

CLIMATE TRANSITION PLAN

2050 VISION

While transforming our operations and value chain in line with our 2050 net-zero vision, facilitating our customers' access to low-carbon and circular technology choices.

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MESSAGE FROM THE CHAIR OF THE BOARD

We consider climate transformation to be part of our approach to long-term value creation.

While technology continues to be one of the most important drivers of economic and social transformation, climate change is also reshaping how companies approach growth, investment and risk management. This transformation requires a reassessment not only of environmental performance, but also of companies' long-term resilience, competitiveness and the value they create for their stakeholders.

At Teknosa, we do not view the fight against climate change as separate from the future of our business. Across our broad sphere of influence, extending from our operations and product and service portfolio to our supply chain and our relationships with customers, we address the risks and opportunities arising from the transition to a low-carbon economy in a holistic manner.

Our Climate Transition Plan brings this approach together under long-term targets, concrete transformation areas and an accountable governance structure. While taking into consideration the goal of limiting global temperature rise to 1.5°C and the 2050 net-zero vision, our Plan sets out a transformation pathway that is applicable to Teknosa's business model and value chain. While oversight of the Plan at Board level is carried out through our relevant committees, climate-related risks, opportunities, targets and performance results are evaluated as part of our company's strategic decision-making processes.

We are part of an ecosystem that evolves together with our manufacturers, suppliers, business partners, employees, customers and investors. For this reason, we approach transformation not only through reducing emissions from our own operations, but also through our responsibility to support the transition toward more sustainable technologies, more efficient use of resources and more resilient business models throughout our sphere of influence.

We aim for this Plan to serve not only as a document setting out Teknosa's direction on climate, but also as a living framework through which we can monitor the outcomes of our decisions and transparently communicate our progress.

Murat Pınar
Chair of the Board



CEO MESSAGE

We are making the low-carbon transition part of the way we do business and our customer value proposition.

To understand Teknosa's climate impact, it is not sufficient to look only at energy consumption in our stores or facilities. As a technology retailer, a significant portion of our impact arises across the broader value chain in which the products we sell are manufactured, transported, used and reach the end of their life cycle.

Our 2025 greenhouse gas inventory clearly demonstrates this picture. More than 99% of our total emissions originate from Scope 3 value chain emissions. In particular, the use phase of sold products and purchased goods and services constitute the key drivers of our overall emissions profile. For this reason, we approach our transition plan not merely as an energy plan based on reductions within our own operations, but as a business transformation plan extending from products to suppliers, and from customers to circular services.

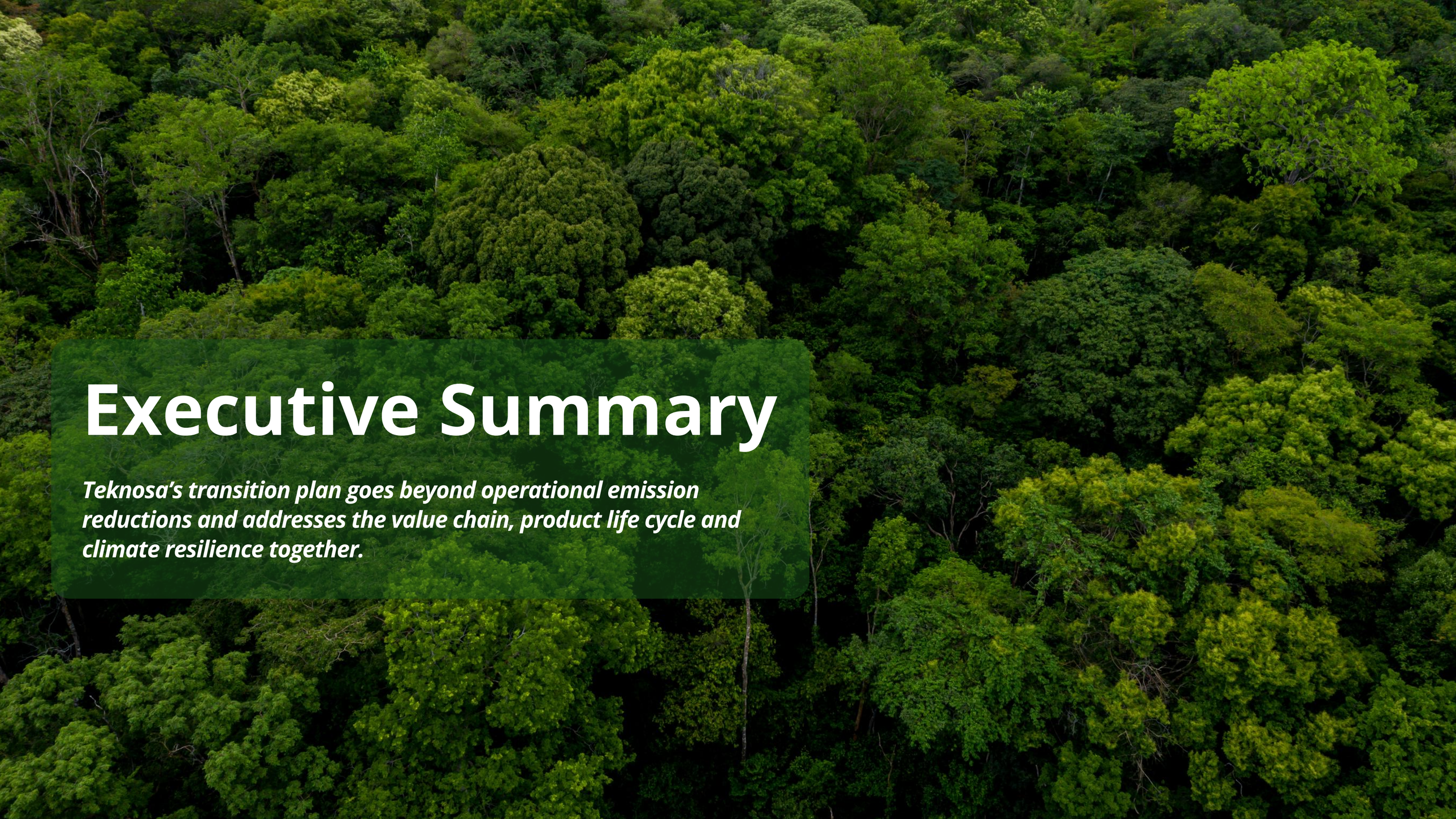
Today, we have a strong foundation for implementation. We have increased our renewable electricity share to 70.5%; we are advancing our energy efficiency practices, expanding our services that support product life extension, such as repair, trade-in, refurbished products and e-waste, and continuing to assess the sustainability performance of our suppliers. During the Plan period, we aim to make these efforts more systematic, measurable and more strongly integrated into the company's decision-making processes.

In the period ahead, our focus will be on increasing energy and operational efficiency, advancing the use of renewable electricity, improving the quality of product-level energy and environmental data, increasing the visibility of energy-efficient products for our customers, and scaling circular services. In addition, we aim to improve supplier climate data, increase efficiency in logistics and packaging processes, and strengthen the resilience of our operations against physical climate risks. These priorities form the foundation of the Plan's transformation programs.

While making technology more accessible to everyone, we will continue to expand solutions that contribute to reducing the environmental impact created by technology throughout its life cycle.

M. Öget Kantarcı
CEO





Executive Summary

Teknosa's transition plan goes beyond operational emission reductions and addresses the value chain, product life cycle and climate resilience together.

TEKNOSA CLIMATE TRANSITION MAP

1 Operations and Energy

Improving energy efficiency; monitoring operational energy intensity; reducing fuel use and emissions from refrigerant gases; using renewable electricity as a tool that complements energy efficiency. **2030: 100% renewable electricity.**

2 Products and Use Phase

Improving energy and environmental product data with a focus on Scope 3 Category 11; supporting the visibility of energy-efficient products; managing use-phase emissions through the product mix and customer information.

3 Suppliers and Value Chain

Improving supplier climate data and target coverage with a focus on Category 1; gradually strengthening applicable climate criteria across the brand, private-label, marketplace and İklimsa ecosystems.

4 Circular Business Models

Supporting product lifetime and resource efficiency through fault and repair, trade-in, refurbished product, resale and e-waste practices.

5 Resilience, Logistics and Digital Infrastructure

Improving visibility of logistics- and technology-related data; linking the business continuity approach with climate risks.

6 Governance, Financing and Accountability

Oversight by the relevant Board committees; implementation coordination by the Sustainability Committee; gradual integration of climate criteria into budget and significant investment assessments; shadow carbon pricing; KPIs, incentives and annual progress disclosures.

2027–2031

First full implementation period

2030

100% renewable electricity

2035

Scope 1+2: 46.2% absolute reduction

Scope 3: 66.3% reduction in gross profit intensity

2050

Net-zero emissions

Teknosa's transition plan goes beyond operational emission reductions and addresses the value chain, product life cycle and climate resilience together.

Purpose of the Plan

The purpose of this Plan is to set out, within a single implementation framework, the transformation programs to be implemented during 2027–2031, the governance and resource allocation approach, and performance monitoring mechanisms as Teknosa progresses toward its 2035 greenhouse gas reduction targets based on the 2025 base year and its 2050 net-zero vision. The Plan considers 100% renewable electricity use by 2030 as an important interim milestone and links priorities in operations, the product and service portfolio, the supply chain, logistics, the circular economy, digital infrastructure and climate resilience with the 2035 emissions targets.



Status, Oversight and Public Disclosure of the Plan

This Climate Transition Plan is the corporate implementation framework that translates Teknosa's climate strategy into action and sets out priority transformation areas.

The Board of Directors carries out its oversight responsibility for climate and sustainability matters through the relevant Board committees. The Corporate Governance Committee oversees the progress of the Climate Transition Plan in relation to climate and sustainability strategy, targets, performance, publicly disclosed information and alignment with the company strategy. The Early Detection of Risk Committee oversees the assessment and monitoring of physical and transition risks and opportunities arising from climate change within corporate risk management processes. Implementation of the Plan, periodic monitoring of its performance and coordination of the necessary actions are carried out by the Sustainability Committee and the relevant business units.

Key performance results regarding the progress of the Plan, performance against targets, significant deviations and priority actions are publicly disclosed as part of annual integrated reporting. In disclosures under the Turkish Sustainability Reporting Standards (TSRS) and CDP (Carbon Disclosure Project), the governance, risk, target, methodology and performance information required by the relevant standards and questionnaires is presented in greater detail based on the same data and methodology foundation.

The Plan is reviewed annually in terms of implementation performance and key assumptions and is comprehensively updated at least once every three years. An interim update is made if a significant change in a target, methodology, business model, regulation, climate risk or strategic assumption materially affects the direction of the Plan.



