2024

TSRS 2 Climate-Related Disclosures

Teknosa İç ve Dış Ticaret A.Ş.
Sustainability Report Compliant with Turkish Sustainability Reporting Standards for the Accounting Period January 1 - December 31, 2024

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Reporting Period and Standards

This report, which outlines our 2024 climate change response and adaptation performance, has been prepared in accordance with the TSRS 2 Climate-Related Disclosures standard, published in 2023 by the International Sustainability Standards Board, affiliated with the IFRS Foundation, and mandated in our country as of January 1, 2024, under the authority of the Public Oversight, Accounting and Auditing Standards Authority (KGK) under the name Turkish Sustainability Reporting Standards (TSRS).

Scope of Our Report

Unless otherwise stated, the data included in the report covers our activities in Türkiye between January 1, 2024 and December 31, 2024, in parallel with our financial reporting period.

Fair Presentation

The information and data contained in this report have been prepared in accordance with internationally accepted methodologies and are presented in a truthful, representative, and reasonable manner.

Transitional Provisions and Exemptions

Our report was published on the same date as the six-month interim financial report, in accordance with Provisional Article 2 of the Transitional Provisions of the KGK Board Decision Regarding the Scope of Application of the TSRS, and due to our obligation to submit an interim consolidated financial report. Furthermore, this exemption was utilized because it is not mandatory to submit comparative information regarding the previous period for all amounts disclosed during the reporting period.

Changes After the Reporting Period

There are no transactions, other events, or changing conditions occurring after the end of the reporting period and before the date on which the financial disclosures related to climate change are published that could reasonably affect the decisions that the primary users of the general purpose financial reports would make based on this report.

Currency Used in the Report

The currency used in financial disclosures related to Climate Change and the currency used in Teknosa's financial statements is the Turkish Lira ("TL"), and these units are consistent with each other.

Declaration of Conformity

We declare that our financial disclosures related to climate change are in clear and unconditional compliance with all provisions of the TSRS.

Our Upcoming Report

We plan to publish our second TSRS report, which aims to convey our performance in managing our financial risks and opportunities related to sustainability and climate for our operations in 2025, in accordance with TSRS 1 General Provisions for Disclosure of Sustainability-Related Financial Information and TSRS 2 Climate-Related Disclosures, in 2026, on the same date as the 2025 financial statements.

ABOUT TEKNOSA

Business Model and Value Chain
Teknosa in Numbers

Business Model and Value Chain

Teknosa was founded in 2000 as part of Sabancı Holding. It has been traded on the Borsa Istanbul since 2012.

It is the brand that first introduced the technology market concept to consumers in Türkiye.

Today, with its extensive store network, e-commerce website teknosa.com, and mobile platforms, it is a high-tech retail chain with a wide range of products. It offers customers consumer electronics, imaging, information technology, telecom products, and home appliances through an omnichannel model.

By implementing the industry's first technology-focused marketplace model, Teknosa significantly expanded the e-commerce capabilities of teknosa.com. With its "Teknosa Partner Solutions" offering, Teknosa supports the performance of its sellers and offers its customers a wider product range with its marketplace growth focus.

Under the Tekno Service umbrella, Tekno Service prioritizes customer satisfaction and meets after-sales needs with comprehensive services such as "Full Support," "In-Store Service," "Remote Support," "On-Site Installation," "On-Site Maintenance," and "Cyber Security" packages.

Teknosa is taking steps to create the largest service ecosystem for electronic products in Türkiye. The digital transformation process begins with the supply chain, extending from the product's delivery to the end consumer and extending to after-sales services.

Operational Information

The Head Office is located in Istanbul, and the **Logistics Center** is located in Kocaeli. **175** Teknosa Stores operate in **62** provinces.

İklimsa Regional Offices are located in Adana, Antalya, Ankara, Istanbul, and Izmir. More than **500** İklimsa Authorized Dealers and Service Centers operate throughout Türkiye.

Teknosa in Numbers

Basic Financial Indicators

Indicator	2023 (TL million)	2024 (TL million)
Net Sales	68,322	69,436
Total Assets	21,210	18,176
Total Equity	3,707	2,275
EBITDA	1,557	2,911
Net Profit (Loss)	1,079	(1,420)

Ratios	2023	2024
Current Ratio (Current Assets / Short-Term Liabilities)	1.08	0.95
Liquidity Ratio (Current Assets - Inventories / Short-Term Liabilities)	0.35	0.26
Total Liabilities / Equity	4.72	6.99
Total Liabilities / Total Assets	0.83	0.87

Capital and Partnership Structure

Shareholder	Share in Capital (TL)	Share in Capital (%)	Voting Rights (%)
Hacı Ömer Sabancı Holding A.Ş	100,500,001.44	50.00	50.00
Ferhat Chassemi*	26,087,707.00	12.98	12.98
Publicly Held and Other	74,412,291.56	37.02	37.02
Total	201,000,000.00	100.00	100.00

Data from the Company's Public Disclosure Platform (KAP) page is as of December 31, 2024

*** As of the Company's August 6, 2025, report date, there is no shareholder or institution with voting rights exceeding 5% of the capital, other than Hacı Ömer Sabancı Holding A.Ş.**

Teknosa, which has been traded on the Borsa Istanbul since 2012, has attracted considerable interest from domestic and foreign institutional investors. With a market value reaching 8.0 billion TL by the end of 2024, the Company has been among the companies with the highest returns in the retail sector, exceeding the BIST 100 Index.

Stock Performance

January 1– December 31 2024	31.12.2023	31.12.2024	Change
Share Closing Price (TL)	29.70	40.00	35%
BIST 100	7,470	9,831	32%

GOVERNANCE

Governance Structure

Governance Structure

6.a	Governance body, person(s) responsible for overseeing climate-related risks and opportunities	
6.a.i	**Reflections of responsibilities in job descriptions, authorities, and role definitions.**	
	At Teknosa, responsibilities related to climate-related risks and opportunities are reflected in the duties, authorities, and job descriptions of the relevant bodies, individuals, or groups through procedures and job descriptions. The Sustainability Committee, which operates under the Board of Directors and is composed of members of the Executive Committee, with the Sustainability and Occupational Safety Manager acting as rapporteur, is responsible for managing climate-related risks and opportunities. Responsibilities concerning climate-related risks and opportunities are outlined in our Sustainability Committee Procedure. Within this procedure, the duties and responsibilities are defined as follows: • Ensuring the identification, monitoring, recording, and reporting of the Company's environmental, social, and governance (ESG) impact areas, challenges, risks, and opportunities, • Ensuring the implementation of projects aimed at reducing carbon emissions within the scope of combating the climate crisis, and supporting the transition to a low-carbon and circular economy. In addition, under the Sustainability Committee Procedure, responsibilities related to sustainability and climate risks and opportunities are addressed within the "Climate Crisis Action Working Group," which operates under the Sustainability Committee. Our Sustainability Committee Procedure is publicly available on our corporate website.	
6.a.i	**Reflection of responsibilities in policies applicable to this body and individual(s)**	
	While we do not have a climate-specific policy, climate-related issues are included in our Integrated Management Systems Policy. The environmental section of Teknosa's Integrated Management Systems Policy states, "By identifying climate-related risks and opportunities, we will combat the climate crisis and carry out activities to transition to a low-carbon economy."	
6.a.ii	**The skills and competencies of the competent body person(s) to respond to risks and opportunities and to oversee the designed strategies**	At Teknosa, authorized climate-related bodies or individuals possess the appropriate skills and competencies to respond to climate-related risks and opportunities and oversee designed strategies. Details regarding member selection criteria and processes are provided under the "Board of Directors" heading in Teknosa's Equality, Diversity, and Inclusion Policy. The competency matrix for our Board of Directors and our Sustainability Committee, comprised of senior management, is available on the following page.
6.a.ii	**Evaluation of the adequacy of competencies and areas of development**	The members' competencies are determined by evaluating their education and work experience. The Sustainability Committee delivers informative presentations to executive management at least once a year on climate and sustainability. In March 2024, under the leadership of Sabancı Holding, the CFO and the Assistant General Manager of Human Resources and Sustainability received comprehensive training on the Task Force on Climate-related Financial Disclosures (TCFD) and climate risks and opportunities.

Governance Structure

6.a	Governance body, person(s) responsible for overseeing climate-related risks and opportunities	
6.a.iii	**The manner and frequency with which the competent body and person(s) are informed about risks and opportunities**	Authorized climate-related bodies or individuals are informed about climate-related risks and opportunities through regular meetings. As per the Sustainability Committee Procedure, the Sustainability Committee meets at least twice a year. Climate risks and opportunities are evaluated at these meetings as necessary. In the last quarter of 2024, climate risks and opportunities were presented to the CEO during one-on-one meetings with the CEO, the Human Resources and Sustainability Assistant General Manager, and the Sustainability Department. In August 2024, the HR and Sustainability Assistant General Manager informed the Board Members about our sustainability initiatives during the Corporate Governance Committee meeting.
6.a.iv	**How the competent body considers climate-related risks and opportunities**	Authorized bodies or individuals responsible for climate-related issues take climate-related risks and opportunities into account, just as with all other risks, when making decisions on the company's strategy and major transactions, and when overseeing risk management processes and related policies. At Teknosa, we aim to make our operations more efficient and to reduce our carbon footprint. On the other hand, our climate-related risks and opportunities are positioned within our value chain, beyond our own operations. A significant portion of our operations is carried out through procurement and our suppliers. Therefore, in order to clearly set out our expectations for suppliers, the Supplier Code of Conduct has been published. This document supports the alignment of stakeholders in the value chain with corporate conduct principles as part of the oversight of climate-related risks and opportunities. https://yatirimci.teknosa.com/suppliercodeofconduct
6.a.iv	**Assessment of trade-offs by authorized bodies/individuals related to risks and opportunities**	Within the scope of the climate risks and opportunities identified at Teknosa, there is currently no risk or opportunity that requires us to make a trade-off.
6.a.v	**Setting, monitoring, and oversight of targets and progress**	Authorized bodies and individuals on climate-related matters oversee the setting of targets related to climate risks and opportunities and monitor progress toward these targets. For this purpose, the data forming the basis of the targets were verified by a third party during the reporting period. The 2024 targets were also subject to independent assurance in 2025.

Governance Structure

6.b	The role of management in governance processes, controls, and procedures
6.b.i	**Delegation and oversight of responsibilities for monitoring, managing, and overseeing risks and opportunities**

At Teknosa, the Sustainability Committee coordinates the responsibilities related to monitoring, managing, and overseeing climate-related risks and opportunities. The Committee is chaired by the CEO, who is also responsible for reporting meeting resolutions to the Board of Directors. The Committee convenes at least twice a year, and its decisions are taken by simple majority. In case of a tie, the Committee Chair's vote counts as two.

During the identification process of climate-related risks and opportunities, the Sustainability and Occupational Safety Department and the Risk, Compliance, and Business Continuity Department play an active role. These teams directly assess climate risks and opportunities and present their evaluations to the Human Resources and Sustainability Assistant General Manager. Risks deemed relevant for further assessment are then escalated to the Sustainability Committee. From 2025 onwards, the outputs of the Sustainability Committee meetings will be reported regularly to the Board of Directors.

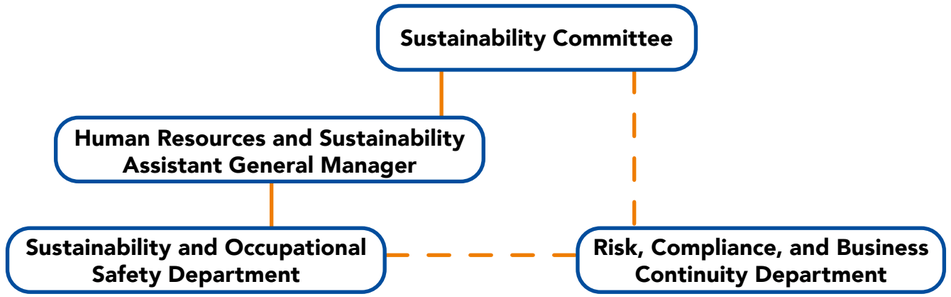
The Board provides overall strategic direction and ensures final decision-making. The Sustainability Committee is directly responsible for the management and oversight of climate-related risks and opportunities.

The Human Resources and Sustainability Assistant General Manager, who serves as Vice Chair of the Committee, supports its work by implementing the necessary operational measures and strategies. At the operational level, the Risk, Compliance, and Business Continuity Department together with the Sustainability and Occupational Safety Department support field applications and operations.

