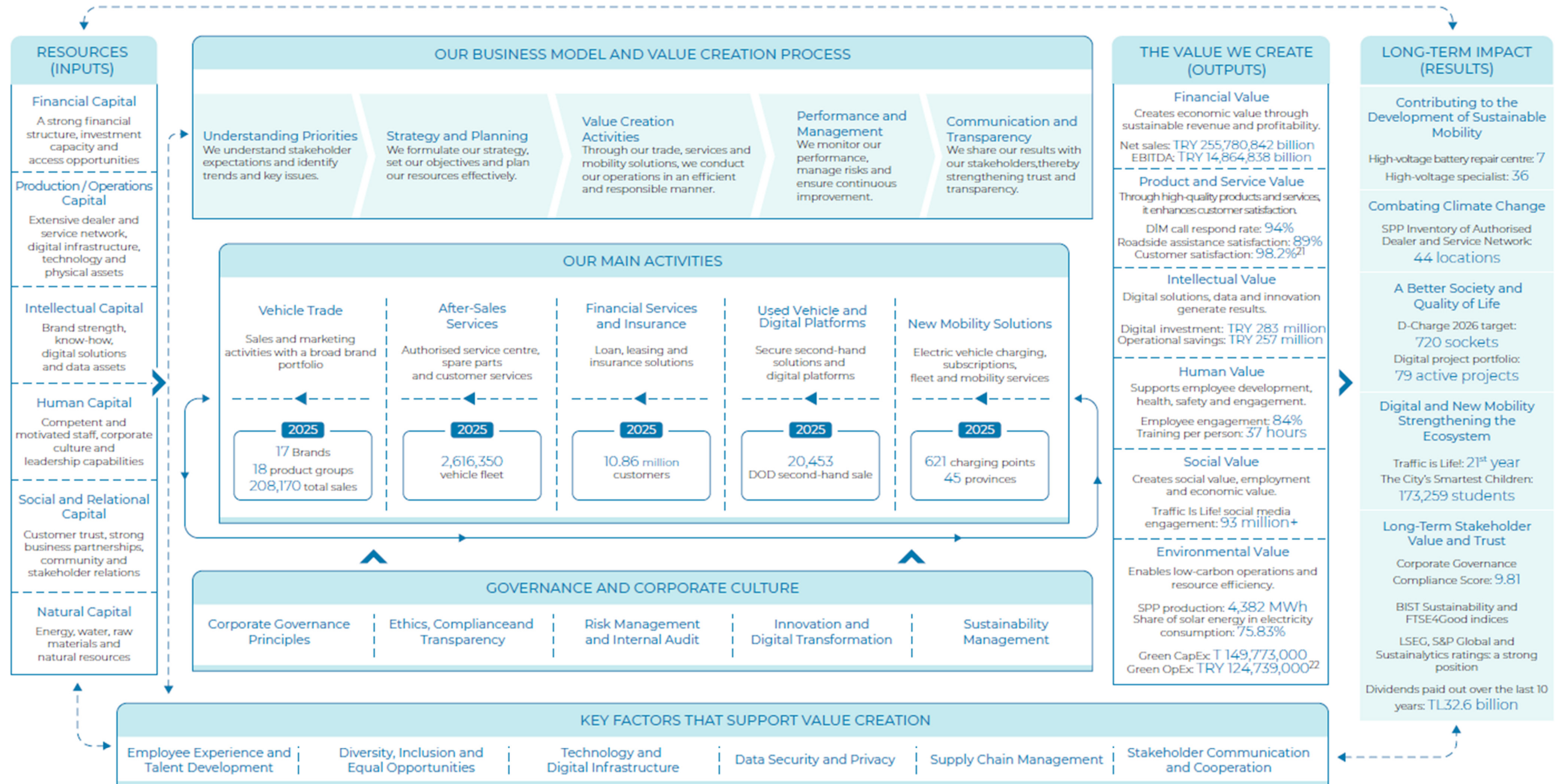
Within its own operations, Doğuş Otomotiv's core activities include import and customs clearance, logistics and transportation, marketing and sales, used vehicle sales services conducted under the DOD brand, and electric vehicle charging services conducted under the D-Charge brand. These activities are supported by the relevant departments. The associates and subsidiaries within the Group also contribute to the value creation process by complementing its operational, financial and digital capabilities.

The downstream value chain comprises sales, after-sales services, spare parts, used vehicle and mobility services provided by Doğuş Otomotiv to individual and corporate customers through its extensive authorized dealer and service network. The Group aims to provide long-term value to its customers through practices and services designed to enhance the customer experience and its service network. In assessing its sustainability- and climate-related risks and opportunities, Doğuş Otomotiv considers all stages of its value chain together and manages the environmental, social, governance and financial impacts that may arise throughout the processes extending from suppliers to customers through an integrated approach.

Business Model and Integrated Value Creation

Doğuş Otomotiv creates sustainable and lasting value for its stakeholders by offering solutions that meet its customers' lifelong needs within the mobility ecosystem.

Principles of Value Creation



This model has been prepared in accordance with the International Integrated Reporting Framework (IIRC) and the <IR> principles.

²¹ Sales and services have been assessed together.

²² The total amount of environmental tax payable by Doğuş Oto and Doğuş Otomotiv for 2025 is 2,492 thousand TL. The amount of environmental fines, however, is 0 TL.

3. REPORTING BOUNDARIES

3.1. Reporting Entity

The entities, assets and activities included in the Group’s sustainability report will be referred to as the “reporting entity”. There has been no organizational change within the Group in terms of acquisitions and disposals since the previous reporting year.

The scope of sustainability and climate-related information considered and included in the Group’s consolidated sustainability report is summarised below.

 Organizations and Assets within the Reporting Entity	 Additional Information	 Information Considered and Included
 Reporting Entity and Subsidiaries	 Data was collected from all subsidiaries of the Reporting Entity, including comprehensive data on the relevant locations and activities, and was included in the reporting.	 This covers 100% of climate-related information.

The Group has organizations, activities, resources and relationships that form part of its value chain. These have been taken into consideration in assessing the Group’s climate-related risks and opportunities. All metrics reported for the current reporting period relate to the Group’s own operations.

4. JUDGMENTS AND MEASUREMENT UNCERTAINTIES

During the preparation of Doğu Otomotiv’s 2025 TSRS-compliant sustainability report, assessments were conducted under the oversight of senior management across various subject areas. As part of these activities, sustainability- and climate-related risks and opportunities were analyzed, and material information and metrics forming the basis of the reporting were identified. However, assumptions were required in certain areas where direct measurement was not possible. Such assumptions were applied where the data required forward-looking estimates, where data limitations existed, or where operational data was obtained from different sources. Within the framework of the judgments applied in the Report, critical decisions made by management and matters that may involve measurement uncertainty are summarized herein. Further details on the assessment methodologies and the basis for estimation uncertainties are provided in the relevant sections of the Report.

4.1. Significant Professional Judgments

 Topic of Application	 Description
01  Materiality Process	The Group conducted an assessment led by management to identify sustainability- and climate-related risk and opportunity areas and determine the material information to be included in the reporting. The assessment of which disclosures could reasonably be expected to affect the Group’s financial performance, cash flow, access to finance or cost of capital is detailed under Risk Management. In these assessments, the materiality judgment was formed by considering the current or potential impacts of the relevant risks and opportunities on the Group’s operations, value chain, consolidated financial performance and strategic objectives. This assessment was also applied to determine which of the topics and metrics included in the sector-based standards published by the SASB are relevant to the Group.
02  Organizational Framework for Greenhouse Gas Emissions	The Group reports Scope 1 and Scope 2 greenhouse gas emissions arising from organizations and activities under its operational control in accordance with the operational control approach, adopting a holistic approach to ensure the completeness of the inventory. Emissions that are not under its operational control but are considered within the value chain are classified as Scope 3 and have not been disclosed in the Report under the transition exemption.
03  Methods for Calculating Greenhouse Gas Emissions	The Group calculates greenhouse gas emissions in accordance with the Greenhouse Gas Protocol and based on the operational control principle. For the calculation of Scope 1 and Scope 2 emissions, a methodology based on multiplying activity data by the relevant emission factors has been applied. The activity data used in the calculation processes is based on operational data obtained from fuel consumption, natural gas consumption, electricity consumption and other relevant sources. The emission factors and calculation references used are further explained in the metrics section of the Report.
04  Financial Impacts of Risks and Opportunities	In assessing the financial impacts of physical risks arising from climate change and transition risks and opportunities, including carbon regulations, vehicle emissions standards, the transition to electric vehicles, charging infrastructure, supply chain dynamics and changes in customer preferences, management applies significant professional judgments. This assessment approach has been developed by considering the Group’s distribution model, sales and after-sales service structure, dealer and service network, electric vehicle transition strategy, and relevant market and regulatory developments.

4.2. Measurement Uncertainty

Topic of Uncertainty:
GHG-related metrics

Description:
Unless an additional requirement applies under TSRS 2, the GHG Protocol methodology is used as the basis for calculating greenhouse gas emissions. Standard emission factors obtained from nationally and internationally recognized sources are used in the emission calculations. These factors are determined based on secondary datasets rather than direct measurements and therefore involve a limited degree of uncertainty by their nature. However, due to the reliability of the sources used and their basis in widely accepted methodologies, the level of such uncertainty is considered low.

5. GOVERNANCE STRUCTURE AND SUSTAINABILITY MANAGEMENT

Within the framework of the disclosure requirements set out in TSRS 1 and TSRS 2, Doğu Otomotiv explains how it addresses sustainability-related risks and opportunities within its governance structure and how its oversight mechanisms and decision-making processes operate in relation to these matters.

In this context, Doğu Otomotiv not only considers sustainability matters in relation to its business model and strategy, but also reports how these matters are monitored and directed by the Board of Directors and senior management and how they are incorporated into corporate decision-making mechanisms. Through this approach, Doğu Otomotiv aims to present sustainability information with a level of reliability equivalent to that of financial information and to provide its stakeholders with assurance that its governance structure effectively manages corporate risks and opportunities.

Doğu Otomotiv considers sustainability not only in its environmental and social dimensions but also as an integral element of its holistic business model encompassing strategic planning, operational processes and governance practices. Doğu Otomotiv has adopted the principles of equality, transparency, accountability and responsibility and complies with the Corporate Governance Principles. The structures, roles, policy frameworks and assessment mechanisms presented in the Report demonstrate how this approach is integrated into the management system.

5.1. Role and Responsibilities of the Board of Directors in Sustainability Matters

The Board of Directors of Doğu Otomotiv serves as the highest decision-making body in the processes of setting strategic direction, overseeing risks and opportunities, setting targets, and developing policies related to sustainability matters. The Board of Directors assumes an organizational oversight role to support the reliability of sustainability-related disclosures. The sustainability agenda is incorporated directly and integrally into strategic decision-making processes. The Board of Directors of Doğu Otomotiv convened 13 times in 2025 (12 times in 2024). At these meetings, sustainability targets, as well as the Company's financial and operational performance, were regularly included on the agenda. Reports on the activities and strategic outcomes of the Corporate Governance and Sustainability Committee are regularly submitted to the Board of Directors, and key sustainability indicators, performance data, risk analyses and strategic recommendations are reviewed by the Board.

The Board of Directors executes the integration of sustainability matters into the corporate governance system through the committees established within the Company. The Corporate Governance and Sustainability Committee performs an oversight function with respect to the development of the sustainability strategy, updating environmental, social, governance (ESG) policies and ensuring transparency in reporting processes. The Early Risk Detection Committee is responsible for monitoring risks that may have sustainability-related financial impacts, including climate-related risks. The Audit Committee monitors the presentation of information within the scope of TSRS consistently with the financial statements, the functioning of internal control mechanisms and the independent audit process. The chairs of these committees are independent members of the Board of Directors. The committees invite independent experts and relevant executives to their meetings on matters where they require their expertise and benefit from their views. The outputs of all committees are reviewed by the Board of Directors, which provides the necessary guidance.

At the Board of Directors level, sustainability performance is monitored and reported through various metrics, including carbon emission calculations, energy consumption, targets for reducing environmental impacts, supply chain-related risks, human resources indicators, diversity data and digital transformation projects. These data enable the alignment of Doğu Otomotiv's integrated strategic objectives to be assessed and serve as a basis for both annual budgeting processes and updates to medium-term business plans.