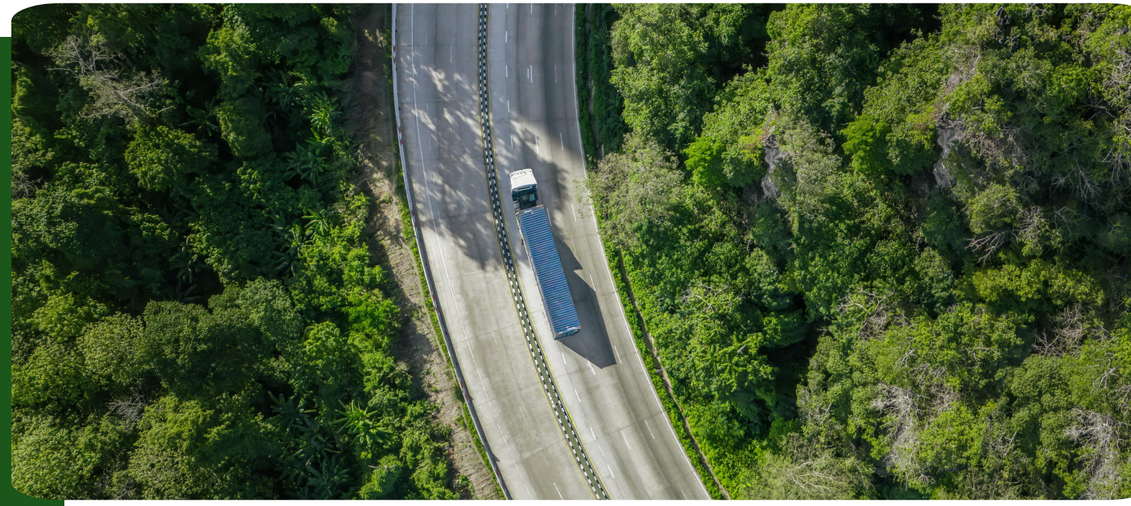
1.5°C Alignment Approach

Teknosa addresses its Climate Transition Plan in line with the objective of limiting the increase in global temperatures to 1.5°C above pre-industrial levels and a net-zero vision by no later than 2050.

The levels of our Scope 1–2 and Scope 3 emission reduction targets have been modelled in accordance with reduction pathways aligned with 1.5°C using the Science Based Targets initiative (SBTi) target-setting methodology and Target Setting Tool. This approach supports the development of our emission reduction targets on the basis of a pathway aligned with climate science.

This direction within the transition plan is implemented through Scope 1, Scope 2 and Scope 3 emission reduction targets, the target of 100% renewable electricity by 2030, and measurable transformation programs supporting emission reduction and climate resilience across our operations and value chain.

Teknosa does not describe targets that have not been validated by SBTi as "SBTi-approved" or "validated by SBTi." The methodology, base year, scope, target year, assumptions, limitations and validation status used in establishing the targets are transparently disclosed.



Time Horizons

Teknosa addresses the time horizons in the Climate Transition Plan in alignment with the corporate time-horizon definitions used in the TSRS-Compliant Sustainability Report. Accordingly, short term is defined as 0–1 year, medium term as 1–5 years and long term as 5–10 years. These time horizons are connected with the company's strategic planning, budgeting, investment assessment and risk management processes. Accordingly, also taking into consideration the comprehensive update of the Plan in 2026, the detailed implementation period covers 2027–2031, while the target and transformation perspective is considered over a longer term so as to also encompass the 2035 emission reduction targets and the 2050 net-zero vision.

2050 perspective: Teknosa's 2050 net-zero vision represents its long-term strategic direction beyond the TSRS time horizons above. The objective during this period is to achieve the deepest possible emission reductions across operations and the value chain and to address only limited residual emissions that cannot be eliminated through high-integrity permanent removals.

Time Horizon	Corresponding Plan Period	Planning Focus	Main Milestones
Short term (0–1 year)	2027	Foundation, ownership, data and control infrastructure	Completion of the target and KPI architecture and its integration into the corporate target architecture and performance monitoring; development of product and supplier data infrastructure; priority physical risk actions; clarification of program ownership and budgets.
Medium term (1–5 years)	2028-2031	Achievement of 2031 targets and scaling of proven solutions	Progress toward the Scope 1 and 2 reduction target; 100% renewable electricity in 2030; scaling of energy efficiency and logistics projects; development of product and supplier climate performance indicators; expansion of circular services; gradual integration of climate criteria into investment and decision-making processes.
Long term (5–10 years)	2032–2036	Deepening value chain transformation	2035 Scope 1–2 target of 46.2% absolute reduction and Scope 3 target of 66.3% reduction in gross profit intensity; development of supplier data and target coverage; scaling of low-emission and circular business models; strengthening physical climate resilience.

Our 2025 Emissions Profile

Teknosa's total greenhouse gas emissions in 2025 are approximately 1.40 million tCO_2e. More than 99% of this total consists of Scope 3 value chain emissions.

The use phase of sold products is the largest source at approximately 989.6 thousand tCO_2e, while purchased goods and services are the second-largest source at approximately 372.4 thousand tCO_2e. Together, these two categories account for approximately 98% of Scope 3 emissions. In addition to operational reductions, this emissions profile places the product portfolio, supplier collaborations, development of product and emissions data, areas of influence for reducing emissions during the use phase of products and circular business models among the priorities of our transition plan.

2025 Indicator	Performance	Meaning Within the Transition Plan
Scope 1	858,90 tCO_2e	Reduction of direct emission sources under our control.
Scope 2 – Market-Based	0 tCO_2e	Reduction of operational emissions through energy efficiency and renewable electricity procurement.
Scope 3	1.397.978,99 tCO_2e	Focus on reductions, data quality and collaboration in the value chain, primarily product use and purchased goods and services.

Shareholder and Investor Feedback Mechanism

Teknosa utilizes investor meetings, analyst calls, its corporate website, and existing Investor Relations communication channels to maintain regular communication with shareholders and potential investors. These channels also enable shareholders and investors to submit their views and questions regarding the Climate Transition Plan and its progress. Feedback received through these channels is shared by Investor Relations with the relevant functions. Feedback concerning the plan's implementation and performance is evaluated by the Sustainability Committee; matters related to strategy, targets, performance, and public disclosures are assessed by the Corporate Governance Committee; and significant issues regarding climate risks and opportunities are reviewed by the Early Detection of Risk Committee. Matters requiring Board-level assessment are submitted to the Board of Directors through the relevant committees. Significant feedback received is taken into account during the annual review of the Climate Transition Plan and when updating the plan, as deemed necessary.

Integration of Other Stakeholder Feedback into the Plan

During implementation of the Climate Transition Plan, significant feedback obtained from relevant internal and external stakeholders is evaluated in terms of data needs, implementation barriers, collaboration opportunities and changing expectations. This feedback provides input to the annual program review process and, where considered necessary, is taken into account in updating the relevant actions, milestones or implementation approach of the Plan.

Evolution of the Plan and Update Approach

With its first Climate Transition Plan published in 2024, Teknosa addressed emission reduction and renewable energy, governance, the supply chain, the circular economy, resilience to climate risks and stakeholder communication within a common framework. This Plan is an updated continuation of that approach. Target and performance values included in the previous plan have not been automatically carried forward; they have been reassessed in line with current TSRS disclosures, the greenhouse gas inventory, the business model and corporate priorities. The new plan provides a more detailed implementation framework, particularly for Scope 3 emissions, product-level environmental data, product use emissions, private labels and marketplace activities, circular business models, financial implementation, and data and assurance processes.



Priority Targets and Transformation Areas

- To use operational efficiency and renewable electricity procurement together in line with the target of a 46.2% absolute reduction in Scope 1 and Scope 2 emissions by 2035 compared with the 2025 base year.
- To meet 100% of electricity consumption through renewable electricity procurement by 2030 and use renewable electricity purchasing instruments as a complement to, rather than a substitute for, energy efficiency.
- To progress in line with the target of a 66.3% reduction in Scope 3 emissions on a gross profit intensity basis by 2035 compared with the 2025 base year, prioritizing emissions from the use of sold products and purchased goods and services.
- To make product-level energy, carbon, repairability, durability and environmental performance data a standard component of product management and customer communication.
- To scale circular services that extend product lifetime through repair, trade-in, refurbishment, resale, extended warranty periods and spare parts.
- To gradually develop climate performance criteria for suppliers, private-label manufacturers, marketplace sellers and the İklimsa dealer ecosystem and integrate them into relevant business processes.
- To strengthen the resilience of distribution, technology and supply processes against physical climate risks.
- To gradually integrate climate priorities into budgeting, investment assessment, risk management, performance management and public disclosure processes.

SCOPE AND PRINCIPLES OF THE PLAN

The Plan covers the company's operational boundaries and significant value chain impacts together.



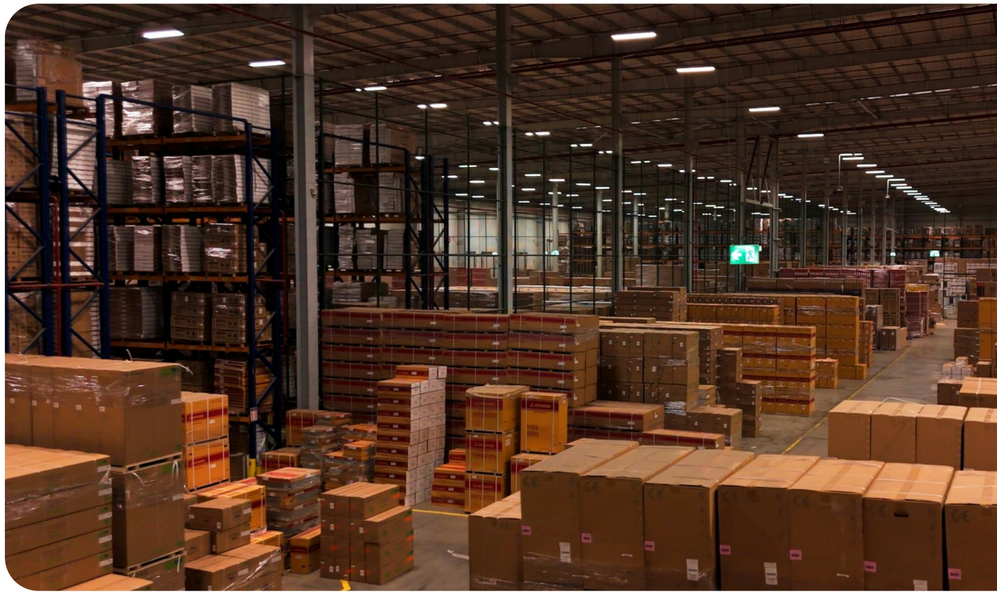
Scope

The Climate Transition Plan covers Teknosa stores, headquarters and logistics centre operations, controlled vehicles and energy sources, digital channels including teknosa.com and the mobile application, the product and service portfolio, marketplace activities, private-label products, the İklimsa dealer and service ecosystem, and significant value chain categories included in the greenhouse gas inventory. The organizational boundary of the Plan is reviewed during each reporting period to ensure consistency with the consolidation approach used for financial reporting and the greenhouse gas inventory.

While the transition plan details priorities for the 2027–2031 implementation period, it treats the 2030 renewable electricity target as an important milestone and the 2035 emission reduction targets as the main target point, linking them to the 2050 net-zero vision. An interim update is made if there is a significant change in the business model, organizational boundary, product portfolio, methodology, climate science or regulatory framework that materially affects the direction of the plan. Otherwise, the plan is reviewed annually and comprehensively updated at least once every three years. Key progress results of the Plan are publicly disclosed as part of annual integrated reporting; the details required under TSRS and CDP are presented in accordance with the relevant reporting requirements.