As stated in the Sustainability Procedure, the responsibilities of the Sustainability and Occupational Safety Department include "ensuring the establishment of sustainability-related control methods and procedures, as well as supporting and carrying out internal and external communication activities and training programs related to sustainability initiatives." The Sustainability and Occupational Safety Department is also affiliated with the Sabancı Holding Sustainability Leadership Committee through the Sabancı Holding Thematic Task Forces unit.

In 2025, one of the three working groups operating under the Sustainability Committee, the Climate Change Mitigation Working Group, is expected to demonstrate active performance by addressing climate crisis–related issues such as local and global environmental developments, climate risks, environmental performance, and targets.

Climate Risk and Opportunity Governance Structure

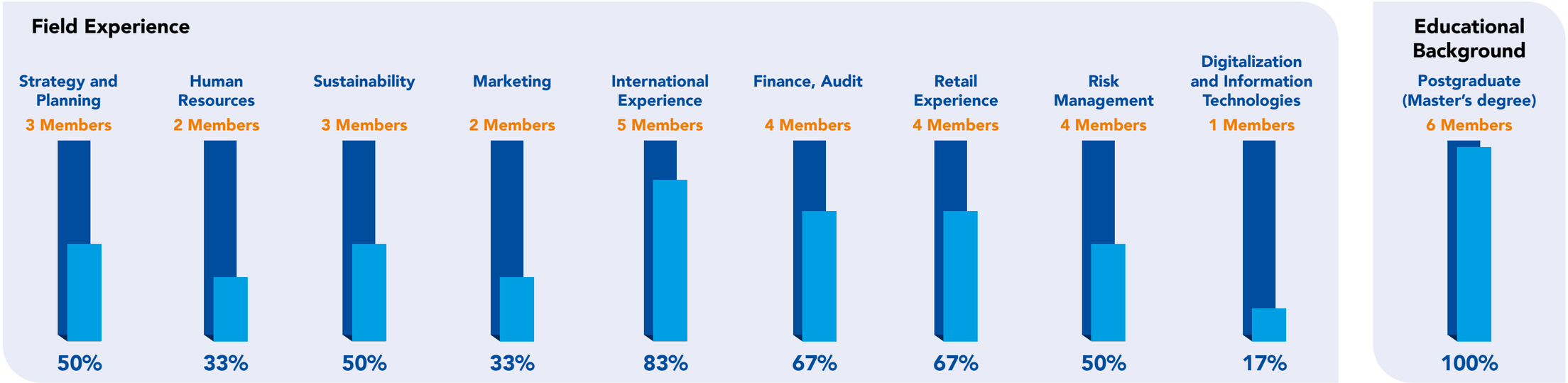


On 30 June 2025, during the Early Detection of Risk Committee (EDRC) meeting, climate-related risks and potential opportunities that may affect our company were discussed. Detailed evaluations regarding two risks and one opportunity, which will be included in the TSRS report, were shared with the relevant Board members.

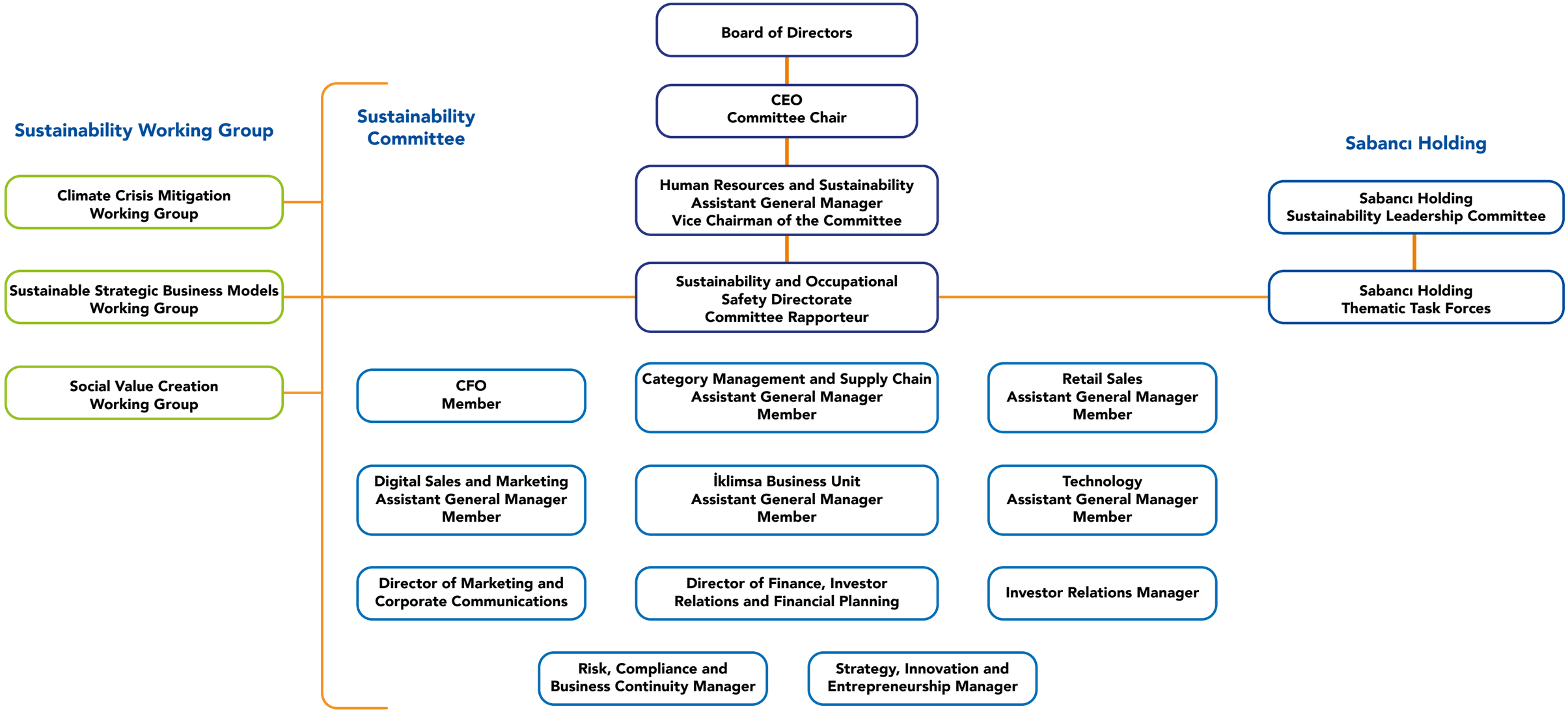
Governance Structure

6.b	The role of management in governance processes, controls, and procedures
6.b.ii	**Controls and procedures used to support the oversight of risks and opportunities, and how these are integrated with internal functions**
	At Teknosa, although there is no standalone procedure prepared specifically for the oversight and control of climate-related risks and opportunities, our Risk Management Procedure states that strategic risks encompass factors that may positively or negatively affect the Company's long-term objectives, strategies, and business model. Risks related to market dynamics, sales performance, competition, brand reputation, sustainability, and efficiency are included in this category. As with our other corporate risks, significant climate-related risks and opportunities identified are recorded in the Company's risk inventory. This inventory includes information such as category, location, root cause, existing controls, action plans, opportunities, impact, likelihood, (residual and inherent) risk scores, related key processes, and other relevant details. Oversight of significant climate-related risks and opportunities is carried out through this inventory. In addition, the calculation, third-party verification, and reporting of emissions constitute part of our advanced oversight processes. The results of these processes are reported annually to the Board of Directors (starting in 2025) through the Sustainability and Occupational Safety Department and the Risk, Compliance, and Business Continuity Department, which serve as the secretariat of the Sustainability Committee. For data collection processes related to climate risks and opportunities, we collaborate with and receive support from various internal departments.

Board of Directors Competency Matrix (6 members)



Teknosa Sustainability Governance Structure



Teknosa Sustainability Governance Structure

One of the three main Sustainability Working Groups supporting our Sustainability Committee is the **Climate Crisis Mitigation Working Group**, which is composed of the following participants:

Climate Crisis Mitigation Working Group

This group addresses environmental issues including climate crisis mitigation and related local and global developments, climate change risks, and the company's climate-related targets and performance.

Relevant Departments Involved

- Senior Warehouse and Logistics Department
- Training and Development Department
- Administrative Affairs Department
- Internal Procurement Department
- İklimsa Sales and Marketing Directorate
- Senior Construction and Design Department
- Category Management and Supply Chain Assistant General Manager
- Logistics Operations Department
- Customer Experience Design and Management Department
- Private Label Products and Services Directorate
- Marketing and Corporate Communications Directorate

RISK MANAGEMENT

Process for Identifying Climate-Related Risks and Opportunities

Process for Identifying Climate-Related Risks and Opportunities

At Teknosa, our climate risks—ranging from existing and emerging regulations to technological and market changes, from legal and reputational risks to acute and chronic physical risks—constitute key components of our sustainability strategy. The identification of climate-related risks and opportunities at Teknosa is carried out in integration with our overall risk management activities. Based on our Risk Management Procedure, we use our risk inventory to evaluate risks and opportunities in detail on a 1–5 scale of impact and likelihood. Action plans are then developed in line with the resulting risk scores.

	Risk Management	
25.a	**Processes and related policies used to identify, assess, prioritize and monitor climate-related risks**	
25.a.i	**Inputs and parameters used to identify, assess, prioritize and monitor climate-related risks**	At Teknosa, we use various inputs and parameters to identify, assess, prioritize, and monitor climate-related risks. In identifying climate-related risks, we utilized our corporate risk management processes and risk modeling. In this context, we used operational data and assumptions based on international climate scenarios. We evaluated our risks and opportunities using two different temperature (climate) scenarios. During the assessment, by following the methodologies recommended under the guidance of TCFD, we took into account both physical risks and transition risks. Acute and chronic physical risks, as well as transition risks, were scored in terms of impact and likelihood, including both our downstream and upstream value chain. In addition, we complemented our processes with desk research and external consultancy support.
25.a.ii	**Scenario analysis conducted to identify risks**	We used scenario analysis to identify our climate-related risks. In the TCFD-aligned climate risk assessment, we evaluated the risks and opportunities the company may face by 2030 and 2050 under two different temperature scenarios (≤2°C and 3.5–4°C). Scenario analyses allowed us to assess how our current strategies would perform under different climate conditions, while enabling us to identify potential risks and opportunities and select the most appropriate strategies. In the analysis, we focused on the drivers defined by TCFD. With the selected drivers to track business risks throughout the value chain, we identified and analyzed potential social, technological, environmental, economic, and political developments affected by climate change.

Process for Identifying Climate-Related Risks and Opportunities

	Risk Management	
25.a.iii	**Assessment of the nature, likelihood, and magnitude of risks**	
	Risk Assessment Process at Teknosa Risk is defined as the effect of uncertainty on an organization's ability to achieve its objectives, either positive or negative. Accordingly, the identification of risk means anticipating potential threats or opportunities that could affect the Company's ability to achieve its goals. At Teknosa, risk assessment focuses on evaluating the potential impact of identified risks and the likelihood of their occurrence. This evaluation shapes the Company's approach to risks and plays a critical role in determining risk management strategies. The risk assessment process includes the following steps. **Likelihood Assessment:** The likelihood of occurrence is evaluated for each risk. This is based on historical data, industry trends, expert opinions, and other relevant information. As a result, the likelihood of a risk is classified into one of five levels: Remote (1), Rare (2), Possible (3), Likely (4), and Almost Certain (5). **Impact Assessment:** In this step, the potential impact of the risk on the Company, if it materializes, is assessed as Very Low (1), Low (2), Medium (3), High (4), or Very High (5). The assessment focuses on consequences in finance, operations, strategy, reputation, regulation, information technology, environment, and occupational safety. The impact of each area is classified according to the risk ranges defined in the Impact Table included in our procedure. **Calculation of the Risk Score:** The risk score is calculated by multiplying the impact and likelihood values determined for each risk. Calculated risk scores are rated using the calculation model in the risk matrix. Risks with high likelihood and high impact are positioned in the upper right of the matrix, while risks with low likelihood and low impact are positioned in the lower left. The risk score determines the position of the risk in the matrix, its priority, and the methods by which it will be monitored. Teknosa reassesses risks at least once a year. The evaluation takes into account changes in the risk environment, newly identified risks, and the updated overall risk profile of the organization.	
25.a.iv	**Prioritization of risks in relation to other risk types**	At Teknosa, although climate-related risks are evaluated and monitored under a separate governance structure, since we apply the same risk management procedure, climate risks identified as "very high" or "high," whether physical or transition risks, are managed with the same priority as other risks identified at these levels. We do not apply topic-based prioritization between them.
25.a.v	**How risks are monitored**	Climate-related risks are monitored through the corporate risk inventory. The control processes and actions to be implemented in order to achieve our climate-related targets are also included in this inventory.
25.a.vi	**Processes changed compared to the previous reporting period**	There have been changes in our processes for assessing climate-related risks and opportunities compared to the previous reporting period. Compared to 2023, in 2024 we transitioned to a new process in which risks and opportunities are assessed in greater detail, integrated with the corporate risk procedure and inventory.
25.b	**Processes used to identify, assess, prioritize, and monitor climate-related opportunities**	At Teknosa, the processes we use to identify, assess, prioritize, and monitor climate-related opportunities including the scenarios we use to provide information are the same as our risk processes and are carried out together.
25.c	**Integration of climate-related risk and opportunity processes with the overall risk management process**	At Teknosa, the processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities are integrated into the Company's overall risk management process. The fundamental basis of this integration is the Risk Management Procedure. While the same criteria as other risks are applied in all assessment processes, the Sustainability and Occupational Safety Department works on climate-related risk and opportunity inventories in separate documents. The analyses conducted by the Sustainability and Occupational Safety Department are evaluated with the Risk, Compliance, and Business Continuity Department, and approved risks are added to the corporate risk inventory.

