

2025
SUSTAINABILITY REPORT
COMPLIANT WITH
**TURKISH
SUSTAINABILITY
REPORTING
STANDARDS**



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ABOUT THE REPORT

About The Report

This report includes the disclosures of Teknosa İç ve Dış Ticaret A.Ş. regarding sustainability and climate-related risks, opportunities, governance structure, strategy, metrics, and targets for the period between January 1, 2025 – December 31, 2025. The activities we carried out throughout 2025 in the context of combating and adapting to climate change, as well as our performance in this area, are shared with our stakeholders within the scope of this report.

The report has been prepared based on the sustainability reporting standards published in 2023 by the International Sustainability Standards Board (ISSB) under the International Financial Reporting Standards (IFRS) Foundation. In this context, the reporting has been conducted in alignment with the Türkiye Sustainability Reporting Standards (TSRS), which were published by the Public Oversight, Accounting and Auditing Standards Authority (POA) in Türkiye and became mandatory as of January 1, 2024.

The climate-related disclosures presented in this report have been prepared in accordance with TSRS 2 – Climate-related Disclosures Standard, published under the Türkiye Sustainability Reporting Standards. In the preparation and presentation of the report, the general reporting principles and disclosure framework set out in TSRS 1 – General Requirements for Disclosure of Sustainability-related Financial Information have been taken into consideration.

The disclosures presented in this report have been prepared to support the decision-making of the primary users of general purpose financial reports—namely investors, lenders, and other providers of capital—in relation to providing resources to the Company.

Scope of Our Report

Unless otherwise stated, the data presented in this report covers our activities carried out in Türkiye between January 1, 2025 – December 31, 2025, in alignment with our financial reporting period. The information provided within the scope of the report includes our operations conducted during this period, as well as climate-related performance indicators associated with these activities.

Transitional Provisions and Exemptions

The transitional provisions and exemptions applied within the scope of this report have been evaluated in accordance with the Board Decision of the Public Oversight, Accounting and Auditing Standards Authority (POA) regarding the implementation of the Türkiye Sustainability Reporting Standards (TSRS), specifically under Transitional Provisions – Provisional Article 2.

In this context, the exemptions utilized for the 2025 reporting period have been addressed within the framework of the transitional provisions outlined in the relevant board decision.

Changes After the Reporting Period

In the period following the end of the reporting period on December 31, 2025, and up until the date of publication of the climate-related financial disclosures, no significant transaction, event, or change in conditions has occurred that could reasonably affect the decisions of the primary users of general purpose financial reports based on this report.

Reporting Currency

The presentation currency used in the climate-related financial disclosures is consistent with the currency used in Teknosa’s financial statements. Accordingly, the financial information presented in this report is disclosed in Turkish Lira (TL).

Statement of Compliance

The climate-related disclosures included in this report have been prepared in accordance with the provisions of the Türkiye Sustainability Reporting Standards (TSRS). The report is prepared in minimum compliance with TSRS 1 – General Requirements for Disclosure of Sustainability-related Financial Information and is aligned with TSRS 2 – Climate-related Disclosures Standard.

A B O U T
T H E
C O M P A N Y

Teknosa At a Glance

As Teknosa, we became the first brand to introduce technology retailing to Türkiye by starting our operations under Sabancı Holding in 2000. Since our establishment, we have aimed to provide consumers with technology in the most accessible, convenient, and reliable way. As of today, we maintain our physical retail network with 141 stores across 56 provinces in Türkiye, while also offering an omnichannel shopping experience through teknosa.com by combining e-commerce and marketplace models.

Operating as Teknosa’s dealer brand since 2006, İklimsa provides services in the field of climate control with more than 500 sales and service points across Türkiye. Delivering energy-efficient solutions equipped with inverter technology from brands such as Sigma, Mitsubishi Heavy Industries, and Fujitsu, İklimsa offers a wide range of products tailored to different needs, including floor-standing, cassette, ducted, and wall-mounted systems. Since 2022, İklimsa has also been developing turnkey solutions for industrial and residential customers in the field of Solar Energy Systems (SES).

Teknosa’s business model is based on offering technology products to customers through an omnichannel retail approach. The Company delivers its products and services via physical stores, its e-commerce platform, and its marketplace model.

Value Chain

The value chain refers to all activities a company carries out while delivering its products and services, as well as the relationships between these activities. At Teknosa, we examine our value chain in three parts: upstream processes, our own operations, and downstream processes.

Upstream processes include sourcing, production, and logistics stages that occur before products reach our company through the supply chain. This stage begins with the extraction of raw materials. Raw materials obtained from activities such as mining, timber production, and oil extraction—such

as metals, glass, plastics, and packaging materials—are transformed into intermediate products. In order for production processes to continue, energy is supplied and the intermediate products are delivered to manufacturers through logistics networks. After production is completed, final products are transported from manufacturers to warehouses. This section represents all stages that products go through before entering storage.

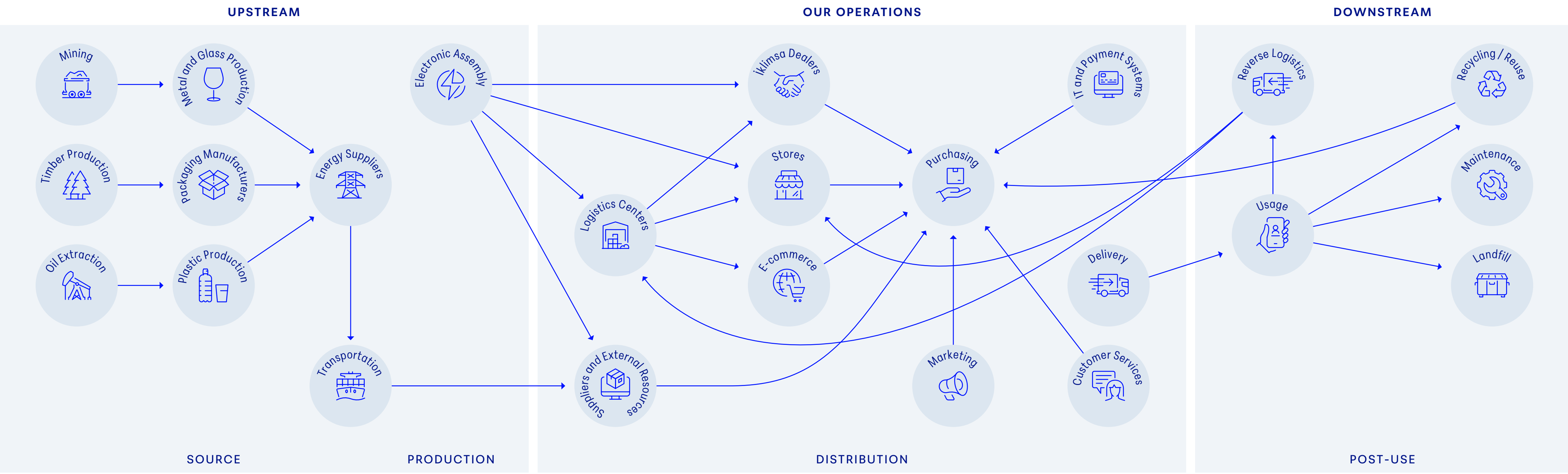
Our own operations cover all business processes directly managed by Teknosa. These processes begin with the acceptance of products into warehouses and include storage, inventory management, and distribution to stores. Physical store operations, e-commerce infrastructure, and sales activities

carried out through the marketplace platform are also included in this scope. In addition, commercial activities conducted with iklimsa dealers, purchasing processes, information technologies and payment systems infrastructure, marketing activities, and customer services are key components supporting the effective and accurate delivery of products to customers within internal operations.

Downstream processes include stages that begin with the delivery of products to customers and continue throughout the product usage period. This scope includes delivery of products to customers and dealers, product usage, and services such as maintenance and warranty that contribute to customer satisfaction. At the end of a product's

economic life, reverse logistics processes come into play. In this context, products are directed to recycling processes where appropriate and included in return programs. Thus, the potential impacts that may arise throughout the entire value chain—from raw material to end-of-life—are addressed with a holistic approach.

Climate-related risks and opportunities may arise at different stages of the value chain. In particular, physical and transition risks originating from production and logistics activities in upstream processes stand out, while energy use and dependency on digital infrastructure constitute significant risk areas within the company's own operations.



G O V E R - N A N C E

Body/Persons Responsible for Monitoring Climate-Related Risks and Opportunities (6.a)

Governance of Sustainability and Climate-related Issues (6.a.i)

At Teknosa, the oversight of climate-related risks and opportunities is undertaken by the Board of Directors. The Board considers the potential impacts of climate-related risks and opportunities within the scope of strategic planning processes, significant investment decisions, and large-scale operational changes, and integrates these considerations into its decision-making processes.

The Sustainability Committee, which operates under the Board of Directors, consists of Board members and carries out its activities under the reporting of the Sustainability and Occupational Health and Safety Directorate.

During the oversight of company strategy, risk management processes, and policies, the Board and the Committee take climate-related risks and opportunities into account; evaluate their short-, medium-, and long-term financial impacts, operational priorities, and their alignment with sustainability targets; and make decisions accordingly.

The Committee is the main body responsible for the systematic identification, assessment, management, and monitoring of climate change-related risks and opportunities. Analyses, evaluations, and outcomes generated by the Committee are regularly reported to the Board of Directors.

Evaluations conducted by the Sustainability Committee are reported to the Board of Directors at least twice a year, and relevant matters are brought to the Board's agenda when deemed necessary.

The distribution of roles, authorities, and processes related to the management of climate-related risks; relevant procedures; job descriptions; and authorization documents are formalized under corporate assurance. Within this scope, the Sustainability Committee Procedure defines the Committee's core responsibilities as follows:

- Identifying, monitoring, and reporting the Company's environmental, social, and governance (ESG) impact areas, risks, responsibilities, and opportunities,
- Supporting the development and implementation of carbon reduction projects that contribute to the fight against climate change,
- Guiding activities that support the transition to a low-carbon and circular economy.

[The Sustainability Committee Procedure](#) is accessible via the link. The Sustainability Committee forms one of the key pillars of Teknosa's sustainability management structure by ensuring the effective execution of processes related to the identification, evaluation, and continuous monitoring of sustainability and climate-related risks and opportunities.

Teknosa does not have a separate policy specifically dedicated to climate risks; however, these issues are indirectly addressed within the environmental section of the [Integrated Management Systems Policy](#). This section includes the Company's sustainability and climate-focused commitments.

Competencies of Individuals Authorized on Climate-related Matters (6.a.ii)

Teknosa has the necessary corporate governance infrastructure to effectively manage climate-related risks and opportunities. In this context, the Board of Directors plays a critical role. Under the [Equality, Diversity and Inclusion Policy](#), the selection processes and criteria of the Board are clearly defined, and this approach ensures diversity and inclusiveness in decision-making mechanisms, thereby strengthening the Company's sustainability-focused governance approach.

The competency matrix prepared for the Board of Directors reflects knowledge, experience, and expertise in the field of sustainability. Relevant competencies are evaluated by considering educational background, professional experience, and areas of expertise, contributing to informed, consistent, and effective decision-making on climate-related matters.

In order to strengthen sustainability governance, Teknosa continuously takes steps to enhance its corporate capacity. In line with this, the Sustainability Team successfully completed the Corporate Sustainability Reporting Training organized by the Public Oversight Authority (POA) in February 2025 and became certified. This training has improved the team's technical competence in sustainability reporting and further strengthened compliance with international standards.



EXECUTIVE MANAGEMENT
COMPETENCY MATRIX



Assessment of Climate-related Risks
and Opportunities (6.a.iii, 6.a.iv)

Climate-related risks and opportunities are assessed, monitored, and audited annually within Teknosa through a systematic approach. During the evaluation process, if a new risk element is identified, it is defined within the scope of annual review studies and included in the risk inventory. These assessment activities are carried out in a coordinated manner by the Risk, Compliance, and Sustainability Directorate under the Sustainability and Occupational Health and Safety Directorate.

In accordance with the Sustainability Committee Procedure, the Committee convenes at least twice a year, and climate-related risks and opportunities are evaluated during these meetings. Climate-related risks and opportunities identified for 2025 were submitted to the CEO and CFO within the scope of management oversight in the last quarter of 2025 and were approved. In the first Sustainability Committee meeting of 2026, these risks and opportunities were shared with committee members and included in the evaluation agenda. Following the final assessment conducted by the Committee, the Board of Directors was informed.

Climate-related risks and opportunities are addressed as an integral part of Teknosa’s enterprise risk management approach. During strategic decision-making processes and the evaluation of large-scale transactions, authorized bodies and relevant executives consider climate-related risks and opportunities alongside other risk factors, and oversee the effectiveness of policies and practices related to risk management processes.

Teknosa positions increasing operational efficiency and reducing its carbon footprint among its strategic priorities. However, a significant portion of climate-related risks and opportunities arises not only from the Company’s own operations but also from its value chain. Since a substantial part of the Company’s operations is conducted through procurement activities and suppliers, effectively managing climate-related impacts within the value chain is among the key priorities. In this context, the Supplier Code of Conduct has been published to clearly and transparently set expectations for suppliers.

Within the scope of identified climate-related risks and opportunities at Teknosa, no risk or opportunity requiring priority mitigation has been identified during the current reporting period.