5.2. Duties and Responsibilities of Senior Management

At Doğu Otomotiv, sustainability matters are not only subject to oversight at the Board of Directors level but are also implemented, monitored, and integrated into business processes at the operational level by senior management. Doğu Otomotiv implements its sustainability strategy under the responsibility of senior management through centralized coordination and with the participation of all business units.

The Chairman of the Executive Board also serves as Chairman of the Board of Directors and directly oversees the integration of sustainability into the Company's strategy. The Chairman of the Executive Board directly supports the Corporate Governance and Sustainability Committee and the Sustainability Council, which coordinates sustainability activities, and has primary responsibility for processes such as monitoring sustainability performance, updating the strategy, establishing policies, and representing the Company before external stakeholders.

The sustainability-related responsibilities of senior management are structured along two main dimensions: corporate strategy and operational integration. Under the corporate strategy dimension, the Financial Control and Investor Relations, Corporate Communications and Sustainability, and Budget Planning and Financial Reporting departments work in coordination aligned with ESG expectations, sustainability reporting, and financial impact analysis. Under the operational integration dimension, members of the Sustainability Council directly incorporate sustainability targets into business plans in the areas of human resources, digital transformation, finance, and dealer development.

5.3. Corporate Governance Structures

Doğu Otomotiv manages sustainability through a multi-layered governance architecture that is owned at the highest level, guided through centralized coordination, and extended to operational units. This architecture is reinforced by committee structures supporting the oversight function of the Board of Directors, while implementation-related responsibilities are addressed through a structure distributed across different levels of management.

Corporate Governance and Sustainability Committee

Defining the sustainability strategy, evaluating implementation outcomes, and bringing all ESG-related obligations, including those under TSRS, to the agenda of the Board of Directors constitute the core responsibilities of the Corporate Governance and Sustainability Committee. Operating directly under the Board of Directors, the Committee consists of five members and is chaired by an independent member of the Board of Directors. The Investor Relations Manager is also a member of the Committee.

The knowledge and experience of the Committee members in the areas of corporate governance, sustainability, financial reporting, and risk management provide the necessary competence to ensure the appropriate and effective fulfilment of ESG-related obligations, including those under TSRS, and this expertise is effectively utilized in the discharge of the Committee's duties and responsibilities. The Committee met four times in 2025 (2024: four times) and played an active role in reviewing sustainability policies, the achievement of targets, and reporting processes. The Financial Control and Investor Relations and Corporate Communications and Sustainability Departments participate in the meetings. Representatives of other departments also participate when deemed necessary. The Committee has also resolved to include sustainability among the performance indicators of senior management and to establish corporate targets accordingly, and provides periodic updates to the Board of Directors.

Early Risk Detection Committee (ERDC)

The responsibilities of the Early Risk Detection Committee include identifying sustainability-related risks, such as climate change, operational disruptions, reputational loss, and regulatory changes, at an early stage and reporting them to the Board of Directors. Comprising four members and chaired by an independent member of the Board of Directors, the Committee held four meetings in 2025 (four meetings in 2024) and submitted regular reports to the Board of Directors. The Compliance and Risk Management Unit, which reports to the ERDC, focuses on the identification and reporting of risks within the framework of compliance with internal policies, legal regulations, and international standards. Through the Risk and Opportunity Module established under the Integrated Management System with consideration given to the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Enterprise Risk Management Model, sustainability-focused risks and opportunities, including those related to Doğuř Otomotiv’s Quality, Occupational Health and Safety, Energy, and Environmental certifications, are managed in an integrated manner. Coordination is established through shared membership with the Corporate Governance and Sustainability Committee, and the two committees hold joint meetings when deemed necessary.

Audit Committee

The Audit Committee, composed of independent members of the Board of Directors, performs oversight duties on behalf of the Board of Directors with respect to accounting, the internal control system, and financial reporting practices. The Committee ensures that sustainability information reported under TSRS is presented consistently with the financial statements, that internal control mechanisms operate to cover such information as well, and that independent audit processes are monitored. The Committee held eight meetings in 2025 and submitted four written notifications to the Board of Directors (In 2024, the Committee held eight meetings and submitted four written notifications to the Board of Directors). Findings regarding internal control, risk management, and governance processes identified through presentations by the Internal Audit Department were communicated to the Committee, and decisions taken were recorded in the meeting minutes.

Corporate Communications and Sustainability Manager and Executive

The Corporate Communications and Sustainability Manager, who reports directly to the General Manager of Corporate Governance, Sustainability and Digital Transformation, who is also a member of the Executive Board, coordinates the efforts of business units and departments to achieve the Company’s sustainability-related targets with a team consisting of one executive and one specialist reporting to the Manager. The Manager also reports to the Corporate Governance and Sustainability Committee.

Corporate Communications and Sustainability Department

Operating in alignment with the Corporate Governance and Sustainability Committee, the Department is responsible for data collection, content creation, audit preparations, and the measurement of annual sustainability performance under TSRS. The Corporate Communications and Sustainability Manager, who heads the Department, also serves on the Monitoring Committee of Doğuř Holding A.ř.

Sustainability Council

The Sustainability Council, in which all of Doğuř Otomotiv’s operational units are represented at the management level, operates directly under the Corporate Governance and Sustainability Committee. The Council is responsible for shaping the scope of the sustainability report, ensuring the accuracy of data and the timely publication of the report, and integrating established targets into day-to-day business processes.

5.4. Compliance with Corporate Policies and Procedures

Doğuř Otomotiv does not limit its sustainability-related disclosures to governance structures; it also includes the corporate policies and internal implementation systems these structures are based on within the scope of its reporting. Accordingly, the policies, procedures, and related documents that demonstrate how sustainability-related risks and opportunities are managed are described below.

Doğuř Otomotiv implements practices supporting its sustainability strategy within a holistic framework under the Sustainability Policies heading. These policies systematically define the Company’s sustainability approach, priority areas, and corporate commitments and serve as key reference documents guiding the impact of operational practices on ESG performance.

Scope of Sustainability Policies

Doğuř Otomotiv’s Sustainability Policies cover the topics listed below, with implementation mechanisms relating to these topics supported by internal procedures:



The Sustainability Policies are regularly reviewed by the Corporate Governance and Sustainability Committee and updated as necessary. Sustainability targets established each year are aligned with these policy topics and integrated into the performance monitoring process. In addition:

Policy Implementation and Monitoring Process

	— Sustainability policies are covered in sustainability training provided to all new employees.
	— Related targets are monitored through internal control systems. Whether these targets have been achieved is disclosed in detail each year in the Integrated Sustainability Reports.
	— During sustainability reporting periods , the scope of the policies and consistency of their implementation are reviewed as part of the assessment processes.

5.5. Monitoring, Assessment and Performance Tracking

Doğuş Otomotiv defines its sustainability targets in an integrated manner with its corporate strategy and systematically monitors its performance against these targets across the Company. Performance management is carried out both at the corporate level and at the business-unit level through internal control mechanisms and data verification systems. Accordingly, the manner in which targets are monitored, performance information is compiled, matters are addressed within governance structures, and these processes are linked to policies and strategies is described below.

Monitoring and Compliance Mechanisms

The Corporate Governance and Sustainability Committee utilizes various tools to ensure the consistent implementation of sustainability commitments across the organization. Through sustainability target scorecards incorporated into the annual performance system, each manager periodically monitors the ESG outcomes within their area of responsibility. Indicators within the scope of TSRS are recorded in corporate data systems and subject to review by internal control procedures to ensure the reliability of reporting processes.

Sustainability Targets and Annual Planning

Sustainability targets are established in coordination with business units as part of the annual planning cycle and assigned to the relevant managers within their respective areas of responsibility. Efforts to fully integrate these targets into the corporate performance and data tracking systems are ongoing, with adaptations to the measurement infrastructure being carried out particularly in areas such as carbon emissions, energy efficiency, and water consumption.

Data Monitoring and Verification Mechanisms

Doğuş Otomotiv has established an internal monitoring infrastructure to ensure the accuracy and consistency of the indicators reported under TSRS. Relevant indicators are updated periodically by business units and consolidated and monitored by the relevant departments. Data integrity is reviewed through internal control processes, and reports are prepared at the end of the period to serve as a basis for committee assessments. All of these processes are managed through the Company’s enterprise resource planning (ERP) infrastructure and data flow systems.

Corporate Governance Integration

Sustainability performance data is systematically incorporated into governance mechanisms. The Corporate Communications and Sustainability Department compiles the relevant data at least once a year for submission to the Board of Directors and shares it with the Corporate Governance and Sustainability Committee. The Corporate Governance and Sustainability Committee reviews this data in light of policy targets and recommends corrective actions in areas where deviations are identified. The Board of Directors considers these indicators among the key inputs to decision-making mechanisms in budgeting and strategic planning processes.

5.6. Impact of Sustainability on Remuneration Processes

Doğuş Otomotiv structures executive compensation and benefits in alignment with corporate responsibility targets, including sustainability- and climate-focused performance. In this regard, the Remuneration and Nomination Committee has established a set of performance criteria forming the basis for the compensation and benefits of senior executives, and payments are linked to both financial and non-financial criteria. Within the framework of sustainability priorities, the performance of senior executives is evaluated based on measurable improvements in areas such as customer satisfaction, quality, and cost management.

Doğuş Otomotiv’s remuneration policies reflect its commitment to sustainability and encourage not only financial performance but also progress in areas that are critical to achieving sustainability targets. Projects aimed at delivering tangible outcomes in environmental stewardship, social responsibility, and governance practices are actively implemented to support the Company’s long-term corporate vision. This approach strengthens the link between the individual performance of senior executives and Doğuş Otomotiv’s ESG commitments and reinforces the understanding of responsible leadership.

6. STRATEGY

The Strategy section of the TSRS-Compliant Sustainability Report addresses the relationship between Doğuş Otomotiv’s corporate strategy and the structural transformation of the automotive sector, its business model, and its value chain. The Company’s strategic priorities are shaped around electric and low-carbon mobility, customer experience and service continuity, digitalization, data and artificial intelligence, operational excellence and logistics resilience, value chain transformation, human capital and organizational capabilities, and governance, ethics, and corporate trust. Sustainability performance is not considered separately from corporate strategy; rather, its impact areas, priority topics, risks and opportunities, performance indicators, and targets are addressed within the same management framework.

Key Strategic Focus Areas

Doğuş Otomotiv's sustainability strategy is pursued within the framework of the following priority areas:



1. Electric and Low-Carbon Mobility:

Developing the electric and hybrid vehicle portfolio, expanding charging infrastructure, and transforming sales and after-sales service capabilities



2. Customer Experience and Service Continuity:

Integrated management of sales, after-sales services, Value and Care Center, digital channels, roadside assistance, appointment, and customer communication processes



3. Digitalization, Data and Artificial Intelligence:

Expanding applications for operational efficiency, decision-making quality, process automation, artificial intelligence, and data analytics



4. Operational Excellence and Logistics Resilience:

Increasing efficiency and control capabilities in importation, logistics, warehousing, spare parts, inventory management, and service continuity processes



5. Value Chain Transformation:

More systematic management of sustainability expectations with the Authorized Dealer and Service network, suppliers, OEMs, and business partners



6. Human Capital and Organizational Capabilities:

Developing the capabilities required for electrification, digitalization, customer experience, and sustainability management



7. Governance, Ethics and Corporate Trust:

Supporting the strategy through Board oversight, committee structures, internal control, internal audit, ethics reporting mechanisms, and the policy framework

This structure is addressed within the Company's management framework and supported by risk management and performance monitoring processes. As part of the link established between strategic priorities and the related risks and opportunities, electric and hybrid vehicle sales, the number of D-Charge sockets, charging volume, and electric vehicle service capabilities are monitored in the area of electric and low-carbon mobility. In the area of operational excellence and logistics resilience, logistics-related emissions, energy efficiency, warehousing practices, shipment performance, and spare parts availability are monitored; in the area of value chain transformation, the number of critical suppliers, supplier assessments, and Authorized Dealer and Service network practices are monitored. Thus, an integrated link is established among strategic priorities, their related impacts, risks and opportunities, and performance indicators.