STRATEGY

Our Climate Change Mitigation and Adaptation Strategy

Our Climate Change Mitigation and Adaptation Strategy

	Strategy / Climate-Related Risks and Opportunities	
10.c **10.d**	**The company's definitions of short, medium, and long-term horizons and how these definitions are linked to planning periods used in strategic decision-making**	At Teknosa, the time horizons during which the impact of each climate-related risk and opportunity can reasonably be expected to materialize are defined as follows: Short term: Risks expected to manifest within 0–3 years Medium term: Risks projected to materialize within 3–5 years Long term: Structural/cumulative risks likely to be effective in 5 years or beyond Our time horizon definitions are aligned with our strategic decision-making horizons.

In identifying climate-related risks and opportunities that could reasonably be expected to affect Teknosa's future financial capacity, and in determining those that could potentially have the greatest financial impact, we conducted our assessments using all reasonably available and supportable information obtainable at the reporting date without incurring undue cost or effort. This included data on past weather events, ongoing climate-related weather events, procurement conditions for raw materials in our supply chain, forecasts regarding future procurement and regulatory conditions, and internationally recognized temperature scenarios. We conducted a detailed review of four separate physical risks associated with past and present weather events. We did not find any reports, information, or data indicating that previous natural disasters or climate changes had any impact on Teknosa's financial performance. To make forecasts regarding future conditions, we relied on information from different scenarios, which are presented in detail in the following pages of this section of our report.

When identifying our climate-related risks and opportunities, we also considered the TSRS 2 Sector-Based Guidance. Within the guidance document "Volume 6—Multiline and Specialty Retailers & Distributors", the following sustainability disclosure topics and related metrics under Energy Management in Retail and Distribution are directly relevant and applicable to our operations: (1) Total energy consumed, (2) Percentage of grid electricity, (3) Percentage of renewable energy.

In addition to these, the following activity metrics are 100% applicable to our business: (1) Number of retail locations, (2) Number of distribution centers, (2) Total area of retail space, (3) Total area of distribution centers. All disclosures related to these metrics are provided in our report on page 43 under the main section Metrics and Targets.

Our Climate Change Mitigation and Adaptation Strategy

The following table lists the transition and physical risks assessed, by category and priority level. In the Strategy section of our report, details of risks and opportunities evaluated as having “very high” and “high” financial impact are provided.

Risks We Have Assessed

(9.a, 10.a, 10.b)	Description	Materiality Level
Transition Risks		
Carbon Pricing Mechanisms	As suppliers are foreign-sourced and due to the potential cost impact, this is a critical risk area. In the medium-to-long term, potential legal regulations to be implemented in Türkiye may create a risk area.	**Very High**
Increased cost of Raw Material and Product	Dependency on suppliers and cost pressures increase the risk of reflection on customer demand. Growing cost pressures through supplier dependency may increase Teknosa’s product procurement prices and, consequently, customer prices.	**High**
Regulations on Existing Products and Services	Regular compliance with legislation, product portfolio is aligned; currently does not create a burden.	**Medium/Low**
Changing customer behavior	The trend for sustainable products is monitored, current risk level is limited.	**Medium/Low**
Increased Obligations	Legislative compliance and internal systems are in place to ensure compliance.	**Low/Very Low**
Low Emission Zones	No implementation in Türkiye, current delivery structure is not affected.	**Low/Very Low**
Physical Risks		
Heat Waves (Acute)	Operations are widespread and impacts are regionally limited; preventive measures are active.	**Low/Medium**
Flood Risk	Due to geographical distribution and floor level advantage, the likelihood is low.	**Low**
Heat Stress (Chronic)	Long-term energy load and risk to employee productivity; manageable level.	**Low**
Wildfires	Stores are not concentrated in high fire-risk areas; risk is not widespread.	**Very Low**

The level of financial materiality has been determined considering the impacts of climate risks and opportunities on one of the company’s key financial indicators, EBITDA. Within this scope, the financial effects disclosed express how Teknosa’s short-, medium-, and long-term financial condition is expected to change.

Our Climate Change Mitigation and Adaptation Strategy

The following table summarizes the impacts of potential **Carbon Pricing Mechanism** risks across time horizons, based on temperature scenarios.

	Scenarios by Time Horizon (Upstream Value Chain)		
Time Horizon / Scenario	**Short (0–3 Years)**	**Medium (3–5 Years)**	**Long (5+ Years)**
<2°C Scenario	Border carbon regulations such as the Carbon Border Adjustment Mechanism (CBAM) may be implemented, and suppliers may pass carbon costs onto prices.	Carbon emission taxes may increase costs related to energy and production, creating supply pressure.	Transition to carbon-free suppliers becomes mandatory; low-carbon supply is costly.
3.5-4 °C Scenario	Regulations may not yet be implemented or may remain limited; impact on supply costs is low.	In some regions, pricing mechanisms may start to be introduced; impacts remain limited but follow an upward trend.	Even if pricing does not become widespread, pressures related to energy and production may become permanent.

Our Climate Change Mitigation and Adaptation Strategy

	Climate-Related Risks	
9.a **10.a**	**R.1**	**Carbon Pricing Mechanisms**
10.b	**Type of Risk**	Transition
10.c	**Time Horizon of the Risk**	Long term
	Definition of the Risk	The implementation of regulatory policies such as carbon taxes and emission trading systems may increase cost pressures across the supply chain, creating significant financial impacts on businesses. This may lead to rising operational expenses, increased production and logistics costs, and directly affect pricing strategies. As a result, companies' competitive power may weaken. Such developments could make the transition to sustainable business models mandatory, requiring long-term alignment with a low-carbon economy.
9.b **13.a**	**Current and Anticipated Impacts on the Business Model**	For Teknosa, in the event that ETS or carbon tax applications are introduced in Türkiye, the cost of electricity, natural gas, and other resources used in workplaces may increase, leading to higher energy bills. In this context, energy efficiency investments in Teknosa's business model and the transition toward increasing the share of renewable energy in total energy consumption will be critical.
9.b **13.a**	**Current and Anticipated Impacts on the Value Chain**	Carbon pricing mechanisms may create cost pressures across all stages of the supply chain. With increasing requirements for the measurement, reporting, and reduction of carbon emissions, and the need to transition to low-carbon alternatives, impacts may be observed from suppliers through to store operations. **Upstream Value Chain Impacts:** • Supplier costs may rise due to carbon tax obligations. • Compliance with carbon regulations may be reflected in prices. **Downstream Value Chain Impacts:** • Product demand may decrease due to the reflection of carbon costs on product prices • Customer loyalty may decline.
13.b	**Regions Where the Risk is Concentrated**	Upstream value chain
	Financial Impacts of the Risk	
9.d **15.a** **16.a**	**Current Financial Impact (Current Period)**	There has been no financial impact related to this risk in the current period.
9.d **15.b**	**Short-Term Financial Impact**	Under the **<2°C Scenario**, we do not expect any short-term developments that would create costs.
9.d **15.b**	**Medium-Term Financial Impact**	Under the **<2°C Scenario**, if ETS or carbon tax regulations are implemented, energy costs may increase.

Our Climate Change Mitigation and Adaptation Strategy

	Financial Impacts of the Risk	
9.d **15.b**	**Long-Term Financial Impact**	When assessing the potential impacts of carbon pricing mechanisms on our company, current and anticipated regulatory requirements, carbon emission intensity, our operational dependencies, and the financial implications of these factors have been taken into consideration. In this context, based on our Scope 1 and Scope 2 greenhouse gas emissions from operations, a scenario analysis was conducted assuming a carbon price of 11.8 USD per ton by 2030, and the estimated financial impacts were calculated. As a result of the analysis, depending on changing assumptions, the financial impact of carbon pricing may be approximately TRY 4,299,270 and, in future periods, may affect our operating profit if regulatory scope changes under CMB reporting requirements.

The following table summarizes the impacts of risks that may arise from **"Increase in Raw Material and Product Costs"** by time horizon and temperature scenario.

	Scenarios by Time Horizon (Upstream Value Chain)		
Time Horizon / **Scenario**	**Short (0–3 Years)**	**Medium (3–5 Years)**	**Long (5+ Years)**
<2°C Scenario	Demand for sustainable raw materials increases; cost hikes may occur in inputs such as metals and plastics.	With carbon taxes, energy and transportation costs, raw material supply costs may increase.	The use of carbon-neutral materials becomes widespread; alternative suppliers may become costly.
3.5-4 °C Scenario	The use of carbon-neutral materials becomes widespread; alternative suppliers may become costly.	Supply fluctuations may occur due to global crises; price instability may be experienced especially for imported products.	Extreme weather events caused by climate change may permanently affect raw material availability.

	Climate-Related Risks	
9.a **10.a**	**R.2**	**Increased cost of Raw Material and Product**
10.b	**Type of Risk**	Transition
10.c	**Time Horizon of the Risk**	Medium–Long term
	Definition of the Risk	Teknosa works with a large number of suppliers due to its broad product portfolio and complex supply structure, and a significant portion of these suppliers carry out production activities outside of Türkiye. This situation may expose the company to risks from global raw material and energy cost increases, logistical disruptions, exchange rate fluctuations, and foreign trade regulations. In addition, due to climate change and sustainability requirements, potential disruptions in the supply of raw materials, increases in commodity prices, and constraints in the availability of critical raw materials may arise. Rising energy costs, carbon policies, and growing sustainability demands may further increase costs by affecting logistics processes, production costs, and supply chains.

Our Climate Change Mitigation and Adaptation Strategy

	Climate-Related Risks	
9.b **13.a**	**Current and Anticipated Impacts on the Business Model**	In this context, in order to maintain Teknosa's competitiveness, it may be necessary to open alternative channels within the supply chain, renegotiate contracts with suppliers that use alternative and sustainable raw materials, and establish new agreements. Increasing collaboration with companies producing low-emission products to reduce the carbon footprint in the supply chain may also be considered. Accordingly, product demand projections may need to be carried out and pricing strategies determined with a long-term perspective. By optimizing stock management, vulnerabilities in the supply chain can be reduced.
9.b **13.a**	**Current and Anticipated Impacts on the Value Chain**	Disruptions in raw material supply, coupled with increasing production and logistics costs, create cost pressures at all stages of the supply chain. This situation may cause operational challenges in stock management, pricing, distribution, and sales points starting from suppliers. Delays in externally dependent product groups may negatively affect product availability and customer satisfaction. In the long term, rising costs may require changes in product portfolio and sales strategies. Furthermore, since Teknosa is not a manufacturer, the final stage of product price increases may directly lead to customer dissatisfaction and reduced sales. **Upstream Value Chain Impacts:** • Supply shortages in mineral products due to climate change. • Increase in input costs. • Difficulty in finding alternative suppliers. **Downstream Value Chain Impacts:** • Higher prices may reduce customer demand. • Competitiveness may decrease.
13.b	**Regions Where Concentrated**	Impacts are primarily expected to originate from the upstream value chain (suppliers).