2026 operational scope:

135 stores, approximately 95,000 m² of sales area and a 60,000 m² logistics centre



Areas Outside the Scope and Materiality Assessment

The organizational and value chain boundary of the Plan is determined by taking into consideration Teknosa's financial reporting scope, greenhouse gas inventory and climate-related materiality assessments. Where a significant operation, product group, Scope 3 category or physical risk area is excluded from the scope, the reason for the exclusion, its size or impact to the extent possible, and the approach to its potential inclusion in the future are disclosed. In the current assessment, no excluded source has been identified that would materially change the Plan's targets or climate risk profile.

Key Assumptions, Dependencies and Enabling Conditions

Area	Key assumption / dependency	Potential impact on the Plan	Monitoring and response
Energy and electricity	Availability, price, geographical and time-specific suitability of renewable electricity instruments; development of the grid emission factor.	Scope 2 pathway, energy costs and procurement strategy.	Annual procurement scenario; consideration of energy efficiency before certificate procurement.
Product portfolio and regulations	Product energy efficiency standards, energy labels, refrigerant regulations and availability of manufacturer product data.	Category 11 emissions, product mix and customer communication.	Regulatory and technology screening; category-based data and criteria updates.
Supplier transformation	Strategic suppliers setting targets, sharing primary data and transitioning to low-carbon energy in production.	Speed of Category 1 reductions and calculation quality.	Supplier engagement prioritized according to emissions impact; data requests, performance criteria and development programs.
Customer behavior	Usage period, energy consumption, preference for efficient products, demand for repair and refurbishment.	Category 11 emissions and the scale of circular business models.	Customer research; periodic updating of product-use assumptions; measurement of campaign impact.
Technology and investment	Technical/economic feasibility of energy-efficient equipment, electrification, low-emission logistics and digital data solutions.	Project timing, CapEx/OpEx and contribution to reductions.	Feasibility studies, pilots, total cost of ownership and scenario analysis.
Climate and supply resilience	Severity of extreme weather events, water stress and energy outages; availability of critical supply and logistics alternatives.	Business continuity, inventory, delivery and adaptation investments.	Location and supplier risk screening; business continuity tests; adaptation actions.
Policy and market	Carbon pricing, product and environmental claims regulations, sustainable financing conditions.	Costs, pricing, compliance and access to finance.	Monitoring legislation and ETS developments; periodic review of Sabancı Holding carbon-pricing assumptions; use of scenario and sensitivity analyses, including shadow carbon pricing, in relevant risk and project assessments.
Financing and implementation capacity	Ability to include transition plan actions in annual budgets and medium-term business plans; allocation of required CapEx and OpEx; obtaining investment approvals and providing necessary human resources, data and technology capacity. Access to appropriate financing instruments where necessary.	Timing and speed of project scaling; capacity to achieve 2031 milestones and 2035 emission targets.	Assessment of project-based resource requirements through budgeting and business planning processes; annual monitoring of critical financing and capacity gaps; evaluation of alternative financing options where appropriate and escalation of significant deviations to the relevant governance mechanisms.

Our Implementation Principles and Approach

1 Science and integrity

Targets and calculations are developed taking into consideration current climate science, the GHG Protocol, SBTi methodologies and relevant reporting standards. Assumptions, methodology changes, data limitations and uncertainties are transparently disclosed.

2 Priority to emission reductions at source

Priority is given to permanent reduction measures such as energy efficiency, process improvements and electrification that reduce energy and fuel consumption. Renewable electricity procurement is treated as a complementary tool that does not replace these efforts. Within the value chain, emission reductions are supported through product, data and collaboration tools.

3 Sphere of control and influence

Teknosa assumes responsibility for implementation in operations under its direct control; in the value chain, it uses data, product management, collaboration and guidance tools appropriate to its level of influence.

4 Value chain focus

Since a significant portion of our total emissions originates from the value chain, product manufacturers, suppliers, logistics service providers, marketplace sellers, the İklimsa dealer and service ecosystem and customers constitute priority areas of influence and collaboration.

5 Reliable information for customers

Verifiable, understandable and comparable information is provided regarding product energy efficiency and environmental characteristics; misleading or insufficiently substantiated environmental claims are avoided.

6 Managing circularity and climate together

Practices that extend product lifetime, facilitate maintenance and repair and increase refurbishment and reuse are monitored from a resource-efficiency perspective; the data and methodology necessary to measure the contribution of these practices to greenhouse gas emissions are gradually developed.

7 Fair and inclusive transition

New skills requirements, occupational health and safety (OHS), accessibility and employee and supplier capacity are taken into consideration; the impacts of the costs and benefits of the transition on stakeholders are assessed.

8 Financial integration

The financial impacts of climate-related risks, opportunities and actions are taken into consideration, to the extent relevant, in budgeting, significant capital expenditure assessments and resource allocation processes.

Our Corporate Approach to Climate-Related Public Policies

Teknosa supports the development of science-based and predictable climate policies aligned with the objectives of the Paris Agreement and the goal of limiting global temperature rise to 1.5°C. It closely monitors regulatory developments relating to energy efficiency, renewable energy, product energy performance, the circular economy, electronic waste management and emission reduction that will support Türkiye's transition to a low-carbon economy and its 2053 net-zero emissions target.

We believe that climate policies should take into consideration not only environmental effectiveness, but also economic feasibility, competitiveness, energy security, consumer access and just transition principles. We support the development of policy instruments supporting emission reduction, including carbon pricing, in a transparent, predictable and gradual manner together with the necessary sectoral and social support mechanisms.

It is essential that direct public policy engagements undertaken on behalf of Teknosa and indirect advocacy activities conducted through organizations of which we are a member remain consistent with the climate targets we have publicly disclosed. Where a significant misalignment is identified, appropriate corrective steps are considered, including engagement with the organization, requesting correction of the position and, in cases of significant unresolved misalignment, reassessing membership.



Relationship of the Plan with Other Corporate Processes

The Climate Transition Plan is implemented together with Teknosa's sustainability strategy, corporate risk management, business continuity, procurement and supplier management, product and category management, logistics, investment and budgeting, human resources and performance management processes. The Plan is the implementation framework supporting climate disclosures under the TSRS report; it is essential that it remain consistent with the significant climate risks, opportunities and financial impacts disclosed in TSRS-compliant reporting. The detailed risk inventory, scenario assumptions and financial impact disclosures are presented within TSRS-compliant reporting. This Plan, taking into consideration the key findings of such analyses, sets out which transformation programs, governance mechanisms and resource allocation decisions they are translated into; instead of repeating the relevant disclosures in detail, it focuses on the implementation and transformation dimensions.

Our Business Model and Its Connection with Climate

Through its omnichannel technology retail business model, Teknosa brings a broad ecosystem of products and services together with customers. The store network, e-commerce channels, marketplace, distribution operations, activities of the İklimsa dealer and service ecosystem, private-label products and after-sales services form an integrated value chain in which climate impacts emerge at different stages.

Our operational emissions arise from the electricity consumption of our headquarters, stores and logistics center, fuels used for heating, vehicles and refrigerant gases. While operational sources account for a limited share of our total emissions, the majority of our emissions profile occurs in the value chain, particularly during the production and use phases of sold products. End-of-life processes are also part of the total environmental impact of products. This structure requires us to address our climate strategy from a life-cycle perspective extending from product selection through use and end of life.

Climate change also creates physical and transition-related impacts on our business model. Extreme weather events may cause disruptions in production and logistics networks, damage to store and distribution operations or interruptions in energy systems. Changes in regulations, energy prices, product efficiency standards and consumer expectations may transform product costs and demand patterns. Conversely, growing demand for energy-efficient, durable, repairable and refurbished products may create opportunities for Teknosa in terms of product portfolio development, service innovation, customer loyalty and new revenue models.

Impact Points Across the Value Chain

Stage	Main Climate Impact	Teknosa's Lever of Influence
Product design and production	Emissions from raw materials, electronic components, production energy, packaging and processes.	Gradual development of supplier data and performance criteria; requests for product-level environmental data; applicable design criteria for private labels; evidence-based verification of environmental claims.
Procurement and logistics	International and domestic transportation, warehousing, customer delivery and packaging.	Route, transport mode and load-factor optimization; evaluation of low-emission logistics alternatives; improvement of data and performance information from service providers; packaging reduction.
Store and digital sales	Electricity, heating/cooling, lighting, IT equipment and digital infrastructure.	Energy efficiency; renewable electricity procurement; building automation; equipment standards; development of monitoring of digital infrastructure energy and emissions performance.
Product use	Electricity consumption over devices' useful life; refrigerant gas impact for air-conditioning products.	Visibility of energy-efficient products; customer information based on energy labels and verifiable product data; product comparison tools.
Extension of useful life	Additional production needs that may arise due to premature product replacement, difficulty of repair and limited access to spare parts.	Maintenance and repair, trade-in, refurbishment, resale, warranty and spare-parts services.
End of life	Generation of electronic waste, material loss and inappropriate disposal.	E-waste collection; directing products to authorized/licensed recycling channels; prioritizing reuse, recovery and recycling options.



A large proportion of Teknosa's greenhouse gas emissions profile arises from the production and use phases of the technologies it sells.

OUR EMISSIONS PROFILE AND TARGETS

Greenhouse Gas Inventory

Teknosa calculates its greenhouse gas inventory annually for Scope 1, Scope 2 and the relevant Scope 3 categories. Scope 2 is monitored using both the location-based method, which reflects the grid average, and the market-based method, which takes energy supply contracts and environmental attribute certificates into account. While the market-based approach is used to monitor performance against the transition target, location-based results and electricity consumption are also monitored to track physical changes in energy consumption and grid-related emissions.



Scope 1

858.9 tCO_2e

Direct fuel consumption, vehicles, refrigerant gases and other controlled sources.

Scope 2 – location-based

2,750.4 tCO_2e

Impact of consumed electricity calculated using the grid emission factor.

Scope 2 – market-based

0 tCO_2e

Value used for target monitoring, taking renewable electricity procurement instruments into account.

Scope 3 – total

1,397,979 tCO_2e

Procurement of products and services, product use, logistics, end of life, travel, employee commuting and franchise activities.

Total	**1,398,837.9 tCO_2e**	Total 2025 greenhouse gas emissions; more than 99% originates from the value chain.

Approach to Improving Data Quality in Scope 3 Emissions

A category-specific data hierarchy is applied to improve data quality in Scope 3 calculations. For Category 1 emissions from purchased goods and services, priority is given, where possible, to product-level production-stage emissions data provided by the supplier or manufacturer and prepared using an appropriate methodology. Where such data are unavailable, average emission factors based on physical activity data are used and, as the final option, spend-based methods are applied.

For Category 11 emissions arising from the use of sold products, the product's energy consumption, energy label and technical specifications, expected useful life and relevant electricity emission factors are taken as the basis. Data quality is assessed in terms of coverage, recency, geographical and technological representativeness and reliability of the data source. As data sources improve, the share of secondary and spend-based data is intended to be reduced.