Target Owner	Related Material Topic	Target Description	Metric	2024 Target	2024 Actual	2025 Target	2025 Actual
Chief Human Resources And Sustainability Officer	Greenhouse Gas Emissions	Scope 1 + 2 emission reduction	tCO ₂ e	4.2%	(+) 13.6%	10%	12.5%
Chief Retail Sales Officer	Energy Management	Increase in renewable electricity usage (I-REC, YEKG)	%	43.5%	(+) 66.8%	70%	70.5%

Oversight of Climate-related Targets, Monitoring of Performance and Remuneration Linkage (6.a.v, 29.g.i, 29.g.ii)

Authorized bodies and executives responsible for climate-related matters regularly monitor the achievement of targets related to climate-related risks and opportunities, as well as the performance associated with these targets. Targets are evaluated annually, and improvement actions are implemented where necessary.

Climate-related metrics are subject to independent external assurance on an annual basis. Within this scope, the targets for 2025 were audited under independent assurance in 2026. This ensures that climate performance is reported in a transparent, comparable, and reliable manner.

Climate-related performance indicators have been integrated into the remuneration structure of senior management. Across the Company, performance is managed through the Perfx performance management system, where targets are systematically tracked, and year-end performance outcomes are evaluated within salary and bonus processes.

There is no separate senior executive remuneration linked specifically to climate-related matters presented in the financial statements. Executive compensation and bonuses are disclosed in aggregate within financial statements, without being broken down specifically for climate-related components. Therefore, a distinct remuneration percentage attributable to climate-related matters is not calculated.

Oversight of Climate-related Risks and Opportunities (6.b, 6.b.i)

At Teknosa, the monitoring, evaluation, and oversight of climate-related risks and opportunities are carried out by the Sustainability Committee, chaired by the CEO. The Committee ensures the effective operation of control and audit mechanisms in this area, conducts periodic evaluations, and regularly reports monitoring results to the Board of Directors. As of 2025, Committee outputs are systematically brought to the agenda of the Board; the Board sets strategic directions in sustainability and approves relevant decisions. In cases where votes are equal, the Committee Chair's vote is considered decisive.

In the process of identifying and assessing climate-related risks and opportunities, the Sustainability and Occupational Health and Safety Directorate,

together with the Risk, Compliance, and Business Continuity Directorate, plays an active role. Analyses and evaluations conducted by these units are reported to the Chief Human Resources And Sustainability Officer and subsequently shared with Sabancı Holding. Relevant findings are brought to the agenda of the Sustainability Committee, and topics approved by the Committee are either included in monitoring processes or incorporated into action plans.

The Committee is responsible for the management and oversight of all climate-related risks and opportunities, including those related to climate change. The Chief Human Resources And Sustainability Officer, acting as Vice Chair of the Committee, ensures that strategies and actions are implemented at the operational level. Operational implementation processes are carried out by the Risk, Compliance, and Business Continuity Directorate together with the Sustainability and Occupational Health and Safety Directorate.

In accordance with the Sustainability Procedure, the Sustainability and Occupational Health and Safety Directorate is responsible for executing sustainability-related control mechanisms and procedures, as well as internal and external communication and training activities. The Directorate also continues its work in coordination with the Sabancı Holding Sustainability Leadership Committee through Sabancı Holding thematic task forces.

Additionally, during the meetings of the Early Detection of Risk Committee (EDRC), risks and potential opportunities that may affect Teknosa—including climate-related risks—are addressed. Within the scope of TSRS reporting, analysis results related to risks and opportunities are shared with Board members.



Control of Climate-related Risks and Opportunities (6.b.ii)

At Teknosa, although there is no separate procedure specifically for the management and control of significant climate-related risks and opportunities, within the scope of our Risk Management Procedure, sustainability risks, risks that may positively or negatively affect the Company's long-term objectives, strategies, and business model, as well as risks related to market dynamics, sales performance, competition, brand reputation, and efficiency, are evaluated under the strategic risk category.

Significant climate-related risks and opportunities are recorded in the Company's risk inventory together with other corporate risks. The risk inventory has a holistic structure that includes risk categories, locations, root causes, existing controls, action plans, opportunities, impact and likelihood assessments, inherent and residual risk scores, related main processes, and complementary information. Within this scope, climate and sustainability-focused risks and opportunities are systematically monitored through the inventory.

Emission calculations, independent third-party audits, and annual reporting processes constitute advanced oversight mechanisms used in the management of climate risks. The outcomes of these processes are reported annually to the Sustainability Committee, and by the Sustainability and Occupational Health and Safety Directorate and the Risk, Compliance, and Business Continuity Directorate to the Early Detection of Risk Committee (EDRC).

Data collection activities related to climate and sustainability are carried out with the contribution and collaboration of all relevant departments. In this way, a comprehensive, accurate, and up-to-date data flow is ensured for these areas, effectively supporting corporate oversight, risk management, and decision-making processes.

S T R A T E G Y

Teknosa evaluates climate-related risks and opportunities through a systematic and holistic approach. In this context, analyses of climate-related risks and opportunities that may affect the Company’s business model and financial performance have been conducted by considering the dynamics of its value chain and the electronic retail sector in which it operates.

Risks and opportunities identified in the previous reporting period have been reviewed in light of current developments and updated in line with changing market conditions, regulatory frameworks, and sectoral trends. During the assessment process, international climate scenarios, sector reports, and policy documents have been used as inputs; physical and transition risks, as well as market-, reputation-, and technology-related risks, have been addressed with a comprehensive perspective.

Risk and opportunity analysis has been carried out based on the risk-opportunity inventory provided by Sabancı Holding and tailored to Teknosa’s field of activity, with contributions from internal expert teams. As a result of the assessments, three risks and one opportunity deemed significant for the Company have been identified; the impacts of these items on the business model, value chain, and financial performance have been analyzed in detail.

In the process of identifying climate-related risks and opportunities, the Sector-specific Guidance under TSRS 2 has also been taken into consideration. In this context, sustainability-related disclosure topics outlined in the guide titled “Appendix 6 – Multiline and Specialty Retailers & Distributors” have been reviewed, and metrics directly related to our activities have been evaluated. Relevant metrics are presented under the “Metrics and Targets” section.

Time Horizon Definitions

Teknosa uses three different time horizons—short, medium, and long term—when evaluating climate-related risks and opportunities. These time horizons have been defined in alignment with the Company’s strategic planning, budgeting, investment evaluation, and decision-making processes. During the 2025 reporting period, in line with the evaluation approach used across Sabancı Holding, a more consistent, comparable, and holistic framework has been established in risk and opportunity analyses.

Time Horizon	Time Range	Description
Short	0-1 year	This period focuses on maintaining the continuity of daily operations and preserving short-term financial stability. Budget management, monitoring operational performance, cash flow management, and compliance with regulatory developments are among the key priorities in this period.
Medium	1-5 year	This period represents the phase in which the Company implements its strategic objectives and executes growth and transformation steps. Bringing new investments into operation, developing business areas, strengthening the supply chain structure, and increasing operational resilience are key priorities.
Long	5-10 year	This period reflects the Company’s long-term direction, where comprehensive transformation processes are completed and sustainable value creation is targeted. Compliance with climate-related regulations, transformation of the business model, and sustainable growth come to the forefront in this period.

Financial Materiality and Probability Assessment

Teknosa applies a holistic methodology in assessing significant climate-related risks and opportunities by considering their potential impacts on the Company's financial performance, business model, and value chain. Within this scope, climate-related risks and opportunities are evaluated across short-, medium-, and long-term time horizons; and for each item, the likelihood of occurrence and potential financial impact are analyzed together.

The likelihood of climate-related risks and opportunities is assessed based on defined time horizons using a five-level scale with percentage ranges. This approach enables risks to be analyzed in a systematic, consistent, and comparable manner. The probability scale used is as follows:

In the financial materiality assessment, the reference threshold is the revenue amount presented in [Note 20 of the Company's financial statements](#) for the period January 1 – December 31, 2025. If the realized or expected total financial impact exceeds 0.5% of total revenue, the relevant climate-related risk or opportunity is considered financially material.

Within this framework, climate-related risks and opportunities are first defined qualitatively, and then prioritized by evaluating them against criteria such as business model, value chain, time horizon, likelihood of occurrence, and magnitude of financial impact. Based on the analyses conducted, it has been decided to perform more detailed financial impact assessments for three risks and one opportunity considered significant for Teknosa. Accordingly, the disclosures presented in this report are structured to support financial report users in understanding how Teknosa may be affected by climate-related risks and opportunities in the short, medium, and long term.

Probability	Percentage Range	Description
Very Low	0-10%	The likelihood of the risk occurring within the defined time horizon is very low.
Low	11-33%	The likelihood of occurrence is low but cannot be entirely disregarded.
Medium	34-65%	There is a possibility of occurrence; probability is at a moderate level.
High	66-89%	The likelihood of occurrence is higher than the likelihood of non-occurrence.
Very High	90-100%	The occurrence of the risk within the defined time horizon is expected.

Overall Framework for Material Climate-related Risks and Opportunities

Within the scope of this report, the significant climate-related risks and opportunities assessed in detail have been analyzed further by considering their impacts on the business model, value chain, and financial performance.

Two of the three identified risks are related to supply chain disruptions and increases in production costs. Due to the concentration of electronic product manufacturing in certain regions globally, extreme weather events that may occur in these regions could create risks in the upstream stages of the value chain, particularly in production and logistics processes. In addition, risks associated with digital infrastructure, payment systems, and the continuity of e-commerce and other operational systems used in Teknosa's own operations have also been evaluated. On the opportunity side, impacts are expected to arise primarily in downstream processes, particularly through customer demand, product preferences, and sales channels.

The carbon pricing mechanisms evaluated in the previous reporting period have also been reassessed during the current reporting period. In the previous period, this topic was considered a potential risk due to uncertainties in Türkiye's regulatory framework. However, based on current assessments, it has been concluded that carbon pricing will not have a direct impact on Teknosa across short-, medium-, and long-term horizons. Therefore, carbon pricing mechanisms have not been included among the significant risks in the current reporting period.

At Teknosa, the inclusion of climate-related risks and opportunities in reporting is not based solely on the magnitude of their quantitative financial impact, but also on their potential effects on the business model, value chain, operational continuity, and strategic decision-making processes. Within this framework, three risks and one opportunity considered significant are included in the report as they are deemed important for the Company's business model and long-term resilience.

As a result of the financial impact analyses conducted, the estimated financial impacts related to these risks and opportunities have been assessed to remain below the financial materiality threshold defined by the Company. Therefore, quantitative financial impact amounts have not been publicly disclosed.

Nevertheless, considering their potential impacts on Teknosa's value chain, operational continuity, strategic management, and future decision-making processes, these risks and opportunities are considered decision-useful for investors, lenders, and other users of financial reports. Accordingly, the relevant risks and opportunities are disclosed qualitatively in this report.

Climate-related Risks and Opportunities (9.a, 10.a, 10.b)

Climate-related risks and opportunities considered significant for Teknosa have been analyzed in detail by taking into account the Company’s operational structure, value chain, and financial impacts. The following sections present these topics within a holistic framework, including current and anticipated impacts as well as the Company’s management approach.

Risk 1: Supply and Demand Disruptions (9.a)

10.a	Definition	Climate-related physical events such as floods, storms, extreme heat, wildfires, and similar phenomena may disrupt production, logistics, and distribution processes in the electronics retail sector, leading to reduced product availability, extended delivery times, and challenges in meeting customer demand.
10.b	Risk Type	Physical risk
10.c	Time Horizon	Long-term
	Probability	High
9.b 13.a 13.b	Current and Anticipated Impacts and Areas of Concentration of Impacts on the Value Chain	This risk affects the entire value chain but is particularly concentrated in upstream processes. In the upstream stage, disruptions in production processes for metals, plastics, and electronic components due to climate-related physical events, as well as interruptions in energy and logistics activities, may lead to extended supply timelines and reduced product availability. Extreme weather events at a global scale may negatively impact suppliers’ production capacity, shipment continuity, and logistical coordination. Within our own operations, delays in product supply and stock shortages may result in an inability to fully meet customer demand, fluctuations in sales performance, and challenges in campaign planning. In the context of our omnichannel business model, reduced product availability may create operational imbalances between physical stores and digital channels. In downstream processes, disruptions in delivery timelines and unmet customer expectations may negatively affect customer satisfaction and brand perception.
9.b 13.a	The Current and Anticipated Impacts on the Business Model	Climate-related physical events may cause disruptions in the supply chain, extend procurement timelines, and reduce product availability. This may adversely affect sales continuity across Teknosa’s omnichannel model, including both store and e-commerce channels. In the long term, supply delays, stock shortages, and extended delivery times may lead to fluctuations in sales performance and negatively impact customer satisfaction. If the risk persists, it is expected that there will be an increased need for more resilient supply processes, supplier diversification, stock optimization, and improvements in logistics planning.
9.d 15.a 16.a	Current Financial Impact (Current Period)	During the current reporting period, the financial impact of this risk has been assessed to remain below the materiality threshold. No significant disruptions or delays in shipments were experienced during the period, and inventory levels were maintained within safe limits without negatively affecting sales operations. However, due to supplier dependency being a structural risk factor, operational processes are closely monitored, and preventive measures against potential disruptions are evaluated. In this context, no situation with a financial impact on the Company’s financial statements has occurred in the current period; therefore, the risk is assessed qualitatively as low in the current period. Product availability, critical suppliers, and shipment flows are regularly monitored, and stock, campaign, and supply direction alternatives are evaluated against potential disruptions.
9.d 15.b 19.b 20	Anticipated Financial Impact	It is anticipated that the financial impact of this risk may primarily materialize in the long term. In this context, scenario-based analyses have been conducted to assess potential financial impacts, based on the assumption of shipment delays in products supplied by the supplier with the highest share in total sales revenue. According to the analysis results, when risk mitigation measures such as activating alternative supply sources, stock optimization, and improvements in logistics planning are taken into account, the anticipated financial impact in the long term remains below the Company’s defined financial materiality threshold. Therefore, the risk has been disclosed qualitatively without specifying a financial amount.