Relationship between the Company's Area of Operation and Its Strategic Priorities

Doğuş Otomotiv's sustainability strategy and strategic priorities are based on a comprehensive Risk-Opportunity assessment conducted across the Company's business model and value chain. As part of this assessment, environmental, social, governance, and economic impacts, as well as the Company's dependencies on resources and relationships across its value chain, were evaluated, and the resulting risks and opportunities were identified. The TSRS-Compliant Sustainability Report addresses climate-related risks and opportunities that could reasonably be expected to affect the Company's cash flows, access to finance, and cost of capital over the short, medium, or long term. The Integrated Sustainability Report provides a broader explanation of the same strategic and methodological framework across the dimensions of impact, stakeholders, performance, and long-term value creation.

The priorities presented below are aligned with the corporate sustainability priorities identified through the Company's common Risk-Opportunity assessment:

1	Net-Zero Emissions Target Across the Value Chain	2	Transforming the Business Model and Making It Resilient to Risks	3	Sustainable Financial Performance and Resource Efficiency
4	Social Impact Creation and Stakeholder Engagement	5	Corporate Governance and Accountability	6	Transparent and Auditable Sustainability Performance

This strategic structure is integrated into the Company's business model and ensures that both core activities and support processes are structured in accordance with these priorities.

Core activities and support functions are structured to support these strategic priorities. In this context, importation and customs clearance processes support operational efficiency, regulatory compliance, and process traceability, while logistics and transportation activities contribute to route optimization, carbon footprint monitoring, and increased energy efficiency. Marketing and sales activities support the development of customer-oriented value propositions and the sustainability of sales channels, while used vehicle sales services operated under the DOD brand strengthen circular economy practices and data-driven performance management. Electric vehicle charging services provided under the D-Charge brand contribute to the expansion of electric vehicle infrastructure, emissions reductions, and the development of next-generation customer engagement.

Corporate functions supporting core activities, such as human resources and training, digital transformation, procurement, and dealer development, contribute to strengthening employee engagement, expanding sustainable supply chain practices, developing the dealer network, supporting the corporate governance approach, and managing sustainability performance in a transparent and traceable manner. In this way, they ensure the holistic integration of the Company's strategic priorities into its operational processes.

6.1. Integration of Sustainability Targets into Financial Planning Processes

Doğuş Otomotiv is developing its framework for managing sustainability targets in coordination with its corporate strategy and financial planning processes. Accordingly, governance mechanisms have been implemented to support the consideration of these targets in resource allocation, investment planning, operational budgeting, and performance evaluation processes.

Targets related to reducing the carbon footprint and increasing the use of renewable energy are linked to the electricity procurement model, solar power plant investments, energy efficiency projects, and related capital expenditures. The baseline year, scope, organizational boundary, calculation methodology, and level of achievement of the targets have been presented consistently with the Integrated Sustainability Report.

Work is ongoing to integrate these targets more comprehensively into internal performance systems. In assessments conducted by the Board of Directors and relevant committees, sustainability targets are considered together with budget decisions, operational resource allocation, and risk prioritization processes and are linked to the Company's strategic priorities.

6.1.1. Financial Sources and Investment Planning

Doğuş Otomotiv manages the resource planning required to implement its sustainability strategy in alignment with its long-term investment and financing policies. In this context, financing required for low-carbon technologies, renewable energy investments, energy efficiency projects, and sustainable logistics solutions is provided through a balanced use of equity, long-term loans, and green financing instruments. The Company plans to increase the share of green financing instruments among the financing sources to be used to increase the share of renewable energy use, develop electric vehicle infrastructure, and support energy efficiency projects.

6.2. Strategy with a Focus on Climate-Related Risks and Opportunities

Doğuş Otomotiv has assessed its climate-related risks and opportunities that could reasonably be expected to affect its future cash flows, cost of capital, or access to finance in connection with its operations, business model, and strategic priorities, in accordance with its financial materiality analysis and corporate risk management system. The identified risks and opportunities cover not only direct operations but also relevant actors across the value chain, including subsidiaries, associates, suppliers, Authorized Dealers and Services, and OEMs. Each risk and opportunity has been considered together with its potential financial impact, level of significance, and management approach.

Operating entirely in Türkiye, Doğuş Otomotiv shapes its climate strategy taking national policies and regulations into consideration. Türkiye's Nationally Determined Contribution under the Paris Agreement, its 2053 Net-Zero Emissions target, the National Energy Efficiency Action Plan, and the Green Deal Action Plan are among the key references for the Company's investment priorities, energy efficiency initiatives, and supply chain management.

Accordingly, in addition to physical risks such as extreme weather events and rising temperatures, transition risks arising from regulatory changes, technological transformation, and market expectations have been analyzed. Low-carbon solutions, developments in electric vehicle technologies, and circular economy practices have been evaluated as climate-related opportunities that may support the Company's long-term value creation potential.

Climate Resilience: Policy and Macroeconomic Framework

The automotive sector is directly affected by macroeconomic developments associated with climate change at both the global and local levels. Fluctuations in global energy prices, raw material and battery costs, changes in foreign exchange rates, logistics costs affecting supply chain continuity, the rapid transformation of electric vehicle technologies, and the expansion of infrastructure investments are key factors influencing the sector's cost structure and pricing strategies. In Türkiye, green transition targets, tax policies, energy security, and plans for the transition to a low-carbon economy play an important role in medium- and long-term investment decisions.

6.3. Scenario Analyses

Doğuş Otomotiv has conducted scenario analyses to assess the potential impacts of climate-related risks and opportunities on its business model, value chain, strategy, and financial performance under different climate conditions. The analyses were conducted in accordance with the short-term (0-2 years), medium-term (2-5 years), and long-term (>5 years) time horizons defined by the Company. The scenario analyses, first conducted in 2024, were reviewed and updated for the 2025 reporting period based on updated data, refined assumptions, and an expanded assessment scope.

As part of the preliminary assessment of physical risks, geographical risk classifications for the locations where the Company's operations are conducted were reviewed through the ThinkHazard platform developed by the Global Facility for Disaster Reduction and Recovery (GFDRR) of the World Bank. These classifications, which are based on historical disaster data and scientific models, were used to identify the main hazards affecting the locations and determine the areas to be prioritized for detailed analysis. Since ThinkHazard does not provide scenario-based climate projections, the comprehensive assessments were based on the SSP2-4.5 and SSP5-8.5 scenarios consistent with the IPCC Sixth Assessment Report. The assessments under the SSP2-4.5 and SSP5-8.5 scenarios were based on climate projections for 2050 and 2100. These scenarios were selected because they enable a comparative assessment of the risks and opportunities arising from the automotive industry's regulatory, technological, and market-driven transformation and the value chain's exposure to physical climate impacts under different emissions and transition pathways.

Shared Socioeconomic Pathway (SSP) scenarios provide alternative views of the future course of climate change by considering different socioeconomic development and emissions pathways together. In this context, changes in temperature, precipitation patterns, water stress, and extreme weather events, as well as the regulatory, technological, and market impacts of the transition to a low-carbon economy, were assessed.

SSP2-4.5 – 'Middle of the Road' Scenario

SSP2-4.5 represents a moderate transition pathway in which current socioeconomic trends largely continue, climate policies are gradually strengthened, and emissions begin to decline toward the second half of the century. Under this scenario, global average temperature increase is projected to reach approximately 2.7°C by the end of the century. For Doğuş Otomotiv, this outlook represents an environment in which physical risks continue to increase to a certain extent, while the transition to electric vehicles, emissions regulations, the development of charging infrastructure, and sustainable finance practices progress at a more predictable pace. Accordingly, the financial impacts of risks and opportunities were assessed under an assumption of controlled but ongoing transformation.

SSP5-8.5 – 'High-Emissions' Scenario

SSP5-8.5 represents an outlook characterized by economic growth largely driven by fossil fuels, continued increases in greenhouse gas emissions at high levels, and climate policies that are insufficient to limit global temperature increases. Under this scenario, global average temperature increase is projected to reach approximately 4.4°C by the end of the century. Under this outlook, the frequency and severity of physical hazards such as extreme heat, heavy precipitation, floods, and storms are expected to increase, resulting in more pronounced impacts on manufacturing facilities, ports, logistics networks, storage areas, and operational infrastructure. For Doğuş Otomotiv, this scenario represents a physical risk environment in which pressures on supply and operational continuity increase and additional measures and investments may be required to enhance climate resilience.

6.4. Climate Risks and Opportunities

6.4.1. Physical Risks

Doğuş Otomotiv assesses physical risks in terms of the potential impacts of acute or chronic changes in climate conditions on the Company's operations, infrastructure, inventories, logistics processes, and value chain. In identifying these risks, financial materiality, geographical concentrations, and vulnerabilities across the value chain were considered in addition to operational impacts. The identified physical risks and related assessments are presented in the tables below.

RISK 1

Risk Title	Impact of Extreme Weather Events on Inventories and Operational Continuity
Risk Type	Climate – Physical – Acute Risk
Risk Description	Increases in the frequency and severity of extreme weather events such as floods, inundation, storms, hail, and fire resulting from climate change may affect manufacturing, port, logistics, storage, and sales processes in the automotive industry. Such events may cause physical damage to vehicles or operational disruptions while vehicles are being transported from manufacturers' facilities to Türkiye or being held in storage areas. For Doğuş Otomotiv, the risk arises across the value chain, extending from the manufacturing facilities and ports of departure of the represented brands through domestic and international transportation processes, storage areas, the Company's facilities, and sales operations. Damage to vehicles due to extreme weather events, delays in logistics processes, or temporary interruptions to operations may affect the continuity of import and sales processes. The same risk was also reviewed in 2024.
Risk Time Horizon	Medium - Long Term
Value Chain Position	Upstream and Own Operations
Regions Where the Risk Is Concentrated	Locations of the manufacturing facilities and ports of departure of the represented brands, domestic and international transportation routes, and storage areas and operational facilities in Türkiye.
Business Activities Vulnerable to the Risk	Business activities vulnerable to risk are concentrated in vehicle and spare parts imports, port operations, domestic and international transportation, and, in particular, vehicle storage processes. Once vehicles leave the manufacturer's facility and become the responsibility of Doğuş Otomotiv, vehicles in transit and at ports become exposed to physical risks. Damage occurring in storage areas or during transportation may affect the value of vehicles and the time required to make them ready for sale, while operational disruptions may make it difficult to deliver vehicles to authorized dealers and customers on time.

