
platform
2024
TSRS-Aligned Sustainability Report

Content

Introduction

Investors, lenders, and insurers—particularly within the financial sector—are increasingly demanding that companies disclose their climate-related financial risks and opportunities in a comparable, consistent, and transparent manner. In this context, the Türkiye Sustainability Reporting Standards (TSRS) were published in the Official Gazette No. 32414 on December 29, 2023 and entered into force on January 1, 2024.

TSRS are based on the IFRS S1 "General Requirements for Disclosure of Sustainability-related Financial Information" and IFRS S2 "Climate-related Disclosures" issued by the International Sustainability Standards Board (ISSB) and have been structured as two main standards:

- **TSRS 1** – General Requirements for Disclosure of Sustainability-related Financial Information
- **TSRS 2** – Climate-related Disclosures

TSRS has been designed under three core disclosure categories to provide the information needed by providers of financial capital in their assessment and pricing of companies:

- Transition Risks
- Physical Risks
- Climate-related Opportunities

Disclosures under TSRS 2 focus on four key pillars:

- Governance
- Strategy
- Risk Management
- Metrics & Targets

About the Report

Scope and Compliance with Standards

This report has been prepared in accordance with the Türkiye Sustainability Reporting Standards (TSRS), issued by the Public Oversight, Accounting and Auditing Standards Authority (KGK), and covers the financial year of Platform Turizm Taşımacılık Gıda İnşaat Temizlik Hizmetleri Sanayi ve Ticaret A.Ş. ("the Company") and its subsidiaries ("the Group") for the period January 1, 2024 to December 31, 2024. In addition, reference has been made to the disclosure topics included in the Sustainability Accounting Standards Board (SASB) standards during the preparation of this report, and these topics have been duly considered.

Reporting Period, Currency, and Scope

This report has been prepared for Platform Turizm and its subsidiaries and should be read together with the Group's consolidated financial statements, which have been prepared in accordance with the Turkish Accounting Standards and Turkish Financial Reporting Standards (TAS/TFRS). The report covers the 2024 reporting period (January 1, 2024 – December 31, 2024), and the presentation currency has been determined as Turkish Lira (TL). As of March 31, 2020, Yeşil Adamlar Filo Araç Kiralama A.Ş. (100%) and as of October 10, 2024, Platform Turizm – SOS Havacılık Joint Venture (75%) are classified as subsidiaries. The financial statements of subsidiaries are included in the consolidated financial statements from the date control is obtained until the date control ceases.

TSRS Transitional Provisions and Reporting Scope

Platform Turizm is reporting under TSRS for the first time in 2024. Accordingly, the following transitional provisions have been applied:

- Exemption from the requirement to present comparative information in accordance with TSRS 1 paragraph E3 has been utilized.
- Under the transitional exemption in TSRS 1 paragraph E5, no disclosures have been provided regarding sustainability-related risks and opportunities other than climate; therefore, this report includes only climate-related risk and opportunity disclosures in line with TSRS 2.
- In accordance with TSRS 1 paragraph E4, sustainability information was prepared after the publication of the financial statements and disclosed concurrently with the financial statements.
- In accordance with TSRS 2, disclosure of Scope 3 greenhouse gas emissions is not mandatory in the first reporting period; therefore, only Scope 1 and Scope 2 emissions have been disclosed.

Disclosure Statement

In the 2024 TSRS-aligned sustainability report of Platform Turizm, the focus has been exclusively on climate-related risks and factors. This report does not include detailed financial projections or comparative analyses related to sustainability matters. However, starting from 2025 and onward, future reports will provide comprehensive disclosures covering the full dimensions of sustainability, including environmental, social, and governance (ESG) aspects.

About the Company

About Platform Turizm

Platform Turizm Taşımacılık Gıda İnşaat Temizlik Hizmetleri A.Ş., a subsidiary of the Albayrak Group, was established in 2002 to operate in the fields of personnel transportation, fleet leasing, public transportation, construction, and cleaning services. Since its foundation, the Company has continuously expanded its service portfolio and successfully executed numerous projects both in Türkiye and abroad. With its reliable, efficient, and sustainable service approach, Platform Turizm has become one of the leading service providers contributing to the national economy.

Platform Turizm has structured its operations to rapidly adapt to different sectors and evolving customer needs. The Company operates in urban and intercity bus management, motor vehicle trading, vehicle rental, and tourism organizations. It provides personnel and student transportation services to public institutions, private sector companies, educational institutions, and municipalities, while also acting as a solution partner in cleaning services and waste collection and transportation.