Our Climate Change Mitigation and Adaptation Strategy

	Financial Impacts of the Risk	
9.d 15.a 16.a	**Current Financial Impact (Current Period)**	As Teknosa operates as a technology retailer and its product portfolio relies heavily on foreign suppliers, its sensitivity to cost pressures is increasing. Based on assessments, the risk of rising raw material and product costs has been classified as a high-likelihood and strategic priority risk area for Teknosa. However, the financial impact of this risk cannot currently be quantified numerically under present conditions. The main reason is that the suppliers producing these products do not publicly disclose financial projections regarding such risks, and raw material or product-specific cost increases cannot be predicted. Due to the diversity of product groups and market fluctuations, a concrete monetary valuation is not possible at this stage. Therefore, while the financial magnitude of this risk cannot be calculated at this time, it is considered a high-priority risk for Teknosa. It is planned that this risk will be reassessed in future periods in light of supplier data and market trends.
9.d 15.b	**Short / Medium / Long-Term Financial Impact**	Since Teknosa is not a manufacturer, its ability to directly control costs is limited. The financial impact of the risk of increased cost of raw material and product has not yet been numerically measured. The main reason is that the risk is influenced by multiple factors (frequency and severity of climate events, country-specific differences in carbon pricing policies, volatility in energy and logistics costs). Making assumptions about these factors and their impact on raw material supply disruptions (timing, duration, and geographic effect) is not currently possible. Additionally, because of the high uncertainty involved, our suppliers' level of exposure cannot be reliably assessed, preventing us from forming forward-looking financial forecasts. Accordingly, in line with TSRS 2 Article 20, which states "**if there is no skill, capability, or resources to provide quantitative information** on the financial impacts of a risk or opportunity, it is not necessary to provide such information," this risk has been reported qualitatively.

Opportunities We Have Assessed

(9.a, 10.a, 10.b)	Summary of Scope/Definition	Financial Impact	Level of Materiality
Heatwaves	Increased demand for cooling products due to rising temperatures	Provides both short-term product sales and long-term service revenue	**High**
Changing consumer preferences	Shift in demand toward sustainability-oriented products; limited response from the current portfolio	No short-term contribution; without transformation, long-term sales risk may arise	**Medium**
Move to more efficient shops / buildings	Investments in energy-efficient stores may create long-term cost advantages	Cost-reducing effect; currently a low investment priority	**Low**
Business Continuity Management	Continuation of current preparedness against operational disruptions, risk reduction, and corporate resilience	Does not generate revenue, but prevents indirect losses	**Low**

Our Climate Change Mitigation and Adaptation Strategy

The following table summarizes the effects of the opportunity arising from **Increased Demand for Heat Wave Adaptation** across time horizons based on temperature scenarios.

Scenarios by Time Horizon (Company's Own Operations)			
Time Horizon / Scenario	**Short (0–3 Years)**	**Medium (3–5 Years)**	**Long (5+ Years)**
<2°C Scenario	Mild but noticeable temperature increases partially trigger operational impacts. Especially during summer, cooling needs inside stores increase. Store solutions to reduce energy consumption (e.g., smart climate control systems) should be planned.	Logistics and warehouse processes should be made more resilient to fluctuations caused by heat. Energy-efficiency investments for in-store lighting and ventilation should continue.	Temperatures stabilize. Teknosa completes its low-carbon infrastructure. Green building certifications and the share of renewable energy use increase.
3.5-4 °C Scenario	During extreme heat periods, measures must be taken for store employees' safety and comfort (shift arrangements, breaks, cooling support). Inventory management and supply planning must be made more flexible to meet high demand.	Energy consumption significantly increases in stores, warehouses, and technical service points. Backup and cooling systems for IT infrastructure become necessary due to high temperatures.	In the long term, workplaces are structured to withstand high-temperature scenarios. Renewable energy systems and energy storage investments are prioritized.

Scenarios by Time Horizon (Downstream Value Chain)			
Time Horizon / Scenario	**Short (0–3 Years)**	**Medium (3–5 Years)**	**Long (5+ Years)**
<2°C Scenario	Mild but noticeable temperature increases raise demand for air conditioners and portable cooling products during summer. Seasonal campaigns and regional stock planning can create commercial benefits.	Heat waves gradually become more regular, requiring development of climate-control products suitable for year-round use. The demand for energy-efficient products grows, and consumer awareness rises.	Teknosa strengthens its position in the sustainable market with a limited but resilient eco-friendly product segment. Demand may stabilize.
3.5-4 °C Scenario	Operational pressure rises, but the increase in demand should also be considered.	Rising temperatures trigger the need for climate-control not only in households but also in public areas and workplaces. Teknosa's product variety and corporate sales opportunities come to the forefront.	Extreme heat increases pressure on energy consumption and infrastructure. Energy-saving products, battery systems, and smart solutions become the foundation of the market. Teknosa gains financial and sustainability advantages by leading the transition.

Our Climate Change Mitigation and Adaptation Strategy

	Climate-Related Opportunities	
9.a **10.a**	**F.1**	**Increased Demand for Heat Wave Adaptation**
10.c	**Opportunity Time Horizon**	Short, medium, and long term
	Opportunity Definition	With the increasing temperatures in Türkiye due to climate change, this represents a strategic opportunity for Teknosa. Especially under high-temperature scenarios, both the likelihood and intensity of heat waves are expected to increase. This will significantly drive consumer demand for cooling solutions, particularly air conditioners, during summer months. Teknosa has the chance to maximize sales potential by positioning itself to meet this growing demand. Seasonal campaigns and strong stock planning, especially for product groups such as air conditioners and fans, will ensure the company capitalizes fully on increased demand. Additionally, Teknosa's business unit İklimsa is already strong and well-established in this market. Thanks to its nationwide dealer network and brand recognition, sales of air conditioners via İklimsa can significantly increase. This synergy will support Teknosa's growth both in retail and through partnerships.
9.b **13.a**	**Current and Anticipated Impacts on the Business Model and Value Chain**	This opportunity has impacts on both our own operations and the downstream value chain (consumers). **Current Impacts** **Procurement** Order volumes for air conditioners and fans rise due to increased summer demand. Flexibility in supplier agreements and rapid production capacity are critical.. **Operations and Sales** Seasonal stock planning intensifies at stores and distribution centers; shelf stocking and order preparation processes become tighter. Existing sales campaigns and digital/physical store campaigns help manage peak demand during summer. **Distribution and Sales Channels:** Distribution centers, stores, and İklimsa's dealer network accelerate deliveries. Logistics flows are continuously monitored, and supplier agreements are made if required. **Usage Phase** Frequency of AC usage and electricity consumption increases among end-users. Teknosa highlights energy-efficient models, increasing customer benefit and strengthening brand reputation. **After-Sales Services** Demand for installation and maintenance services rises. Service center organization, spare part logistics, and field staff capacity are critical operational factors.