Target Architecture

Target Area	Commitment / Direction	Approach To Success
Scope 1 and 2	Reduce absolute emissions by 46.2% by 2035 compared with the 2025 base year.	Reduce energy consumption; reduce fuel use and refrigerant gas leaks; increase electrification; use renewable electricity procurement as a tool complementing energy efficiency.
Renewable Electricity	Meet 100% of electricity consumption through renewable electricity procurement by 2030.	Combined use of consumption reduction, direct/contractual procurement and energy attribute certificates meeting quality criteria.
Scope 3	66.3% reduction on a gross profit intensity basis by 2035 compared with the 2025 base year.	Focus primarily on emissions from the use of sold products and purchased goods and services; improve the product portfolio, supplier engagement and data quality.
Operational Energy Efficiency	Implement an operational energy intensity target from 2027 onwards and monitor it annually throughout the Plan period.	Normalize energy consumption using appropriate activity indicators; monitor performance of stores, headquarters and the logistics center; reduce intensity through LED, HVAC, automation and equipment efficiency applications.
2050 Net-Zero Vision	Transformation across operations and the value chain in line with the 2050 net-zero vision.	Priorities deep emission reductions; address only limited residual emissions that cannot be eliminated through high-integrity permanent removals.

Technical Definition and Scientific Alignment Status of Targets

Target	Base year / base value	Target year and level	Scope	Methodological alignment / validation status
Scope 1–2 absolute reduction	2025 / 858.90 tCO_2e	2035 / 46.2% reduction	Scope 1 + market-based Scope 2	Modelled in alignment with 1.5°C using the SBTi target-setting methodology and Target Setting Tool. Not validated by SBTi; no validation application is currently planned.
Scope 3 intensity reduction	2025 / 11,241 tCO_2e / million TL gross profit	2035 / 66.3% reduction	Categories 1 and 11	Modelled in alignment with 1.5°C using the SBTi target-setting methodology and Target Setting Tool. Not validated by SBTi; no validation application is currently planned.
Renewable electricity	2025 / 70.5%	2031 / 100%	Purchased electricity consumption under Teknosa's control.	Monitored through appropriate contractual procurement and energy attribute certificates; annual usage/cancellation records are taken as the basis.
Operational energy intensity	2025 / 155 kWh/m^2	To be implemented from 2027; numerical target level to be finalized in 2026	Stores, headquarters and logistics center	A management target intended to directly monitor operational energy efficiency. The base value, scope, normalization method and numerical target level will be finalized in 2027 and monitored annually.
2050 net-zero vision	2025	2050 / Net Zero	Scope 1, 2 and 3 emissions	A corporate long-term vision; it is not presented as a net-zero target validated by SBTi.

For each target, the date on which the target was established, base-year emissions, target scope, Scope 2 method, consolidation approach used, excluded sources, recalculation threshold, reporting-year progress and annual reduction rate required to achieve the target are also recorded. Progress toward targets is not substituted with carbon credits or avoided emissions.

Base Year and Recalculation

Acquisitions or disposals, significant changes in the organizational boundary, changes in calculation methodology, correction of data errors or revisions to emission factors may materially affect base-year and historical-year results. In such cases, the recalculation threshold and methods are defined in the greenhouse gas inventory procedure. When recalculation is performed, the target pathway and historical performance comparisons are updated on the same methodological basis; the reason for and impact of the change are publicly disclosed.

OUR TRANSFORMATION PROGRAMS

Each program is monitored, to the extent applicable, through its emissions and energy impact, business outcome, resource requirement, responsibility and measurement indicators.

Our Transformation Programs

The transformation programs have been developed by taking Teknosa's emissions hotspots and climate risks into consideration. The programs are not independent lists of projects. For example, improving product data improves both the accuracy of Scope 3 calculations, customer communication and the monitoring of sustainable product revenues. Similarly, repair and refurbishment activities extend product lifetime while creating customer loyalty and new business-model opportunities.



Low-Carbon Stores, Facilities and Operations

Energy efficiency in stores, headquarters, the logistics center and other operational areas is a key lever that simultaneously supports cost savings, emission reductions and operational resilience. From 2027 onwards, an indicator structure for regular monitoring of operational energy intensity is planned to be developed. Intensity indicators appropriate to the type of operation, particularly kWh/m² for stores, will be used; appropriate indicators for headquarters and the logistics center will be determined separately. High-consumption locations will be prioritized in terms of building envelope, lighting, air conditioning, automation, equipment loads and operating behaviors.

During the 2027–2031 period, energy monitoring and efficiency practices are planned to be gradually expanded at priority locations. Applications relating to LED, HVAC, automation and equipment efficiency will be implemented according to location needs and feasibility results. Energy performance criteria are intended to be gradually taken into consideration for new stores and significant renovation investments. At the logistics center, equipment efficiency, renewable energy potential through a solar energy systems (SES), and electric-vehicle charging infrastructure will be assessed.

For the reduction of Scope 1 emissions, priority is given to reducing natural gas and vehicle fuel use, electrifying suitable processes and preventing refrigerant gas leaks. Refrigerants with low global warming potential and high energy efficiency are preferred in the procurement of new equipment. Inventory coverage of equipment containing refrigerants will be gradually improved, and monitoring of gas type, charging, maintenance and leak records will be strengthened for equipment where data are available.

2027–2031 Main Actions	Performance Indicators
Location-based energy monitoring, energy audits and anomaly management	Total electricity consumption; kWh/m²; proportion of area covered by audits; number of actions identified and closed.
Lighting, HVAC, automation and equipment efficiency investments	Annual project-based energy savings; tCO_2e reductions where calculable; payback period for significant investments.
Electrification options for heating and vehicle fuels	Fossil fuel consumption; proportion of electric/hybrid vehicles; number of electrified equipment items.
Refrigerant gas management and low-GWP equipment standard	Leakage rate; charging by gas type; proportion of new low-GWP equipment.
Climate design standard for new stores and renovations	Proportion of investments compliant with the standard; post-opening energy performance.
Monitoring operational energy performance	Energy-intensity indicator; 2025 base value; determination of target level in 2027.

Renewable Electricity and Energy Procurement

Teknosa pursues its target of 100% renewable electricity in 2030 together with its approach to reducing energy consumption. Where possible, long-term and traceable renewable energy solutions are evaluated within the procurement strategy; energy attribute certificates such as I-REC or YEK-G that meet the relevant quality criteria are used for remaining consumption. Source, period and cancellation/retirement records relating to energy attribute certificates are monitored and retained for verification purposes.

Our renewable electricity share for 2025 70.5%

In 2025, renewable electricity use amounted to 17.337,21 MWh, corresponding to 70.5% of total electricity consumption. As we progress toward 2030, the annual procurement plan will be updated taking into consideration new store openings, changes in consumption, contract terms, cost scenarios and market risks. On-site generation, energy efficiency and storage options are evaluated on a feasibility basis at suitable facilities. One of Teknosa's on-site renewable electricity generation applications is the GES located on the roof of our Adana Sabancı Business Centre store.

Product/Service Portfolio and Emissions from the Use of Sold Products

The use phase of sold products accounts for approximately 71% of Teknosa's 2025 Scope 3 emissions. This category covers the energy consumed over the useful life of televisions, white goods, air-conditioning products, computers, mobile devices and other electrical products. The magnitude of emissions is affected by the number of products sold, their energy efficiency, useful life and assumed usage behavior.

Teknosa's primary role is to facilitate customers' access to products that are appropriate for their needs and energy efficient, enable product features to be compared in an understandable manner and support efficient usage behavior. For this purpose, energy label class, annual energy consumption, product lifetime, repairability, spare-part availability and reliable environmental certifications are gradually incorporated into the product data model. Official or independently verified sources are used for appropriate product groups; manufacturer declarations are supported with evidence documents where possible.

Customer communications concerning energy efficiency, durability, repairability or other environmental characteristics are based on category-appropriate and verifiable information and evidence. No claim of overall environmental superiority is made on the basis of a single environmental attribute of a product.

Depending on the relevant product group, characteristics such as energy efficiency, durability, repairability, recycled content, packaging, certification and end-of-life options are evaluated separately and together with their supporting evidence.

Circular services that extend product lifetime, such as repair, trade-in, refurbishment, resale and spare parts, are separately monitored based on their potential to extend the period of product use and reduce resource consumption.

Customer Experience and Sales Teams

Energy-efficient products are made visible in stores and digital channels through filters, comparison tools and information areas. Sales consultants are supported with content that enables them to explain not only the purchase price but also the product's estimated usage cost, energy consumption, maintenance needs and useful life. The impact of customer communications is measured through indicators such as views, filter use, conversion rates and the sales share of energy-efficient products.

Measurement of Product and Circular Service Performance

As of 2025, our portfolio of energy-efficient products and circular services that extend product lifespans encompasses not only major home appliances and air conditioners with an energy efficiency rating of A or higher but also services supporting the product lifecycle—such as TeknoGaranti, trade-in programs, refurbished phone sales, and malfunction and repair services. In this context, sales volumes for these products and services, along with the "Revenue Generated from Energy-Efficient Products and Circular Services" and its share of total revenue (%), are tracked annually and disclosed to the public. Detailed information regarding the relevant performance indicators is available in our Integrated Report.

Teknosa monitors indicators relating to energy-efficient products and circular services that extend product lifetime based on category-appropriate, verifiable data and evidence. In environmental communication concerning products, no claim of overall environmental superiority is made based on a single attribute. Publicly disclosed product coverage, sales share and, where applicable, revenue indicators are presented together with the definition used, data source, evidence coverage and calculation period. Where a reliable and comparable methodology is developed, the potential avoided-emissions impacts of energy-efficient products and circular services are calculated and reported separately from the Scope 1–3 greenhouse gas inventory; these impacts are not included in the achievement of Teknosa's emission reduction targets.

Main Action	2027–2031 Outcome
Creation of a product-level energy and environmental data dictionary	Product data managed using the same definition, source and evidence rules across all priority categories.
Matching public certification/label databases with supplier evidence	Increased coverage of verifiable products and reduced need for manual controls.
Category-based sustainable product criteria and governance	A regularly updated product-selection methodology that reduces the risk of misleading claims.
Digital filters, comparison screens and sales-consultant content	Enabling customers to select energy-efficient and durable products more easily.
Use of use-phase emission scenarios in product and category decisions	Monitoring the climate impact of the product mix and campaigns together with commercial performance.

Circular Business Models and Extension of Product Lifetime

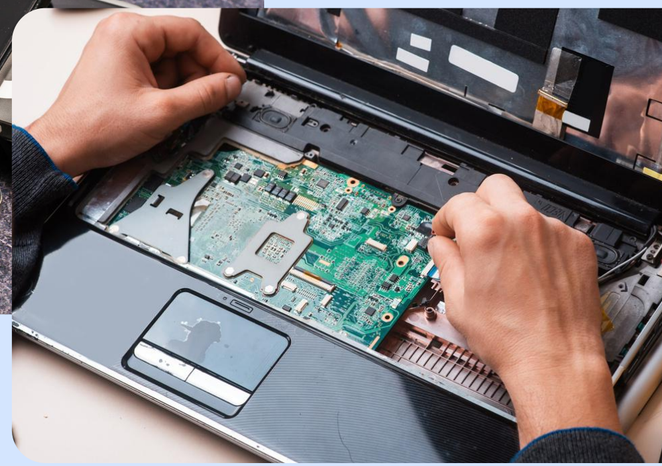
The production and use phases of electronic products create significant emissions and resource impacts throughout their life cycle. Extending the safe and functional useful life of products may contribute to reducing resource consumption and delaying the need to produce new products. Teknosa therefore addresses repair, maintenance, trade-in, refurbishment, resale and responsible e-waste management as complementary circular services and processes.