Risk 2: Climate-related Technology Failures (9.a)

10.a	Definition	Technology infrastructure is critical for electronic retail operations, including sales processes, payment systems, e-commerce operations, warehouse management, and customer services. If the Company’s technology infrastructure is exposed to climate-related physical events, technical failures such as power outages, disruptions in communication infrastructure, and system and network interruptions may occur, potentially leading to significant business disruptions.
10.b	Risk Type	Physical risk
10.c	Time Horizon	Short, medium, and long term
	Probability	Medium
9.b 13.a 13.b	Current and Anticipated Impacts and Areas of Concentration of Impacts on the Value Chain	The risk of climate-related technology failures is primarily concentrated within our own operations in the value chain. As the risk is closely linked to the continuity of systems used in Teknosa’s stores, e-commerce, payment, warehouse, and customer service processes, its most significant impact is observed within internal operations. In upstream processes, disruptions in system integrations may lead to coordination issues in order management and supply planning. Within our own operations, system outages may prevent the completion of sales transactions, hinder the processing of e-commerce orders, and disrupt warehouse shipment processes. Failure of POS systems may directly result in lost sales and deterioration in customer experience. In downstream processes, there is a risk of disruption in after-sales services and interruptions in customer support processes.
9.b 13.a	The Current and Anticipated Impacts on the Business Model	Interruptions in technology infrastructure may negatively affect business continuity by causing disruptions in in-store sales systems, payment channels, e-commerce platforms, and inventory management processes. In particular, outages in POS systems and disruptions in digital sales channels may directly lead to sales losses and pose risks to customer experience. In the medium and long term, as climate-related outage risks increase, the need to strengthen technology infrastructure, develop backup and business continuity solutions, and increase investments in digital resilience may arise to ensure the sustainability of Teknosa’s digitally driven business model.
9.d 15.a 16.a	Current Financial Impact (Current Period)	During the current reporting period, no direct or significant financial impact of this risk has been observed. The main reason for this is that no climate-related events—such as power outages or communication disruptions—that could affect the continuity of digital systems or cause critical system failures have occurred during the period. Within the current control environment, recovery time objectives (RTO) and data loss objectives (RPO) have been defined for critical applications, disaster recovery tests are conducted, and backup systems and alternative working mechanisms that support business continuity are utilized in core sales systems.
9.d 15.b 19.b 20	Anticipated Financial Impact	To assess the potential financial impact of the risk, scenario analyses covering short-, medium-, and long-term horizons have been conducted. Within this scope, the potential impact on revenue has been analyzed based on assumptions of possible business interruptions arising from natural risks. The results of the analysis indicate that risk mitigation measures—such as business continuity plans, system backup infrastructure, and operational response mechanisms—significantly reduce the financial impact, and that the projected impact remains below the Company’s defined financial materiality threshold. Therefore, the risk has been reported qualitatively without disclosing a specific financial amount.

Risk 3: Increase in Raw Material and Product Costs (9.a)

10.a	Definition	Due to its broad product portfolio and multi-brand structure, Teknosa works with a large number of suppliers, a significant portion of which carry out their production activities outside Türkiye. This exposes the Company to increases in raw material, energy, and logistics costs that may arise globally, exchange rate fluctuations, environmental regulations in supplier countries, and foreign trade practices. Additionally, sustainability requirements may lead to disruptions in raw material supply, increases in commodity prices, and higher costs due to regulatory obligations.
10.b	Risk Type	Transition risk
10.c	Time Horizon	Long-term
	Probability	Very high
9.b 13.a 13.b	Current and Anticipated Impacts and Areas of Concentration of Impacts on the Value Chain	This risk is primarily concentrated in upstream processes within Teknosa’s value chain. In upstream stages, increases in raw material prices, environmental regulations in supplier countries, rising energy costs, and higher logistics expenses may lead to increased production costs and, consequently, higher procurement prices. Within our own operations, rising costs may affect pricing strategies, inventory planning, and margin management. Due to competitive market conditions, the inability to fully pass on cost increases to sales prices may create pressure on profitability. In downstream processes, price increases may lead to reduced consumer demand and fluctuations in sales volumes. In this context, potential carbon regulations, environmental obligations, and changes in foreign trade policies in supplier countries are also considered as factors that may contribute to increased cost pressures.
9.b 13.a	The Current and Anticipated Impacts on the Business Model	Increases in raw material, energy, and logistics costs due to climate and sustainability-related regulations may raise product procurement costs and create pressure on Teknosa’s cost structure. This may lead to the need to reassess pricing strategies, challenges in margin management, and increased uncertainty in inventory planning processes. In the long term, if cost increases cannot be fully reflected in sales prices, profitability may be negatively affected. Additionally, a contraction in consumer demand may result in fluctuations in sales volumes. In this context, there may be a need for more effective cost management, restructuring of supplier conditions, and optimization of the product portfolio within the business model.
9.d 15.a 16.a	Current Financial Impact (Current Period)	Teknosa’s operations as a technology retailer and its significant dependence on international suppliers increase its sensitivity to cost pressures. As a result of the evaluation, the risk of increases in raw material and product costs has been identified as a high-probability and strategically important risk area for Teknosa. During the current reporting period, no direct or significant impact of this risk has been observed on the financial statements. However, due to the nature of the risk, its effects are expected to accumulate over time, particularly through cost structures in supplier countries, energy and logistics pricing, and regulatory developments. Nevertheless, under current conditions, the financial impact of this risk cannot be precisely measured on a numerical basis. The main reasons include the lack of publicly available financial projections from supplier companies regarding these risks, the inability to support potential price increases at the raw material or product level with standardized and homogeneous data sets, and the diversity of product groups. Therefore, although the financial dimension of the risk is not currently measurable, it is considered a high-priority risk area.

9.d 15.b	Anticipated Financial Impact	Due to Teknosa not being a manufacturer and working with a large number of global suppliers, its ability to directly control raw material and production costs is limited. In this context, a scenario-based analysis has been conducted to assess the potential financial impact of the risk. In the natural risk assessment, it has been assumed that increases in global raw material, energy, and logistics costs are reflected in product costs; under this assumption, potential revenue loss and a decline in profitability have been projected. Within the scope of risk mitigation actions, supplier diversification, updates to pricing strategies, cost optimization, and improvements in inventory planning have been considered. Accordingly, it has been evaluated that revenue loss and margin decline levels may vary depending on these measures. As a result of the assessments conducted, when risk mitigation measures are taken into account, the anticipated financial impact remains below the financial materiality threshold defined by the Company.
19.a 19.b 20	Measurement Uncertainty	Although the anticipated financial impacts related to this risk have been calculated based on the scenarios described above, it has been determined that there is a significant level of uncertainty in measuring the financial impact. The magnitude of long-term cost increases may vary significantly depending on global commodity prices, energy costs, regulatory developments in supplier countries, logistics conditions, and exchange rate fluctuations. Additionally, since Teknosa is not a manufacturer, it is difficult to precisely estimate the extent and speed at which cost increases will be reflected in product-based supply prices. For this reason, the quantitative assessments conducted are not considered definitive financial forecasts but rather scenario-based and indicative analyses. Considering the measurement uncertainty, the financial impact of the relevant risk is presented qualitatively in the report, and it is anticipated that efforts to improve data quality and analytical capacity will continue in future periods.

Opportunity: Changes in Consumer Demand (9.a)

10.a	Definition	Consumer trends driven by climate change and sustainability may increase demand for certain product and service categories. In this context, sales and growth opportunities may arise in categories such as refurbished products, services that extend product life (e.g., maintenance and warranty services), air conditioning, and solar energy systems (SES).
10.b	Risk Type	Transition opportunity
10.c	Time Horizon	Medium and long term
	Probability	High
9.b 13.a 13.b	Current and Anticipated Impacts and Areas of Concentration of Impacts on the Value Chain	The impacts of this opportunity on the value chain are expected to be primarily concentrated in downstream processes. In downstream processes, demand is expected to increase for refurbished products, services that extend product life (such as maintenance and warranty services), and categories such as air conditioning and solar energy systems (SES). In parallel with this demand shift, indirect impacts may also arise in upstream supply processes and company operations. In upstream processes, it is anticipated that collaborations with suppliers capable of offering these products and services will increase, and that environmental performance criteria will play a greater role in supplier evaluation and product selection processes. Additionally, prioritizing low-carbon consumption products in procurement decisions and more effective management of product portfolios considering climate and resource risks are expected. Within our own operations, it is anticipated that sustainability- and efficiency-focused products will be made more visible across both in-store and online sales channels, that their environmental benefits and cost-saving features will be clearly communicated to customers, and that customer awareness and engagement processes will be strengthened.

9.b 13.a	The Current and Anticipated Impacts on the Business Model	Changes observed and anticipated in consumer demand due to climate change have the potential to create strategic impacts on Teknosa's business model in the medium and long term. While these effects are currently limited, the increasing demand for products that provide energy and resource efficiency is expected to gradually require transformation in product portfolio and category management. In the medium and long term, this demand shift may necessitate adjustments in the business model, such as increasing the share of sustainability-focused products within the product mix, prioritizing efficiency-oriented products in marketing and sales strategies, and emphasizing environmental benefits and cost savings more strongly in customer communication. In this context, it is assessed that these changes will be implemented in alignment with Teknosa’s existing retail and digital sales channels, and will take place as a gradual evolution of the current structure rather than a fundamental transformation of the business model.
9.d 15.a 16.a	Current Financial Impact (Current Period)	During the current reporting period, the financial impacts of climate-related changes in consumer demand have been limited and indirect. Although some movement has been observed in specific product groups driven by demand for energy- and water-efficient, renewable, and savings-oriented products, this has not resulted in a significant or measurable impact on total revenue, profitability, or cash flows. Accordingly, the financial impact of this opportunity is assessed to be low in the current period and primarily of strategic importance. However, demand signals observed in certain product and service categories indicate that the transformation in consumer preferences may become more pronounced in the medium and long term.
9.d 15.b	Anticipated Financial Impact	Scenario-based analyses have been conducted to evaluate the anticipated financial impact of this opportunity. The assessments indicate that increasing demand in categories such as refurbished products, service and warranty packages, and solar energy systems (SES) may create revenue growth potential in the medium and long term. In the long term, demand transformation driven by climate change and sustainability-focused consumer preferences is expected to have gradual and indirect impacts on Teknosa’s financial performance. In particular, categories such as refurbished products, product life extension services, and solar energy systems are expected to gain a larger share within the sales composition. This transformation is anticipated to contribute to strengthening the Company’s market position, increasing customer loyalty, and enhancing resilience against demand fluctuations, while also shifting the revenue structure in favor of these product groups.
19.a 19.b 20	Measurement Uncertainty	Although the anticipated financial impacts of this opportunity have been calculated based on the scenarios described above, it has been determined that there is a significant level of uncertainty in measuring these impacts. The extent and speed at which transformations in consumer behavior will be reflected in the electronic retail sector depend on multiple factors, including pricing, economic conditions, technological renewal needs, and the impact of promotional campaigns. At present, it is difficult to isolate the effects of climate and sustainability-driven motivations from these other drivers. Additionally, while demand for environmentally friendly and efficiency-oriented products and services is increasing, there is considerable uncertainty regarding how much this demand will substitute other product categories and how it will shape the overall sales composition and financial performance of the Company. Furthermore, particularly for solar energy systems (SES), the development of regulatory frameworks, potential incentive mechanisms, the evolution of permitted product groups, and the timing of investment decisions represent significant sources of uncertainty affecting quantitative analysis. For these reasons, the quantitative analyses conducted for this opportunity are considered indicative in nature, and the financial impact is primarily presented qualitatively in the report.

Strategic Response and Decision-Making / Risk Mitigation Plan (14.a, 14.a.i)

Teknosa addresses the impacts of climate-related risks and opportunities on strategy and decision-making processes in an integrated manner through corporate planning and performance management mechanisms. In this context, responses to significant climate risks and opportunities are evaluated with the aim of ensuring business continuity, increasing supply and operational resilience, managing cost pressures, supporting the transition to a low-carbon economy, and capturing opportunities arising from changing customer expectations. Strategic planning, annual budgeting, operational targets, supply chain management, product portfolio decisions, and digital infrastructure investments constitute the main implementation areas of this approach. Accordingly, identified significant climate-related risks and opportunities are integrated into strategic planning, budgeting, business continuity assessments, supplier decisions, and product portfolio management processes.

Risk 1: Supply and Demand Disruptions

- 1. Continuity and operational resilience criteria have been defined for critical suppliers.
- 2. Product availability for high-demand product groups is regularly monitored and reported.
- 3. In case of potential disruptions, campaigns directed toward substitute brands and appropriate pricing strategies can be implemented to support sales continuity.
- 4. To limit revenue losses caused by disruptions, campaigns supporting rapid sales across online and in-store channels can be activated.