Conducting all its operations based on tenders, contracts, and work orders, the Company establishes the required organizational structures in line with relevant specifications and ensures effective, safe, and timely service delivery through comprehensive pre-service planning processes.

Embracing customer satisfaction as a primary priority, Platform continuously improves its complaint and feedback mechanisms to enhance service quality. The Company strengthens its human capital with training programs that support personnel development and operates with a focus on quality, efficiency, and continuity across all service processes.

Recognizing quality management as a cornerstone of its corporate structure, Platform Turizm implements ISO 9001:2015 Quality Management System, ISO 14001:2015 Environmental Management System, and ISO 45001:2018 Occupational Health and Safety Management System standards, and is committed to continuous improvement in this context.

Guided by its leadership vision and the principles of employee satisfaction, customer loyalty, and environmental responsibility, Platform Turizm is firmly committed to achieving sustainable growth across all areas of operation and to delivering high-quality and sustainable services with determination.

Subsidiaries and Investments

Platform Turizm Taşımacılık Gıda İnşaat Temizlik Hizmetleri Sanayi ve Ticaret A.Ş. undertakes various domestic and international investments in order to diversify its business activities and support its long-term growth strategies.

In this context, one of the Company's subsidiaries, Yeşil Adamlar Filo Araç Kiralama A.Ş., operates in the field of construction machinery leasing. The Company holds a 100% ownership interest in this subsidiary, and the entire share capital of TL 2,000,000 is owned by Platform Turizm.

Another significant subsidiary is Platform Turizm – SOS Havacılık Adi Ortaklığı, which was established on October 10, 2024 to provide air ambulance leasing services. The partnership plans to deliver a total of 4,000 service hours over a period of three years using aircraft with a minimum capacity of two patients. Platform Turizm is the lead partner in this joint venture and holds a 75% ownership stake.

In addition, the Company commenced its international operations in 2012 by establishing a branch in Pakistan. In the same year, within the scope of an agreement signed with Lahore Transport Company (LTC), Platform Turizm undertook activities such as the procurement, operation, insurance, maintenance, and management of buses on designated routes. Through these investments, Platform Turizm expands its service network, strengthens its presence in different sectors, and diversifies its operations in line with its sustainable growth objectives.

Main Areas of Operation

Platform Turizm provides transportation and leasing services to the public and private sectors through its broad service portfolio and operational strength. The Company carries out its activities through tenders and contracts and continues to expand its service network across different geographies.

With its wide range of services, Platform Turizm primarily serves the public sector, with approximately 80% of its customer portfolio consisting of public institutions and 20% of private sector companies. When evaluated in terms of revenue contribution, the Company's highest-earning activities are vehicle leasing services with and without drivers, personnel transportation services, wedding, tour and event organization services, and the provision of drivers and auxiliary personnel. This structure reflects Platform Turizm's expertise in transportation, logistics support, and human resource supply.

Vehicle Leasing and Construction Machinery Rental

The Company offers vehicle leasing and construction machinery rental services, either with or without drivers. These services are provided to institutions rather than individual customers and are delivered through public tenders or contracts signed with private sector clients.

Personnel Transportation Services

Operating in the Marmara, Central Anatolia, and Black Sea regions, specifically in Istanbul, Ankara, Sakarya, Çorlu, and Giresun, the Company provides personnel transportation services between home and workplace routes for both public and private sector customers.

Student Transportation Services

Student transportation is a service type that prioritizes safety, is more detailed than personnel transportation, and incorporates certain retail practices, where each parent is considered a customer.

International Urban Public Transportation Services

Urban public transportation refers to national transportation services that exist worldwide, structured under state oversight, governed by regulations, and primarily under the authority of municipalities. Urban public transportation constitutes the Company's main source of international revenue. Platform Turizm commenced its international operations in 2012 by establishing a branch in Pakistan.

Cultural and Nature Tours and Camp Organizations

Through history-, culture-, and nature-themed tours, participants are offered the opportunity to discover different geographies. The Company also organizes customized camp programs for families and groups, providing peaceful, nature-focused experiences.

Value Chain

Platform Turizm's value chain is built on an integrated and systematic structure that extends from pre-service planning to field operations, and from quality control processes to customer feedback mechanisms. The Company provides vehicle leasing, personnel and student transportation, urban public transportation, and other support services to both private sector entities and public institutions.

In vehicle leasing and transportation services, vehicles are procured based on contracts or tenders according to customer needs. All vehicles are secured with comprehensive insurance coverage, and additional insurance protections are provided against climatic risks such as floods or heavy rainfall. Platform Turizm delivers vehicle leasing, chauffeured vehicle rental, and personnel transportation services through both its owned fleet and leased vehicles. The TS EN ISO 9001 Quality Management System is implemented throughout service processes, with a focus on operational excellence and continuous improvement.