Financial Impacts of the Risk	Current Financial Impacts The realized impacts of extreme weather events on inventories, logistics processes, and sales activities during the reporting period were assessed. As damage and operational disruptions were managed through existing insurance coverage and operational measures, the risk was assessed as having no material impact on the Company's financial performance during the reporting period. Prior-Year Financial Impacts Although the risk in question does not meet the definition of a “material risk” required to be disclosed under TSRS reporting, its potential impacts are monitored and tracked as part of the organization's enterprise risk management processes. Expected Financial Impacts The potential financial impact of the risk was assessed under the SSP2-4.5 and SSP5-8.5 scenarios, taking into account the expected frequency of extreme weather events, the scale of activities associated with high-risk areas, the exposure rate per event, severity of damage, duration of operational disruptions, and insurance costs. The distribution of damage by severity level – severe, moderate, and minor – and potential sales losses during disruption periods were considered based on historical loss data and expert judgment. Extreme weather events may result in loss of value in vehicles and inventories, temporary disruptions to logistics and sales processes, loss of sales revenue, and increases in insurance premiums. While existing insurance coverage is expected to largely cover direct damage to vehicles and inventories, sales losses arising from operational disruptions and additional insurance costs constitute the primary channels of net financial impact associated with the risk. The scenario analyses conducted indicated that the potential financial impact of the risk remained below the Company's financial materiality threshold under both scenarios. Nevertheless, the risk continues to be monitored due to the increasing frequency of extreme weather events and the geographical spread of the Company's import, logistics, and inventory management activities.
Scenario Analysis and Climate Resilience	The risk of extreme climate events was assessed based on the scale of activities associated with manufacturing facilities, ports, and storage areas exposed to high physical risk. Geographical risk data sourced from the World Bank were used to identify areas exposed to physical climate risks, and the share of sales attributable to brands and models supplied from these areas was taken into consideration. Assumptions regarding event frequency, exposure rates, damage severity, operational disruption, and insurance costs were assessed on a scenario basis. Under the SSP2-4.5 scenario, an outlook in which the physical impacts of climate change increase to a certain extent but remain relatively limited was assumed. Extreme weather events are expected to occur at lower frequencies and impact levels, with shorter operational disruptions and more limited damage to inventories. Under the SSP5-8.5 scenario, the frequency and severity of extreme weather events are expected to increase, affecting a greater number of inventories and operations and resulting in longer disruption periods. Under this outlook, direct damage, sales losses, and insurance costs are expected to be higher than under the SSP2-4.5 scenario. The physical protection measures implemented at Doğu Otomotiv's facilities and storage areas, import planning that takes geographical risks into account, and comprehensive insurance mechanisms support its operational resilience to these risks. The insurance coverage of facilities, storage areas, and vehicles both domestically and internationally from the import stage through the sales stage limits the financial impact of direct damage. Risk assessments relating to manufacturing facilities, ports, and operational locations also contribute to identifying vulnerable areas and planning preventive actions.
Measurement Uncertainties and Assumptions	The key uncertainties in measuring the risk arise from the future frequency, severity, and geographical distribution of extreme weather events and their impacts on inventories and operations. Damage rates and severity distributions are based on historical insurance records and expert judgment, while disruption durations and sales loss rates are based on operational assumptions. Potential changes in insurance coverage and premium conditions in the future, as well as the inability to separately determine the portion of premium increases attributable to climate-related factors, also create uncertainty regarding the financial impact.
Management Approach / Measures and Actions	Doğu Otomotiv assesses the exposure of manufacturing facilities, ports of departure, transportation processes, and storage areas in Türkiye involved in import operations to physical risks. Hazards such as floods, inundation, storms, hail, and fire are monitored based on geographical risk data and historical events. The Company's facilities and storage areas, as well as vehicles in Türkiye and abroad, are covered by comprehensive insurance mechanisms from the import stage through the sales stage. Physical protection and prevention measures against extreme weather events are implemented at storage areas, and existing measures are enhanced based on the results of risk assessments. Risk profiles of manufacturing facilities and ports are taken into consideration in import and logistics planning, and coordination is maintained with the relevant units and represented brands to limit operational disruptions and maintain business continuity. Actual events and insurance loss data are monitored, and efforts to improve the assumptions used in scenario analyses are ongoing.

6.4.2. Transition Risks

Doğuş Otomotiv assesses transition risks in terms of the potential impacts that regulatory, technological and market-related changes arising from the transition to a low-carbon economy may have on the Company's operations, product portfolio and financial performance. In this context, vehicle emissions and product regulations, together with the development of the electric vehicle market, changes in customer demand and the need to adapt to the transition have been considered as priority risk areas. The transition risks identified are presented in the tables below, taking into account their financial materiality, time horizons, and impacts across the value chain.

Risk Title	Regulatory Changes
Risk Type	Climate – Transition – Regulatory and Legal Risk
Risk Description	Carbon pricing, emissions standards and regulations concerning the environmental characteristics of products are becoming increasingly comprehensive in the automotive sector. The EU fleet CO₂ targets, Euro 7 standards and the EU Batteries Regulation introduce new compliance requirements for vehicle manufacturers and suppliers in areas such as emissions performance, battery durability, recycled content, traceability and end-of-life management. Given Doğuş Otomotiv's distributor-based business model, the impacts of this risk arise primarily in the upstream stages of the value chain. Additional compliance costs undertaken by manufacturers for new technologies, research and development (R&D) activities and production infrastructure are expected to be reflected in vehicle procurement prices, resulting in higher vehicle costs for Doğuş Otomotiv. In addition, the transformation of vehicle technologies and the product portfolio may create a need to adapt the Company's product planning, sales and after-sales service processes and operational infrastructure. The same risk was also reviewed in 2024.
Risk Time Horizon	Short - Medium - Long Term
Value Chain Position	Upstream
Regions Where the Risk Is Concentrated	The production and supply networks of the represented brands and OEMs, primarily in the European Union, and Doğuş Otomotiv's vehicle procurement and sales activities in Türkiye.
Business Activities Vulnerable to the Risk	The primary vulnerability to the risk lies in Doğuş Otomotiv's distributor activities based on vehicle procurement, imports and sales. The production, technology and product development costs undertaken by the represented brands to comply with regulations may be reflected in vehicle procurement prices, affecting the cost of sales and pricing structure. If cost increases are reflected in sales prices, they may also put pressure on customer demand, sales volumes, product mix and profitability. Processes requiring adaptation of product planning, sales and after-sales services to new technical requirements are also considered vulnerable business activities.

Financial Impacts of the Risk	Current Financial Impacts The realized impacts of regulatory changes on cost of sales, capital expenditure, compliance expenses and sales revenues during the reporting period were assessed. Based on the assessment, no situation arising from such regulations that had a material impact on the Company's financial performance during the reporting period was identified. Prior-Year Financial Impacts Although the risk in question does not meet the definition of a "material risk" required to be disclosed under TSRS reporting, its potential impacts are monitored and tracked as part of the organization's enterprise risk management processes. Expected Financial Impacts The potential financial impact was assessed under the SSP2-4.5 and SSP5-8.5 scenarios, considering the potential effects of the EU fleet CO₂ targets, Euro 7 standards and the EU Batteries Regulation on procurement costs, compliance investments and sales volumes. During the reporting period, the increasing clarity of the requirements and implementation timelines of the relevant regulations and their expected impact on the automotive sector, together with the development of data sets and expanded assessments, indicated that the risk had become a matter requiring closer financial monitoring compared with the previous period. Accordingly, in 2025, the risk began to be addressed in greater detail as part of the material sustainability-related risks. Preliminary assessments indicate that the additional compliance costs undertaken by vehicle manufacturers for new technologies, R&D activities and production infrastructure may be reflected in vehicle procurement prices, increasing Doğu Otomotiv's vehicle costs and cost of sales. In addition, investments to be made by the Company for compliance purposes may increase capital expenditure, while reflecting higher costs in sales prices may put pressure on demand, sales volumes and profitability. Given the data availability, uncertainties regarding assumptions and the ongoing methodological development process during the current reporting period, it was considered more appropriate to provide a qualitative description of the financial impact of the risk. In subsequent reporting periods, the Company aims to enhance the quality and scope of the data, validate the key assumptions and finalize methodologies that will enable the financial impact to be quantified reliably.
Scenario Analysis and Climate Resilience	The SSP2-4.5 and SSP5-8.5 scenarios were used to assess the risk of regulatory changes. The analysis was based on vehicle sales volumes and average vehicle costs, with the reflection of additional compliance costs that may arise for manufacturers and suppliers in vehicle procurement prices considered the primary financial impact channel. The potential impacts of compliance investments and cost increases on sales prices, demand and sales volumes were also incorporated into the assessment. Under the SSP2-4.5 scenario, a transition environment in which climate policies and regulations applicable to the automotive sector develop gradually and in a more predictable manner was assumed. Although compliance costs for manufacturers and suppliers are expected to increase under this scenario, a more orderly technological transition may help manage the cost impacts. Under the SSP5-8.5 scenario, it was assumed that the continuation of high emissions and delays in climate policies could lead to more rapid and comprehensive regulatory interventions in subsequent periods. A delayed and disorderly transition may require manufacturers to meet technology and product compliance requirements within a shorter timeframe, potentially increasing pressure on vehicle procurement costs, as well as on Doğu Otomotiv's pricing and profitability. Doğu Otomotiv's ability to regularly monitor regulatory changes and adapt in coordination with the represented brands supports its resilience to transition risks. In addition, supplier sustainability assessments contribute to strengthening compliance capacity and flexibility across the value chain.
Measurement Uncertainties and Assumptions	The key uncertainties in measuring the risk arise from the magnitude of the costs that regulations may impose on manufacturers and suppliers, the extent to which these costs may be reflected in vehicle procurement and sales prices, and customer responses to price changes. Due to the limited availability of OEM-specific cost data and the absence of direct regulatory cost ratios in the SSP scenarios, assumptions based on industry expectations, existing regulations, and expert judgment were used in the assessment. The results represent a scenario-based assessment of the potential financial impact of the risk rather than a definitive forecast.
Management Approach / Measures and Actions	Doğu Otomotiv regularly monitors fleet CO₂ targets, Euro 7 standards, battery regulations and other technical requirements. The impacts of regulations are assessed through cooperation with the represented brands and OEMs, and the necessary compliance activities are incorporated into product planning, sales and after-sales service processes. As part of its supplier sustainability practices, the Company monitors the environmental, social and governance performance of its suppliers. Data collection concerning cost changes, product timelines and technical compliance requirements is being enhanced through discussions with brands and suppliers. Under the EU Batteries Regulation, processes relating to battery traceability, reuse, recovery and end-of-life management are also monitored in line with regulatory requirements and brand standards. The potential impacts of regulatory changes on procurement costs, investment requirements and sales volumes are assessed through scenario analyses. Work is ongoing to improve the data and assumptions used and to incorporate the results into risk management and planning processes.

RISK 3	
Risk Title	Loss of Electric Vehicle Sales
Risk Type	Climate – Transition – Market Risk
Risk Description	The automotive sector’s transition toward electric vehicles is making it increasingly important for models offered to the market to be competitive in terms of price, range, and technical specifications. The high level of competition faced by the electric vehicles offered in the Turkish market by the brands represented by Doğuř Otomotiv in terms of price or range may adversely affect demand for these vehicles and their sales performance. The continuation of such intense competition may make it more difficult for Doğuř Otomotiv to achieve its projected electric vehicle sales volumes and long-term market share targets. The impacts of the risk may arise across the value chain, from the product development and pricing decisions of the represented brands through to the Company’s product planning, marketing and sales activities. At the same time, the Company’s product portfolio comprising internal combustion engines, hybrid and electric vehicles supports the partial offsetting of potential losses in electric vehicle sales through sales of other vehicle groups. Accordingly, vulnerability is concentrated particularly in the electric vehicle product group, while the impact on total vehicle sales activities can be mitigated through product portfolio management. As a result of the assessments, the risk definition used in 2024 was revised following a review of operational and market factors.
Risk Time Horizon	Medium - Long Term
Value Chain Position	Own Operations and Downstream
Regions Where the Risk Is Concentrated	The Turkish electric vehicle market, Doğuř Otomotiv’s sales and authorized dealer network, and electric vehicle customers.
Business Activities Vulnerable to the Risk	The business activities vulnerable to risk include the product planning, procurement, pricing, market positioning, and sales of electric vehicles. The high level of competition faced by models offered in the Turkish market in terms of price and range may affect Doğuř Otomotiv’s electric vehicle sales performance and market share in this product group. Vulnerability is particularly concentrated in activities generating revenue and profitability from electric vehicle sales.