Risk 2: Climate-related Technology Failures

- 1. Annual desktop and technical disaster recovery (DR) tests are conducted regularly.
- 2. Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO) have been defined for critical applications.
- 3. Automatic failover mechanisms for POS, ERP, e-commerce, and warehouse systems ensure continuity in offline conditions.
- 4. Cyber insurance policies are in place to cover potential financial losses arising from cyberattacks, data breaches, and system outages.
- 5. Service continuity criteria based on Service Level Agreements (SLA) with IT service providers have been strengthened.

Risk 3: Increase in Raw Material and Product Costs

- 1. Strategic supplier agreements are evaluated to increase resilience against cost fluctuations.
- 2. Efforts are ongoing to increase the use of recyclable and locally sourced materials in product and packaging design.
- 3. Optimization practices are implemented to improve the efficiency of inventory management and supply processes.
- 4. Pricing strategies are being developed in line with long-term cost projections.
- 5. Research and evaluation activities are carried out to identify alternative and sustainable suppliers.
- 6. Stock optimization, cost projections, and supply continuity analyses are conducted to reduce vulnerabilities in the supply chain.

Opportunity 1: Changes in Consumer Demand

- 1. To respond to evolving customer expectations, Teknosa offers services that extend product life, such as refurbished products, maintenance, repair, and warranty extension services.
- 2. Through collaboration with İklimsa, solar energy system (SES) solutions are offered, providing customers with products and services aligned with the energy transition.
- 3. The ““Bring the Old, Take the New” campaign supports product recovery and contributes to circularity of raw materials.
- 4. Communication and awareness activities are carried out to promote sustainable consumption and increase customer awareness.

The actions defined within this framework demonstrate that Teknosa’s responses to climate-related risks and opportunities are not limited to short-term operational measures but are also supported by structural decisions affecting the Company’s supply chain, product portfolio, digital infrastructure, customer propositions, and long-term resilience. The Company continues to regularly review and update these responses in line with evolving climate scenarios, regulatory developments, and market conditions.

Direct and Indirect Mitigation / Adaptation Efforts (14.a.ii, 14.a.iii)

Teknosa addresses efforts to mitigate climate change and adapt to climate risks under two main categories: direct and indirect actions. Direct mitigation and adaptation efforts primarily focus on energy use in the Company’s own operations, logistics processes, operational efficiency, and emission management. Indirect mitigation and adaptation efforts focus on managing impacts across the value chain, including suppliers, product portfolio, customer usage, and lifecycle impacts.

Within the scope of direct mitigation and adaptation efforts, Teknosa prioritizes increasing energy efficiency in operational processes and expanding the use of renewable electricity. During the 2025 reporting period, electricity consumption in logistics centers and selected stores was sourced from renewable energy through renewable energy certificates (I-REC and YEK-G), contributing directly to the reduction of Scope 2 emissions. In addition, energy consumption, greenhouse gas emissions, and related performance indicators are monitored annually within the KPI framework, and Scope 1, Scope 2, and Scope 3 emissions are regularly measured. Improvements in operational processes are key components of the direct mitigation approach. In the medium and long term, it is anticipated that efforts will focus on strengthening digital infrastructure for emissions monitoring, implementing energy efficiency projects in logistics centers, and increasing the share of renewable electricity usage.

Within the scope of indirect mitigation and adaptation efforts, Teknosa prioritizes managing emission risks arising from the supply chain and product lifecycle. Supplier codes of conduct, sustainable supply chain policies, supplier evaluation processes, and monitoring ESG performance are key tools supporting this approach. Following the completion of supply process sustainability integration efforts in 2023, and with the implementation of supplier evaluation practices in 2025, Teknosa has begun to assess suppliers more systematically in terms of environmental performance, risk, and collaboration potential. Since purchased goods and services and the use of sold products are the main drivers of the Company’s Scope 3 emissions, the indirect mitigation approach particularly focuses on these areas. In this context, increasing collaboration with low-carbon suppliers, incorporating efficiency and resource use criteria into product selection, and expanding sustainable product and service alternatives are among the key priorities.

Adaptation efforts are addressed alongside both direct and indirect actions. On the direct side, priorities include maintaining operational continuity, increasing the resilience of energy and IT infrastructure, enhancing logistics flexibility, and strengthening preparedness against climate-related disruptions in store and warehouse operations. On the indirect side, priorities include increasing supplier awareness of climate risks, developing resilience criteria for critical suppliers, aligning the product portfolio with changing climate conditions and customer needs, and encouraging customers to choose energy-efficient products. In this way, Teknosa approaches mitigation and adaptation efforts not only from an emissions management perspective but also as an integral part of overall business and value chain resilience.

Climate Transition Plan (14.a.iv)

Teknosa’s climate transition plan presents the Company’s approach to adapting to a low-carbon economy, achieving emission reduction commitments and integrating climate-related risks and opportunities into the business model. In line with its 2050 net zero vision, the Company aims to reduce Scope 1 and Scope 2 emissions by 42% by 2030 compared to the 2021 base year, and to meet 100% of its electricity consumption from renewable sources by 2030. Responsibilities related to the management of Scope 3 emissions are also defined within this framework. The transition plan is shaped in line with the Paris Agreement, Türkiye’s 2053 net zero target and the updated national policy environment.

The transition plan is structured around four main strategic pillars. The first pillar is the reduction of operational emissions. In this context, energy efficiency practices, renewable electricity supply, electrification and optimization of operational processes stand out. The second pillar is the management of the supply chain and Scope 3 emissions. Considering the high share of emissions arising from purchased goods and services and the use of sold products, efforts such as strengthening supplier engagement, increasing data sharing and performance monitoring and developing low-carbon supply approaches are carried out. The third pillar is circular economy and product life cycle management. Refurbished product programs, maintenance-repair services, take-back applications and waste reduction are evaluated within this scope. The fourth pillar is digital transformation and data infrastructure. It is aimed to make emission data more accurate and traceable, manage energy and performance indicators through digital systems and strengthen decision support mechanisms.

There are some critical dependencies and assumptions in the implementation of the transition plan. These include the continuity of renewable electricity supply, suppliers’ capacity to produce emission data and set reduction targets, the commercial applicability of the sustainable product portfolio, the pace of transformation in customer demand and relevant regulatory developments. In particular, progress regarding Scope 3 emissions depends not only on Teknosa’s own operational decisions but also on the data quality and reduction capacity of the supplier ecosystem. Therefore, the transition plan is not considered as a static document, but rather as a dynamic roadmap that is regularly reviewed in line with regulatory developments, scenario analyses, market conditions and access to data.

Plan to Achieve Targets / Resources / Progress (14.a.v, 14.b, 14.c)

Teknosa carries out its approach to achieving climate targets under the main headings of emission reduction, renewable energy use, supply chain transformation, circular economy practices and strengthening data infrastructure. Within this scope, the Company's key targets include reducing Scope 1 and Scope 2 emissions by 42% by 2030 compared to the 2021 base year, meeting 100% of electricity consumption from renewable sources by the same date, and establishing a stronger data and target infrastructure to manage Scope 3 emissions more effectively in the medium term. The plan used to achieve these targets covers not only operational efficiency and energy management, but also emission reductions arising from the supply chain, product portfolio and customer use. In this context, studies are ongoing to improve Scope 3 emission targets in line with the SBTi commitment, and it is planned to submit these targets for approval in 2026.

In terms of resource allocation, climate-related targets are managed in an integrated manner with the existing organizational structure and budgeting processes. The Sustainability and OHS Directorate plans budgets for relevant activities, while other functions support climate-related processes within their areas of responsibility through annual budgets and performance plans. Energy efficiency, logistics optimization, digitalization of data

infrastructure and supplier evaluation processes constitute the main areas of current and planned resource allocation. Digital emission monitoring transformation, initiated at the end of 2025 and planned to be completed in 2026, is among the key investment areas aimed at improving data accuracy and reporting quality. In addition, resource needs are regularly reassessed in cases requiring new business models, product portfolio transformation or additional climate investments. This transformation is expected to create a fundamental support mechanism for transition planning and target management by increasing the accuracy of emission data, its traceability and its usability in decision-making processes.

In terms of progress assessment, compared to the previous year, progress has been made in Scope 1 and Scope 2 emission reductions during the 2025 reporting period. The use of renewable energy certificates has continued; the amount of electricity certified with I-REC has increased, and the use of YEK-G certified electricity has also been maintained. The transition to electric forklift usage at the logistics center has been evaluated as a concrete improvement step in operational mitigation. In addition, Teknosa's CDP (Carbon Disclosure Project) Climate Change Program score indicates that the Company is progressing in alignment with international frameworks in its climate management performance. However, progress towards targets is expected to be more gradual in Scope 3 due to supplier data, methodological developments and market dynamics.

Indicator	2024 Reporting Period	2025 Reporting Period
Scope 1 & 2 Emission Change	14% decrease compared to the previous year	12.5% decrease compared to the previous year
YEK-G Certified Electricity	575.54 MWh (254.4 tons CO ₂ e)	568.53 MWh (246.7 tons CO ₂ e)
I-REC Certified Electricity	15,357 MWh (6,787.8 tons CO ₂ e)	16,769 MWh (7,277.6 tons CO ₂ e)

Our Climate Resilience Assessment (22.a.i)

Teknosa evaluates its business model and value chain structure in terms of resilience to climate-related changes, developments and uncertainties through climate scenario analyses and significant risk-opportunity assessments. Within this scope, it has been examined to what extent the business model can adapt to physical and transition risks and changing market conditions in the short, medium and long term. The analyses indicate that while there are structural vulnerabilities that may create high-level negative impacts on the existing business model and value chain, there are also areas where adaptation and improvement are needed.

Key elements supporting Teknosa's climate resilience include supplier diversification, inventory management and demand planning practices, omnichannel sales structure, logistics flexibility and the effective use of digital channels. The geographically diversified supplier structure enables alternative sourcing options against climate-related disruptions that may occur in specific regions. Inventory management and demand planning processes contribute to maintaining product availability by creating certain buffer mechanisms against supply delays. In addition, the omnichannel structure where physical stores, e-commerce and marketplace channels operate together allows for more flexible responses to fluctuations in customer demand.

At the same time, analyses point to certain priority areas for improvement to ensure the continuity of climate resilience. In particular, making resilience criteria for critical suppliers more systematic, strengthening the resilience of technology infrastructure against energy and communication disruptions, and improving demand planning in sustainable and energy-efficient product categories are among these areas. Global risks and short-term climate scenarios show that both physical shocks and transition pressures originating from policy developments may increase over time. Therefore, Teknosa's resilience is evaluated not only in terms of physical risks but also within the framework of adaptation capacity to cost increases and changes in customer behavior.

As a result, while Teknosa has a fundamental capacity to manage climate-related risks and opportunities with its current strategy and business model, it is acknowledged that continuous improvement is required in areas such as supply chain resilience, digital operations continuity, strengthening data infrastructure and product portfolio transformation. It is expected that scenario analyses will guide strategic planning, supply chain approach, product management and customer-focused practices.

Climate Scenario Analyses

Climate Scenario Analyses and Assessment Approach (22.b, 22.b.i.1, 22.b.i.2, 22.b.i.3, 22.b.i.4, 22.b.i.5)

Teknosa utilizes a scenario analysis approach to assess the impacts of significant climate-related risks and opportunities on its business model, value chain and financial performance. The scenarios used in this context are selected to reflect different global temperature increase levels and developments in climate policies; transition risks, physical risks and market opportunities are evaluated in terms of how they may evolve in the short, medium and long term. Analyses are conducted by considering the Company’s activities in a holistic manner, covering Teknosa’s own operations as well as upstream and downstream processes within the value chain.

Different climate pathways have been taken as a basis in the analyses. The scenario set used has been developed by taking into account Teknosa’s operational structure, the sensitivity

of its value chain and the nature of the identified climate-related risks and opportunities. In this context, under the $\leq 2^{\circ}\text{C}$ scenario representing a **low-emission and strong policy intervention pathway, IPCC AR6 SSP1-1.9 and SSP1-2.6 pathways** have been considered; this scenario enables the assessment of transition impacts such as regulatory developments, energy transition and changing consumer preferences in an environment where the transition to a low-carbon economy accelerates. **As a baseline scenario, the IEA STEPS scenario** has been used to analyze the effects of a gradual transition under the continuation of current policy trends. **To assess higher physical risks, the 3.5–4°C scenario has been evaluated based on IPCC AR6 SSP3-7.0 and SSP5-8.5 pathways.** This scenario focuses on conditions where physical risks such as extreme weather events, supply chain disruptions, logistics interruptions and pressures on operational continuity become more pronounced. Within this framework, the selected scenario set provides a suitable analytical basis for evaluating Teknosa’s exposure to both transition risks and physical risks. The scenario set also includes pathways aligned with the Paris Agreement that represent low-emission trajectories. The selected scenarios reflect different global temperature increase levels and developments in climate policy. In this way,

$\leq 2^{\circ}\text{C}$ Scenario (Optimistic Scenario)	Current Policies Scenario (Baseline Scenario)	3.5–4°C Scenario (Pessimistic Scenario)
IPCC AR6 SSP1-1.9 and SSP1-2.6	IEA – Stated Policies Scenario (STEPS)	IPCC AR6 SSP3-7.0 and SSP5-8.5
Strong climate policies are implemented, carbon pricing becomes widespread, renewable energy and energy efficiency increase rapidly, fossil fuel use declines.	Current energy and climate policies continue, energy transition progresses gradually, fossil fuels continue to play a significant role in the energy system.	Climate policies remain insufficient, fossil fuel use continues at high levels, emissions do not decrease significantly.

potential impacts of transition and physical risks under varying climate conditions on Teknosa’s operations and value chain have been evaluated, and the Company’s resilience to climate-related changes has been analyzed.