Teknosa's existing circular service infrastructure includes fault and repair services, TeknoGaranti, refurbished product sales, trade-in/take-back practices and e-waste collection processes. Operational data obtained from these practices will provide a foundation for more systematic monitoring of product life extension and circular performance during 2027–2031.

Our priority in extending product lifetime is to improve the effectiveness of our existing after-sales services and turn after-sales data into an input for decisions concerning product durability and repairability. In priority product groups for which appropriate data coverage is available, fault, return and repair records are intended to be evaluated at product or model-group level, with applicable indicators such as recurring causes of faults, repair outcome, processing time and spare-part availability gradually monitored. The resulting findings provide input to discussions with manufacturers and suppliers aimed at improving product and service performance; for private labels, where Teknosa has a greater sphere of influence, they are also considered in product and supplier selection processes.

In e-waste collection processes, stores and other touchpoints are designed to facilitate customer access. Collected products are delivered to licensed business partners in a traceable manner; separation of products with reuse potential is assessed while taking data security and legal requirements into consideration. Results are reported in terms of units, weight, reuse, refurbishment and recycling rates.





Circular Performance Areas and Measurement Approach

1 Repair

Number of products repaired; repair outcome/success rate and average processing time; improvement indicators relating to recurring fault causes and spare-part availability in priority product groups.

2 Trade-in and resale

Number of devices collected; proportion directed to reuse/refurbishment; value provided to the customer.

3 Refurbished products

Sales units and revenue; product-group coverage; warranty return rate; emissions impact reported separately only when an appropriate comparison methodology has been established.

4 E-waste

Weight and units collected; reuse, recycling and disposal rates; licensed business-partner documentation.

5 Design and spare parts

Durability, repairability, spare-part and relevant circularity criteria assessed in product and supplier development processes for private labels; number/proportion of products included within the criteria.



Suppliers, Brands, Private Labels, Marketplace and İklimsa Ecosystem

Purchased goods and services were Teknosa's second-largest Scope 3 source in 2025 at approximately 372.4 thousand tCO_2e. Although Teknosa's direct control over production is limited, it has the ability to support value chain transformation through commercial relationships, data requests, product selection and long-term collaborations.

We monitor the sustainability performance of our suppliers as part of our existing ESG (environmental, social and governance) assessment and development activities. The supplier ESG maturity assessments we conducted in 2025 and the Recommendation Set we provided to suppliers cover climate-related matters including environmental performance, measurement and reporting of carbon emissions and renewable energy use. During 2027–2031, we aim to strengthen the climate dimension of this existing approach and gradually prioritize suppliers based on criteria such as emissions impact, commercial significance, product group, data maturity and climate risk. For priority suppliers, the aim is to increase the visibility of existing energy and greenhouse gas data and climate targets; as data maturity develops, more advanced information such as product carbon data, renewable electricity use and reduction plans is intended to be included in the assessment. Supplier development will be monitored through supporting evidence and periodic progress, to the extent possible, alongside existing self-assessment and survey activities.

For private-label products, Teknosa's sphere of influence over product characteristics and technical specifications is greater than for global brands. In this context, energy efficiency, durability, repairability, spare-part availability, packaging and other relevant circularity criteria are intended to be evaluated more systematically within product and supplier development processes. On the marketplace side, the aim is to gradually improve existing product information and regulatory compliance processes in terms of the verifiability of environmental claims and the accuracy of relevant product information.

Within the İklimsa ecosystem, highly energy-efficient air-conditioning products, correct capacity selection, installation and maintenance quality and the extensive after-sales service network constitute the foundation of our existing practices for managing climate impacts. GES solutions are also one of İklimsa's important business areas contributing to the low-carbon energy transition. During 2027–2031, the aim is to advance this existing structure in the areas of refrigerant management, development of product and service data and strengthening climate-related awareness across the dealer/service ecosystem. Depending on data availability and needs, information and training activities on energy efficiency and refrigerant management for relevant dealer and service teams will be considered.

Level	Engagement Focus	Development Direction
Basic	Regulatory compliance, existing energy/emissions information and relevant policy/data requests	Improvement of data coverage and accuracy
Priority	Scope 1–2 inventory, reduction target, renewable electricity and relevant product data	Scope 3 activities, stronger targets, product carbon/energy data
Strategic	Annual climate performance and higher data visibility for critical products	Science-based target approach, joint reduction and product development projects

Value Chain Engagement Targets and Outcome Indicators

Indicator	2025 current status	2027–2031 development milestone	Measurement approach and evidence
Supplier climate engagement coverage	39 suppliers have been included in the ESG maturity assessment; climate engagement coverage will be determined separately.	Priority supplier group and coverage based on procurement spend are determined.	Assessment, survey, meeting, training and development records; procurement data and existing emissions mappings.
Priority suppliers with climate data	Base value to be determined in the 2027 baseline study.	A basic climate dataset and supplier data-collection approach are established.	Scope 1–2, renewable electricity and/or reduction-target information; declarations, publicly available reports and supporting evidence.
Suppliers with emission reduction targets	Current rate will be determined by assessing up-to-date supplier data.	Priority supplier coverage and a target-classification approach will be established and the first quantitative result determined.	Publicly available, time-bound emission reduction targets; targets validated by SBTi are monitored separately.
Coverage of product carbon/energy data provided by suppliers	Current data coverage will be determined based on priority product groups and up-to-date supplier/manufacturer data.	Data collection and coverage measurement will be made systematic in priority product categories.	Product-level carbon data, energy label or technical energy data; source and period information.
Supplier development and joint reduction activities	ESG Recommendation Set and existing development tools are being implemented.	Development plans and selected joint projects are established for priority suppliers.	Development-plan and project records; tCO_2e reported separately where the emissions impact can be reliably calculated.



Supplier and other stakeholder engagement coverage is monitored through assessments, information and development activities conducted, primarily based on the procurement spend covered and, to the extent reliable supplier-specific emissions data are available, based on the share of Category 1 emissions. Program coverage, data quality and development results are reviewed annually; indicators to be publicly disclosed are reported taking existing data maturity and verifiability into consideration. Activities concerning suppliers prioritized in terms of physical climate risk and business continuity are addressed within the value chain resilience approach.

Logistics, Delivery and Packaging

Logistics emissions arise from products arriving at the logistics center, shipment to stores, delivery to customers, reverse logistics and service processes. In reducing the environmental impact arising from logistics, Teknosa focuses on shipment consolidation, route and load-factor efficiency, reduction of packaging use and, to the extent appropriate, the evaluation of lower-emission vehicle and transport options.

Vehicle type, fuel, distance, load and load-factor data are requested from logistics service providers. Where data are not available, assumptions used are gradually replaced with primary data. Electric or lower-emission delivery options may be assessed taking operational feasibility and total cost into consideration. The logistics impact of practices such as click-and-collect and order consolidation will be monitored to the extent sufficient activity data and an appropriate calculation method are available.

Our existing circular practices in packaging and shipment processes form an important foundation of this program. For certain store shipments, instead of single-use cardboard boxes, we use durable plastic crates made from recycled and recyclable materials and repeatedly used between our logistics center and stores. We also support the reuse of existing materials by converting waste cardboard boxes arising from our operations into support material for product protection.



During 2027–2031, the aim is to expand the coverage of these existing practices; reduce the use of packaging materials; expand reusable and recycled-content solutions in appropriate operations; and monitor packaging performance through measurable indicators. For marketplace and private-label packaging, applicable minimum requirements are intended to be gradually developed.

Logistics and Packaging Performance Indicators

Coverage of the reusable-crate system

Number of stores/locations included in the reusable-crate system and, to the extent possible, proportion of shipments covered.

Reused shipping packaging

Number of reusable crates used and, where data are available, the number of crate rotations/uses.

Reuse of waste cardboard boxes

Amount of product protection/support material produced from waste cardboard boxes or amount of material for which external purchasing was avoided through this practice.

Logistics data coverage

Coverage of logistics activities/service providers for which vehicle type, fuel and distance data can be obtained within total logistics activities.

Digital Infrastructure, Data Centers and Artificial Intelligence

Digitalization and artificial intelligence are among the important transformation areas of Teknosa's business model. As of 2025, we benefit from AI-supported solutions in different areas, including customer services, sales processes and the supply chain. The expansion of digital services also creates energy and resource use through cloud services, data processing and in-house technology infrastructure.

Teknosa aims to monitor the environmental impact of its digital infrastructure to the extent of available data and supplier information. Publicly disclosed energy-efficiency, renewable-energy-use and emissions information of cloud and technology service providers is taken into consideration in supplier assessments where appropriate. As data and measurement methods concerning the environmental impact of artificial intelligence use develop, increasing the traceability of the energy and emissions performance of this area will be considered.

For in-house IT equipment, energy efficiency, extending useful life, reallocation, secure data deletion and responsible e-waste management are prioritized.

Physical Climate Resilience and Business Continuity

The physical impacts of climate change may affect our stores, distribution operations, technology infrastructure, employees and value chain through hazards such as extreme rainfall and flooding, storms, heatwaves, forest fires and water stress, as well as the energy outages and logistics and transportation disruptions they may trigger.

At Teknosa, climate-related risks and opportunities are assessed annually and systematically as part of the existing corporate risk management approach, and significant risks are monitored through the company risk inventory. The risk inventory tracks location, existing controls, action plans, impact and likelihood assessments, and inherent and residual risk scores. Climate-related risks and opportunities are also taken into consideration in strategic planning, significant investment decisions and large-scale operational changes.



In managing the impact of physical climate risks on our operations, we make use of existing risk management, business continuity and operational control mechanisms. During 2027–2031, the aim is to further develop this approach through location-based physical risk assessments, prioritize operational locations with higher exposure to climate hazards and determine site-specific adaptation actions where necessary. Depending on location characteristics, factors such as flooding and drainage, extreme temperatures, fire risk, continuity of energy supply, protection of critical equipment and employee safety may be included in the assessment. Significant findings obtained are intended to provide input into existing maintenance, business continuity and major facility/store project assessment processes.

Within the value chain, we monitor the effects of climate-related physical events on production, logistics and product availability through our existing supply and inventory management processes. Critical suppliers, product availability and shipment flows are monitored; alternative supply sources, inventory optimization, campaign and procurement steering options are evaluated against potential disruptions. During 2027–2031, the aim is to make the visibility of critical supplier and logistics dependencies in terms of physical climate risks more systematic.

To support business continuity in technology infrastructure, recovery-time and data-loss objectives have been defined for critical applications; disaster recovery tests, system backup infrastructure and alternative working mechanisms are implemented. The assessment of climate-related electricity, communication or technology outages within this existing business continuity structure will continue to be developed, and significant findings from scenario analyses will continue to be reflected in relevant action plans.