Our Climate Change Mitigation and Adaptation Strategy

	Climate-Related Opportunities	
9.b **13.a**	**Anticipated Impacts on the Business Model and Value Chain**	**Supply Chain Resilience:** Diversifying supplier portfolio and optimizing stock turnover reduces supply risks. **Digital Transformation:** Operational efficiency improves through stock management, demand forecasting modules, and CRM integration, lowering stock costs and losses. **Sustainability and Energy Efficiency Product Portfolio:** Preference for high environmental performance models strengthens compliance and customer perception. **Smart Climate Solutions:** IoT-enabled climate control and energy management solutions expand value creation during the usage phase. **Expansion of Service Network:** Increasing the number of İklimsa dealers and service points enhances customer satisfaction and cross-sales opportunities. **Value Chain Concentration:** The opportunity is most concentrated in downstream logistics, distribution, after-sales dealers, and franchises. Both sales volume and after-sales service value creation are directly proportional to this concentration.
13.b	**Regions Where Concentrated**	The effects of these developments are largely expected to be felt in Teknosa's sales-related downstream supply chain, with positive contributions across the entire chain.
	Financial Impacts of the Opportunity	
9.d **15.a** **16.a**	**Current Financial Impact (Current Period)**	When evaluated for 2023–2024, opportunity-driven approaches were seen to have a positive effect on turnover. Due to the commercially sensitive nature of this information, no numerical value has been disclosed. During this reporting period, our financial impact analyses regarding short, medium and long-term carbon pricing scenarios were conducted specifically for our İklimsa sales channels.
9.d **15.b**	**Short, Medium, and Long-Term Financial Impact**	Our financial impact analyses for short, medium, and long-term carbon pricing scenarios have been carried out specifically for İklimsa's sales channels. Although precise calculations are not shared due to commercial sensitivity, this opportunity is expected to contribute positively to our revenues.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy and Decision-Making
14.a	**Our plan to respond to climate-related risks and opportunities in our targets, strategy, and decision-making mechanisms**
14.a.i	**Changes in our business model, including resource allocation, to address climate-related risks and opportunities**
	We are taking all necessary steps regarding the climate-related risks and opportunities we have identified and planning all required practices for changes in our business model and value chain. **R1. Carbon Pricing Mechanisms** • We regularly measure and report our carbon emissions in line with this risk. • We are conducting our target-setting process in line with the Science-Based Targets initiative (SBTi). • We implement practices such as LED retrofits to ensure energy efficiency in store and warehouse operations, smart climate control systems, and transitions to renewable and low-carbon energy sources. • To strengthen our capacity against the risk of carbon pricing mechanisms, we aim to establish digital monitoring systems for tracking carbon emissions. • We aim to strengthen collaborations with suppliers that have low carbon footprints and strong sustainability performance, thereby reducing the environmental impact of our supply chain. • We develop financial and operational scenarios for anticipated emission trading system (ETS) regulations in Türkiye and review our internal processes to ensure preparedness. • With sustainability-focused projects, we reduce supply risks by increasing the use of recyclable and renewable raw materials in our private-label products, while also strengthening our sustainable product portfolio. • Within the framework of the circular economy approach, we improve waste management processes and enhance resource efficiency through practices such as e-waste recycling and reuse projects. Investments aimed at managing climate-related risks are prioritized in our company's capital allocation and strategic planning. **In the upcoming period**, carbon-intensive products in the portfolio will be reduced, low-carbon alternatives will be prioritized, and after-sales services may be evaluated based on their carbon performance. Additionally, collaborations across the value chain based on data sharing regarding carbon emissions will gain importance.
	R.2 Increase in Raw Material and Product Costs To address this risk, we implement supply chain diversification strategies and take precautions against cost fluctuations through strategic supplier agreements. We are working to increase the use of recyclable and locally sourced materials in product and packaging designs. We are also carrying out initiatives to optimize stock management and supply processes. In addition, we establish pricing strategies based on long-term cost projections. Uncertainties originating from the supply chain complicate pricing strategies, making it necessary to strengthen effective cost management and sustainable supply chain strategies in order to maintain competitiveness. **In the upcoming period** 1. By prioritizing our private-label products, we will increase the use of recyclable and locally sourced materials in product and packaging designs. 2. We will optimize stock management to reduce vulnerabilities in the supply chain. 3. We will increase collaborations with low-emission manufacturers in order to reduce the carbon footprint across the supply chain.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy and Decision-Making
	F.1 Increased Demand for Heat Wave Adaptation For this opportunity, we will conduct a detailed process analysis to review all our processes from stock planning of our climate-control products to after-sales services in order to eliminate vulnerabilities that could hinder us from leveraging the opportunity. Steps we will take to adapt to this opportunity: 1. Develop data analytics and sales forecasting models to anticipate seasonal demand increases. 2. Implement dynamic stock planning for product groups such as air conditioners and fans in line with heat wave trends. 3. Plan dedicated communication and marketing campaigns. 4. Develop campaigns and offers tailored to customer segments during heat wave periods. 5. Expand the range of air conditioning products, emphasizing energy-efficient and smart models.
14.a.ii	**Current and Anticipated Direct Mitigation and Adaptation Efforts**
	Our current direct mitigation and adaptation efforts at Teknosa are summarized below: In 2024, we promoted energy efficiency and renewable energy projects to reduce carbon emissions. During the reporting period, we carried out optimization studies to reduce negative impacts from our operations and transportation. We procured renewable energy with a Renewable Energy Supply Certificate (I-REC) for the entire energy needs of the Logistics Center and 70 stores. Our anticipated direct mitigation and adaptation plans at Teknosa are summarized below: 1. Establish monitoring systems for the regular measurement and reporting of carbon emissions. 2. Implement energy efficiency projects in the logistics center. 3. Collaborate with low-carbon suppliers to reduce the carbon footprint of the supply chain. 4. Conduct financial and operational planning to comply with carbon tax and regulations. 5. Invest in sustainable solutions in logistics processes by developing low-emission transportation models. 6. Support our employees who will play an active role in related processes with periodic sustainability training. We plan to reduce our Scope 1 and 2 emissions with optimized energy systems and renewable electricity purchases (I-REC). We aim to reach 80% renewable electricity use by 2030.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy and Decision-Making
14.a.iii	**Current and Anticipated Indirect Mitigation and Adaptation Efforts**
	In addition to our direct mitigation efforts, Teknosa also has indirect mitigation efforts that include our suppliers. It is of great importance for us that our suppliers act with environmental responsibility. In this context, we cooperate with our suppliers to use resources efficiently, reduce energy consumption, and promote the use of renewable energy. While continuing our efforts to reduce our carbon footprint, the obligation to manage waste in a way that does not harm the environment is also among our priorities. By sharing our responsible supply chain approach with our suppliers, we created our **Sustainable Supply Chain Policy** with the goal of spreading our sustainability approach and creating collective value. Within the scope of our project "**Integration of Sustainability into Our Procurement Processes**," which we completed in 2023, we assessed the current status of our suppliers and identified suppliers with whom we will establish sustainability dialogue or on whom we can have an impact in line with our decarbonization strategy. With this project, we carried out an advanced analysis for our strategy to reduce Scope 3 emissions, which constitute the majority of our emission profile, on our journey to net zero by 2050. We plan to reduce our Scope 3 emissions by focusing on purchased goods and services (Category 1) and use of sold products (Category 11). (Within our SBTi commitment, although not yet approved, we have a plan to cover 67% of Scope 3 emissions by 2030 through supplier engagement and an economic intensity target.) These two categories accounted for 99% of our total Scope 3 emissions as of the 2023 base year.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy and Decision-Making
14.a.iv	**Transition Plan**
	Our Climate Transition Plan reflects Teknosa's sustainability commitment included in the 2023 Integrated Report. This plan outlines the necessary steps to align with global climate initiatives such as the Paris Agreement and the United Nations Sustainable Development Goals (SDGs). Teknosa's path to achieving net zero emissions is detailed with a focus on emission reduction, transition to renewable energy, and circular economy practices. The plan also emphasizes the governance structures established to ensure accountability and regular progress monitoring. **1. Commitment to Combat Climate Change** As Teknosa, we have developed a comprehensive commitment aimed at combating climate change and building a sustainable future. This commitment was shaped with the goal of complying with both national and international standards. **1.1 Strategic Goals** Teknosa's climate strategy is structured within the framework of sustainable growth and digital transformation, in line with carbon emission reduction targets set under the SBTi. **1.1.1. Emission Reduction and Renewable Energy** Scope 1 and 2 Emission Targets: We commit to reducing Scope 1 and Scope 2 emissions by 42% by 2030 compared to the 2021 base year. This target has been set in line with the 1.5°C scenario. Renewable Energy Target: By 2030, we aim to achieve 80% renewable energy usage. Within this scope, we plan to implement renewable energy solutions such as directing our energy supply toward renewable sources. **1.1.2. Scope 3 Emissions and Supply Chain Sustainability** We have set targets to reduce 67% of our Scope 3 emissions across the supply chain: Supply Chain Sustainability: By 2030, we aim to reduce Scope 3 emission intensity in the supply chain by 52%, with a particular focus on high-emission sources such as purchased goods and services (Category 1) and use of sold products (Category 11). Supplier Engagement: By 2030, we aim for 50% of our suppliers to have SBTi-approved targets. The most critical dependency for this target is that our suppliers provide emission measurement and reduction commitments. **1.1.3. Circular Economy and Waste Reduction** Our circular economy strategy contributes to both reducing environmental impacts and creating economic value by extending the life cycle of products and encouraging reuse. **Refurbished Product Program** As Teknosa, through the refurbished phone program we launched in 2022, we offer our customers phones that have gone through all necessary maintenance, repair, and testing by Ministry of Trade–approved Refurbishment Centers, are 100% functional, and come with a 14-day return guarantee. In this way, we contribute to reducing electronic waste and conserving natural resources. In line with this vision, we aim to expand this contribution to all product categories that may be included in the future.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy and Decision-Making
	Recycling and Reuse Programs Through our Electronic Waste Recycling Program, we provide our customers with the opportunity to recycle their old electronic devices either in stores or via online platforms. By expanding these programs, we aim to increase recycling rates and minimize the environmental harm caused by electronic waste. Within this scope, for every customer who brings in e-waste, we donate a sapling, and our Teknosa TeknoClub Memorial Forest continues to grow day by day. With the Packaging Waste Reduction Program, we encourage the use of environmentally friendly materials in order to reduce packaging waste in our supply chain and store operations. We ensure that packaging materials are recycled/recyclable and offer our customers more eco-friendly packaging options. Within this scope, while the bags offered in stores were made of 100% recycled material and supplied as biodegradable, as of the end of 2024, the sale of plastic bags has been completely terminated to support environmental sustainability, and the use of paper bags has been initiated. During product transfers, we have started to use durable boxes containing 30% recycled plastic instead of cardboard boxes. We are making capacity development plans. **Product Life Extension and Resource Efficiency** The maintenance and repair services we provide under the umbrella of Tekno Hizmet extend the life of products, reducing the need for our customers to purchase new products. Through these services, we both increase customer satisfaction and reduce the amount of electronic waste. At the same time, by offering services such as security, on-site installation, and remote support, we encourage our customers to use their existing devices for longer periods and thereby increase resource efficiency. **1.1.4. Digital Transformation and Data Analytics** As Teknosa, within the framework of digital transformation, we aim to increase energy efficiency and reduce carbon emissions: Data-Based Decision-Making: We monitor and optimize energy consumption and emissions in our operations. Electronic Labeling: In 2024, we equipped 50 more stores with electronic labels, increasing the total to 105 stores. This innovation has allowed our sales consultants to use their time more efficiently while making a significant contribution to sustainability by reducing paper and printing usage. **1.1.5. Sustainable Business Models and Innovation** By adopting sustainable business models, we aim to develop environmentally friendly innovative solutions and offer customers high energy-saving and eco-friendly products, for which we also organize promotional campaigns.
14.a.v	**Plan to Achieve Targets**
	In line with our 2050 net zero emission target, we need to systematically carry out efforts to reduce our Scope 1, 2, and 3 emissions. In this context, it has been determined that Scope 3 emissions, which constitute the largest share, mainly originate from the purchase of products and the use of sold products. Therefore, aligning our product portfolio with our climate goals is one of the main components of our emission reduction strategy. Transformations to be carried out in our product range will be possible through collaborative evaluation processes with our suppliers and shifts in our product selection. Reviewing our value chain from this perspective, ensuring that our suppliers have emission reduction commitments, and prioritizing products with a low carbon footprint play a critical role in reaching our net zero target. In this direction, our efforts to restructure our supply chain management and product strategy in an integrated manner with our sustainability goals are ongoing.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy and Decision-Making
14.b	**Existing and Planned Resources to Achieve the Targets**
	Within the scope of managing climate-related risks and achieving our sustainability targets, we carry out our resource allocations in an integrated manner with existing operational structures. In this process, without the need for outsourcing, we proceed based on our current organizational capacity and internal expertise. The existing control processes regarding risks are carried out under the responsibility of the relevant department, and the necessary resources are planned within the framework of the units' annual budgets. The Sustainability and OHS Directorate ensures the financing of activities within its area of responsibility by preparing its own budget planning in line with climate targets. In addition, the resources required for sustainability-focused projects and emission reduction initiatives are also prioritized within the budget of the Sustainability and OHS Directorate; improvements made in areas such as operational efficiency, energy savings, and logistics optimization provide both cost advantages and environmental benefits. Financing needs for the development of new business models, transformation of existing business models, significant changes in the product portfolio, and similar investments are reviewed regularly each year. In the event that steps are taken in this regard, further details will be shared in the TSRS report published for the relevant period.
14.c	**Progress against plans disclosed in the previous reporting period to achieve the targets**
	Our performance in progressing toward climate targets is explained below. To contribute to global climate goals, we have set a greenhouse gas reduction target aligned with science-based targets. By 2030, we aim to achieve a 42% absolute reduction in Scope 1 and Scope 2 emissions compared to 2021 levels. In our Scope 1–2 emissions, there was a 14% reduction compared to 2023. We purchased 575.54 MWh (254.4 tCO_2e) YEK-G and 15,357 MWh (6,787.8 tCO_2e) I-REC. These certificates enable Teknosa to direct its energy consumption toward renewable energy sources, thereby reducing fossil fuel use. In addition, to reduce fossil fuel consumption, we replaced the forklifts used in our logistics center with electric ones. In line with these strategies, as an indicator of our efforts in sustainability and climate change, we achieved significant success in the CDP (Carbon Disclosure Project) Climate Change program, raising our score to **A (leadership level)**. With our new score, which is well above the global retail sector average of C, our efforts to reduce carbon emissions, minimize environmental impacts, and increase energy efficiency have been recognized by this global rating program.

Our Climate Change Mitigation and Adaptation Strategy

	Explanations Regarding Quantitative and Qualitative Information	
16.b	**Climate-related risks and opportunities that carry a significant risk of requiring a material adjustment in the next financial reporting period**	There are no climate-related risks and opportunities that carry a significant risk of requiring a material adjustment in the carrying amount of assets and liabilities reported in the relevant financial statements in the next financial reporting period.
16.c	**Expected changes in the financial situation in the short, medium, and long term, considering the strategy for managing climate-related risks and opportunities**	
16.c.i	**Investment and divestment plans, including those not contractually committed**	At Teknosa, we do not have any investment or divestment plans, including those that are not contractually committed.
16.c.ii	**Planned financing sources to implement the strategy**	We aim to provide this financing through internal equity resources.
16.d	**Expected changes in financial performance and cash flows in the short, medium, and long term, considering the strategy for managing climate-related risks and opportunities**	At Teknosa, considering the strategy for managing climate-related risks and opportunities, we do not expect any significant change in the financial situation in the short and medium term. Although uncertainties remain regarding the effects specified below, based on the available data, we do not expect a material impact on our financial situation in the long term. The reasons are 1- Our time horizon for being affected by Carbon Pricing Mechanisms is long, and 2- Our time horizon for being affected by potential raw material and product cost increases in the supply chain is medium to long, with uncertainties in calculating possible increases. On the other hand, due to the increased product demand that may arise from heat waves, we expect our sales revenues to increase.
18.a **18.b**	**Preparing disclosures on the expected financial impacts of a climate-related risk or opportunity without incurring undue cost or effort**	At Teknosa, while preparing disclosures on the expected financial impacts of a climate-related risk or opportunity, all reasonable and supportable information available at the reporting date was used without incurring undue cost or effort. To prepare these disclosures, in addition to the skills, capabilities, and resources we already possess, such as our risk, sustainability, and finance teams, we also benefited from consultancy services within the scope of our annual budget.
19.a **19.b**	**Non-disclosure of quantitative information when preparing disclosures on the expected financial impacts of a climate-related risk or opportunity**	At Teknosa, calculations regarding the financial impacts of the risk of increased cost of raw material and product and the opportunity of increased demand due to heat waves have not been included in our report. The reason is that the measurement uncertainty level is very high due to multiple parameters (uncertainties in temperature increases in weather models and carbon pricing, availability of critical raw materials in the supply chain and their commercial implications, and regulatory and market uncertainties in the sector). This situation carries the risk of being misleading, and as a result, we have determined that such quantitative information would not be useful for the primary users of the report. Accordingly, in line with TSRS 2 Article 20, which states that “if there are no skills, capabilities, or resources to provide quantitative information on the expected financial impacts of a risk or opportunity, it is not required to provide such information,” this risk has been reported qualitatively.