The main assumptions used in scenario analyses include the development of carbon pricing mechanisms, the pace of energy transition, changes in regulatory frameworks, the frequency and severity of extreme weather events, the duration of supply chain disruptions and developments in energy and commodity costs, as well as shifts in consumer demand. Under the low-carbon transition scenario, it is assumed that cost structures will change and demand for energy-efficient products will increase as policy and technological transformation accelerate; in some scenarios, gradual but continuing cost and demand transformations aligned with existing policy trends have been taken as a basis. In the high physical risk scenario, it is assumed that the impacts of extreme weather events on operational processes, particularly on supply chain continuity, logistics, energy and communication infrastructure, become more pronounced.

Time Horizon Approach in Scenario Analysis (22.b.i.6, 22.b.i.7)

Within the scope of climate scenario analyses, the impacts of identified risks and opportunities are evaluated based on the time horizon in which their effects become most evident. Short- and medium-term impacts reflect early signals and gradual developments of risks and opportunities, while long-term impacts are expected to emerge in periods where structural effects become more visible. In line with this approach, the evolution of each risk and opportunity over time and its reflections across the value chain have been addressed in a holistic manner.

Key Assumptions (22.b.ii.1, 22.b.ii.2, 22.b.ii.3, 22.b.ii.4, 22.b.ii.5, 22.b.iii)

In determining key assumptions, Türkiye’s policy environment, physical climate conditions and macroeconomic context have been taken into consideration. Türkiye’s 2053 net zero target, national climate policies, developments related to energy transition and changes in the regulatory framework are among the main reference points. In addition, due to Türkiye’s geographical sensitivity to climate change, increasing temperature trends, drought and extreme weather events, as well as global factors such as inflation, geopolitical developments, restructuring in supply chains and changes in energy demand have been considered as key external variables in the analyses. In the retail sector specifically, digitalization, data-driven business models, the strengthening of omnichannel sales structures, increasing demand for energy-efficient products and evolving consumption trends have also been included in the assessment.

Scenario analysis evaluations have been prepared for the period January **1, 2025 – December 31, 2025**, while their impacts have also been considered across short, medium and long-term horizons. Through this approach, each significant risk and opportunity has been analyzed in a structured manner in terms of the scenario, time horizon and the part of the value chain where its impact becomes most prominent.

Scenario-Based Impact Assessment

Risk 1: Supply and Demand Disruptions

Physical Risk – Its impact becomes evident in the long term.

Risks related to supply and demand disruptions become more evident in the long term, particularly due to the increasing frequency and severity of physical climate events. In the short and medium term, impacts may emerge mostly at a regional level and as relatively limited disruptions; however, in the long term, more structural effects may occur on supply chain continuity, product availability and delivery performance. Although the risk is felt throughout the entire value chain, the most significant exposure occurs in upstream processes. Within this framework, business continuity and operational resilience criteria defined for critical suppliers, regular monitoring of product availability and sales-support mechanisms that can be activated during potential disruptions constitute the main management tools to reduce the effects of the risk.

In the ≤2°C scenario, no significant disruption is expected in the supply chain in the short term. In the medium term, limited disruptions may occur in certain production and logistics processes due to the transition to low-carbon production standards. In the long term, the development of more resilient and sustainable supply chain structures is expected. In this scenario, strengthening monitoring mechanisms related to supplier resilience and product availability may limit the effects of temporary disruptions.

In the IEA STEPS baseline scenario, limited production and logistics disruptions may occur in the short term due to regional extreme weather events. In the medium term, as the frequency of such events increases, delays in supply processes and fluctuations in product availability may become more visible. In the long term, more pronounced continuity pressures may occur on the global supply chain. In this context, redirecting to substitute brands, appropriate pricing practices and sales-supporting campaigns in online and physical channels stand out as key tools to maintain sales continuity.

In the 3.5–4°C scenario, production and logistics disruptions may occur at the local level in the short term. In the medium term, the frequency and scope of these disruptions may increase. In the long term, climate-related events in critical production regions are expected to create more serious and structural pressures on supply chain continuity. In this scenario, the main impact of the risk becomes evident in the long term. Accordingly, resilience criteria for critical suppliers, close monitoring of product availability and campaign mechanisms that limit revenue losses during disruptions gain strategic importance.

Risk 2: Climate-Related Technology Failures

Physical Risk – Its impact may be observed in the short, medium and long term.

Risks related to technology infrastructure may show impacts in the short, medium and long term, unlike other climate risks. Disruptions in energy and communication infrastructure may directly affect store systems, e-commerce operations, payment infrastructure and warehouse processes. Therefore, the exposure to this risk is concentrated in our own operations. To ensure the continuity of technology infrastructure, disaster recovery tests, RTO and

RPO definitions, failover and offline operation mechanisms, as well as strengthened service level agreement (SLA) criteria with service providers are implemented.

In the ≤2°C scenario, climate-related system interruption risks are expected to remain limited in the short term. In the medium term, the transition to energy-efficient and low-carbon technologies may create a need for modernization in IT infrastructure. In the long term, investments in data centers that support the continuity of digital systems, backup systems and business continuity solutions may gain importance. In this scenario, existing recovery targets, test practices and system redundancy solutions may reduce the impact of the risk.

In the IEA STEPS baseline scenario, short-term electricity or communication infrastructure interruptions may occur. In the medium term, disruptions caused by extreme weather events may have an increasing impact on store and e-commerce operations. In the long term, backup, replication and system continuity investments to enhance the resilience of digital infrastructure may become critical. In this context, failover mechanisms, offline operation modes and strengthened SLA criteria with service providers will play a key role in maintaining operational continuity.

In the 3.5–4°C scenario, disruptions in digital systems may occur in the short term due to extreme heat, storms or energy infrastructure interruptions. In the medium term, the risk of interruption in POS, ERP and e-commerce systems may increase. In the long term, the need for stronger infrastructure for the continuity of digital operations may become more evident. In this scenario, regular disaster recovery tests, backup practices, cyber insurance coverage and redundant systems stand out as the main risk mitigation elements.

Risk 3: Increase in Raw Material and Product Costs

Transition Risk – Its impact becomes evident in the medium and long term, with the main impact strengthening in the long term.

The risk of increases in raw material and product costs becomes more visible in the medium and long term, particularly due to energy transition, supplier developments, environmental obligations and increasing supply chain cost pressures. In the short term, impacts may be more limited and volatile; however, in the medium term, cost pressures strengthen, and in the long term, more structural impacts may occur on pricing, margin management and product portfolio. The most significant impact of the risk emerges in upstream processes. In this context, strategic supplier agreements, alternative supplier research, stock optimization and long-term cost projections are considered as the main tools for managing the risk.

In the ≤2°C scenario, carbon pricing and the transition to sustainable production standards may create cost pressures in the short term. In the medium term, production costs may be reflected more clearly in supplier prices due to the transition to low-carbon technologies. In the long term, the widespread adoption of clean energy and efficient production technologies may partially offset cost pressures. In this scenario, strategic supplier collaborations and pricing strategies supported by long-term cost projections gain importance.

In the IEA STEPS baseline scenario, fluctuations in commodity prices may occur in the short term. In the medium term, increases in energy and logistics costs may create pressure on production costs. In the long term, it is expected that this pressure will create more pronounced impacts on pricing strategies, margin structure and product portfolio

management. In this context, stock management, optimization of supply processes and the evaluation of alternative and sustainable supply models stand out as key risk mitigation practices.

In the 3.5–4°C scenario, cost pressures may increase in the short term due to production and logistics disruptions caused by climate events. In the medium term, disruptions in raw material supply may push prices upward. In the long term, stronger pressures on the availability of critical raw materials and supply chain conditions may emerge. Therefore, reducing supply chain vulnerabilities, stock optimization and supply continuity analyses gain strategic importance.

Opportunity: Changes in Consumer Demand

Market Opportunity – Its impact becomes evident in the medium and long term.

Changes in consumer demand, particularly increasing awareness of energy efficiency, sustainability and savings-oriented products, become more evident in the medium and long term. While short-term impacts may be observed as category-specific signals, in the medium and long term more visible effects are expected on product mix, sales strategies and customer communication. The primary impact of the opportunity emerges in downstream processes. Refurbished products, services that extend product life, solar energy system (SES) solutions, product take-back applications and communication efforts focused on sustainable consumption constitute the main tools for capturing this opportunity.

In the ≤2°C scenario, in the short term there may be an increase in interest toward energy-efficient and cost-saving products. In the medium term, demand for sustainable and efficiency-oriented product categories is expected to become more pronounced. In the long term, the share of sustainable products in total sales may increase and a more permanent transformation in demand structure may occur. In this scenario, making refurbished products and services such as maintenance, repair and extended warranty more visible may support the realization of the opportunity.

In the IEA STEPS baseline scenario, no significant change in consumer demand may be observed in the short term. In the medium term, there may be a shift toward product categories that provide savings and efficiency. In the long term, this trend may create a more visible transformation in product portfolio and category management. In this context, increasing consumer awareness of sustainable consumption through SES solutions offered in cooperation with İklimsa may contribute to the gradual growth of the opportunity.

In the 3.5–4°C scenario, short-term impacts on demand may remain limited. In the medium term, consumers may shift toward products that provide savings due to increasing energy costs. In the long term, demand for energy-efficient and durable products may become more pronounced. In this scenario, the opportunity may be shaped not only by sustainability motivations but also by cost and resilience needs. The “Bring the Old – Take the New” campaign supporting product recovery and strengthening the circular economy approach also contributes to this transformation.

Financial Impact Assessment Approach (18.a, 18.b)

At Teknosa, evaluations of the anticipated financial impacts of climate-related risks and opportunities have been prepared based on reasonable and supportable assumptions, using available internal and external data sources as of the reporting date. All available information that can be obtained without incurring excessive cost or effort has been taken into account in the assessments.

Scenario constructs used in financial impact assessments have been developed jointly by the Risk, Compliance and Business Continuity Directorate and the Sustainability and OHS Directorate. Financial calculations for these scenarios have been carried out by the Financial Control Directorate. Within this scope, climate-related risks and opportunities have first been evaluated based on operational, strategic and value chain dimensions, and then their potential impacts on the Company’s financial indicators have been analyzed.

In the analyses, potential impacts of risks and opportunities on sales revenues, inventories, operating expenses and profitability indicators have been taken into consideration. In risk assessments, the pre-control situation represents inherent risk, while the post-mitigation situation represents residual risk. In this way, the mitigating effect of existing control mechanisms and planned actions on financial impact has also been evaluated.

Assumptions used in financial impact analyses have been differentiated based on the nature of each risk and opportunity. In this context, variables such as duration of supply chain disruptions, operational downtime, cost increase rates, demand changes, pricing effects and margin pressures have been considered. In opportunity analyses, transformation

in product demand, possible changes in product mix and growth potential of relevant categories have been evaluated.

The results obtained from financial impact assessments have been compared with the financial materiality threshold determined by the Company. Since the projected impacts remained below the relevant threshold, quantitative financial impact figures have not been publicly disclosed; however, the effects of these risks and opportunities on the business model, value chain and strategic decision-making processes have been reported qualitatively.

In areas where measurement uncertainty exists, factors such as access to data, supplier-driven variability, regulatory developments, market conditions and uncertainties in long-term scenario assumptions have been taken into account, and only qualitative disclosures have been provided where necessary. Teknosa continues its efforts to improve its financial impact modeling capacity and enhance data quality in future periods.

Explanation Regarding the Lack of Quantitative Information (21.a)

When evaluating the current and projected financial impacts of climate-related risks and opportunities, Teknosa conducts quantitative analyses where possible, based on reasonable, supportable and accessible data. However, although financial impact analyses have been carried out for significant climate risks and opportunities assessed during the 2025 reporting period, a large portion of the projected impacts has been evaluated to remain below the financial materiality threshold determined by the Company. For this reason, detailed quantitative figures related to these items have not been publicly disclosed.

In addition, measurement uncertainty and limited access to data in certain areas restrict quantitative disclosure. For the risk of increases in raw material and product costs, the fact that Teknosa is not a manufacturer and the absence of standardized, homogeneous and publicly available data sets regarding suppliers' cost structures have been taken into account in quantitative assessments. Nevertheless, these risks and opportunities are included in the report as they provide decision-useful information for investors and other capital providers in terms of the business model, value chain, strategic management and financial planning.

Impact of Climate-Related Risks and Opportunities on Financial Statements (16.b, 16.c, 16.c.i, 16.c.ii, 16.d)

As of the reporting date, climate-related risks and opportunities do not have a significant impact that would require an adjustment to the carrying amounts of assets and liabilities presented in the relevant financial statements in the next financial reporting period. The Company's strategy for managing climate-related risks and opportunities is carried out in an integrated manner with its current business model, operational processes, budget planning and risk mitigation actions. Therefore, no sudden or significant change is expected in the financial position, financial performance and cash flows in the short and medium term. In the long term, although uncertainties related to the identified risks continue, based on the scenario analyses and financial impact assessments conducted, it has been evaluated that these risks are not expected to create a material financial impact for the Company.