Employees, Transformation Capabilities and Inclusive Transition

Implementation of the climate transition requires the development of new knowledge and competencies across different business units. Building on its existing training and talent-management processes, Teknosa aims to gradually develop the competencies of employees directly involved in climate transition.

Priority competency areas include assessment of product energy and environmental data for category and commercial teams; supplier climate performance and data requirements for procurement teams; accurate communication of verifiable environmental product information by store teams; and energy efficiency, refrigerant management and safe implementation of relevant new technologies for operations and technical teams. These competencies are intended to be integrated into existing training and development processes on a role-based basis during 2027–2031.

Priority competency areas include assessment of product energy and environmental data for category and commercial teams; supplier climate performance and data requirements for procurement teams; accurate communication of verifiable environmental product information by store teams; and energy efficiency, refrigerant management and safe implementation of relevant new technologies for operations and technical teams. These competencies are intended to be integrated into existing training and development processes on a role-based basis during 2027–2031.

Our inclusive-transition approach within the value chain builds upon our existing supplier ESG assessment and development activities. New climate-data and performance expectations are intended to be developed gradually and transparently across the supplier, dealer and service ecosystem, taking data maturity and sphere of influence into consideration. Existing information and development tools are intended to be supported, according to needs and priorities, by training, guidance, sample data templates and improvement activities.





Communication with Customers and the Sector

As a technology retailer, Teknosa aims to facilitate customers' access to energy-efficient products, support more efficient and longer-term use of products and improve access to verifiable information regarding their environmental characteristics. Environmental statements used in customer communication must be clear, proportionate and based on supporting evidence

During 2027–2031, the aim is to make energy-efficient products more visible in stores and digital channels and develop information tools that facilitate comparison of energy consumption and related technical characteristics. More effective presentation to customers of services that extend product lifetime or reduce resource consumption, such as repair, maintenance, trade-in, refurbished products and e-waste collection, is also part of this approach.

Through its existing sector memberships and collaborations, Teknosa monitors developments relating to climate, energy efficiency, the circular economy and relevant regulations. During the Plan period, the development of environmental product data and information standards, energy-label awareness, e-waste collection, product life extension, reliability of environmental claims and low-emission logistics are intended to be evaluated as areas of sectoral collaboration directly related to Teknosa's value chain transformation.

Significant findings obtained from customer behavior, access to product data and sector practices are considered as inputs for developing the relevant transformation programs and reviewing annual implementation priorities.



IMPACT OF CLIMATE RISKS AND OPPORTUNITIES ON THE TRANSITION PLAN

Teknosa's significant climate risks and opportunities and the related scenario analyses were evaluated as part of the 2025 TSRS-Compliant Sustainability Report. Rather than reproducing this analysis, the Climate Transition Plan demonstrates which transformation programs and actions are used to manage the identified risks and opportunities in relation to emission reduction, value chain transformation, operational resilience and related resource requirements. Current TSRS-compliant reporting is taken as the basis for detailed risk and opportunity definitions, scenario assumptions, time horizons and financial impact assessments.



Connection Between Risks and Opportunities and Transformation Programs

The correspondence within this Plan of the key risk and opportunity areas identified under TSRS is summarized below. This mapping shows which transformation program is used to manage each finding.

TSRS Risk / Opportunity Area	Corresponding Approach in the Transition Plan	Relevant Program
Supply and demand disruptions	Monitoring critical suppliers and product availability; developing supply continuity, alternative sourcing, inventory and logistics options; strengthening operational resilience to physical climate risks	Suppliers, Brands, Private Labels, Marketplace and İklimsa Ecosystem Logistics, Delivery and Packaging Physical Climate Resilience and Business Continuity
Climate-related technology failures	Maintaining existing business continuity, disaster recovery and redundancy mechanisms; improving the resilience of technology infrastructure and critical service providers against climate-related disruptions	Digital Infrastructure, Data Centers and Artificial Intelligence Physical Climate Resilience and Business Continuity
Increase in raw material and product costs	Reducing cost and supply vulnerabilities by improving supplier and product data, supplier and category management, alternative sourcing options, inventory optimization and logistics efficiency	Product/Service Portfolio and Emissions from the Use of Sold Products Suppliers, Brands, Private Labels, Marketplace and İklimsa Ecosystem Logistics, Delivery and Packaging
Changes in consumer demand – opportunity	Improving the visibility of energy-efficient products; expanding services that extend product lifetime such as repair, maintenance, trade-in and refurbished products; supporting İklimsa's energy-efficient products and SES solutions	Product/Service Portfolio and Emissions from the Use of Sold Products Circular Business Models and Extension of Product Lifetime Communication with Customers and the Sector

Review and Update

The risk and opportunity inventory and scenario analyses are reviewed annually within TSRS-compliant reporting and the corporate risk management cycle. If regulatory developments, significant supply or operational disruptions, changes in the location portfolio, technology dependencies or significant updates to climate-hazard data affect the underlying assumptions of the transition plan, the relevant transformation programs, milestones and resource requirements are also reviewed and updated where necessary.

Significant changes in transition-risk assumptions, such as carbon pricing and the Türkiye Emissions Trading System, also provide input for reviewing the shadow carbon price assumption used and the related financial impact analyses.

Financial Implementation and Resource Allocation

Implementation of the transition plan depends on priority actions being supported with the necessary resources through the company's existing business planning and budgeting processes. Although climate-related risks and opportunities are taken into consideration in strategic planning and significant investment decisions at Teknosa, the aim is to gradually further develop financial integration on top of existing processes.

Integration with Budgets and Business Plans

Resource requirements of the transformation programs included in the transition plan are assessed by the relevant program owners as part of annual budgeting and business-planning processes. Actions requiring additional resources in areas such as energy efficiency and renewable electricity, data infrastructure, circular services, the supply chain, logistics and climate resilience are addressed through the company's existing budget and project approval processes.

When assessing the connection of a climate-related project or expenditure with the transition plan, the Sustainability unit supports determination of the relevant criteria and scope; the project-owner business unit provides project and cost information; and the Finance unit confirms the consistency of financial amounts and accounting classification with company records. Existing financial control processes are thereby used without imposing responsibility on the Finance unit for interpreting climate methodology.

Climate-related financial amounts to be publicly disclosed are reported only where the scope and classification criteria have been defined, the data source has been identified and reconciliation with financial records has been completed.

Climate-Significant Capital Expenditures

Teknosa aims to oversee the alignment of climate-significant capital expenditures with the 2035 greenhouse gas reduction targets and climate-resilience approach and to gradually incorporate this approach into existing investment-assessment processes during the 2027–2031 implementation period.

In this context, climate criteria are intended to be included in the assessment of projects that are significant under the company's existing investment approval processes and also have the potential to materially affect energy consumption, greenhouse gas emissions or physical climate risks. Among alternatives with similar financial and operational conditions, consideration of options with lower energy and emissions impacts or greater climate resilience is encouraged.

Shadow Carbon Price Approach

Teknosa uses a shadow carbon price approach to assess prospectively the potential financial impacts of climate transition risks such as carbon pricing and emissions trading systems. This approach does not create an actual carbon charge within the company or a financial transfer between units; it is a complementary decision-support tool that makes potential future carbon costs visible in certain risk and decision analyses.

The current scope of use of the shadow carbon price covers Scope 1 and Scope 2 greenhouse gas emissions. The price assumption is determined based on the carbon pricing methodology and forward-looking projections developed at Group level by Sabancı Holding. In current assessments, the carbon price assumption used for 2030 is based on Sabancı Holding projections and is periodically reviewed in line with significant changes in carbon pricing and Emissions Trading System developments in Türkiye, international carbon markets, climate-transition scenarios and relevant financial assumptions.

The shadow carbon price is currently used primarily in assessing the financial impact of carbon-pricing risk and in scenario and sensitivity analyses. For energy-efficiency and operational emission reduction projects with a significant impact on Scope 1 and Scope 2 emissions, it is also used, where applicable, as a complementary assumption to assess the effect of potential future carbon costs on project feasibility. During the Plan period, gradual development of the use of shadow carbon pricing in significant investment assessments and other low-carbon transition decisions will be considered in line with the maturity of data and decision-making processes.

Resource Allocation Approach

Resource Area	Needs That May Be Considered Under the Plan	Monitoring Approach
Operations and energy	Energy efficiency, automation, electrification, renewable electricity, air conditioning and refrigerant-gas applications	Project status, energy consumption/savings and actual expenditure where separately traceable
Product and data infrastructure	Product environmental data, data systems, customer interfaces and emissions calculation infrastructure	Project cost, implementation status and data-coverage indicators
Circular services	Maintenance and repair, trade-in, refurbishment, resale and e-waste practices	Service/unit indicators and related cost or revenue where separately traceable
Resilience and business continuity	Physical risk measures, redundancy and continuity of critical operations	Completed actions and related project expenditure where separately traceable
Procurement and logistics ecosystem	Supplier data and development programs, logistics efficiency, packaging transformation and joint reduction projects	Program coverage, engagement/data indicators and related cost where separately traceable



Development of Climate-Related Financial Data

Teknosa aims to develop a gradual classification approach to enable expenditures related to the climate transition and, where appropriate, revenue items to be monitored more consistently through financial systems.

Financial Data and Classification Responsibilities

Responsibilities for generating financial information related to the climate transition are separated according to existing areas of expertise. The Sustainability unit determines activities and classification criteria connected with the transition plan; relevant business units define project scope and resource requirements; and the Finance unit verifies the corresponding treatment of relevant amounts as CapEx, OpEx or revenue in financial records and reconciles them with reported amounts.

To prevent double counting and ensure consistency between reports, publicly disclosed financial indicators are checked for consistency with TSRS-compliant reporting and information in general-purpose financial reports.

2027	Establishment of simple classification criteria for major expenditure types related to the transition plan and pilot implementation in selected projects
2028	Improvement of reconciliation of identified CapEx/OpEx items with financial records and expansion of coverage in areas where reliable data are obtained
2029-2031	Regular monitoring of climate-related expenditures and associated revenues to the extent applicable; public disclosure of indicators for which sufficient data quality has been achieved



GOVERNANCE AND ACCOUNTABILITY

Implementation of the climate transition is not solely the responsibility of the Sustainability function. While the Board of Directors and relevant committees perform oversight duties, the Sustainability Committee coordinates implementation; relevant business units are responsible for actions, resources, data and performance indicators within their own areas of activity.

Board Oversight

The Board of Directors has ultimate oversight responsibility for Teknosa's climate strategy and significant climate risks and opportunities. This oversight is exercised through the relevant Board committees.

The Corporate Governance Committee oversees progress of the Climate Transition Plan in terms of climate and sustainability strategy, targets, performance, publicly disclosed information and alignment with company strategy. The Early Detection of Risk Committee oversees the assessment and monitoring of physical and transition risks and opportunities arising from climate change within corporate risk management.

Significant performance results relating to implementation of the Plan, deviations from targets, resource needs and strategic developments are evaluated through the Sustainability Committee and the relevant Board committees; matters requiring consideration at Board level are presented to the Board through the relevant committees.