Our Climate Change Mitigation and Adaptation Strategy

	Explanations Regarding Quantitative and Qualitative Information	
17 21	**In our report, explanations on why quantitative information could not be provided under Articles 16b and 16d, and explanations regarding qualitative information**	
21.a	**Why quantitative information could not be provided**	The reason quantitative information could not be provided is that due to the high level of measurement uncertainty in certain parameters, the results of the calculations would not be reliable and therefore the information obtained would not be useful for users. The risk of increased cost of raw material and product is not directly under Teknosa's control, as the company is a retailer, not a manufacturer. Production costs of products are shaped by the internal cost structures of supplier companies and market conditions, and no publicly available or homogeneous information regarding these data exists. Considering the wide product portfolio and fluctuations in the supply chain, it is not possible under current conditions to make a clear and numerical assessment of the financial impact of this risk. We plan to re-analyze when an appropriate data environment becomes available. The reason quantitative information could not be shared regarding the opportunity of increased demand due to heat waves is that such information is commercially sensitive and could harm the company's interests.
21.b	**Qualitative information on financial impacts**	Regarding ongoing mitigation and adaptation efforts during the reporting period, the items most likely to be affected or that may already have been affected by a climate-related risk or opportunity are primarily capital expenditures and operating expenses. **Operating expenses (Opex):** There are increases in energy costs aimed at reducing the carbon footprint and in reporting expenses. In periods when transition risks related to carbon pricing and increases in raw material costs occur, the affected items are likely to include an increase in the cost of sales and a risk of contraction in gross profit margins. In the long term, if carbon-related tax and quota applications become widespread, an increase in the liability amount in the provisions account is expected. Opportunity of increased heat waves: 1. Growth in the turnover of the climate-control segment within Net Sales and an improvement in Teknosa's gross profit margin. 2. A positive effect on inventories, with a decrease in inventory turnover period and a balancing of the need for net working capital.
21.c	**Quantitative information on the combined financial impacts of climate-related risks or opportunities**	We currently do not have a quantitative assessment regarding the combined financial impacts of climate-related risks or opportunities.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy / Climate Resilience	
22.a	**Our assessment of climate resilience**	
22.a.i	**Impacts of the climate resilience assessment on strategy and business model**	
	Impact of the Climate Resilience Assessment on Corporate Strategy and Financial Planning Our climate-related scenario analysis has guided Teknosa's strategic planning and contributed to addressing sustainability priorities in a more systematic way. In line with the risks and opportunities we identified under different climate scenarios, we determined potential areas of change in our business model. In particular, transition scenarios toward a low-carbon economy have led us to review capital allocations related to energy efficiency. With this approach, steps have been taken to make our current business model more compatible with climate change in both the short and long term. The findings of the analysis also encouraged the re-evaluation of our customer engagement strategies, the review of our products and services according to sustainability criteria, and the development of policies and practices in our supply chain that take environmental sensitivities into account. Potential changes in the business model as part of the actions we will take are explained in our response to question 14.a.i of this report.	
22.a.ii	**Key areas of uncertainty considered in the assessment**	
	In the resilience assessment we carried out for two risks and one opportunity, the key areas of uncertainty identified were: 1. The direction of developments in carbon pricing and related trading systems, 2. The availability of (critical) raw materials and their impacts on product costs, and 3. Changes in weather models.	
22.a.iii	**The company's capacity to adapt its short-, medium-, and long-term strategy and business model to climate change**	
22.a.iii.1	**Availability and flexibility of existing financial resources**	At Teknosa, we keep our financial resources available and aligned with our strategic plans to respond to the impacts identified in our climate-related scenario analysis, including addressing climate-related risks and benefiting from climate-related opportunities. At Teknosa, the framework for long-term strategic planning is established through the X+5 process carried out under the leadership of Sabancı Holding, where investment priorities are determined. In parallel, the X+3 process, which covers operational and budgetary plans for the upcoming three years, is conducted. Macroeconomic assumptions, financial targets, and operational priorities are examined in detail, and the strategic foresight determined in X+5 is translated into three-year concrete initiatives and financials. Financial planning is integrated with the budget in compliance with IAS 29. Through these planning processes, we ensure the availability and flexibility of existing financial resources at Teknosa to respond to the impacts identified in climate-related scenario analysis.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy / Climate Resilience	
22.a.iii.2	**Capabilities Regarding Changes to Existing Assets**	At Teknosa, in response to the risks identified as a result of our TCFD project, there is currently no need for modification or decommissioning of our existing assets during the current period.
22.a.iii.3	**Impact of existing and planned investments in climate-related mitigation, adaptation, and resilience opportunities**	At Teknosa, there are no existing investments in climate-related mitigation, adaptation, or resilience opportunities. Adaptation actions have been planned regarding our opportunity for increased demand due to heat waves.
22.b	**How and when the climate-related scenario analysis was conducted**	
22.b.i.1	**Climate-related scenarios used for the analysis and their sources**	
	In the risk assessments, Teknosa's exposure to climate-related risks and opportunities in the years 2030 and 2050 was examined according to two possible future scenarios, and two scenarios were considered: A. Under the scenario aiming to keep temperature rise below 1.5–2°C, Teknosa's adaptation to the low-carbon transition process, regulations, and sustainable technologies was analyzed. B. Under the scenario in which a 3.5–4°C temperature increase occurs, the potential impacts that Teknosa may face due to the intensification of physical climate risks (extreme weather events, supply chain disruptions, etc.) and the risks that may arise under these conditions were analyzed. During the scenario selection and implementation process, a dedicated document was produced to evaluate different possible future pathways of climate change, describing possible futures under the <2°C and 3.5–4°C temperature trajectories. The scenarios evaluated and used in the creation of this document are as follows: IEA – NZE 2050 and IPCC – RCP 2.6: below 2°C IPCC – RCP 4.5 (2.4°C), RCP 6.0 (2.8°C), RCP 8.5 (4.3°C) IEA – STEPS (between 2.5°C and 2.7°C)	
22.b.i.2	**Whether the analysis included a wide range of climate-related scenarios**	Our analysis includes a wide range of climate-related scenarios.
22.b.i.3	**Whether the climate-related scenarios used for the analysis are associated with transition risks or physical risks**	The climate-related scenarios we used for the analysis are associated with climate-related transition risks and climate-related physical risks.
22.b.i.4	**Whether a climate-related scenario aligned with the most recent international agreement on climate change was used**	The IPCC's RCP 2.6 scenario and the IEA's NZE 2050 scenario are aligned with the Paris Climate Agreement.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy / Climate Resilience	
22.b.i.5	**Reason for deciding that the selected scenarios are related to assessing the company's resilience to climate-related changes, developments, or uncertainties**	In the selection of scenarios, we aimed to make multiple selections in order to analyze our resilience under different scenarios.
22.b.i.6	**Time horizons used in the analysis**	In the scenario analysis, we evaluated the years 2030 and 2050.
22.b.i.7	**Scope of operations included in the analysis**	In the analysis, Teknosa's own operations as well as both the downstream and upstream value chain were evaluated.
22.b.ii	**Key assumptions used in the analysis**	
22.b.ii.1	**Climate policies in the country where we operate**	
	Türkiye Climate Policy In line with the 2053 Net Zero Emission target, Türkiye's climate policy aims to reduce greenhouse gas emissions and adapt to climate change, shaped by comprehensive strategies and action plans covering the 2024–2030 period. The main policies and practices are as follows: • Climate Change Mitigation Strategy and Action Plan (İDASEP 2024–2030): Identified 49 strategies and 260 actions across sectors such as industry, energy, buildings, transportation, agriculture, waste, and land use. This plan focuses on reducing greenhouse gas emissions. • Climate Change Adaptation Strategy and Action Plan (İDUSEP 2024–2030): Based on regional climate projections and risk analyses, 40 strategies and 129 actions are planned in areas such as agriculture, water resources, biodiversity, tourism, and public health. • Institutional Capacity and Monitoring: Implementation of the plans is monitored transparently through online monitoring systems and reported annually. Climate action plans are prepared at the local level, and coordination councils are established. • National Emissions Trading System (ETS): It is planned to establish an ETS to manage greenhouse gas emissions through market mechanisms. (As of the period in which we prepared the 2024 report – July 9, 2025 – the Türkiye Climate Law was published in the Official Gazette and entered into force. According to the content of the law, an Emissions Trading System (ETS) will be established by the Climate Change Presidency, and allocations will be distributed within this scope. Businesses carrying out activities that cause direct greenhouse gas emissions, as defined by regulation, will be required to obtain a greenhouse gas emission permit from the Climate Change Presidency in order to operate.) • Nationally Determined Contribution (NDC): Türkiye submitted its updated NDC to the UN in 2023, raising its emission reduction targets by 2030. The second Nationally Determined Contribution is expected to be completed in 2026. • Sustainability and Green Transformation: Climate policies are shaped around green energy investments, carbon pricing, increasing climate finance capacity, and the principles of a just transition. Türkiye's climate policy demonstrates a science-based, multi-sectoral, and comprehensive approach with the participation of the public sector, private sector, and civil society, aiming to fulfill both national and international obligations in combating climate change.	

Our Climate Change Mitigation and Adaptation Strategy

	Strategy / Climate Resilience
22.b.ii.2	**Macroeconomic Trends**
	Global Macroeconomic Outlook for 2024 The year 2024 was a period in which global economic uncertainties intensified, yet a gradual normalization was observed in some indicators. Global economic growth showed a slight recovery compared to 2023, reaching 3.2%. However, this growth followed an uneven path due to regional differences and geopolitical developments. The global inflation rate declined to 5.9% by the end of 2024. This decrease was mainly driven by the stabilization of energy prices, balance in commodity markets, and reduced demand pressures. Nevertheless, price pressures persist in certain items, particularly food and logistics costs. Geopolitical risks were one of the biggest obstacles to global trade and investment appetite throughout 2024. In particular, the renewed escalation of trade tensions between the US and China created uncertainty in global value chains, making supply chain management and inventory planning more complex. Digital transformation, green energy investments, and AI-based production models continued to remain at the center of growth and transformation dynamics in many economies. In companies' long-term strategies, sustainability, technology integration, and risk management stand out as priority topics.
22.b.ii.3	**National or regional variables**
	National or regional variables • For Türkiye in 2024, based on meteorological data and official reports, local and regional variables can be summarized as follows: **Weather Events and Climate:** • Türkiye's average temperature for the first eight months of 2024 was 16.8°C, which is 2.3°C above the 1991–2020 normal (14.5°C). This made 2024 the warmest year on record since 1971. • The areal average precipitation for the first eight months was 348.8 mm, which is 4% below the 1991–2020 normal. • Nearly 900 extreme meteorological events occurred in Türkiye during the first eight months of 2024. Of these, 36% were heavy rain and floods, 22% hail, 19% storms, and 8% lightning strikes. **Demographics:** • By the end of 2024, Türkiye's population was approximately 85.7 million, with a population growth rate of 3.4 per thousand. Urbanization continues, with the urban population steadily increasing. • There is a balance between male and female populations, though demographic structures may vary regionally.

Our Climate Change Mitigation and Adaptation Strategy

	Strategy / Climate Resilience	
22.b.ii.4	**Energy Use and Diversity**	
	Energy Use and Diversity in Türkiye Electricity consumption in Türkiye increased by 3.8% in 2024 compared to the previous year, reaching 347.9 TWh (terawatt-hours), while electricity generation increased by 5.4%, reaching 348.9 TWh. The distribution of energy sources used in electricity generation in 2024 is as follows: • **Coal:** 35.2% • **Natural Gas:** 18.9% • **Hydropower:** 21.5% • **Wind:** 10.5% • **Solar Energy:** 7.5% • **Geothermal:** 3.2% • **Other Sources:** 3.2% Renewable energy sources (hydropower, wind, solar, geothermal, and biomass) accounted for approximately 46% of total electricity generation. Türkiye's energy sector continued to grow in 2024. According to Turkish Electricity Transmission Corporation (TEİAŞ) data, Türkiye's installed power capacity increased by 4.3 GW in December 2024, reaching 115,353 MW. During the same period, Türkiye's installed renewable energy capacity reached a total of 68,222 MW, continuing to increase its share in energy generation. Türkiye needs an additional installed capacity of 60,000 MW in total by 2035, including 5,000 MW each year from solar and wind power. These figures show that Türkiye's shift toward renewable resources in the energy sector is increasing, and significant steps are being taken to ensure energy diversity. In line with energy efficiency and sustainability goals, this trend is expected to continue in the coming years.	
22.b.ii.5	**Technological Developments**	
	The prominent trends in technology retail in 2024 are as follows: • **Omnichannel Strategies:** Seamless shopping experiences are provided by integrating physical stores, e-commerce, mobile applications, and social media channels. Hybrid models such as click-and-collect and in-store returns have become widespread. • **Artificial Intelligence and Automation:** AI-supported stock management, customer service chatbots, and personalized recommendation systems increase operational efficiency. AI is also used in fraud detection and payment security. • **Mobile Shopping:** Shopping via smartphone applications is becoming more common, improving user experience and strengthening loyalty programs. • **Experience-Oriented Technologies:** Technologies such as VR/AR-supported product trials, dynamic product placement, and spatial computing enrich both in-store and online experiences. • **Sustainability:** Energy-efficient devices, recyclable packaging, logistics solutions that reduce carbon footprint, and refurbished product sales are gaining importance. • **Fast Delivery and Logistics:** Expectations for same-day or next-day delivery are increasing; drone and robot delivery solutions are being tested. • **Social Commerce and Influencer Marketing:** Shopping via social media platforms and the influence of influencers are growing; social commerce revenues are rising rapidly. • **Data Security and Regulations:** Compliance with regulations such as KVKK and GDPR and advanced cybersecurity measures are of critical importance. The year 2024 was one in which digital transformation in the retail sector deepened with customer-focused and sustainable approaches. These trends provide competitive advantage and sustainable growth in the sector.	
22.b.iii	**Reporting period in which the scenario analysis was conducted**	Our climate-related scenario analysis was conducted for the reporting period 01.01.2024 – 31.12.2024.

METRICS AND TARGETS

Climate Change-Related Metrics and Targets

Climate Change-Related Metrics and Targets

Metrics

In the retail sector where Teknosa operates, the most significant source of emissions is electricity consumption in stores. In addition to our Scope 2 emissions, Scope 1 and Scope 3 emissions have also been calculated. Alongside our Scope 1 and Scope 2 reduction targets, we also have a renewable energy use target to reduce the burden of Scope 2 emissions.