Financial Impacts of the Risk	Current Financial Impacts During the reporting period, the effects of electric vehicle pricing and range characteristics on sales volume, market share and profitability were assessed. Based on these assessments, the risk was determined not to have had a material impact on the Company's financial performance during the reporting period. Prior-year financial impacts are not presented for consistency, as the definition of the risk differed in the previous year. Expected Financial Impacts The potential financial impact of the risk was assessed based on the difference between the planned electric vehicle sales volume and the sales volumes expected to be achieved under the SSP2-4.5 and SSP5-8.5 scenarios. Potential loss of sales in electric vehicles resulting from failure to achieve the targeted sales volume was translated into a financial impact based on the average gross profit per vehicle. Failure of electric vehicles to achieve sufficient competitiveness against competing models in terms of price and range could result in sales volumes and market share falling below the Company's targets, thereby reducing the expected revenue and gross profit from electric vehicle sales. However, customers may shift toward internal combustion engine or hybrid models in Doğu Otomotiv's portfolio, which could partially offset the impact of lower electric vehicle sales on total sales volume and profitability. The scenario analyses conducted indicate that the potential financial impact of the risk remains below the materiality threshold. Nevertheless, the risk continues to be monitored from a strategic perspective given the expectation that electric vehicles will account for an increasing share of the automotive market and the Company's long-term sales and market share targets in this area.
Scenario Analysis and Climate Resilience	The risk was assessed by comparing the planned electric vehicle sales volume with the sales volumes expected to be achieved under the SSP2-4.5 and SSP5-8.5 scenarios. The financial impact of the scenario-based sales gap was assessed based on the potential number of lost sales and the average gross profit per vehicle. Under the SSP2-4.5 scenario, a market outlook characterized by gradual development in electric vehicle technologies and improvements in price and range performance that reduce competitive differences between models was assumed. Under these conditions, the competitiveness of the electric vehicles offered by Doğu Otomotiv is expected to improve, while deviations from the planned sales volume are expected to remain more limited. Under the SSP5-8.5 scenario, an outlook in which the transition to electric vehicles progresses more unevenly and price and range differences between models persist for longer was considered. Potentially intense price- or range-driven competition faced by the electric vehicles offered by Doğu Otomotiv could result in greater deviations from targeted sales volumes and market share. Doğu Otomotiv's product portfolio comprising internal combustion engine, hybrid and electric vehicles enables the product mix to be adapted in response to changes in customer demand and helps offset potential losses in electric vehicle sales through other vehicle groups. Coordination with the represented brands, together with monitoring of pricing, range, competing products and customer expectations, also supports the Company's capacity to adapt to changing market conditions.
Measurement Uncertainties and Assumptions	The key uncertainties in measuring the risk arise from changes in the price and range characteristics of electric vehicles to be introduced to the market in the future, the performance of competing models, tax and incentive policies, exchange rates and customer preferences. In addition, the extent to which lost electric vehicle sales may translate into sales of internal combustion engine or hybrid vehicles directly affects the overall financial impact. As the SSP scenarios do not provide direct sales volume projections, the assessment incorporates assumptions based on sales projections, market expectations and expert judgment.
Management Approach / Measures and Actions	Doğu Otomotiv monitors developments in the Turkish electric vehicle market and the pricing, range and technical specifications of competing models. The market and customer data obtained are used in assessing electric vehicle sales targets, product positioning and sales strategies. As part of its cooperation with the represented brands and OEMs, the Company considers the market launch schedules, pricing conditions and range performance of electric vehicle models, with the aim of ensuring that products to be introduced to the Turkish market are aligned with customer expectations and competitive conditions. The Company's product portfolio comprising different powertrain technologies supports the adaptation of the product mix to changes in customer demand. Developments in electric vehicle sales targets and actual sales are monitored, and the results are taken into consideration in product planning, sales and financial planning processes.

6.4.3. Impact of Risks on the Business Model and Value Chain

The physical and transition risks identified by Doğuř Otomotiv affect different stages of its distribution-based business model. Extreme weather events may cause vehicle damage, delays and business disruptions across the operational flow extending from manufacturers’ facilities and ports of departure through transportation routes, storage areas and the Company’s facilities. As vehicles come under Doğuř Otomotiv’s responsibility once they leave the manufacturer’s facilities, its import, logistics and inventory management processes are particularly exposed to physical risks. Physical protection measures, geographic risk assessments and insurance mechanisms help mitigate these impacts.

Transition risks, meanwhile, have different impacts extending from the upstream stages of the value chain to the customer market. Emission standards, fleet CO₂ targets and battery regulations may cause manufacturers’ and suppliers’ compliance costs to be reflected in vehicle procurement prices and may require adjustments to the Company’s product planning, sales and after-sales service processes. Intense price and range competition faced by electric vehicles may also affect the Company’s sales and market share targets for this product group. Doğuř Otomotiv’s product portfolio comprising internal combustion engine, hybrid and electric vehicles supports the flexibility of its business model in responding to changes in customer demand.

6.4.4. Impact of Risks on Strategy and Decision-Making

Doğuř Otomotiv takes climate-related risks into consideration in its strategic planning, product portfolio management, financial planning and operational decision-making processes. Geographic assessments of physical risks are used in import and logistics planning, the protection of storage areas, determining insurance coverage and developing business continuity measures. Analyses conducted under the SSP2-4.5 and SSP5-8.5 scenarios support the assessment of the potential impacts of extreme weather events across different time horizons and the prioritization of vulnerable processes.

With respect to transition risks, monitoring regulatory developments, manufacturer and supplier costs, and competitive conditions in the electric vehicle market provides input into decisions regarding product planning, pricing, sales targets, and investment needs. Coordination with the represented brands and OEMs supports the Company’s capacity to adapt to technical and regulatory changes, while monitoring electric vehicle pricing, range and sales performance contributes to managing the product mix in response to changing customer demand. The scenario analyses and financial impact assessments developed during the reporting period support efforts to strengthen the integration of climate risks into decision-making processes.

6.4.5. Climate-Related Opportunities

The transition to a low-carbon economy presents various opportunities that can support companies’ long-term value creation capacity through new technologies, changing market conditions and evolving financing opportunities. In this context, Doğuř Otomotiv considers strengthening access to sustainable financing and benefiting from favorable financing conditions through improved sustainability performance to be a priority opportunity area.

Opportunity Title	Access to Sustainable Financing
Opportunity Type	Climate-Related Opportunity – Financing
Opportunity Description	The transition to a low-carbon economy is leading to the diversification of financing products offered by financial institutions to companies with strong environmental performance and investments aligned with climate targets. Green loans, sustainability-linked financing instruments, incentives and grants enable companies to obtain funding on more favorable terms for low-carbon investments. Doğuř Otomotiv’s initiatives focused on emissions reduction, renewable energy, energy efficiency, sustainable logistics and low-carbon transportation solutions may support the Company’s access to sustainable sources of financing. Incorporating such sources into the financing structure may contribute to diversifying debt financing instruments and implementing sustainability-linked investments.
Opportunity Time Horizon	Short - Medium - Long Term
Value Chain Position	Own Operations

Areas Where the Opportunity Is Concentrated	Doğuş Otomotiv's sustainability-linked investment plans, debt portfolio and financing activities.
Business Activities Aligned with the Opportunity	Activities aligned with the opportunity include Doğuş Otomotiv's financing management, investment planning and resource allocation processes for projects aligned with sustainability criteria. Investments in renewable energy, energy efficiency, low-carbon technologies and sustainable logistics constitute the principal areas of activity that may be considered for green or sustainability-linked financing. The Company's existing experience with sustainable financing provides an infrastructure aligned with this opportunity in terms of identifying suitable investments and diversifying sources of financing.
Financial Impacts of the Opportunity	Current Financial Impacts Doğuş Otomotiv continued to utilize existing credit sources considered within the scope of sustainable finance during the reporting period. The impacts of these financing sources on the Company's borrowing portfolio and cash flows were assessed, and it was determined that, while the opportunity did not have a significant impact above the materiality threshold on the Company's financial performance during the reporting period, it was of strategic importance. Expected Financial Impacts The potential financial impact of the opportunity was assessed under the SSP2-4.5 and SSP5-8.5 scenarios, considering the difference between the current borrowing costs for the debt portfolio that could be considered within the scope of sustainable finance and the terms that could be offered by green financing sources. In addition to potential savings in financing costs, incentives and grants available for sustainability-linked investments were also included in the analysis. Sustainable financing instruments offering more favorable terms than conventional borrowing could support the Company's cash flow by reducing interest expenses and the cost of capital. Incentives and grants could reduce the upfront costs of sustainability-linked investments and facilitate their implementation. Access to long-term and diversified financing sources could also have a positive impact on the Company's investment capacity and financial flexibility. Scenario analyses indicated that the potential financial impact of the opportunity remained below the Company's financial materiality threshold under both scenarios. Nevertheless, the opportunity continues to be monitored due to the development of the sustainable finance market and the increasing financing needs of climate-aligned investments.
Scenario Analysis and Climate Resilience	The opportunity to access sustainable financing was analyzed based on the debt portfolio that could be considered within the scope of green financing, the potential interest rate differential between conventional and sustainable financing sources, and available incentives and grants. The analysis considered the maturity of financing instruments, prevailing market conditions, and the availability of funding for sustainable investments. Under the SSP2-4.5 scenario, a transition environment characterized by the gradual strengthening of climate policies and increased financing by financial institutions for low-carbon investments was assumed. The development of the sustainable finance market and the increasing importance of environmental performance in lending terms could support Doğuş Otomotiv in accessing favorable financing conditions and potential interest rate advantages. Under the SSP5-8.5 scenario, a scenario in which climate policies and the sustainable finance market develop more slowly and unevenly was considered. In this scenario, green financing sources may not offer a significant cost advantage over conventional financing, or incentives for sustainable investments may remain limited, thereby reducing the financial impact of the opportunity. Doğuş Otomotiv's ability to support its sustainability-linked investments through diverse financing sources and diversify its borrowing instruments strengthens its financial flexibility in response to changing market conditions. Its existing experience in sustainable finance and the alignment of investment plans with environmental criteria support the Company's ability to access such sources when suitable financing opportunities arise.
Measurement Uncertainties	The key uncertainties in measuring the opportunity arise from the amount of debt that could be considered within the scope of sustainable finance, potential interest rate advantages in the future, financing maturities, and changes in market interest rates and foreign exchange rates. The scope, terms and implementation timelines of potential incentives and grants available over the long term may also affect the magnitude of the financial impact. As SSP scenarios do not directly provide financing costs or interest rate differentials, the assessment incorporates assumptions based on the existing financing structure, market conditions and expert judgment.

6.4.6. Impact of Opportunities on the Business Model and Value Chain

Access to sustainable financing represents an opportunity for Doğuř Otomotiv to support investments aligned with the transition to a low-carbon economy by diversifying its financing sources. The use of green and sustainability-linked financing instruments could facilitate the Company’s access to longer-term financing on favorable terms, potentially having a positive impact on financing costs and cash flows.

Such financing sources could support the investments in areas such as renewable energy, energy efficiency, low-carbon technologies and sustainable logistics. Accordingly, while the opportunity primarily arises within the Company’s own operations, it could also contribute to the low-carbon transformation of the business model and operational processes across the value chain through the investments financed.

6.4.7. Impact of Opportunities on Strategy and Decision-Making

Doğuř Otomotiv considers sustainable financing opportunities in its investment planning, capital allocation and borrowing decisions. As environmental criteria become increasingly important in financing terms, they support the prioritization of sustainability-linked investments and the alignment of eligible projects with green financing sources.

Developments in the sustainable finance market, potential interest rate advantages, and available incentives and grants are monitored when evaluating financing alternatives. This approach supports the Company’s access to the resources required for the low-carbon transition, diversification of its financing structure, and financial flexibility in response to changing market conditions.

6.5. Transition Plan Approach

TSRS 2 requires disclosures not only on climate-related risks and opportunities, but also on the assessment of the Company’s climate resilience under alternative scenarios and its approach to transitioning to a low-carbon economy. In this context, scenario analyses are used as one of the key tools for assessing the potential impacts of climate change on the business model and strategy and demonstrating the Company’s capacity to adapt to different climate conditions.

Doğuř Otomotiv has initiated its initial assessments relating to transition planning. In this process, scenario-based assumptions have been developed for variables that may evolve outside the Company’s direct control, addressing issues such as carbon pricing, regulatory pressures, infrastructure adequacy, and the alignment of the product portfolio with changing market conditions. Work is ongoing to identify priority areas for action together with the relevant business units. The development of quantitative targets and implementation timelines for these areas is also ongoing.

The main areas prioritized under transition planning are as follows:

	Expansion of the electric vehicle sales strategy
	Acceleration of D-Charge charging station investments
	Expansion of the scope of renewable energy investments
	Increase in carbon alignment audits across the supply chain

During the reporting period, various expenditures and investments were made to protect facilities and storage areas against extreme weather events, maintain insurance mechanisms, comply with regulatory changes, and manage the transformation of the electric vehicle market. Considering renewable energy, energy efficiency, emission reductions and resource efficiency, charging infrastructure, and other sustainability-related practices together, the total amount of expenditures and investments made in line with the initiatives developed this year to manage climate-related risks and capitalize on opportunities amounted to approximately TRY 254 million. As data relating to investments and expenditures associated with climate-related risks and opportunities are presented for the first time in the reporting period, no comparative information is provided for prior periods using the same scope and methodology.

Doğuř Otomotiv aims to link its transition plan approach with its decarbonization strategy and measurable performance indicators and plans to establish a monitoring mechanism that will enable progress to be tracked holistically.