Governance and Decision Flow

Body / Position	Role In the Transition Plan	Monitoring / Decision Approach
Board of Directors	Ultimate oversight of the climate strategy and significant climate risks and opportunities	Significant matters and issues requiring decisions submitted by the relevant Board committees
Corporate Governance Committee	Overseeing alignment of the transition plan with strategy, targets, performance and public disclosures	Periodic assessment of Plan progress and significant deviations
Early Detection of Risk Committee	Oversight of physical and transition risks and opportunities within corporate risk management	Within the corporate risk management and climate-risk assessment cycle
Sustainability Committee	Monitoring implementation and performance of transformation programs; ensuring coordination between business units	Within the existing Committee procedure and meeting schedule
CEO / Deputy General Manager of Human Resources and Sustainability	Senior management coordination and escalation of significant matters to the relevant governance bodies	Within the Sustainability Committee and existing senior-management processes
Program owners	Responsibility for actions, data, resources, controls and corrective actions	Monthly, quarterly or annual monitoring depending on the nature of the action



The Board of Directors has ultimate oversight responsibility for Teknosa's climate strategy and significant climate risks and opportunities. This oversight is exercised through the relevant Board committees.



Sustainability Committee and Senior Management

The Sustainability Committee, chaired by the CEO, coordinates transformation programs under the Climate Transition Plan and monitors their performance. The Deputy General Manager of Human Resources and Sustainability serves as Vice Chair of the Committee; the Sustainability and Occupational Safety function performs the Committee's coordination and rapporteur duties. Finance, category and supply chain, retail sales, digital commerce and marketing, İklimsa, technology, risk and other relevant functions and units are responsible for implementing the actions and indicators within their respective spheres of influence.

Sustainability Working Groups

The Sustainability Committee is supported by sustainability working groups. In particular, the Combating the Climate Crisis Working Group and other relevant working groups contribute to the development of transformation programs at business-unit level, identification of data and implementation needs and communication of progress to the Committee. Responsibilities between program owners and working groups are clarified within annual action plans.

Control and Assurance Approach

Layer	Primary Role	Responsibility Within the Transition Plan
Business units / program owners	Owners of implementation and data	Implementing actions, planning resource requirements, producing data, operating controls and taking corrective action in the event of deviations
Sustainability, Risk, Finance and Compliance	Methodology and second-level control	Sustainability: target and emissions methodology and data consolidation; Risk: assessment of climate risks and opportunities; Finance: financial data and budget reconciliation; Legal/Compliance: regulatory and disclosure controls
Independent assurance	Independent assessment	Independent assessment or inclusion within the scope of assurance of selected controls, data and public disclosures taking risk and materiality into consideration

Responsibility Matrix

Subject	Primary Responsibility	Oversight / Support
Scope 1–2 and energy	Relevant operations and data owners	Sustainability; Finance; Procurement
Product use and product environmental data	Category Management; İklimsa	Sustainability; Technology; Legal/Compliance; Marketing
Supplier climate program	Category Management and Supply Chain / Procurement	Sustainability; Risk/Compliance
Logistics and packaging	Supply Chain and Logistics	Sustainability; Operations; Category
Circular business models	After-Sales Services; Private-Label Products; Commercial teams	Strategy; Sustainability; Finance; Legal
Physical risk and business continuity	Risk, Compliance and Process Excellence; Operations	Technology; OHS; Supply Chain; Finance; Sustainability
Financial data and budget reconciliation	Finance	Program owners; Sustainability; Risk
Public disclosure and assurance	Sustainability; Financial Reporting; Investor Relations	Legal/Compliance; Data owners; independent assurance provider

Management Competence

Existing competency matrices, management experience and periodic briefing processes are used to support the Board of Directors and senior management in assessing climate-related risks and opportunities. Required knowledge and competencies in areas such as climate science, regulatory developments, financial impacts, risk management and sector transformation are periodically assessed; training, briefings or external expert support are used where considered necessary. Significant briefings and training provided are recorded.

Performance and Incentives

Climate-performance indicators are included in the annual performance targets and variable remuneration system for senior-management positions whose duties and spheres of influence are relevant. In Teknosa's existing practice, product and service indicators associated with the company's sustainability and business-model transformation are also used in relevant senior-management targets alongside direct climate indicators such as reduction of greenhouse gas emissions and increased use of renewable electricity. It is essential that climate-related performance indicators are measurable, traceable and based on reliable data.

During the 2027–2031 implementation period, the aim is to strengthen the connection between senior-management performance indicators and the priorities of the Climate Transition Plan and, in line with the duties and spheres of influence of the relevant managers, assess measurable indicators concerning energy efficiency, Scope 3 transformation, energy-efficient products and circular services extending product lifetime, and value chain transformation within the performance system. Annual quantitative performance and results against targets are publicly disclosed in the relevant reporting periods through the Integrated Report, TSRS-compliant disclosures and CDP responses.





IMPLEMENTATION, MEASUREMENT AND REPORTING

Implementation of the Plan is regularly monitored through the identified targets and indicators, and progress toward targets, significant deviations, data and methodology changes, and developments that may affect implementation of the Plan are assessed during the annual review process.

Annual Implementation and Review Cycle

1. At year-end, the greenhouse gas inventory and key transition plan indicators are consolidated; significant data and methodology changes are assessed.
2. Climate-related risks and opportunities, the Plan's key assumptions and relevant regulatory developments are reviewed; where a significant change occurs, the relevant analyses and Plan components are updated.
3. Business units responsible for transformation programs assess the actions and resource requirements for the following period. The Sustainability function assesses alignment with targets and methodology, the Risk function assesses the connection with climate risks and opportunities, and the Finance function assesses budget and financial feasibility to the extent relevant.
4. The Sustainability Committee assesses Plan performance, significant deviations and required corrective actions. Matters requiring consideration at Board level are brought to the agenda of the relevant committees and the Board of Directors within the existing corporate governance structure.
5. Actions are reflected in relevant business-unit plans and, to an extent appropriate, performance targets. Indicators are monitored periodically according to data-generation frequency and decision-making needs; key target performance and significant developments are publicly disclosed within annual corporate reporting.

Performance Monitoring Approach

Indicator Area	Key Monitoring Indicators	Monitoring Approach
Emissions performance	Scope 1, Scope 2 location- and market-based emissions; Scope 3 and significant category emissions; progress toward targets compared with the 2025 base year	Annual; underlying energy/activity data more frequently where appropriate
Energy and operations	Electricity and fuel consumption; renewable electricity rate; appropriate energy-intensity indicators; refrigerant gases; measurable energy-efficiency project savings	Annual
Product and use phase	Product energy and environmental data coverage; sales/revenue indicators for energy-efficient products and circular services extending product lifetime; Category 11 emissions from use of sold products and target performance	Sales/data indicators periodically; emissions indicators annually
Suppliers and value chain	Climate-data coverage among priority suppliers; suppliers with emission reduction targets; coverage of available product-level carbon and energy data; progress of relevant actions	Annual
Circular economy	Repair, trade-in, refurbished product, resale and e-waste indicators; reuse and recycling rates in areas where reliable data are available	Annual
Resilience and business continuity	Coverage of climate-risk assessments; completion status of priority adaptation and business-continuity actions; significant climate-related disruption indicators	Annual
Financial indicators	As data and classification infrastructure develops, significant capital and operating expenditures attributable to the transition plan; verifiable energy/project savings; related product and service revenues	Budget period / annually / when there is a significant methodology change
Governance and data	Assessment of Plan performance by relevant governance bodies; significant data-control findings and corrective actions; scope of independent assurance	Periodic/annual

Teknosa monitors progress of the Climate Transition Plan through greenhouse gas emissions and target performance together with operational and value chain indicators that affect these outcomes. The scope and monitoring frequency of the indicators used may vary depending on data availability and the nature of the relevant transformation program.

Data Management and Controls

Teknosa uses the existing data collection, calculation and control approaches applied in the Integrated Report and TSRS-compliant reporting processes as the basis for monitoring the Climate Transition Plan. For indicators significant for target monitoring and public disclosure, it is essential that scope, unit, data source, responsible unit and calculation method are consistently documented.

In preparation of annual emissions and key performance indicators, controls are applied regarding reconciliation between source data and reported results, consistency between periods, units and calculations, as well as relevant emission factors and renewable electricity certificates. In areas where estimates or secondary data are used, the methodology and significant limitations are assessed; as data quality improves, increased use of more direct and reliable data sources is targeted.

Assurance and Transparency

Teknosa's TSRS-compliant sustainability disclosures are subject to independent limited assurance, while selected sustainability indicators publicly disclosed in the Integrated Report are subject to the defined scope of assurance. Inclusion of additional indicators specific to the Climate Transition Plan within the scope of assurance is periodically assessed taking materiality, data maturity and auditability into consideration.

Key emissions and target performance are publicly disclosed through annual corporate reporting. Where there is a significant deviation from the target pathway, the principal reasons for the deviation and corrective actions taken or planned are disclosed. Where a significant change is made to the base year, target, calculation methodology or key assumptions of the Plan, the reason for the change and its impact on comparability of performance are also specified in the relevant disclosures.




ROADMAP

2026 is the preparation year in which the Climate Transition Plan is comprehensively updated and the framework for the 2025 base year, 2035 emission reduction targets, 2030 renewable electricity milestone and 2027–2031 implementation period is clarified.

During 2027–2031, priority will be given to measurably developing existing practices, increasing data coverage and gradually integrating climate targets into relevant business processes. Progress will be monitored through the performance indicators defined within the relevant transformation programs, and the scope of actions will be updated where necessary in line with annual reviews.

2027 – Strengthening the Implementation Infrastructure

The indicator and target approach for monitoring operational energy performance is clarified and implemented. Data definitions and evidence rules are developed in priority product categories in order to manage product energy and environmental information consistently.

Taking existing data and strategic importance into consideration, the climate-priority supplier group is identified and baseline indicators are established for supplier data coverage and target monitoring. The measurement approach for existing circular services such as repair, trade-in, refurbishment and resale is developed.

Priority operational resilience areas are identified in line with climate-risk assessments. Responsibilities, key performance indicators and resource requirements of transformation programs are connected with annual planning processes.

The scope of use, data sources, responsibilities and periodic review methodology for the shadow carbon price approach are documented and its connection with existing risk and assessment processes is strengthened.

2028 – Expansion of Scope and Value Chain Applications

Energy monitoring and energy-efficiency practices are developed at priority locations, taking consumption and savings potential into consideration. The aim is to increase coverage of verifiable energy and environmental data in priority product categories and make such information visible in customer channels to the extent appropriate.

Practices aimed at improving supplier climate data, monitoring emission reduction targets and identifying areas for joint action are expanded among priority suppliers. For private labels, development of product life-cycle criteria such as energy efficiency, durability, repairability and packaging is assessed to the extent applicable.

Improving data quality in logistics, expanding reusable packaging practices and feasible solutions to reduce emissions arising from customer deliveries are evaluated. Resilience actions are implemented for locations and processes identified as priorities in climate-risk assessments.

2029 – Developing Integration into Decision-Making Processes

In categories where reliable product data are available, more systematic use of energy-performance indicators and emissions arising from the use of sold products in category and product-portfolio assessments is targeted.