Within the value chain:

- Suppliers provide critical inputs such as vehicles, spare parts, cleaning, and maintenance services, and these partnerships are managed through long-term, quality-focused relationships.
- Operational processes are shaped by vehicle procurement, planning, driver management, route optimization, and service delivery.
- Quality and safety controls are regularly conducted on vehicles and service processes, and are subject to a continuous improvement cycle to reduce risks and enhance customer satisfaction.
- In the post-service stage, customer feedback is evaluated, and actions are planned and implemented to improve service satisfaction.

Platform Turizm's value chain is founded on regulatory compliance, service quality, safety, efficiency, and customer satisfaction. With a focus on continuous improvement and quality-driven operations, the Company aims to create high value for its stakeholders.

The table below summarizes the Group's key upstream and downstream value chain relationships.

		Description	Geographic Region
↑ **Upstream Value Chain**	Main Suppliers	Vehicle suppliers (cars, buses, minibuses, construction machinery)	Türkiye
		Spare parts, maintenance equipment and service providers	Türkiye
		Fuel and electricity (for mixed fleet usage)	Türkiye
		Technological equipment (vehicle tracking systems, ERP software)	Türkiye
		Workwear and safety equipment	Türkiye
	Transportation	Domestic and international vehicle logistics and fleet dispatch	Türkiye and Pakistan
		Transfer of vehicles to central locations for urban personnel transportation	Türkiye
Downstream Value Chain ↓	Distributors	Provides services with its own fleet and subcontractors; some international operations are conducted with local business partners	Türkiye and Pakistan
	Customers	Private and public institutions in student and personnel transportation	Türkiye
		Public and private sector companies using fleet leasing services	Türkiye
		Public institutions using food distribution services	Türkiye
		Foreign municipalities using urban transportation services abroad	Pakistan
		Construction and infrastructure companies using construction machinery rental services	Türkiye

Platform Turizm's value chain is a multi-stakeholder and field-based structure that extends from procurement to planning, and from on-site operations to customer feedback mechanisms. This structure has the potential to be directly affected by both physical and transition risks arising from climate change.

From a physical risk perspective, the increasing frequency of floods, hail, extreme temperatures, and storm events may impact operational activities. These conditions may lead to vehicle damage, higher maintenance and repair frequency, revisions in route optimization, and operational disruptions. In addition, alternative service scenarios may be required for fleet operations in regions with high wildfire risk. Such impacts have the potential to create pressure on both the operational and financial dimensions of the value chain.

From a transition risk perspective, factors such as carbon pricing, expectations for emission reduction, and the growing emphasis on environmental criteria in public tenders bring forward the need for transformation across all components of the value chain, particularly in vehicle procurement. The preference for low-emission vehicle models in leasing processes and the adoption of environmentally responsible methods in maintenance activities are becoming increasingly important.

At the same time, the adoption of climate-focused strategies across the value chain also presents significant opportunities for Platform Turizm. Investments in low-emission vehicles, climate-resilient field management solutions, and sustainability-based service design may create a competitive advantage in the eyes of both public and private sector customers. Furthermore, the integration of climate adaptation strategies into the Company's quality management and customer satisfaction approach will strengthen its corporate reputation and long-term resilience.

Reporting Boundaries

Organizational Reporting Boundary

The entities, assets, and activities included in this sustainability report are identical to those presented in Platform Turizm's financial statements as of December 31, 2024. The scope of the report covers Platform Turizm and all of its subsidiaries. The Company's subsidiaries include Yeşil Adamlar Filo Kiralama A.Ş. and Platform Turizm – SOS Havacılık Adi Ortaklığı. During the reporting period, the Group structure underwent the following change: On October 10, 2024, Platform Turizm – SOS Havacılık Adi Ortaklığı was established with SOS Havacılık Sanayi ve Ticaret Anonim Şirketi to provide air ambulance leasing services for a duration of three years with a total of 4,000 service hours and a minimum patient transport capacity of two. No existing subsidiaries were disposed of during 2024.

Reporting Boundary for the Greenhouse Gas (GHG) Inventory

Platform Turizm prepared its greenhouse gas emissions inventory for the period January 1, 2024 – December 31, 2024 in full compliance with the GHG Protocol Corporate Standard. The inventory was independently verified with limited assurance by Yeditepe Bağımsız Denetim in accordance with the ISO 14064-3:2019 standard. In its emissions reporting, Platform Turizm determines the consolidation boundary based on the operational control approach. Emissions from all facilities and activities over which the Company has operational control are included in the Company's inventory. From a financial reporting perspective, jointly controlled entities are also consolidated under the control principle, and the boundary of the GHG inventory is aligned with the financial consolidation boundary. The operational control approach was selected as it enables the Company to focus on emission sources that it can directly manage.