As of the reporting date, there is no significant investment or divestment decision planned within the scope of climate-related risks and opportunities. It is planned that the financing need for the implementation of the strategy will primarily be met through internal resources; if deemed necessary, financing options will be reviewed on a regular basis. Within the scope of opportunities, it is expected that increased demand for energy-efficient and sustainable product groups will create positive effects on sales volume and revenue structure in the long term. However, the financial outcomes of these opportunities will also be shaped by market conditions, customer behavior and regulatory developments.

Areas Expected to Be Affected in Financial Statements (21.b, 21.c)

The main items likely to be affected in the Company's financial statements by significant climate-related risks and opportunities assessed during the reporting period are inventories, sales revenues and operating expenses. Within the scope of supply and demand disruption risk and the risk of increases in raw material and product costs, it is possible that, in the balance sheet, particularly the inventories item; and in the income statement, sales revenues as well as transportation and logistics-related operating expenses depending on climate and supply conditions may be affected. Within the scope of the risk of climate-related technology failures, it is expected that primarily the sales revenues item will be affected due to disruptions that may occur in sales processes. Within the scope of the opportunity related to changes in consumer demand, there is potential for an increase in sales revenues, particularly through product/service categories related to energy-efficient, refurbished and climate adaptation-based offerings. In addition, optimization of inventory turnover and a decrease in inventory carrying costs are expected.

However, as of the reporting date, it is not expected that these impacts will materialize at a significant level on the financial statements. Furthermore, there is no single quantitative assessment publicly disclosed regarding the combined financial impact of all climate-related risks and opportunities; because these impacts may vary across different time horizons, under different assumptions and with high measurement uncertainty. Therefore, disclosures related to the relevant items are presented predominantly within a qualitative framework in the report.

Uncertainties Considered in the Assessment and Financial Planning Approach (22.a.ii – 22.a.iii.1, 22.a.iii.2, 22.a.iii.3)

When evaluating the impacts of climate-related risks and opportunities on its business model and value chain within the scope of scenario analysis, Teknosa takes into account various areas of uncertainty that may affect the magnitude and timing of these impacts. These uncertainties include factors such as the frequency and geographical distribution of physical climate events, the duration and recovery speed of supply disruptions, the development of carbon regulations and pricing mechanisms, volatility in raw material, energy and logistics costs, the likelihood of digital infrastructure disruptions, and the speed and scope of transformation in consumer demand. In addition, within the scope of the risk of increases in raw material and product costs, the manner in which cost increases are reflected in supply prices; and within the scope of the opportunity related to changes in consumer demand, the speed at which consumer behavior is reflected in the sector, the impact of demand shifts on other product categories, and the development of relevant regulatory/incentive mechanisms are among the key uncertainty areas considered in the assessment. Due to these uncertainties,

evaluations are presented predominantly within a qualitative framework, and where necessary, the reasons for not providing quantitative information are explained.

Evaluations regarding the financial impacts of climate-related risks and opportunities are carried out in an integrated manner with Teknosa's strategic planning processes. In this context, long-term investment priorities are determined in line with the X+5 strategic planning process conducted under the leadership of Sabancı Holding; and the strategic projections developed within this framework are transformed into three-year operational and financial plans under the X+3 process. Financial planning processes are carried out in an integrated manner with budgeting processes in line with macroeconomic assumptions and operational priorities, and the accessibility and flexibility of financial resources against climate-related risks and opportunities are evaluated within these processes.

As a result of the evaluations conducted during the reporting period, no need has been identified to decommission existing assets, significantly modify them or allocate them for a different purpose in order to respond to climate-related risks.

In addition, although a separate investment program has not been planned within the scope of mitigation, adaptation or climate resilience related to climate change during the relevant period, investment needs that may arise in the future depending on risks and opportunities continue to be evaluated within the scope of strategic planning processes.

R I S K M A N A G E - M E N T

Identification, Assessment, Prioritization and Monitoring of Climate-Related Risks and Opportunities (25.a.i)

As Teknosa, within the scope of our 2025 TSRS 2 report, we have comprehensively revisited the climate-related risks and opportunities we previously assessed, in light of current developments. In this context, analyses conducted in previous years have been reviewed; newly emerging risk areas have been evaluated and the impact and likelihood levels of existing risks have been reanalyzed based on up-to-date data.

The identification and management of climate-related risks and opportunities are carried out in an integrated manner with Teknosa's corporate risk management processes. These processes are conducted within the framework of the Company's Risk Management Policy and related procedures, and risks are addressed not only as potential threats but also in a way that includes opportunities. In this context, the risk management approach is implemented with a proactive, systematic and holistic perspective and is structured in alignment with the Company's strategic objectives and sustainable growth approach.

Based on our risk management procedures, climate-related risks and opportunities are systematically identified through the risk inventory and subjected to detailed evaluation within the framework of 1–5 scale impact and likelihood criteria. Based on the risk scores obtained, prioritization is performed; action plans are structured in line with risk levels. Through this approach, climate-related issues are addressed together with other corporate risks within a holistic framework and integrated into strategic decision-making processes.

The identification, evaluation, prioritization and monitoring of climate risks and opportunities are carried out using various data sources and analysis parameters. In this process, the evaluations conducted are not limited to updating the risks and opportunities identified in the previous reporting period; a more comprehensive analytical approach has been adopted. In this context, the climate-related risk and opportunity inventory provided by Sabancı Holding has been taken as a reference, and the relevant inventory has been reviewed considering Teknosa's sector and business model. As a result of the evaluations, the risks and opportunities included in the inventory have been filtered in a way that aligns with the Company's field of activity, and elements related to Teknosa's operational structure have been included within the scope of analysis. The identified risks and opportunities have been evaluated in detail with the participation of relevant teams, taking into account Teknosa's business model, value chain structure, operational processes and strategic priorities. Through this evaluation process, climate-related risks and opportunities have been concretized in a manner specific to the Company's operational structure and transformed into actionable areas.

Scenario Analysis Used to Identify Risks (25.a.ii)

In the evaluation of the climate-related risks and opportunities we have identified, a scenario analysis approach has been utilized. In scenario analyses, assumptions representing international climate scenarios and different temperature increase pathways have been taken into account. Within this scope, scenario analyses carried out have evaluated the potential impacts of different climate conditions on each identified risk and opportunity by considering different time horizons.

In the analyses, the potential impacts of risks and opportunities that may arise in the short, medium and long term have been examined, and under different climate pathways, the potential impacts on the Company's operations have been assessed. The scenarios used in the analyses have been designed to represent optimistic, base and pessimistic development pathways, and within these scenarios, the potential impacts of climate-related transition risks and physical risks on Teknosa's operations have been evaluated. In the analyses, upstream activities across the Company's value chain, our own operations and downstream processes have been taken into account.

Risk Assessment Process (25.a.iii)

At Teknosa, risk is defined as the potential effect of uncertainties on an organization's ability to achieve its objectives, both positive and negative. Accordingly, risk identification refers to determining potential threats and opportunities that may affect the achievement of the Company's strategic and operational goals.

Teknosa's risk assessment is based on the systematic analysis of the potential impact of identified risks and the likelihood of their occurrence. This evaluation process plays a critical role in shaping the Company's approach to risks and determining the risk management strategies to be implemented.

Our risk assessment process is carried out systematically and with a holistic approach in line with our Risk Management Policy and related Risk Management Procedure. Within this framework, the likelihood of each risk occurring is analyzed by considering historical data, sectoral developments, expert opinions and other relevant data sources, and then classified according to defined criteria.

The scenarios used in scenario analyses are structured to represent optimistic, base and pessimistic development pathways, and within these scenarios, the potential impacts of climate-related transition risks and physical risks on Teknosa's operations are evaluated. In the analyses, upstream activities across the Company's value chain, our own operations and downstream processes are taken into account. Following this, in the event of risks materializing, the potential impacts they may create on the Company are evaluated. In this evaluation process, dimensions such as financial performance, operational processes, strategic objectives, reputation, regulatory compliance, information technologies, environmental impacts and occupational health and safety are considered comprehensively. Each impact area is assessed based on impact criteria defined in internal procedures.

After completing likelihood and impact assessments, the risk score is calculated by multiplying these two components. The resulting scores are used for prioritizing risks, determining monitoring frequency and selecting risk management methods to be applied. This approach ensures that resources are directed to the most critical risks.

At Teknosa, the risk assessment process is repeated at least once a year. The assessment is conducted by considering changes in the risk environment, newly identified risks and updates in the organization's overall risk profile. Through this approach, it is ensured that our risk management process is maintained dynamically, up-to-date and aligned with corporate objectives.

Prioritization and Monitoring of Risks (25.a.iv–v)

At Teknosa, climate-related risks are monitored and tracked under separate headings within the governance structure. However, the evaluation and prioritization of climate risks are carried out in an integrated manner with the Company’s overall risk management processes.

In the risk assessment process, climate risks classified at very high or high levels are managed with equal priority as other corporate risks with similar risk scores. Climate risks are not subject to a separate prioritization; the magnitude of the risk and the likelihood of its occurrence are taken as the main determining criteria.

This approach enables climate-related risks to be evaluated together with other strategic, operational and financial risks across the Company within a holistic perspective and allows resource allocation to be carried out within an objective framework based on risk levels.

Climate-related risks at Teknosa are systematically monitored through the corporate risk inventory. The control activities and planned actions to be implemented in line with the targets set for climate risks are included in the risk inventory and monitored regularly.

Within this process, the current status of risks, applied control mechanisms and improvement areas are periodically reviewed, and the risk inventory is regularly updated. In this way, the management of climate-related risks is carried out within a continuous and structured framework.

Processes Revised Compared to the Previous Reporting Period (25.a.vi)

Compared to the previous reporting period, the analysis process for the assessment of climate-related risks and opportunities has been reviewed and updated. Within this scope, certain changes have been made to the risk and opportunity set evaluated in the section “Identification, Assessment, Prioritization and Monitoring of Climate-Related Risks and Opportunities.” Accordingly, the “Carbon Pricing Mechanisms” risk and the “Increasing Demand for Products for Heat Waves” opportunity have been excluded from the scope of analysis in the current reporting period.

Identification of Climate-Related Opportunities and Integration with Risk Management Processes (25.b, 25.c)

The processes for identifying, assessing, prioritizing and monitoring climate-related opportunities at Teknosa are carried out in an integrated manner with the Company’s overall risk management processes and are embedded into the general risk management system. The main foundation of this integration is the Risk Management Procedure. In evaluation processes, the same criteria used for other corporate risks are taken as a basis and the same methodology is applied. Scenario analyses used in the assessment of climate-related opportunities are also among the key tools that provide input to this process.

Within this scope, the Sustainability and Occupational Health and Safety Directorate conducts analytical studies related to climate risk and opportunity inventories and performs the relevant assessments. The analyses conducted are evaluated together with the Risk, Compliance and Business Continuity Directorate; risks and opportunities deemed appropriate and approved are included in the corporate risk inventory and monitored within the scope of the Company’s overall risk management process.

M E T R I C S A N D T A R G E T S

Teknosa regularly measures and monitors its emissions in line with the targets it has set within the electronic retail sector in which it operates. Scope 1, Scope 2 and Scope 3 emissions are calculated and tracked with a holistic approach.

The Company has set targets to reduce its Scope 1 and Scope 2 emissions and considers increasing the use of renewable energy as a strategic priority, particularly to reduce emissions arising from electricity consumption. Efforts are also underway to develop reduction strategies for Scope 3 emissions. The defined metrics and targets are structured in alignment with Teknosa’s climate-related risks and opportunities, enabling regular monitoring and comparability over time.

The metrics reported by Teknosa are determined in compliance 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, disclosures are provided within the scope of the SASB Multiline and Specialty Retailers & Distributors sector standard.

SASB – Multiline and Specialty Retailers & Distributors (46.a TSRS 2-32) TSRS 2 Appendix Volume-6 Multiline and Specialty Retailers & Distributors					
Topic	Metric	Category	Unit of Measure	2024	2025
Energy Management in Retail and Distribution (Mandatory)	Total energy consumed	Quantitative	Gigajoule (GJ)	134,693.19	132,595.96
	Percentage of grid electricity	Quantitative	Percentage (%)	64.04	66.7
	Percentage of renewable energy	Quantitative	Percentage (%)	42.78	47.07
	Activity Metric				
Mandatory	Retail sales locations	Quantitative	Number	175	141
	Number of distribution centers	Quantitative	Number	1	1
Mandatory	Total retail sales area	Quantitative	Square meters (m²)	106,052	95,000
	Total area of distribution centers	Quantitative	Square meters (m²)	60,000	60,000

	Gross Absolute Greenhouse Gas Emissions (28.a, 29.a)	Metric	2024	2025
29.a.i.1	Scope 1 greenhouse gas emissions	metric ton CO ₂	3,036.38	2,724.3
29.a.i.2	Scope 2 greenhouse gas emissions (Location-based)	metric ton CO ₂	10,590.37	10,620.56
29.a.i.2	Scope 2 greenhouse gas emissions (Market-based)	metric ton CO ₂	3,617.59	3,096.21
29.a.i.3	Scope 3 greenhouse gas emissions	metric ton CO ₂	2,240,632	1,389,636

Targets (28.c)

Teknosa determines its climate-related targets in line with its sustainability strategy and systematically monitors progress toward these targets. In alignment with Sabancı Holding, the Company has adopted a net zero emissions target for 2050, which forms the foundation of its long-term climate approach. The sub-targets defined in line with this overarching goal focus on areas such as reducing the carbon footprint, increasing energy efficiency, and minimizing environmental impacts, supported by concrete actions. These targets are also considered a key structure that strengthens Teknosa’s sustainable growth vision.