7. RISK MANAGEMENT

The Group manages sustainability- and climate-related risks and opportunities in an integrated manner with its enterprise risk management processes, covering their identification, assessment, prioritization and monitoring. These processes are carried out under the oversight of the Board of Directors, with the contributions of the Early Risk Detection Committee, Corporate Governance and Sustainability Committee, Audit Committee, Compliance and Risk Management Unit, Internal Audit Department, and relevant business units.

Doğuř Otomotiv’s risk management approach is structured to identify uncertainties in a timely manner, assess them using appropriate methods, and develop measures aligned with the Company’s objectives. Enterprise Risk Management is regarded as a common risk culture extending from the Board of Directors to all employees and is being developed to cover not only financial, operational, strategic, compliance, reputational and external environment risks, but also non-financial risks arising from climate change, sustainability, technology, business continuity and the supply chain.

The Group adopts a holistic assessment methodology for analyzing sustainability- and climate-related risks and opportunities. In this context, developments in the automotive sector, the transition to electric vehicles, regulatory developments, supply chain dynamics, customer expectations, digitalization, the green transition, energy efficiency, emissions management and changes across the value chain are among the key inputs to the assessment process.

Doğuř Otomotiv adopts the COSO Enterprise Risk Management framework as its risk management framework. In 2023, a digital platform was established to support more dynamic, agile, and analytical monitoring of risks. The Risk and Opportunity Management Procedure was updated in line with the COSO approach and the new digital system and published in 2024. In 2025, the reassessment of risks and opportunities was completed, and the Risk Management Report was reported to senior management through Power BI.

7.1. Identification of Sustainability and Climate-Related Risks and Opportunities

The Group considers the dynamics of the automotive sector in which it operates, the structure of its value chain, regulatory and technological transformations associated with the brands it represents, operational data, internal and external stakeholder expectations, corporate strategic priorities, and the topics defined in international reporting frameworks when identifying sustainability- and climate-related risks and opportunities.

The identified risks and opportunities are classified as physical risks, transition risks, and opportunity areas in line with climate-related financial disclosure approaches. Physical risks are assessed under areas such as extreme weather events, operational disruptions, disruptions to logistics processes, and impacts on facilities and infrastructure. Transition risks are considered in the context of regulations, transformation in products and services, the transition to electric vehicles, carbon pricing, technological change, market expectations, and reputational impacts. Opportunities are assessed in areas such as renewable energy use, energy efficiency, electric vehicle charging infrastructure, mobility solutions, circular economy practices, digitalization, and sustainable financing.

The identification process considers not only the Group's direct operations but also OEMs, suppliers, authorized dealers and service providers, customers, subsidiaries, affiliates, and other value chain participants. Accordingly, the assessment of the upstream value chain covers supply continuity, product standards, emissions regulations, and supplier compliance, while the downstream value chain assessment considers the transformation capacity of authorized dealers and service providers, customer expectations, the electric vehicle ecosystem, and the sustainability of after-sales services.

At Doğu Otomotiv, sustainability risks are addressed as an integral part of the corporate risk management structure. The Company categorizes risks as financial, operational, strategic, compliance, reputational, and external environment risks, with climate- and sustainability-related impacts assessed in connection with these risk categories. Political uncertainties, natural disasters, climate, terrorism, and other external risks are monitored as part of external environment risks, while compliance risks encompass compliance with national and international standards, legal regulations, sustainability disclosures, ethical rules, and internal company policies and procedures.

7.2. Assessment and Materiality Analysis of Sustainability- and Climate-Related Risks and Opportunities

The Group adopts a multi-stage and systematic approach integrated with its corporate risk and opportunity assessment framework to assess sustainability- and climate-related risks and opportunities. In the first stage, identified risks and opportunities are assessed based on their likelihood of occurrence and potential impact, and their effects on the Company's strategy, operations, financial performance, value chain, and stakeholder relationships are analyzed.

In the assessment process, the timing of risk occurrence is considered across short-, medium-, and long-term horizons, taking into account potential financial impacts, areas of vulnerability in the business model and strategy, risk response capacity, and existing control capacity. Accordingly, climate-related physical and transition risks are assessed not only as threats but also together with opportunities associated with the transformation of the business model and value creation capacity.

Doğu Otomotiv uses both qualitative assessments and a financial materiality approach when prioritizing climate-related risks and opportunities. For the financial materiality assessment, the average profit before tax (PBT) for the last three years is used to increase data stability, with 5% of this amount considered the materiality threshold. This threshold is used as one of the key criteria for determining whether climate-related risks and opportunities are considered financially material.

Under this approach, financial impact assessments are conducted for high-priority risks and opportunities, and potential impacts are analyzed using quantitative methods and scenario analyses. Physical risks are assessed in terms of climate-related impacts on infrastructure, facilities, logistics, and operational disruptions, while transition risks are assessed in the context of carbon pricing, transformation in products and services, regulations, the transition to electric vehicles, and market expectations. This assessment framework is used to support the effective allocation of resources, prioritization of risk mitigation actions, and strategic decision-making processes.

In 2025, the review of risks and opportunities within the Company was completed in accordance with the same steps as in the previous reporting period. The assessment processes were supported by the digital infrastructure and Risk and Opportunity Working Group, facilitating more effective monitoring of risks, follow-up on actions, and evaluation of opportunities.

7.3. Monitoring and Reporting of Sustainability- and Climate-Related Risks and Opportunities

Identified sustainability- and climate-related risks and opportunities are shared with the relevant teams in accordance with Doğu Otomotiv's existing corporate risk management structure, and senior management is informed of the outputs of the analyses. These risks are assessed together with financial, operational, strategic, compliance, reputational, and external environment risks. This integration ensures that sustainability and climate risks are incorporated into the Company's overall risk profile and monitored through a holistic approach.

The Early Risk Detection Committee plays a central role in the monitoring and reporting of risks. The Committee operates to ensure the early identification of circumstances that could endanger the Company's existence, development, and continuity, the timely implementation of necessary measures, and the effective management of risks. The Committee reviews the risk management systems annually, submits its assessment reports to the Board of Directors during the year, and shares them with the auditor.

The Corporate Governance and Sustainability Committee informs the Board of Directors about preventive and corrective measures related to the implementation of sustainability principles, areas that may create opportunities, and operational results. The Committee resolved to incorporate sustainability issues into the performance indicators of senior management, determine Company targets, and inform the Board of Directors at specified intervals, and regularly reported its findings and decisions taken to the Board of Directors.

The Audit Committee oversees the effectiveness and adequacy of the internal audit, internal control, risk management, and financial reporting systems. During presentations by the Internal Audit Department, findings regarding internal control, risk management, and governance processes were shared with the Committee. During the year, the Board of Directors was informed of the audit findings that the Committee had determined should be communicated to the Board.

Doğuş Otomotiv uses digital systems and integrated management tools to monitor sustainability risks. ESG data are entered into the Turkuaz ERP System by the relevant departments and reviewed by the Sustainability Department. Data relating to environmental, quality, energy, occupational health and safety, and information security processes are monitored through individual systems under the Integrated Management System. The Target Card System supports the integration of risk management responses with the performance and target-setting processes of relevant managers. In 2024, a New Risk and Opportunity Module was established under the Integrated Management System, taking into account the COSO Enterprise Risk Management Model. Risks and opportunities have been integrated within the scope of Doğuş Otomotiv's Quality, Occupational Health and Safety, Energy, and Environmental certifications. In 2025, the Risk Management Report was presented to senior management through Power BI, and the review of risks and opportunities was completed.

The Compliance and Risk Management Unit reports to the Early Risk Detection Committee and monitors compliance with Company policies, legal regulations, regulatory requirements, international standards, and processes. In 2025, the Compliance and Risk Management Unit held meetings with its affiliated working group. The Monitoring and Steering of Regulations ("MsoR") Working Group, established by the Compliance and Risk Management Unit and the Homologation Department, continued its activities with respect to legal obligations and information exchange with OEMs. In addition, supplier audits commenced in 2025 under the digital Compliance and Procurement Audit ("CPA") system, which was established to audit critical suppliers within the scope of Compliance and Integrated Management Systems.

The management of sustainability- and climate-related risks and opportunities includes control mechanisms designed to reduce the likelihood of risks materializing and limit their impacts if they do materialize. These controls encompass the procedures, tools, processes, policies, and practices developed to mitigate or eliminate risks associated with events that could prevent the Company from achieving its strategic objectives, enhance the potential of opportunities, and provide timely information for decision-making processes.

8. METRICS AND TARGETS

Selection of Metrics, Reporting Principle and Data Generation Process

Doğuş Otomotiv identifies its sustainability- and climate-related metrics to demonstrate the links between its business model, strategic priorities, identified risks and opportunities, and publicly disclosed targets. The selection of metrics takes into account their relevance for decision-making, financial materiality, comparability, data availability, and verifiability. These indicators are used not only to monitor periodic performance but also to support risk management, investment planning, resource allocation, and strategic decision-making processes.

Data are generated through corporate systems and defined data collection processes under the responsibility of the relevant business units and are incorporated into reporting following control and consolidation processes. During the 2025 reporting period, efforts continued to enhance the traceability of metrics, clarify data ownership, and standardize calculation methodologies. Accordingly, the TSRS-compliant data structure established in 2024 was further developed to support comparative reporting.

Reporting Approach and Data Scope

The metrics disclosed in this section are structured to enable the assessment of Doğuş Otomotiv's performance in relation to sustainability- and climate-related risks and opportunities and its progress toward established targets. The indicators cover key operational performance, greenhouse gas emissions, energy consumption, renewable energy use, and other sustainability-related areas subject to monitoring.

Unless otherwise stated, the reporting scope of the metrics disclosed in this section is aligned with the consolidation boundary of the TSRS-Compliant Sustainability Report. Depending on the nature of the relevant indicator, data are collected and consolidated at the level of the Company and its subsidiaries within the scope of consolidation. Where there are changes between reporting periods in the scope, calculation methodology, or data source, their impact on comparability is disclosed together with the relevant indicator.

The 2025 metrics are presented together with comparative 2024 data to enable monitoring of performance against the previous period. Where appropriate, year-on-year changes are also presented to facilitate a clearer assessment of the direction and magnitude of performance.

8.1. Operational Metrics

8.1.1. Sales and Service Performance

Doğuş Otomotiv monitors its sustainability performance through operational outputs that demonstrate the scale of its business model and the reach of its operations, in addition to environmental, social, and governance indicators. Indicators such as sales volume, customer reach, and service capacity contribute to the assessment of the Company's operational performance, reach across the value chain, and progress in line with its strategic priorities. The table below presents comparative key sales and service indicators for 2024 and 2025. These indicators were selected to monitor the scale of the Company's sales and service capacity and customer interactions.

 Indicator	 Description	2024	2025
 Retail Vehicle Sales*	Number of new vehicles sold across Türkiye during the year	186,903	209,181
 Wholesale Vehicle Sales*	Sales through authorized dealers and direct channels	189,105	208,170
 Number of Customer Service Locations	Total number of active authorized dealer and service locations across Türkiye	720+	750
 Number of Vehicles Serviced	Number of vehicles serviced as part of after-sales services	1,087,000**	1,140,000**
 Total Number of Customers	Individual and corporate customers with a purchase or service history	10.3 million**	10.9 million**

*Retail Sales Volume and Wholesale Sales Volume figures for 2024 have been restated in line with ongoing work, and the relevant values have been updated in the table.

**Excluding Škoda

8.1.2. Dealer and Customer Service Locations

Doğuş Otomotiv’s authorized dealer and service network operating across Türkiye constitutes one of the key elements of the Company’s sales and after-sales service model. In addition to supporting commercial activities, this network plays an important role in enhancing customer experience, expanding access to services, and extending sustainability practices such as energy efficiency to the value chain. The table below presents comparative key indicators relating to Doğuş Otomotiv’s dealer, service, and customer service network.