For capital expenditure projects with the potential to create significant impacts in terms of energy consumption, greenhouse gas emissions or physical climate risk, gradual inclusion of relevant climate criteria in assessment processes is intended. The approach to classification and monitoring of expenditures and revenues attributable to the transition plan is developed to the extent permitted by the data and financial reporting infrastructure.

Progress toward the 2030 renewable electricity milestone and 2035 emission reduction targets is assessed; where a significant deviation is identified, accelerating or corrective actions are determined.

More systematic use of the shadow carbon price as an assessment input in selected significant investment and energy-efficiency decisions is considered in line with the maturity of data and decision-making processes.

2030 – Renewable Electricity Milestone

The target is to meet 100% of electricity consumption from renewable electricity sources. Alongside renewable electricity procurement, progress in energy-efficiency and consumption-reduction practices continues to be monitored.





Progress toward the Scope 1 and Scope 2 absolute emission reduction target established for 2035 compared with the 2025 base year is assessed together with performance against the Scope 3 intensity target. Development of supporting indicators relating to product data, supplier engagement, circular services and climate resilience is reviewed, and priorities for 2031 are determined.

2031 – Evaluation of the First Implementation Period

The outcomes of transformation programs implemented during 2027–2031, progress toward targets, data quality and coverage and resources used for implementation are assessed holistically.

Taking into consideration the remaining distance to the 2035 emission targets, priorities and milestones for the subsequent period are updated in the areas of operational reduction, product and supplier transformation, circular economy and climate resilience.

2032–2035 – Achievement of the 2035 Emissions Targets

During this period, the focus is on deepening emission reduction activities in operations and the value chain. Teknosa continues to progress in line with the target of a 46.2% absolute reduction in Scope 1 and Scope 2 greenhouse gas emissions and a 66.3% reduction in Scope 3 greenhouse gas emissions on a gross profit intensity basis by 2035 compared with the 2025 base year.

Development of product energy and carbon data, support for energy-efficient products, strengthening climate collaborations with suppliers, expansion of services extending product lifetime and increasing operational resilience constitute the main transformation areas during this period.

2036–2050 – Long-Term Transformation and Net-Zero Vision

After 2035, priority is to continue reducing greenhouse gas emissions at source to the greatest extent possible across operations and the value chain. Decarbonisation of electricity systems, low-carbon transformation of manufacturers, products with higher energy efficiency, refrigerants with low global warming potential, design and services that extend product lifetime, reuse and refurbishment models and low-emission logistics solutions are the principal transformation areas that Teknosa will monitor according to its level of direct control or influence.

As the 2050 net-zero vision is approached, priority is given to reducing gross emissions. Removal options for limited residual emissions that cannot be technically or economically eliminated may be assessed taking into consideration the scientific methodologies, quality criteria and market conditions applicable during the relevant period; such instruments are not used as substitutes for direct emission reductions.

APPENDIX

APPENDIX A – TARGET AND METHODOLOGY RULES

Target Scope

Teknosa's greenhouse gas reduction and energy targets are defined clearly in terms of indicator, scope, base year, base-year value, target year, target type and the emission sources included within the target scope. For Scope 3 targets, the categories included within the target scope and the share of these categories within base-year Scope 3 emissions are also monitored separately.

Target performance is assessed consistently with the organizational boundary, consolidation approach and calculation methodology under which the target was established. The market-based approach used for Scope 2 target performance and location-based results are monitored separately. Where significant emission sources are excluded from the target scope, the reason for the exclusion and its impact on the target are disclosed.

Detailed calculation methods, activity data, emission factors, assumptions and data-quality approaches for the greenhouse gas inventory are disclosed within Teknosa's TSRS-Compliant Sustainability Report for the relevant period and documented in detail in the Greenhouse Gas Inventory Calculation Methodology. This Plan summarizes the basic information necessary to understand the scope, methodological basis and performance of the targets.

Residual Emissions and Carbon Credits

Teknosa does not substitute performance against its 2035 emission reduction targets through the use of carbon credits. Progress toward these targets is assessed based on gross Scope 1, Scope 2 and Scope 3 emissions performance.

Deep emission reductions are prioritized within the 2050 net-zero vision. If residual emissions that cannot be technically or economically eliminated emerge in future periods, how they will be addressed will be assessed taking into consideration the climate science, international standards, quality criteria and Teknosa's current target methodology applicable in the relevant period. As of today, carbon credits are not used as a means of achieving Teknosa's 2035 emission reduction targets.

Reporting of Avoided Emissions

Teknosa does not currently use avoided-emissions calculations for energy-efficient products, refurbished products or circular services extending product lifetime as part of the greenhouse gas inventory or the 2035 emission reduction targets.

If the emissions benefits that may be provided by these activities are calculated in the future using a reliable and comparable methodology, the results will be reported separately from Teknosa's Scope 1, Scope 2 and Scope 3 greenhouse gas inventory. The comparison scenario used, key usage assumptions, energy mix, data sources and significant uncertainties will be presented together with the relevant disclosure.

Avoided emissions are not deducted from the Scope 1, Scope 2 and Scope 3 greenhouse gas inventory and are not included in achievement of Teknosa's 2035 emission reduction targets.

APPENDIX B – SOURCES AND REFERENCE FRAMEWORKS

In preparation of the Climate Transition Plan, Teknosa's current corporate disclosures and the following standards, methodologies and guidance relating to greenhouse gas accounting, climate targets, transition planning and sustainability reporting have been taken as the basis or used as supporting references.

Teknosa corporate sources

Teknosa 2025 Integrated Report – current corporate reference regarding Teknosa's existing sustainability practices, operational performance, energy management, products and services, value chain, circular economy and governance practices.

Teknosa, 2025 TSRS-Compliant Sustainability Report – primary source of disclosure regarding current greenhouse gas emissions, climate risks and opportunities, scenario analysis, governance, financial impacts, metrics and targets.

Teknosa, Climate Transition Plan 2024 – reference used in assessing the historical continuity of the previous planning approach. This Plan and current corporate disclosures are taken as the basis in terms of current targets, methodology and implementation approach.

Greenhouse gas calculation and target methodologies

GHG Protocol – Corporate Accounting and Reporting Standard – fundamental accounting and consolidation principles for the Scope 1 and Scope 2 greenhouse gas inventory.

GHG Protocol – Scope 2 Guidance – methodological reference regarding Scope 2 location- and market-based calculation approaches and accounting for energy procurement instruments.

GHG Protocol – Corporate Value Chain (Scope 3) Standard – fundamental methodology for category-based calculation and reporting of value chain emissions.

Science Based Targets initiative (SBTi) target-setting criteria, technical guidance and Target Setting Tool – methodological reference used to model Teknosa's 2035 Scope 1–2 and Scope 3 reduction targets against science-based reduction pathways. This does not mean that Teknosa's targets have been validated by SBTi.

Reporting and transition-plan disclosure frameworks

TSRS 1 and TSRS 2 / IFRS S1 and IFRS S2 – fundamental reporting framework for sustainability- and climate-related governance, strategy, risk management, financial impacts, metrics and target disclosures. IFRS S2 requires disclosure of climate risks and opportunities, their impacts on strategy and decision-making and target performance.

IFRS Foundation – Disclosing information about an entity's climate-related transition, including information about transition plans, in accordance with IFRS S2 – implementation guidance for disclosure under IFRS S2 of strategy, actions, resources, targets and progress information associated with the transition plan.

Transition Plan Taskforce (TPT) Disclosure Framework and related IFRS Foundation TPT materials – supporting good-practice reference for disclosure of transition plan implementation strategy, governance, engagement, metrics and target information. The IFRS Foundation presents TPT disclosure materials as resources supporting the implementation of IFRS S2.

CDP and ESG assessment methodologies

CDP 2026 Full Corporate Questionnaire and related Guidance – current questions and reporting expectations regarding climate governance, risks and opportunities, strategy, transition plans, targets, emissions, value chain, financial planning and public-policy disclosures. The 2026 questionnaire has been taken as the basis for assessing alignment between Teknosa's Plan and annual CDP disclosures.

CDP – Reporting on Climate Transition Plans Technical Note, 2026 – reference regarding the key elements of a credible climate transition plan and their mapping to direct and supporting indicators within the 2026 CDP Full Corporate Questionnaire. In this technical note, CDP considers forward-looking quantitative information, financial planning and climate targets among the direct indicators of a transition plan.

LSEG Sustainability Ratings and Data – ESG Scores and ESG Scores Plus Scoring Methodology, v1.0 (2026) – ESG scoring reference used in assessing the Plan, particularly in terms of Climate Transition, Energy & Resource Use, Board & Management and relevant governance/public-policy indicators. LSEG's new methodology uses 12 themes and a 0–5 scoring structure based on publicly available data and incorporates TPI Management Quality indicators into the Climate Transition assessment.

APPENDIX C – TERMS

Term	Description
Scope 1	Direct greenhouse gas emissions arising from sources owned or controlled by Teknosa.
Scope 2	Energy-indirect greenhouse gas emissions arising from electricity, heating or cooling purchased and consumed by Teknosa.
Scope 3	Other indirect greenhouse gas emissions occurring in Teknosa's value chain, such as purchased goods and services, logistics, business travel, employee commuting, use of sold products and end of life.
Location-based Scope 2	Scope 2 calculation approach based on average emission factors of the electricity grid in which the consumed electricity is located.
Market-based Scope 2	Scope 2 calculation approach that takes contractual instruments such as electricity supply contracts and energy attribute certificates meeting appropriate quality criteria into consideration.
Gross emissions	Greenhouse gas emissions calculated before deduction of carbon credits, avoided emissions or other offsetting mechanisms.
Absolute reduction	Reduction in total greenhouse gas emissions compared with the base year regardless of changes in activity or company size.
Emissions intensity	Ratio of greenhouse gas emissions to gross profit, revenue, number of products, area or another activity indicator.
Net zero	Long-term state in which greenhouse gas emissions have been reduced as deeply as possible and limited residual emissions that cannot be eliminated are balanced with equivalent permanent removals.
Residual emissions	Limited greenhouse gas emissions that cannot be fully eliminated for technical or economic reasons following deep emission reductions.
Carbon credit	A tradable unit representing a greenhouse gas reduction or removal and created in accordance with specified standards and verification rules.
Avoided emissions	Estimated emissions that a product, service or practice prevents from occurring elsewhere compared with a defined comparison scenario.
Renewable electricity	Electricity generated from renewable energy sources and attributable through appropriate generation or procurement instruments.
Energy attribute certificate	A certificate or registry system used to track the generation source and related environmental attributes of a specified amount of electricity. I-REC and YEK-G are examples of instruments that can be used for this purpose.

APPENDIX C – TERMS

Term	Description
Physical climate risk	Risk that acute events such as extreme weather events or longer-term climate changes such as rising temperatures and water stress may create for operations, assets and the value chain.
Transition risk	Risk that policy, regulatory, technological, market and reputational changes occurring during the transition to a low-carbon economy may create for the company.
Shadow carbon price	A hypothetical monetary value assigned to one tonne of greenhouse gas emissions in order to assess potential future carbon costs in risk, scenario, feasibility or certain decision analyses without creating an actual carbon charge or internal financial transfer within the company.

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