During the target-setting process, the Company’s value chain and business model are addressed holistically, and necessary action plans are developed accordingly. To support the achievement of long-term targets, interim targets are defined and progress is regularly monitored. In addition, targets are reviewed annually and performance is tracked through defined metrics.

Target-1: Net Zero Emissions (Ton CO ₂ e) (TSRS 2-28.c-33-33.a)		Climate Crisis Mitigation – GHG (Greenhouse Gas) Reduction (Absolute) (TSRS 2-33.b-33.g)		
Teknosa aims to reduce greenhouse gas emissions arising from its operations to net zero by 2050. This target is aligned with Sabancı Holding and constitutes the foundation of the Company’s long-term climate strategy. In line with the net zero target, a comprehensive transformation process is being carried out in areas such as reducing operational energy consumption, increasing the use of renewable energy (I-REC), expanding energy efficiency practices, improving supply chain processes, and implementing low-carbon product strategies. Reducing Scope 3 emissions, which constitute a significant share of total emissions, is considered one of the critical priority areas within this target. In this context, it is aimed to contribute to emission reductions across the value chain through developing a product portfolio with a lower carbon footprint, raising customer awareness, and collaborating with suppliers. (TSRS 2-33.h)				
Validity Period: 2050 (TSRS 2-33.d)	Base Year: 2021 (TSRS 2-33.e)	Milestones: 2030 (TSRS 2-33.f)		Interim Targets: Reduction of 42% by 2030 for Scope 1 and 2 (TSRS 2-33.f)
The target covers all locations of Teknosa. (TSRS 2-33.c) Emission data is calculated based on internal methodology and consultancy support and is verified annually through external assurance audits. (TSRS 2-34.a, TSRS 2-34.b) As a result of these reviews, total greenhouse gas emissions are evaluated in terms of CO₂ and the reduction trend over the years is monitored. (TSRS 2-34.c) No changes have been made to the target or base year during the reporting period. (TSRS 2-34.d)				
2021: 876,768 ton CO ₂ e (TSRS 2-35)	2022: 1,171,263 ton CO ₂ e (TSRS 2-35)	2023: 1,790,465 ton CO ₂ e (TSRS 2-35)	2024: 2,247,286.21 ton CO ₂ e (TSRS 2-35)	2025: 1,395,456.48 ton CO ₂ e (TSRS 2-35)

Target-2: Reduce Scope 1 and 2 emissions (Reduction rate in total Scope 1 and 2 emissions) (TSRS 2-28.c-33-33.a)		Climate Crisis Mitigation – GHG Reduction (Absolute) (TSRS 2-33.b-33.g)	
Various practices including energy efficiency, resource optimization, and renewable energy usage are being implemented to reduce Scope 1 and Scope 2 emissions. In this context, in addition to operational improvements such as reducing direct fuel consumption, preferring energy-efficient equipment, and modernizing HVAC systems, Scope 2 emissions are reduced through the use of renewable energy certificates (I-REC). Energy consumption is regularly monitored, and related emission calculations are carried out in accordance with the GHG Protocol. These implemented practices support the Company’s emission reduction performance in line with the net zero target. (TSRS 2-33.h)			
Validity Period: 2030-%42 (TSRS 2-33.d)	Base Year: 2021 (TSRS 2-33.e)	Milestones: 2030 (TSRS 2-33.f)	Interim Target: 36% in 2025; Reduce Scope 1 and 2 by 42% by 2030 (TSRS 2-33.f)
The target covers all locations of Teknosa. (TSRS 2-33.c) Emission data is collected through internal monitoring systems, and calculations are verified annually through external audit mechanisms. (TSRS 2-34.a, TSRS 2-34.b) As a result of these reviews, total greenhouse gas emissions are evaluated in terms of CO₂ and the reduction trend over the years is monitored. (TSRS 2-34.c) No changes have been made to the target or base year during the reporting period. (TSRS 2-34.d)			
2023 Performance: Scope 1 – 2,344 Scope 2 – 5,359 (TSRS 2-35)	2024 Performance: Scope 1 – 3,036.38 Scope 2 – 3,617.59 (TSRS 2-35)		2025 Performance: Scope 1- 2,724.3 Scope 2- 3,096.21 A 46.95% decrease has been achieved between 2021–2025. (TSRS 2-35)

Target-3: Increase the share of renewable electricity within total electricity consumption (Share of energy consumption from renewable sources) (TSRS 2-28.c-33-33.a)		Climate Crisis Mitigation – GHG Reduction (Absolute) (TSRS 2-33.b-33.g)	
A transition strategy toward renewable energy sources is being implemented to reduce emissions arising from electricity consumption. In this context, the renewable attribute of a certain portion of electricity consumption is documented through I-REC certificates, and the share of contract-based renewable electricity usage is increased annually. This transition is one of the key strategies for reducing Scope 2 emissions. (TSRS 2-33.h)			
Validity Period: 2030- %100 (TSRS 2-33.d)	Base Year: 2021 (TSRS 2-33.e)	Milestones: - (TSRS 2-33.f)	Interim Targets (TSRS 2-33.f)
The target covers all locations of Teknosa. (TSRS 2-33.c) Renewable energy consumption amounts are documented through I-REC certificate records and energy consumption data, and verified annually through external assurance audits. (TSRS 2-34.a, TSRS 2-34.b) The renewable electricity consumption ratio (%) is calculated annually based on total consumption (MWh) and green energy contribution. (TSRS 2-34.c) The target related to renewable energy usage was reviewed and updated in 2025. In this context, a target of 100% renewable electricity usage by 2030 has been set. (TSRS 2-34.d)			
2022 Performance: 6,240 MWh 2022 Target Progress Rate: 25% (TSRS 2-35)	2023 Performance: 9,108 MWh 2023 Target Progress Rate: 21% (TSRS 2-35)	2024 Performance: 16,007.68 MWh 2024 Target Progress Rate: 84% (TSRS 2-35)	2025 Performance: 17,337.21 MWh 2025 Target Progress Rate: 70,5%* (TSRS 2-35)
* The observed decrease in the target progress rate in 2025 does not stem from a decline in performance but from an update in the target methodology. While the 2024 renewable electricity usage target was defined as reaching 80% by 2030, this target was revised in 2025 to reach 100% by 2030. As a result of the increase in the target level, the progress rate appears proportionally lower despite maintaining the same level of performance.			

Relationship Between Metrics and Targets

The monitoring of climate-related targets determined by our Company is carried out through relevant performance indicators (metrics). In this context, each target is associated with measurable and comparable metrics, and progress is regularly tracked.

Target	Relevant Metric	Description
Target-1: Net zero emissions	Total greenhouse gas emissions (tCO ₂ e)	Long-term emission reduction performance is monitored based on total emissions.
Target-2: Reduce Scope 1 and 2 emissions	Scope 1 and Scope 2 emissions (tCO ₂ e)	Operational emission reduction performance is measured directly through these metrics.
Target-3: Increase the share of renewable electricity within total electricity consumption	Renewable energy ratio (%)	Reduction of electricity-related emissions is tracked through this metric.

Statements Regarding Greenhouse Gas Emission Targets

Our Company has set targets to reduce greenhouse gas emissions within the scope of combating climate change, covering Scope 1, Scope 2, and Scope 3 emissions. Accordingly, emission management is addressed with a holistic approach across both our operations and our value chain. (36.a, 36.b)

Our net zero emission target includes practices aimed at reducing gross greenhouse gas emissions and offsetting emissions that cannot be reduced. Although a separate gross emission reduction target has not been defined, all reduction efforts carried out aim to decrease gross emissions. (36.c)

The defined targets have not been derived based on a sectoral decarbonization methodology. (36.d) However, our Company develops emission reduction strategies in line with its own operational structure and impact areas.

Our Company does not use carbon credits to achieve its greenhouse gas emission targets. Currently, there is no plan for the use of carbon credits nor a third-party verification process. Therefore, no additional disclosure regarding carbon credits is provided. (36.e)

Measurement Approach, Data Sources and Assumptions for Greenhouse Gas Emissions (29.a.ii, 29.a.iii.1)

Teknosa calculates and reports greenhouse gas emissions in accordance with the methodology defined under the GHG Protocol Corporate Accounting and Reporting Standard (2004). Accordingly, emission measurement is based on internationally recognized standards, and the calculation process is carried out in line with the principles of consistency and comparability.

In Türkiye, there is no alternative calculation method mandated specifically for the sector by regulatory authorities or Borsa Istanbul.

Within the scope of **Scope 1** direct greenhouse gas emissions:

Stationary Combustion: For natural gas used in some of our stores and offices, DEFRA 2025 and IPCC 2006 guidelines, NCV (Net Calorific Value), and density values are taken as a basis.

Mobile Combustion: For diesel and gasoline used in company vehicles, calculations are performed based on fuel properties determined according to DEFRA 2025 and IPCC 2006 technical guidelines.

Generator Use: Diesel consumption in generators is included within stationary combustion emissions.

Fugitive (Leakage) Emissions: Global Warming Potential (GWP) coefficients based on IPCC 5th and 6th Assessment Reports and DEFRA 2025 data are used.

Within the scope of **Scope 2** indirect greenhouse gas emissions, electricity-based indirect emissions are tracked using both location-based and market-based approaches. The emission factor used for electricity generation is based on the Türkiye-Wide Electricity Generation Emission Factor published by the Republic of Türkiye Ministry of Energy and Natural Resources in 2025.

For **Scope 3** emission calculations, a category-based approach has been adopted. In this context, the following methods, data sets, and assumptions are used:

Category 1 – Purchased Goods and Services: Purchased Goods and Services: The EXIOBASE database was used for product classification. Depending on the product type, both spend-based methods and Product Carbon Footprint (PCF) data were utilized for certain specific product groups. In cases where product-specific data was unavailable, a hierarchical matching approach based on brand and category averages was applied. For items that could not be matched, data from the ecoinvent and EXIOBASE databases were used.

Category 2 – Capital Goods: Emission factors are assigned for capital investments using EPA Supply Chain Emission Factors v1.3 data.

Category 3 – Fuel and Energy-Related Activities: Well-to-tank emissions of fuels such as natural gas, diesel, and gasoline are sourced from DEFRA 2025.

Category 5 – Waste Generated in Operations: Emission factors specific to waste disposal methods are sourced from DEFRA 2025.

Category 6 – Business Travel: Emissions from air travel are calculated based on the myclimate Flight Emission Calculator methodology. Emissions from rail travel, taxi use, and accommodation are calculated using the DEFRA 2025 emission factors.

Category 7 – Employee Commuting: DEFRA 2025 transportation emission factors are used for personnel shuttles, company vehicles, etc.

Category 9 – Downstream Transportation and Distribution: EPA Supply Chain Emission Factors v1.3 land transportation (General Freight Trucking, Long-Distance, Truckload) data is used.

Category 11 – Use of Sold Products: Use of Sold Products: Carbon emissions related to the use phase of sold products were calculated based on product-specific PCF (Product Carbon Footprint) data, energy label information such as Energy Star, and average consumption values. For emission calculations, the Türkiye-Wide Electricity Generation Emission Factor published by the Republic of Türkiye Ministry of Energy and Natural Resources was used for electricity consumption, while the US EPA Emission Factors Hub was used for fuel consumption.

Category 12 – End-of-Life Treatment of Sold Products: Ecoinvent database is used for product disposal stages.

Category 14 – Franchises: Emission factors for fuels such as diesel and gasoline are sourced from DEFRA 2025. The emission factor used for electricity generation is based on TEİAŞ 2025 data.

Measurement Approach, Data Inputs and Assumptions Selection Rationale for Greenhouse Gas Emissions (29.a.iii.2)

When measuring our greenhouse gas emissions, the “operational control approach” based on internationally accepted GHG Protocol standards is applied. This approach ensures that emissions arising from activities under our operational control are included in the calculation.

Calculations cover Direct (Scope 1), Indirect Energy Consumption (Scope 2), and Other Indirect Emissions (Scope 3) categories.

Data Inputs	Assumptions
Energy consumption data: Electricity, natural gas, fuel consumption amounts (kWh, m³, liters, etc.)	In cases where measurable data is not available for some indirect emission sources (e.g., employee commuting or outsourced activities), sectoral averages or representative survey results are used. National emission factors based on the grid mix in our country are used as electricity emission factors. In case of data gaps, estimation methods based on historical trends or consumption profiles of similar facilities are used. Electricity and natural gas consumption data for stores are obtained via invoices. However, especially in shopping mall (AVM) stores where invoices issued by management do not include direct kWh and m³ consumption data, total TL amounts are accepted as representative unit prices and converted into consumption quantities, and emission calculations are performed based on these values.
Transportation data: Annual km data of company vehicles and fuel types	
Supply chain data: Logistics, service procurement, 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, Exiobase, etc.)	

Changes Made in Measurement Approach, Data Inputs and Assumptions During the Reporting Period and Reasons for These Changes (29.a.iii.3)

During the reporting period, the methodology used in Scope 3 Category 1, 11, and 12 emission calculations was reviewed, and updates were made in the measurement approach to improve data accuracy. While product category-based average emission factors were used in the previous reporting period, in this reporting period a more detailed emission factor mapping methodology based on producer-sourced life cycle analysis (LCA) data was developed.