These metrics and targets are aligned with the risks and opportunities we face and are comparable. The cross-sectoral metrics we report are aligned with international reporting standards such as TCFD (Task Force on Climate-related Financial Disclosures), GRI (Global Reporting Initiative), SASB (Sustainability Accounting Standards Board), and CDP (Carbon Disclosure Project). In addition, our relevant disclosures in line with the SASB Multiline and Specialty Retailers & Distributors sector standard are also included in our report.

28.b 32	Sector-based metrics associated with certain business models, activities, or other common characteristics that characterize participation in a sector	**Sector-based metrics from SASB that are relevant to our climate risks and opportunities, along with related activity metrics, are provided in the table below.**

SASB – Multiline and Specialty Retailers & Distributors				
Topic	**Sector Metric**	**Category**	**Unit of Measure**	**2024**
Energy Management in Retail & Distribution (Mandatory)	Total energy consumed	Quantitative	Gigajoule (GJ)	134,549.80
	Percentage grid electricity	Quantitative	%	64.1
	Percentage renewable energy	Quantitative	%	42.83
	Activity Metric			
Mandatory	Number of retail locations	Quantitative	Number	175
	Number of distribution centers	Quantitative	Number	1
Mandatory	Total retail floor area	Quantitative	m^2	106,052
	Total distribution center area	Quantitative	m^2	60,000

	Absolute Gross Greenhouse Gas Emissions	Metric	2024
29.a.i.1	Scope 1 GHG emissions	metric tons CO_2	3,036.38
29.a.i.2	Scope 2 GHG emissions	metric tons CO_2	3,617.59
29.a.i.2	Scope 3 GHG emissions	metric tons CO_2	2,251,305.65

Greenhouse Gas Emissions- Scope 1 (tons CO_2e)		Greenhouse Gas Emissions- Scope 2 (tons CO_2e)		Greenhouse Gas Emissions- Scope 3 (tons CO_2e)	
2021	2,141	2021	8,831	2021	865,796
2022	2,080	2022	6,206	2022	1,162,976
2023	2,344	2023	5,359	2023	1,782,762
2024	3,036.38	2024 (Location Based)	10,590.37	2024	2,251,305.65
		2024 (Market Based)	3,617.59		

Climate Change-Related Metrics and Targets

	Metrics
29.a.ii **29.a.iii.1**	**Measurement Approach, Inputs, and Assumptions Used to Measure Greenhouse Gas Emissions**
	We measure our greenhouse gas emissions in accordance with the Greenhouse Gas Protocol (2004) – GHG Protocol Corporate Accounting and Reporting Standard. There is no alternative method mandated specifically for our company or sector by regulatory authorities in Türkiye or by Borsa İstanbul. Therefore, our greenhouse gas emissions are measured in compliance with the GHG Protocol Corporate Accounting and Reporting Standard. **Scope 1 – Direct Greenhouse Gas Emissions** • Stationary combustion: For natural gas used in stores and offices, DEFRA 2023 and IPCC 2006 guidelines were used, based on NCV (Net Calorific Value) and density values. • Mobile combustion: For diesel and gasoline used in company vehicles, calculations were made using fuel characteristics defined in DEFRA 2023 and IPCC 2006 technical guidelines. • Generator usage: Diesel consumed in generators has also been included under stationary combustion emissions. • Fugitive emissions: Global Warming Potential (GWP) factors from the IPCC 5th and 6th Assessment Reports and DEFRA 2023 data were applied. **Scope 2 – Indirect Greenhouse Gas Emissions** Electricity-related indirect emissions are monitored using both location-based and market-based approaches. The emission factor for electricity generation was based on TEİAŞ 2022 data. **Scope 3 – Supply Chain Emissions** A category-based approach was adopted in measuring Scope 3 supply chain emissions. The following methods, datasets, and assumptions were used: • Category 1 – Purchased Goods and Services: Exiobase 2019 database was used for product classification. Expenditure-based data was applied, while Product Carbon Footprint (PCF) data was used for certain specific product groups. • Category 2 – Capital Goods: Exiobase 2019 data was used to assign emission factors for capital investments. • Category 3 – Fuel- and Energy-Related Activities: Well-to-tank emissions of fuels such as natural gas, diesel, and gasoline were sourced from DEFRA 2023. • Category 5 – Waste Generated in Operations: Disposal method–specific emission factors were taken from DEFRA 2023. • Category 6 – Business Travel: Emissions were calculated using DEFRA 2023 emission factors, differentiated by flight class (economy, business) and distance (domestic, international). • Category 7 – Employee Commuting: DEFRA 2023 transportation emission factors were applied for shuttle buses, employee cars, etc. • Category 9 – Downstream Transportation and Distribution: Exiobase 2019 land transportation data was used. • Category 11 – Use of Sold Products: Carbon emissions during the use phase of sold products were calculated using product-based PCF (Product Carbon Footprint), Energy Star, and other energy label data, combined with average consumption values. • Category 12 – End-of-Life Treatment of Sold Products: Exiobase 2019 database was applied for product disposal phases.

Climate Change-Related Metrics and Targets

	Metrics	
29.a.iii.2	**Reasons for Selecting the Measurement Approach, Inputs, and Assumptions Used for Greenhouse Gas Emissions**	When measuring our greenhouse gas emissions, we apply the "operational control approach" based on the internationally recognized GHG Protocol (Greenhouse Gas Protocol) standards. This approach ensures that all emissions arising from activities under the company's operational control are included in the calculation. The calculations cover Direct (Scope 1), Indirect Energy Consumption (Scope 2), and Other Indirect Emissions (Scope 3). Inputs Used: • Energy consumption data: Electricity, natural gas, fuel consumption amounts (kWh, m³, liters, etc.) • Transportation data: Annual km information of company vehicles and fuel types • Supply chain data: Logistics, service purchases, and product life cycle data • Waste management data: Waste quantities and disposal methods • Relevant emission factors: Current emission coefficients obtained from national/international sources (IPCC, DEFRA, Ecoinvent, etc.) Assumptions: • For some indirect emission sources (e.g., employee commuting or subcontractor activities) where measurable data is not available, sectoral averages or representative survey results were used. • For electricity emission factors, the current national emission coefficient published based on the grid mix in our country was used. • In case of missing data, estimation methods based on past period trends or consumption profiles of similar facilities were applied. • Electricity and natural gas consumption data for stores are obtained through invoices. However, since invoices issued by shopping malls do not always include direct kWh and m³ consumption data, the TL amount on the invoice was converted into consumption quantities using unit price assumptions, and emission calculations were made based on these values.
29.a.iii.3	**Changes in measurement approach, inputs, and assumptions during the reporting period and reasons for such changes**	During the reporting period, emission factors were updated, and calculations were made with the data of the relevant year. No methodological change was made.
29.a.iv	**Scope 1 and Scope 2 emissions**	
29.a.iv.1	**1. Consolidated group**	As of the reporting period, since there are no subsidiaries subject to consolidation, there is no consolidated group in emission calculations.
29.a.iv.2	**Other investments excluded from paragraph 29.a.iv.1 (associates, joint ventures, and unconsolidated subsidiaries)**	There are no excluded associates, joint ventures, or unconsolidated subsidiaries.

Climate Change-Related Metrics and Targets

	Metrics	
29.a.v	**Location-based Scope 2 Greenhouse Gas Emissions and Contractual Instruments Related to Scope 2 Greenhouse Gas Emissions**	10,590.37 metric tons CO_2e ($MTCO_2e$) Our Scope 2 greenhouse gas emissions cover indirect emissions arising from the electricity we purchase. To help users better understand these emissions, our company uses contractual instruments that support the market-based approach. Within this scope: • The source of the energy we purchase is tracked through contracts related to our electricity supply. • At our headquarters, logistics center, and some of our stores, green energy is used within the framework of renewable energy certificates (I-REC and YEK-G), which enables a reduction in our Scope 2 emissions through the market-based calculation approach. These data are reported using both location-based and market-based methodologies, allowing users to better analyze emission sources.
29.a.vi.1	**Scope 3 Greenhouse Gas Emission Categories Included in the Measurement**	
	Category 1 – Purchased Goods and Services: All purchased goods and services not included in other categories: 308,977 tCO_2e **Category 2 – Capital Goods:** Upstream emissions from the production of purchased capital goods: 8,747.59 tCO_2e **Category 3 – Fuel- and Energy-Related Activities:** Emissions related to the production of purchased and consumed fuels and energy: 2,994 tCO_2e **Category 5 – Waste Generated in Operations:** Emissions related to waste disposal and processing by third parties: 169.50 tCO_2e **Category 6 – Business Travel:** Transportation of employees for business activities in vehicles owned by third parties: 332.8 tCO_2e **Category 7 – Employee Commuting:** Transportation of employees between their homes and workplaces: 250.58 tCO_2e **Category 9 – Downstream Transportation and Distribution:** Emissions from the transportation of sold products in vehicles and facilities owned by third parties: 2,531 tCO_2e **Category 11 – Use of Sold Products:** Use of sold products and services: 1,910,242.55 tCO_2e **Category 12 – End-of-Life Treatment of Sold Products:** Waste disposal and treatment of products at the end of their life cycle: 4,383 tCO_2e **Category 14 – Franchises:** Operation of franchises: 2,004 tCO_2e	

Climate Change-Related Metrics and Targets

	Metrics	
B56.a	**Inputs of Scope 3 Greenhouse Gas Emissions in the Value Chain**	The inputs we use in the calculation of Scope 3 greenhouse gas emissions are as follows: • Category 1 – Purchased Goods and Services: Inputs consist of the annual number of products purchased and expenditure amounts shared by four different business units. For emission calculation, the product quantity is multiplied by the emission factor to determine Category 1 emissions. • Category 2 – Capital Goods: Inputs include construction and equipment expenditures for stores, as well as investments such as hardware, software, and electronic labeling. Expenditure amounts are multiplied by the relevant emission factors to calculate the emission amount. • Category 3 – Fuel- and Energy-Related Activities: For this calculation, the annual amounts of gasoline and diesel consumption for company vehicles are taken as input. Total electricity consumption is calculated based on the consumption of all locations, including headquarters, logistics center, stores, and İklimsa regional offices. • Category 5 – Waste Generated in Operations: Inputs include hazardous and non-hazardous waste generated at our stores, logistics center, and headquarters. Currently, some of the waste amounts generated in our operations are estimated using assumptions. Efforts are being made to improve data collection processes in order to access raw data without assumptions. • Category 6 – Business Travel: Inputs include all domestic and international flights. No assumptions are made. • Category 7 – Employee Commuting: Inputs are the fuel consumption amounts of shuttle vehicles. These consumption values are multiplied by the relevant emission factors to calculate the total greenhouse gas emissions. • Category 9 – Downstream Transportation and Distribution: Inputs are obtained from the logistics companies Teknosa works with and include transported quantity, transportation distance, Teknosa's share in the vehicle, and fuel consumption. These values are multiplied by emission factors to calculate the emissions. • Category 11 – Use of Sold Products: Inputs consist of the annual number of products sold and expenditure amounts shared by four different business units. Emissions are calculated by multiplying product quantity by emission factors. • Category 12 – End-of-Life Treatment of Sold Products: Currently monitored with a high-level estimation methodology. Since detailed product-based data is not available, calculations are based on the average mass per unit sold. At present, part of the Marketplace products is excluded from this category due to limited data availability from third-party suppliers. Efforts are ongoing to increase data coverage and include all products sold through the Marketplace platform in future reporting cycles. • Category 14 – Franchises: Inputs include fuel consumption, average transportation distance, and electricity consumption data from İklimsa dealerships. İklimsa has more than 500 dealers and authorized resellers; however, data could only be collected from 30 dealers in the data collection process. Work has started to improve the data collection process.
B56.b	**Verified Inputs of Scope 3 Greenhouse Gas Emissions**	For the calculation of emissions in Categories 1, 2, 3, 5, 6, 7, 9, 11, and 12, all inputs are verified. For Category 14 emissions, the number of dealers used in the calculation corresponds to a very small proportion of İklimsa's total dealer network; therefore, the inputs used for this category are not verified.

Climate Change-Related Metrics and Targets

	Metrics	
B57	**How We Manage Scope 3 Greenhouse Gas Emissions in Cases Where Estimation is Not Possible**	The Scope 3 categories for which we have not performed emission calculations are explained below: Category 4 – Upstream Transportation and Distribution: Our efforts to improve access to transportation data, especially for shipments conducted abroad, are ongoing. Category 8 – Upstream Leased Assets: The operational control approach is adopted for emission reporting. Therefore, areas with significant control over energy consumption are reported under Scope 1 and 2. Category 10 – Processing of Sold Products: This category could not be included in reporting due to the unavailability of the required data. We aim to improve our data collection processes to obtain this information in the coming years. Category 13 – Downstream Leased Assets: This category could not be included in reporting due to the unavailability of the required data. Category 14 – Franchises: Although İklimsa has more than 500 dealers and authorized resellers, only 30 dealers provided the required data in the current data collection process. Emission calculations are performed with this limited dataset; however, no generalized assumptions representing all dealers are developed. Process improvement efforts will be initiated to systematically collect data from all dealers and create a more comprehensive emissions inventory.
B19	**Consistency of Reporting Periods in Emission Calculations**	The reporting periods of all businesses in Teknosa's value chain are the same as Teknosa's reporting period.