Dealer and Service Location Indicators

	Indicator	Description	2024	2025
	Number of Active Dealers	Number of authorized dealers providing services for the brands represented by Doğuş Otomotiv	152	132
	Number of Active Service Locations	Number of authorized service locations providing after-sales services	145	161
	Total Number of Authorized Dealer and Service Locations	Total number of customer touchpoints, including sales and service locations	730	750
	Number of Doğuş Oto Service Locations	Number of sales and service locations operated under the Company’s own brand	72	73
	Number of Provinces Served	Number of provinces served through the dealer and service network	51	51

8.2. Climate-Related Metrics and Targets

Doğuş Otomotiv regularly monitors indicators supporting the management of its climate-related risks and opportunities, primarily including greenhouse gas emissions, energy consumption, energy efficiency, and the use of renewable energy. These targets and metrics are monitored in connection with physical risks arising from extreme weather events, transition risks associated with the shift to electric vehicles and emissions-related regulatory changes, as well as opportunities to access green finance. Indicators relating to renewable energy use and greenhouse gas emissions contribute to assessing the Company’s level of compliance with regulatory requirements, its preparedness for the transition to low-carbon mobility, and its operational resilience to climate-related impacts. By providing a measurable assessment of environmental performance, these indicators also support the Company’s potential access to green finance instruments. In this context, the established targets are intended to reduce exposure to climate-related risks, capitalize on relevant opportunities, and support strategic decision-making with measurable data.

During the 2025 reporting period, climate-related indicators are presented together with 2024 data to ensure comparability with the previous period. Greenhouse gas emissions are disclosed on a gross basis, while Scope 1 and location-based Scope 2 emissions are consolidated at the Company and subsidiary levels. The calculation scope, methodologies used, and relevant data sources are explained in the subsections presenting the respective indicators.

The climate-related indicators monitored comprise the following:

- Scope 1 and Scope 2 greenhouse gas emissions
- Solar power plant investments and renewable energy use
- Energy consumption and energy efficiency

Performance against climate-related targets is monitored against base-year values. The emissions reduction target related to the risk of regulatory changes and the target and monitoring indicators relating to renewable energy use are presented in the table below. The target to reduce gross Scope 1 and Scope 2 emissions, covering the seven greenhouse gases - carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃) - applies to all locations, while the target relating to renewable energy use applies to the Şekerpınar facility.

Risk and Opportunity Related Targets and Performance Metrics

 REGULATORY CHANGES	 RELATED TARGET 20% reduction in Scope 1 and Scope 2 emissions		 METRIC Scope 1 + Scope 2 Emissions		 UNIT tCO ₂ e	
	BASE YEAR	BASE YEAR VALUE	TARGET YEAR	2024 VALUE	2025 VALUE	CHANGE FROM BASE YEAR (%)
	2024	12,760	2030	12,760	14,620	+15%*
 RENEWABLE ENERGY USE	 RELATED TARGET Increasing the percentage of electricity supplied by solar power plants to 100%		 METRIC Percentage of Electricity Supplied by Solar Power Plants		 UNIT %	
	BASE YEAR	BASE YEAR VALUE	TARGET YEAR	2024 VALUE	2025 VALUE	CHANGE FROM BASE YEAR (%)
	2022	64.67	2030	77.05	75.83	+17%

*In 2025, Scope 2 emissions increased due to higher electricity consumption associated with the vehicle charging units at the D-Charge location, resulting in an increase in total Scope 1 and Scope 2 emissions compared to the previous year.

8.2.1. Scope 1 and Scope 2 Emissions – Consolidated Table (tCO₂e)

Scope 1 and location-based Scope 2 emissions arising from the operations of Doğu Otomotiv and its subsidiaries are presented comparatively in the table below.

Parent Company and Consolidated Subsidiaries		2024 (tCO ₂ e)	2025 (tCO ₂ e)
 Scope 1		5,563	5,650
 Scope 2		7,197	8,970
 Total		12,760	14,620

Non-Consolidated Companies (Associates)		2024 (tCO ₂ e)	2025 (tCO ₂ e)
 Scope 1		1,004	937
 Scope 2		895	922
 Total		1,899	1,860

8.2.2. Scope 1 and Scope 2 Emissions – Breakdown by Company (tCO₂e)

The breakdown of consolidated emissions calculated at the Company and subsidiary levels in accordance with the operational control approach is presented below. This breakdown contributes to identifying the companies where emissions are concentrated and prioritizing reduction efforts.

Parent Company and Consolidated Subsidiaries Emissions Table*

Company	2024			2025		
	Scope 1 Emissions	Scope 2 Emissions	Total Gross Emissions (tCO ₂ e)	Scope 1 Emissions	Scope 2 Emissions	Total Gross Emissions (tCO ₂ e)
Doğu Otomotiv Servis ve Ticaret A.Ş.**	2,092.2	1,572.69	3,664.89	2,022.5	3,336	5,358.5
Doğu Oto Pazarlama ve Ticaret A.Ş.	3,434.6	5,592.1	9,026.7	3,608.1	5,598	9,206.1
Doğu Gayrimenkul Yatırım Ortaklığı A.Ş.	36.4	32.8	69.2	19.5	35.6	55.1

*The 2024 energy consumption data have been revised in line with the latest assessments, and the relevant figures have been updated in the table accordingly.

**D-Charge data have been consolidated.

Non-Consolidated Associates Emissions Table

Company	2024			2025		
	Scope 1 Emissions	Scope 2 Emissions	Total Gross Emissions (tCO ₂ e)	Scope 1 Emissions	Scope 2 Emissions	Total Gross Emissions (tCO ₂ e)
Doğu Bilgi İşlem ve Teknoloji Hizmetleri A.Ş.	430.6	792.4	1,222.9	459.8	803.1	1,262.9
Doğu Sigorta Hizmetleri Ltd.Şti.	8	19	27.03	7.8	19.3	27.1
Volkswagen Doğu Finansman A.Ş.	566	84	650	469.5	100.5	570

Scope 2 Emissions Calculation Approach and Contractual Instruments

Doğu Otomotiv's Scope 2 greenhouse gas emissions are calculated using the location-based method, based on electricity consumption at the locations where it operates and the Turkish national electricity grid emission factor. The values calculated using this method are disclosed as gross emissions, without deducting the effect of renewable energy certificates.

The Company is evaluating options for using contractual instruments such as I-REC certificates to support the use of renewable electricity. If such instruments are used, market-based Scope 2 emissions will also be calculated, and the scope and quantity of certificates used and their impact on emissions results will be presented separately from the location-based values.

Alignment with International Agreements and National Commitments

Doğu Otomotiv's approach to climate change is shaped with consideration of the Paris Agreement's objective of limiting the increase in global temperature and Türkiye's national climate policies. Türkiye's Updated First Nationally Determined Contribution, submitted in 2023, envisages a 41% reduction in emissions by 2030 relative to the reference scenario, while its Second Nationally Determined Contribution, submitted in 2025, aims to limit emissions to 643 million tonnes of CO₂e in 2035, keeping them 466 million tonnes of CO₂e below the reference scenario. These commitments form part of the long-term transformation framework supporting Türkiye's 2053 net-zero emissions target.

The Company's efforts to reduce emissions, increase the use of renewable energy, improve energy efficiency and promote low-emission mobility solutions are addressed in line with this national transformation. Developments in the relevant policies and commitments are used as a reference in assessing the Company's climate targets and implementation priorities.

Targets, Carbon Credits and Internal Carbon Pricing

Doğuş Otomotiv’s emissions reduction approach primarily focuses on reducing gross emissions through energy efficiency, the use of renewable electricity, and the development of low-emission products and services. During the 2025 reporting period, no carbon credits were used to achieve emissions targets or offset emissions. If carbon credits are used in the future solely for residual emissions remaining after emissions reduction efforts, the quantity and standard of the credits, whether they are nature-based or technology-based, whether they are generated through emissions reductions or carbon removals, and their contribution to the targets will be disclosed separately.

As of the reporting period, the Company does not have an internal carbon pricing mechanism used in investment and operational decision-making. Nevertheless, developments relating to carbon markets, emissions trading systems and carbon pricing are monitored, and methodological studies on the potential future use of an internal carbon price in scenario analysis, investment assessment and financial planning processes are being evaluated.

8.2.3. Energy Consumption and Energy Efficiency

Doğuş Otomotiv considers energy management to be a key component of its climate strategy in terms of emissions reduction, operational efficiency and cost management. Electricity, natural gas, gasoline and diesel consumption are monitored at the Company and subsidiary levels and used to assess consolidated energy performance.

Monitoring energy consumption by source supports the identification of activities and locations with high levels of consumption and the prioritization of energy efficiency initiatives. Efforts are being undertaken to reduce energy consumption and the associated greenhouse gas emissions through lighting upgrades, improvements to heating, ventilation and air conditioning (HVAC) systems, and operational optimization. The table below presents a comparative overview of consolidated energy consumption for 2024 and 2025.

Energy Consumption

Scope: Parent Company, Subsidiaries and Associates*

	2024**	2025
 Electricity Consumption (MWh)	21,727	25,780.9
 Natural Gas Consumption (MWh)	16,073	16,638.48
 Other Fuel Consumption (MWh) (Gasoline + Diesel)	10,065	10,154
 Total Energy Consumption (MWh) Consolidated Performance	47,867	52,573.8

- * Energy consumption data includes the parent company, its subsidiaries, and associates.
- ** The 2024 energy consumption data have been revised in line with the latest assessments, and the relevant figures have been updated in the table accordingly.

8.2.4. Solar Power Plant Investments and Use of Renewable Energy

Doğuş Otomotiv continues its investments in renewable energy with the aim of reducing its carbon footprint, managing energy costs and supporting operational resilience against fluctuations in the electricity market. The solar power plant investment commissioned at the Şekerpınar Logistics Center in 2022 contributes to meeting a significant portion of the facility’s electricity needs from renewable sources.

The Company aims to increase the proportion of electricity supplied by solar power plants to 100% by 2030. In line with this target, the production performance of the Şekerpınar solar power plant and renewable energy applications across the authorized dealer and service network are monitored. The indicators for 2024 and 2025 are presented comparatively below.

Şekerpınar Solar Power Plant and Renewable Energy Generation

	Indicator	2024 Value	2025 Value	Note
	Proportion of Electricity Supplied by Solar Power Plant	77.05%	75.83%	Target applies to 2030.
	Total Renewable Electricity Generation (kWh)	4,337,000	4,229,000	Refers to the electricity generated by the Şekerpınar solar power plant.
	Number of Renewable Energy Projects	6	1	Includes dealers and service locations.
	Use of Solar Power Plants at Authorized Dealers and Services	10 locations	1 location	Publicly disclosed as of the end of 2023.

These indicators are used to monitor developments in renewable electricity generation and progress toward the 2030 target. Solar power plant investments contribute to reducing the Company’s dependence on grid electricity and its carbon footprint, while also supporting the expansion of renewable energy practices across the dealer and service network.

8.3. Data Sources, Responsibilities and Verification Process

Doğuş Otomotiv defines data sources, responsible business units and control processes for each indicator to support the reliable, traceable and comparable reporting of sustainability indicators. During the 2025 reporting period, efforts continued to further develop the data collection structure established in the previous year, clarify data ownership, standardize calculation methods and systematically record supporting documentation.