The purpose of this methodological update is to expand the scope of product-based emission factors, reduce uncertainties arising from missing data, and ensure higher alignment of calculations with life cycle data published by manufacturers. As a result of these changes, the use of product-based data has increased, and the accuracy and representativeness of Scope 3 emission calculations have improved.

Scope 1 and Scope 2 Emissions – Consolidation Scope (29.a.iv, 29.a.iv.1-2)

As of the reporting period, Teknosa İç ve Dış Ticaret A.Ş. does not have any subsidiaries or affiliates subject to consolidation. Therefore, no consolidated group is considered in the calculation of greenhouse gas emissions.

Location-based Scope 2 Greenhouse Gas Emissions and Contractual Instruments Related to Scope 2 Greenhouse Gas Emissions (29.a.v)

10,620.56 metric tons CO₂e (MTCO₂e)

Our Scope 2 greenhouse gas emissions include indirect emissions arising from the electricity we purchase. In order to better understand these emissions, contractual instruments supporting the market-based approach are used by our Company.

In this context:

- The source of the electricity we purchase is tracked through contracts related to our electricity supply.
- A portion of the electricity used in the Head Office, logistics center, and some stores is documented as renewable through I-REC and YEK-G certificates. In this way, Scope 2 emissions are reduced under the market-based calculation approach.

These data are reported using both location-based and market-based methodologies, enabling users to better analyze emission sources.

Data Preparation

Scope 1 Greenhouse Gas Emissions (tCO₂e)

Scope 1 emissions are calculated in accordance with TSRS, based on the operational control principle within the framework of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

CO₂ equivalent conversion factors are used for CO₂, CH₄, and N₂O in the calculations. The emission factors used are obtained from the National Greenhouse Gas Inventory Guide (2006, IPCC), and Global Warming Potential (GWP) coefficients are applied based on the IPCC 6th Assessment Report.

Formula:

Emission Amount (tCO₂e) =
Activity Data (lt-m³-ton) *
Emission Factor (CO₂-CH₄-N₂O) (Kg/TJ)

Scope 1 emissions include emissions arising from natural gas consumption, diesel used in generators, diesel and gasoline consumption of leased vehicles, and refrigerant gas usage.

Natural Gas:

Natural gas consumption amounts are collected separately for Head Office, Logistics Center, and stores. Of the total consumption at CarrefourSA Plaza, 30% is considered as company usage and allocated to Head Office consumption. Logistics Center consumption is monitored in m³ based on 12-month invoice records. For store consumption, natural gas payment amounts recorded in accounting are multiplied by unit prices and converted into m³.

Generator Diesel:

The amount of diesel used in generators is tracked through invoices and fuel receipts obtained from service provider companies at relevant locations.

Vehicle Fuels:

Diesel and gasoline consumption of leased vehicles is monitored through invoice records provided by service providers at fuel supply locations.

Refrigerant Gases and Fire Suppression Systems:

Refrigerant gas refill amounts and refills made for fire extinguishers are tracked through invoices and filling records obtained from relevant service providers.

Emission Source – Scope 1	Ton CO ₂ /TJ	Ton CH ₄ /TJ	Ton N ₂ O/TJ	Source
Natural Gas	56.1	0.005	0.0001	IPCC 2006 Volume2 Chapter 2 Table 2.3
Diesel (stationary combustion)	74.1	0.01	0.0006	IPCC 2006 Volume2 Chapter 2 Table 2.3
Diesel (mobile combustion)	74.1	0.0039	0.0039	IPCC 2006 Volume2 Chapter 3 Table 3.2.1 & Table 3.2.2
Gasoline (mobile combustion)	69.3	0.033	0.0032	IPCC 2006 Volume2 Chapter 3 Table 3.2.1 & Table 3.2.2

Emission Source – Refrigerant Gases	Ton CO ₂ /eq	Source
R410A	2255.5	IPCC 6 th Assessment Report
R22	1960	IPCC 6 th Assessment Report
R32	771	IPCC 6 th Assessment Report

Emission Source – Fire Suppression Systems (FSS)	Ton CO ₂ /eq	Source
CO ₂ Gas Fire Suppression Systems	0.0300	IPCC 6 th Assessment Report

Scope 2 Greenhouse Gas Emissions (tCO₂e)

Scope 2 emissions are calculated in accordance with TSRS, based on the operational control principle within the framework of the “Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.”

CO₂ equivalent conversion factors are used for CO₂, CH₄, and N₂O in the calculations. In the calculation of electricity-based emissions, the National Electricity Emission Factor published in 2025 by the Ministry of Energy and Natural Resources is taken as the basis.

Formula:

Emission Amount (tCO₂e) =
Activity Data (kWh-h) *
Emission Factor (kg/kWh)

Electricity:

Electricity consumption data are collected for Head Office, Logistics Center, and stores. 30% of the total consumption amount at CarrefourSA Plaza is considered as company usage and constitutes the Head Office consumption data. Electricity consumption at the Logistics Center is tracked in kWh based on 12-month invoice records. For store electricity consumption, the electricity payment amounts recorded in the accounting unit are multiplied by the unit prices of the relevant period and converted into kWh.

Emission Source – Scope 2	Ton CO ₂ /eq	Source
Türkiye Electricity Energy (Grid-based)	0.434	Republic of Türkiye Ministry of Energy and Natural Resources, 2025

Categories Included in Scope 3 Greenhouse Gas Emissions and Value Chain Data Inputs (29.a.vi.1, B56.A)

Our company calculates Scope 3 greenhouse gas emissions in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Emission sources within the value chain have been evaluated, and categories that are significant in terms of our activities have been included within the reporting scope.

In the calculations, activity data, supplier data, product-based life cycle analyses (LCA), and international emission factor databases have been used. The Scope 3 emission categories calculated during the reporting period are presented below.

Category	Description	Emissions (tCO ₂ e)	Data Inputs Used
Category 1 – Purchased Goods and Services	Emissions arising from the production of goods and services purchased within the scope of company activities and not included in other categories (upstream emissions). Supplier data and relevant emission factors are used in the calculations.	373,138	In Category 1 emissions calculations, product purchase quantities and expenditure data are used as the main inputs. Total emissions are calculated by multiplying product-based activity data with the relevant emission factors.
Category 2 – Capital Goods	Covers emissions arising from the production of capital goods purchased or used by the company.	2,090.40	Data related to construction expenditures for store investments, equipment investments, hardware and software purchases, and electronic label investments are used. Emissions are calculated by multiplying expenditure amounts with the relevant emission factors.
Category 3 – Fuel- and Energy-Related Activities	Covers upstream emissions arising from the production and transmission processes of purchased fuels and energy that are not included in Scope 1 and Scope 2 emissions.	1,339.32	Fuel consumption (gasoline and diesel) used in company vehicles is included in annual calculations. Upstream emissions related to electricity consumption are calculated based on total electricity consumption data of head office, logistics center, stores, and regional offices.
Category 5 – Waste Generated in Operations	Covers emissions arising from the transportation, recovery, and disposal processes of waste generated as a result of company operations by third parties.	72	Waste amounts generated in stores, logistics center, and head office operations are evaluated under hazardous and non-hazardous waste categories. Emissions are calculated using waste amounts and emission factors. In cases where data is unavailable, limited assumptions may be used, and efforts to expand data coverage continue.
Category 6 – Business Travel	Covers emissions arising from flights, road travel, and other transportation activities carried out by employees for business purposes.	375.73	Activity data related to domestic and international flights, train journeys, and taxi usage are used in calculating emissions from business travel.

Category	Description	Emissions (tCO ₂ e)	Data Inputs Used
Category 7 – Employee Commuting	Covers emissions arising from employees' daily commuting activities between their residences and workplaces. Employee transportation surveys and average transportation emission factors are used in the calculations.	544.60	Fuel consumption data of service vehicles are used to calculate emissions from employee commuting. Total emissions are calculated by multiplying fuel consumption amounts with the relevant emission factors.
Category 9 – Downstream Transportation and Distribution	Covers emissions arising during the delivery of sold products to customers via third-party logistics providers.	9,830.91	Data on transported product quantities, transportation distances, and transportation vehicles used—obtained from logistics service providers—are utilized. Emissions are calculated by multiplying the relevant activity data with emission factors.
Category 11 – Use of Sold Products	Covers emissions arising from energy consumption during the use phase of sold products. Calculations are based on average usage duration, typical energy consumption, and relevant electricity emission factors by product category.	989,644	Product sales quantities are used as the main input in calculating emissions from the use phase of sold products. Total usage emissions are calculated by considering average energy consumption, usage duration, and relevant emission factors by product category.
Category 12 – End-of-Life Treatment of Sold Products	Covers emissions arising from the collection, transportation, recycling, and disposal processes of products at the end of their useful life. Calculations are based on average waste management scenarios and emission factors by product category.	11,385.35	Emissions arising from recycling and disposal processes of waste generated at the end of product life are estimated. Calculations primarily consider average weight and waste management scenarios. Due to limitations in product-level data, estimation-based methodologies may be used in some cases. Efforts to expand data coverage are ongoing.
Category 14 – Franchises	Covers emissions arising from the operations of franchise-based climate control dealers and services.	1,214.89	Fuel consumption, electricity consumption, and operational activity data of dealers and services operating under the franchise model are evaluated within this category. Data collection is ongoing, and efforts to expand data coverage continue.

Verified Inputs of Scope 3 Greenhouse Gas Emissions (B56.B)

Activity data used in emission calculations for Categories 1, 2, 3, 5, 6, 7, 9, 11, and 12 are provided by internal data systems and relevant operational units and are subjected to verification processes.

How Scope 3 Greenhouse Gas Emissions Are Managed When Estimation Is Not Possible (B57)

For some categories, due to limited access to required activity data or insufficient data reliability, these categories have been excluded from the reporting scope. In such cases, efforts are carried out to improve data collection processes and expand data coverage.

Scope 3 categories excluded from the calculation scope during the reporting period are presented below:

Category 4 – Upstream Transportation and Distribution

Due to limited access to detailed activity data related to international transportation activities, emissions within this category have not been included in the reporting scope. Efforts to improve data collection processes continue.

Category 8 – Upstream Leased Assets

Emissions related to assets leased and used in operations by the company are already included within Scope 1 and Scope 2 emissions based on the control approach. Therefore, emissions under this category are not reported separately under Scope 3.

Category 10 – Processing of Sold Products

Due to the lack of access to activity data related to the processing of sold products by customers, emissions under this category have not been reported. If data access is ensured, it will be included in future reporting periods.

Category 13 – Downstream Leased Assets

Due to the limited scope of the company's downstream leasing activities and lack of access to required activity data, emissions under this category have not been included in the reporting.

Category 14 – Franchises

The data collection process for dealers operating under the franchise model is ongoing. In the current reporting period, data has been obtained from a limited number of dealers, and efforts to expand data coverage continue.

Category 15 – Investments

Covers financed emissions arising from loans, investments, and project financing provided by financial institutions. Since the company does not operate as a financial institution, emissions under this category are not calculated.

Consistency of Reporting Period in Emission Calculations (B19)

The reporting period used in emission calculations for activities within Teknosa’s value chain is aligned with the company’s financial reporting period. Activity data used across the value chain also covers the same reporting period.

Climate-Related Physical/Transition Risks (29.b, 29.c)

Among climate-related transition risks, increases in raw material and product costs do not directly concentrate on a specific asset or activity group due to the nature of the company's operations; instead, they create indirect impacts mainly on the supply chain and cost structure. Therefore, the share of assets exposed to transition risk within total assets cannot be determined as a measurable ratio.

The risk of supply and demand disruptions affects warehouse and supply processes; however, its impact arises depending on multiple variables such as supply chain, logistics, and product flow. Therefore, the share of assets exposed to physical risk within total assets cannot be determined as a measurable ratio.

The risk of climate-related technology failures is concentrated in store operations and accounts for approximately 95.92% of the total impact area. This ratio is calculated based on 147 operational locations and is based on the number of operational locations rather than financial size.

Climate-Related Opportunities (29.d)

Within the scope of climate-related opportunities, energy-efficient products, services that extend product usage life, solar energy systems (SES), and refurbished products have been identified as opportunity-aligned product and service groups. Within this scope, opportunity-aligned activities are evaluated based on the share of related product and service groups within total sales.

Currently, sales related to these product and service categories are not measured separately within total sales; therefore, the financial impact of opportunities is evaluated qualitatively. However, it is expected that the share of these product and service categories within total sales will increase in the medium and long term.

Capital Distribution (29.e)

There is no investment specifically allocated to climate risks and opportunities. Related expenditures are carried out indirectly.

Internal Carbon Pricing (29.f.i, 29.f.ii)

As of the reporting period, Teknosa does not apply an internal carbon pricing mechanism in its decision-making processes. Similarly, no carbon price is used in the financial evaluation of greenhouse gas emission-related costs. However, climate-related regulatory developments and market practices are closely monitored.

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 2025 in accordance with Turkish Sustainability Reporting Standards 1 “General Requirements for Disclosure of Sustainability-related Financial Information” and Turkish Sustainability Reporting Standards 2 “Climate-Related Disclosures”.

Our assurance engagement does not extend to information linked to from 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 Company for the year ended 31 December 2025, 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 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, as disclosed in “About the Report” section on page 4 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.

LIMITED

ASSURANCE

REPORT



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.

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.

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Summary of the Work We Performed as the Basis for Our Assurance Conclusion (cont’d)

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, SMMM
Partner

İstanbul, 3 June 2026



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