Climate Change-Related Metrics and Targets

	Climate-related Transition Risks	
29.b	**Amount and percentage of assets vulnerable to climate-related transition risks or**	-
29.b	**Amount and percentage of business activities vulnerable to climate-related transition risks**	All of our business activities (100%) are vulnerable to climate-related transition risks.

	Climate-related Physical Risks	
29.c	**Amount and percentage of assets vulnerable to climate-related physical risks or**	-
29.c	**Amount and percentage of business activities vulnerable to climate-related physical risks**	Since no physical risks that would result in significant financial impacts have been identified, we currently do not have business activities vulnerable to climate-related physical risks.

	Climate-related Opportunities	
29.d	**Amount and percentage of assets aligned with climate-related opportunities or**	-
29.d	**Amount and percentage of business activities aligned with climate-related opportunities**	All of our business activities (100%) have been aligned with climate-related opportunities.

	Capital Allocation	
29.e	**Amount of capital expenditure, financing, or investment allocated to climate-related risks and opportunities**	During the reporting period, no specific financing was provided nor investments made regarding climate-related risks and opportunities.

Climate Change-Related Metrics and Targets

	Internal Carbon Prices	
29.f.i	**Explanation of whether and how the company applies a carbon price in its decision-making process**	At Teknosa, a carbon pricing system is not applied.
29.f.ii	**The price per metric ton of greenhouse gas emissions used to value the costs of greenhouse gas emissions**	Our carbon pricing strategy has been shaped in line with the projections of Sabancı Holding, adopting an approach more aligned with the Chinese model for Türkiye. Within this scope, for the year 2030, a value of USD 11.8 per metric ton of carbon equivalent has been adopted.

	Remuneration	
6.a.v **29.g.i**	**Whether and how climate-related issues are incorporated into executive remuneration**	Climate-related issues affect executive remuneration. Our relevant assistant general managers have targets such as “reduction of Scope 1 + 2 emissions,” “procurement of renewable electricity (%) I-REC,” and “increase in turnover of sustainable products and services (%).” These KPIs affect senior management’s annual earnings and bonuses. For all employees across the company, goals are recorded within the Perfx performance management system. Progress toward these goals is tracked and approved by HR and managers. Annual achievement of targets and bonuses are calculated through the system. Performance management system outputs are also taken into account in compensation management.
29.g.ii	**Percentage of senior management remuneration recognized in the financial statements in the current period that is linked to climate-related issues**	With respect to climate-related issues specifically, there is no senior management remuneration recognized in the financial statements in the current period. Senior management salaries and bonuses are presented collectively in the financial statements. No breakdown is made on an individual or issue-specific basis. Therefore, it is not possible to provide a percentage.

Climate Change-Related Metrics and Targets

Targets

	Climate Target – 1	
28.c - 33	**Target Name/Definition**	Net-zero emissions
33.a	**Metric**	Metric tons CO_2e
33.b	**Purpose of the Target**	Fighting Climate Crisis – GHG Reduction
33.c	**Business Unit Covered**	All Teknosa locations
33.d	**Period Covered**	2050 - 0 ton CO_2e
33.e	**Base Period for Measuring Progress**	2021
33.f	**Milestones**	2030
33.f	**Interim Targets**	Scope 1 and 2 to be reduced by 42% by 2030
33.g	**Absolute/Intensity**	Absolute
33.h	**Explanation**	Our company aims to reduce greenhouse gas emissions from all operations to zero by 2050. In line with this target, a comprehensive transformation process is being carried out under the themes of reducing operational energy consumption, using renewable energy (I-REC), implementing energy efficiency practices, supply chain management, and low-carbon product strategies. Due to the significant share of Scope 3 emissions, product portfolio transformation and supplier collaborations are strategic priorities.
34.a	**Verification**	Emission data are calculated according to internal methodology and with consultant support, verified annually through external assurance audits.
34.b	**Review Processes**	Reviewed annually.
34.c	**Progress Metric**	Total GHG emissions (tons CO_2e) and annual reduction trend.
34.d	**Changes**	No changes have been made to the target or base year.
35	**Performance**	• 2021: 876,768 tons CO_2e • 2022: 1,171,263 tons CO_2e • 2023: 1,790,465 tons CO_2e • 2024: 2,247,286.21 tons CO_2e The main reason for the increase in Scope 3 emissions is the expansion of the number of categories calculated in 2023. While six categories were assessed in 2021 and 2022, this increased to ten in 2023. In addition, as most Scope 3 emissions are related to purchased and sold products, growth in sales volume also contributed to the increase.

Climate Change-Related Metrics and Targets

	Climate Target – 2	
28.c - 33	**Target Name/Definition**	Reduce Scope 1 and 2 emissions
33.a	**Metric**	Reduction rate in total Scope 1 and 2 emissions
33.b	**Purpose of the Target**	Fighting Climate Crisis – GHG Reduction
33.c	**Business Unit Covered**	All Teknosa locations
33.d	**Period Covered**	2030 – 42%
33.e	**Base Period for Measuring Progress**	2021
33.f	**Milestones**	2030
33.f	**Interim Targets**	2025 – 36% By 2030 – 42% reduction in Scope 1 and 2 emissions
33.g	**Absolute/Intensity**	Absolute
33.h	**Explanation**	Various energy efficiency, resource optimization, and renewable energy initiatives are being implemented to reduce Scope 1 and Scope 2 emissions. These include reducing direct fuel consumption, using energy-efficient equipment, modernizing HVAC systems, and purchasing renewable energy certificates (I-REC) to reduce Scope 2 emissions. Energy consumption is monitored regularly, and carbon emission conversions are calculated in accordance with the GHG Protocol. These strategies strengthen the company's emission reduction performance on the path to net zero.
34.a	**Verification**	Emission data are collected through internal monitoring systems and verified annually through external audit mechanisms.
34.b	**Review Processes**	Reviewed annually.
34.c	**Progress Metric**	Annual total Scope 1 and Scope 2 emissions in tons CO_2e and percentage change.
34.d	**Changes**	No changes have been made to the 2021 base year or the target percentages.
35	**Performance**	2023: Scope 1 – 2,344; Scope 2 – 5,359 2024: Scope 1 – 3,036.38; Scope 2 – 3,617.59 A 39% reduction was achieved between 2021 and 2024.

Climate Change-Related Metrics and Targets

	Climate Target – 3	
28.c - 33	**Target Name/Definition**	Increase the share of renewable electricity in total electricity consumption
33.a	**Metric**	Share of energy consumption from renewable sources
33.b	**Purpose of the Target**	Fighting Climate Crisis – GHG Reduction
33.c	**Business Unit Covered**	All Teknosa locations
33.d	**Period Covered**	2030 – 80%
33.e	**Base Period for Measuring Progress**	2021
33.f	**Milestones**	-
33.f	**Interim Targets**	-
33.g	**Absolute/Intensity**	Absolute
33.h	**Explanation**	A strategy for transitioning to renewable energy sources is being implemented to reduce emissions from electricity consumption. Through I-REC certificates, electricity is procured from renewable sources, and the share of renewable energy in annual consumption is increased. This transition is one of the key strategies for reducing Scope 2 emissions.
34.a	**Verification**	Renewable energy consumption amounts are documented through I-REC certificate records and energy consumption data, verified annually through external assurance audits
34.b	**Review Processes**	Reviewed annually.
34.c	**Progress Metric**	Renewable electricity consumption ratio (%), total consumption in MWh annually, and green energy contribution.
34.d	**Changes**	Target was updated in 2023.
35	**Performance**	2022 Performance: 6,240 MWh Progress Rate: 25% 2023 Performance: 9,108 MWh Progress Rate: 21% 2024 Performance: 16,007.68 MWh Progress Rate: 84%

Climate Change-Related Metrics and Targets

	Explanations on Greenhouse Gas Emission Targets
36.a **36.b**	Scope 1, Scope 2, and Scope 3 emissions are included in our targets.
36.c	Our net zero target includes strategies for reducing gross emissions and offsetting residual emissions. Therefore, while no separate gross emission reduction target has been set, our reduction measures aim to reduce gross emissions.
36.d	Our target was not derived using a sectoral decarbonization approach.
36.e	At Teknosa, no carbon credits have been used to achieve the GHG emission reduction target, nor is their use planned.
36.e.i	Our targets do not rely on the use of carbon credits.
36.e.ii	Since carbon credits are not used and not planned, there is no third-party verification in this regard.
36.e.iii	As no carbon credits are used, there is no type of carbon credit applicable. Their use is not planned.
36.e.iv	Since no carbon credits are used, we have no further disclosures on this matter.

ANNEXES

Other Disclosures

Other Disclosures

	Judgments
74	**Disclosure on Financial Impact Estimates** In assessing the expected financial impacts in the short and medium term, the sales volume and revenue data realized in 2024 were used. In addition, sales forecasts for other relevant periods were taken as a basis, and volume and revenue projections were estimated year by year. Our calculations also consider the country's economic growth, the growth in private sector and public investments, and possible heatwave expectations. These projections are included in the presentation submitted by Teknosa to Sabancı Holding, covering expectations for the X+3 and X+5 years. The disclosure was made in line with our company's strategic objectives and consists of forecasts supported by hypothetical scenarios.

	Measurement Uncertainty
77	There is significant uncertainty regarding the availability and pricing of critical raw materials used in the production of the technological products we sell, and the reflection of these on product supply.
78.a	Amounts with high measurement uncertainty have not been disclosed.
78.b	**Explanations regarding amounts with high measurement uncertainty**
78.b.i	Measurement uncertainty depends on numerous parameters, including technological, social, geopolitical, legal, and economic factors.
78.b.ii	No financial disclosures have been made based on assumptions, estimates, and judgments.

Limited Assurance Report

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

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON THE SUSTAINABILITY INFORMATION PRESENTED BY TEKNOSA İÇ VE DIŞ TİCARET A.Ş. IN ACCORDANCE WITH TURKISH SUSTAINABILITY REPORTING STANDARDS

To the General Assembly of Teknosa İç ve Dış Ticaret A.Ş.,

We have undertaken a limited assurance engagement on Sustainability Information of Teknosa İç ve Dış Ticaret A.Ş. ("the Company") for the year ended 31 December 2024 in accordance with Turkish Sustainability Reporting Standards 1 "General Requirements for Disclosure of Sustainability-related Financial Information" and Turkish Sustainability Reporting Standards 2 "Climate-Related Disclosures".

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

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 the Sustainability Information of the Compnay for the year ended 31 December 2024, is not prepared, in all material respects, in accordance with Turkish Sustainability Reporting Standards ("TSRS"), as published by the Public Oversight Accounting and Auditing Standards Authority of Türkiye ("POA") in the Official Gazette dated 29 December 2023 and numbered 32414(M).

We do not express an assurance conclusion on information in respect of earlier periods or linked to from the Sustainability Information (including any images, audio files, documents embedded in a website or embedded videos).

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Inherent Limitations in Preparing the Sustainability Information

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

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

The Company Management is responsible for:

- Preparing the Sustainability Information in accordance with the principles of 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;
- In addition, the Company Management is responsible for the selection and implementation of appropriate sustainability reporting methods, as well as making reasonable assumptions and estimates that are appropriate in the circumstances.

Those charged with Governance are responsible for overseeing the Company'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 informing the Company management of the conclusion we have reached.
- Performing risk assessment procedures to obtain an understanding of the Company's internal control structure and to identify and assess the risks of material misstatement of sustainability information, whether due to fraud or error, but not for the purpose of expressing an assurance conclusion on the effectiveness of the Company's internal control.
- Designing and implementing procedures to identify and address areas of the Sustainability Information that may contain material misstatements. 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 may 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 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 in order to ensure that our independence is not compromised.

Professional Standards Applied

We performed a limited assurance engagement in accordance with the Standard on Assurance Engagements 3000 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 the Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements, issued by POA.

Limited Assurance Report

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Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Independent Auditors (including Independence Standards) (Code of Ethics) 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 to assess the reliability of the information and assumptions related to the Company's climate and sustainability-related 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:

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

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Osman Arslan, CPA
Partner

İstanbul, 6 August 2025

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