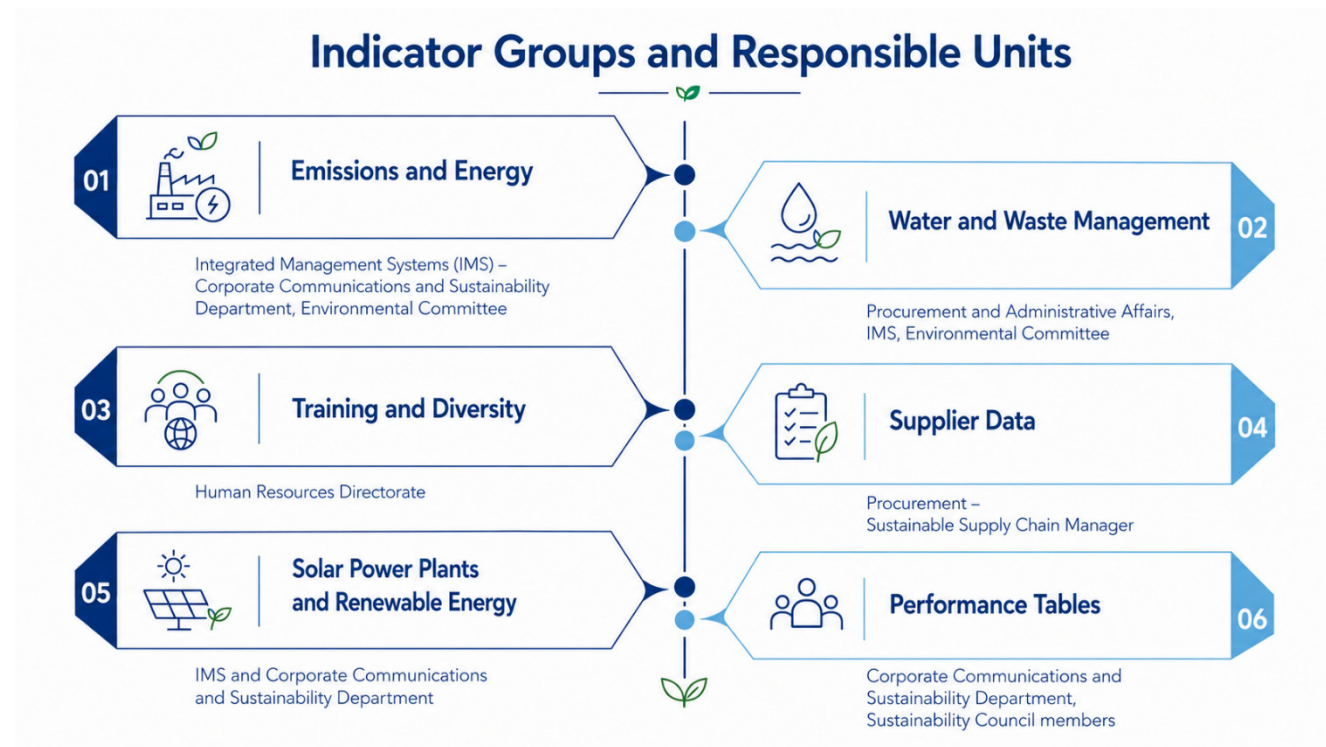
Data Sources

Data collection processes are carried out through Doğu Otomotiv's corporate systems, as well as monitoring tables and declarations prepared by the relevant business units and companies within the consolidation scope. The main data sources are as follows:

- **Turkuaz ERP System:** Used to obtain operational and financial data, as well as key data relating to energy, emissions, and logistics performance.
- **Integrated Management Systems (IMS):** Supports the monitoring of environmental, energy, occupational health and safety, information security, quality and risk data within the scope of ISO 14001, ISO 50001, ISO 45001, ISO 9001 and ISO 27001.
- **GO-DGTL Platform:** Used to collect data on human resources, training, and digital competency indicators.
- **Monitoring Tables and Target Cards:** Strategic targets and sustainability indicators are monitored through annual target cards. The relevant tables are completed by members of the Sustainability Council, including representatives of subsidiaries and affiliates, and are consolidated centrally.

Allocation of Responsibilities

Responsible units have been designated for data generation, control and reporting of each indicator group. Data are prepared by the relevant business units, subjected to control procedures and centrally consolidated as part of sustainability reporting.



Control and Verification Process

Data included in the reporting are reviewed by the responsible business units together with source records, calculation files and supporting documentation. For indicators included within the assurance scope, data sources, calculation methods, consolidation steps and assumptions used are prepared in accordance with the assurance process. Methodological explanations and presentation principles are provided in the relevant sections of the report. The following principles are observed in the data generation and verification processes:

- **Consistency:** Data are prepared using methods that enable comparison across reporting periods.
- **Traceability:** Reported indicators can be traced back to source records and supporting documentation.
- **Verifiability:** Calculation methods, assumptions and control procedures are suitable for review.
- **Timeliness:** Data are completed in accordance with the timetable established at the end of the reporting period.

9. EVENTS AFTER THE REPORTING PERIOD

No transactions, events or conditions requiring disclosure in this sustainability report occurred between the end of the reporting period and the date on which this document was approved for publication.

10. APPENDICES

10.1. Calculation Methodologies for Metrics

General Reporting Principles

The information contained in this guide provides information on the methodologies for the preparation, calculation and reporting of data relating to the indicators within the scope of limited assurance included in the 2025 Türkiye Sustainability Reporting Standards (TSRS)-Compliant Sustainability Report of Doğu Otomotiv Servis ve Ticaret A.Ş. ("Company" or "Doğu Otomotiv"). These indicators comprise environmental indicators. It is the responsibility of the Company's management to ensure that appropriate procedures are applied to prepare the indicators specified below, in all material respects, in accordance with the principles.

The information contained in these principles covers the 2025 fiscal year ending on December 31, 2025 (January 1, 2025 - December 31, 2025) and the operations under the responsibility of the Company and its subsidiaries, as detailed in the Key Definitions and Reporting Scope section.

Subsidiaries:

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

The following principles were taken into consideration in the preparation of this guidance document:

- In the preparation of information – emphasizing the fundamental principles of the relevance and reliability of information for users of the information,
- In the reporting of information – emphasizing the principles of comparability / consistency of information with other data, including prior-year data, and the principles of understandability / transparency that provide clarity to users.

Key Definitions and Reporting Scope

For the purposes of this report, the Company makes the following definitions:

Indicator	Scope
Total Greenhouse Gas Emissions (Scope 1-2) (tCO2)	During the reporting period, this indicator represents the total renewable and non-renewable energy consumption of the Company and its subsidiaries in GJ.
Scope 1 Greenhouse Gas Emissions (tCO2)	During the reporting period, this indicator represents the total amount of Scope 1 Greenhouse Gas Emissions and Scope 2 Greenhouse Gas Emissions of the Company and its subsidiaries.
Scope 2 Greenhouse Gas Emissions (tCO2)	During the reporting period, this indicator represents the tonnes of carbon dioxide equivalent of direct greenhouse gas emissions arising from natural gas consumption, diesel consumption and gasoline consumption of the Company and its subsidiaries at the specified locations, as monitored through invoices. The Company calculates greenhouse gas emissions in accordance with the “Greenhouse Gas Protocol Corporate Accounting and Reporting Standards (GHG Protocol, 2004)” standard.
Electricity Sourced from SPPs (%)	During the reporting period, this indicator represents greenhouse gas emissions classified as Scope 2 following electricity consumption and generation resulting from the indirect energy consumption of the Company and its subsidiaries. The Company calculates greenhouse gas emissions in accordance with the “Greenhouse Gas Protocol Corporate Accounting and Reporting Standards (GHG Protocol, 2004)” standard.
Total Renewable Electricity Production (kWh)	During the reporting period, this indicator represents the percentage of electricity consumption at the relevant locations of the Company and its subsidiaries specified in the report (Şekerpınar location) that is met by renewable energy sources (SPP).
Total Greenhouse Gas Emissions (Scope 1-2) (tCO2)	During the reporting period, this indicator represents the total amount of electricity generated from renewable energy sources (SPP) at the relevant locations of the Company and its subsidiaries specified in the report (Şekerpınar location).

Data Preparation

1. Environmental Indicators

Total Energy Consumption (GJ)

Within the scope of the Company’s direct energy consumption, primary fuel sources consisting of Natural Gas, Diesel – On Road Vehicles, Gasoline – On Road Vehicles, Diesel – Generator and Electricity consumption are reported.

The references used in the calculation are provided in the table below:

Energy Source	Activity Data Unit	Net Calorific Value*	Net Calorific Value Unit
Natural Gas	m3	44	TJ/Gg
Company Vehicles Diesel (On Road)	lt	43	TJ/Gg
Company Vehicles Gasoline (On Road)	lt	43.3	TJ/Gg

*https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_1_Ch1_Introduction.pdf

Scope 1 Greenhouse Gas Emissions (tCO2e)

Scope 1 emissions were calculated in accordance with TSRS, within the framework of the “Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard,” applying the operational control principle.

Conversion factors for CO2, CH4 and N2O to CO2 equivalent were used in the calculations. The emission factors used were taken from the Guidelines for National Greenhouse Gas Inventories (2006, IPCC), while the Global Warming Potential (GWP) coefficients were taken from the 6th Assessment Report of the Intergovernmental Panel on Climate Change (IPCC). Taking into consideration the activities of the companies, appropriate emission factors from the tables in IPCC Chapter 2 and Chapter 3 were used.

Formula:

Emission Amount (tCO2e) = Activity Data (MWh) * Emission Factor (CO2-CH4-N2O) (Kg/Tj)

The energy sources constituting Scope 1 consist of natural gas consumption, fuel consumption, diesel consumption, vehicle fuel consumption and refrigerant gas use.

Natural Gas: Natural gas consumption is monitored in m3 through invoices obtained from service provider companies at the locations where consumption takes place.

Vehicle Fuels: For owned and leased vehicles, consumption values for diesel and gasoline obtained from the locations where consumption takes place are monitored.

Refrigerant Gases: Refrigerant gas consumption is monitored based on refill records used for machines consuming refrigerant gases and leakage rates for the machines.

Emission Source - Scope 1 Refrigerant Gases	GWP (kgCO2e/kg)	Reference
R32	771	IPCC 6th Assessment Report
R410A	2,255	IPCC 6th Assessment Report
R407C	1,908	IPCC 6th Assessment Report
R134A	1,530	IPCC 6th Assessment Report
R600A	0.06	IPCC 6th Assessment Report
HFC 236fa	8,690	IPCC 6th Assessment Report

Scope 2 Greenhouse Gas Emissions (tCO2e)

Doğuş Otomotiv Scope 2 Greenhouse Gas Emissions comprise energy consumption arising from indirect combustion activities in accordance with the “Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard,” applying the operational control principle. In the calculations of Scope 2 Greenhouse Gas Emissions performed in accordance with the Greenhouse Gas Protocol methodology, the Ministry of Energy and Natural Resources, Türkiye Electricity Generation and Electricity Consumption Point Emission Factors Information Form: ETKB-EVÇED-FRM-042 Rev.00*1 was taken as reference for the emission factor used. Greenhouse gases included in the calculation comprise emissions resulting from fuel and electricity consumption activities, and Emission Management covers CO2, CH4 and N2O gases.

Inventory Source	CO2 Emission Factor	Emission Factor Unit	Emission Data Unit
Electricity	0.434	tCO2e/MWh	tCO2e/MWh

*1: Türkiye Electricity Generation and Electricity Consumption Point Emission Factors Information Form: ETKB-EVÇED-FRM-042 Rev.00
https://enerji.gov.tr//Media/Dizin/EVCED/tr/%C3%87evreVe%C4%B0klim/%C4%B0klimDe%C4%9Fi%C5%9Fikli%C4%9Fi/EmisyonFaktorleri/2023_Turkiye_Elektrik_UretimiveElektrik_Tuketim_Noktasi_Emisyon_Faktorleri.pdf

Key Judgments and Measurement Uncertainties

The process of identifying financially material sustainability-related risks and opportunities at Doğuş Otomotiv and determining the material information to be reported is based on estimates and forward-looking information that include short-, medium- and long-term expectations regarding profit before tax, which is a significant sectoral performance indicator. However, these assessments require the use of estimates for certain amounts that cannot be measured directly. While operational boundaries and assumptions relating to emissions calculations are provided under the “Data Preparation” heading, information relating to the metrics is disclosed on pages 27-28 of this Report.

The Company has global climate scenarios (IPCC SSP4.5 and IPCC SSP 8.5) that it uses to estimate the outcomes of the financial and physical impacts of its sustainability-related risks and opportunities. These scenarios include uncertainties regarding how climate change may affect the frequency and intensity of climate events that the Company may encounter, including the effects of transition risks and increases/decreases in greenhouse gas emissions. These uncertainties arise from variability in climate projections and potential unexpected changes in the behavior of natural and abnormal weather events due to changing weather patterns and evolving climate conditions.

Changes that may occur in the Company’s financial performance in line with the transition risks presented on pages 14-17 of this Report are based on estimates and forward-looking information that include expectations for the short, medium and long term.

Changes that may occur in the Company’s financial performance in line with the physical climate risks presented on pages 12-13 of this Report are based on estimates and forward-looking information that include 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 in the event of a change of more than 5% in the data at the Company level.

10.2. 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 2025 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 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 2025 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").

Inherent Limitations in Preparing the Sustainability Information

As discussed in Sustainability Information, Judgments and Measurement Uncertainties 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.

PwC Bağımsız Denetim ve
Serbest Muhasebeci Mali Müşavirlik A.Ş.

Ali Yörük, SMMM
Independent Auditor

Istanbul, 19 August 2026