Operational Boundary

The operational boundary of Platform Turizm includes Direct (Scope 1) and Energy Indirect (Scope 2) greenhouse gas emissions. Scope 1 consists of direct emissions from sources owned or controlled by the Company, including carbon emissions resulting from fuel consumption in Company vehicles. Emissions are calculated by identifying the quantities of fuels such as diesel, gasoline, and natural gas consumed during the reporting period and multiplying them by standard emission factors. Scope 2 includes indirect emissions resulting from the consumption of purchased electricity. Electricity consumption data from the headquarters and branch offices is collected, and greenhouse gas emissions associated with electricity use are calculated by applying national grid emission factors. The calculations take into account all greenhouse gases covered under the Kyoto Protocol, including CO_2, CH_4, N_2O, HFCs, SF_6, PFCs, and NF_3.

Scope	Location-Based (tCO_2e)	Market-Based (tCO_2e)
Scope 1	8,869	-
Scope 2	106	-
Total (Scope 1+2)	8.975	-

As no data was available for market-based Scope 2 calculations during the reporting period, only the location-based method was applied.

All calculations are based on the following:

- **Scope 1:** Fuel consumption (natural gas, diesel, gasoline) and process emissions × IPCC 2021 higher heating value (HHV) factors.
- **Scope 2 (Location-Based):** Average carbon intensity factors of the national electricity grid in Türkiye and Pakistan.

All emission factors used in the report were assumed to remain constant throughout the year. The accuracy of meter and invoice data was verified and documented by our internal audit and field teams, confirming that any measurement deviations were within acceptable limits. In line with the TSRS transitional exemption, Scope 3 emissions have not been included in this reporting period, while data collection efforts are ongoing within our processes.

The reasons for selecting this methodological approach are presented below:

- Comparability & Auditability: The widespread international use of the GHG Protocol.
- Data Reliability: The accuracy of meter/invoice records and the up-to-date nature of official emission factors.

The operational boundaries are listed below:

- **İstanbul Headquarters Branch**
  Bayrampaşa Yenidoğan Neighborhood, Kızılay Street No:39, Floor:1 and 3, Istanbul
- **Çorlu Branch**
  Kazimiye Neighborhood, Omurtak Avenue No:112, Çorlu
- **Beyoğlu Branch**
  Kocatepe Neighborhood, Abdülhak Hamit Avenue No:70 D, Beyoğlu, Istanbul
- **Ankara Branch**
  Yukarı Öveçler Neighborhood, Lizbon Avenue No:12-3, Ankara
- **Tekstilkent Branch**
  Oruçreis Neighborhood, Barbaros Avenue No:6 A, Tekstilkent, Istanbul
- **Şerifali/Ümraniye Branch**
  Şerifali Neighborhood, Turgut Özal Boulevard B Block No:154/12, Ümraniye, Istanbul
- **Sakarya Branch**
  Arabacılanı Neighborhood, Mehmet Akif Ersoy Avenue No:33 211, Sakarya

- **Lüleburgaz Branch**
  Zafer Neighborhood, Aydın Kalaykoz Street, Karanfılcı Apartment No:6 A, Lüleburgaz
- **Çerkezköy Branch**
  Gazi Osman Paşa Neighborhood, Fevzi Paşa Avenue, Sezginler Business Center No:4/2, Çerkezköy
- **Ataşehir Branch**
  Yenişehir Neighborhood, Kızılcık Street No:1, Inner Door 2, Ataşehir, Istanbul
- **Pakistan Branch**
  Office No. 03, 4th Floor, Shaheen Complex,
- **Egerton Road, Lahore, Pakistan**
  Yeşil Adamlar Filo Araç Kiralama A.Ş.
  (Istanbul Headquarters Branch)
- **Platform Turizm – SOS Havacılık Joint Venture**
  (No operational activities as of 2024)

Scope 3 Emissions and Transitional Exemption

Scope 3 (Other Indirect) emissions represent the indirect greenhouse gas impacts that occur across the value chain. In accordance with the transitional exemption provided under Article 2.C4 of the Türkiye Sustainability Reporting Standards (TSRS), Scope 3 emission data will not be included in the publicly disclosed sustainability report for the current reporting period. Platform Turizm continues to carry out data monitoring activities related to the calculation of Scope 3 emissions and is focused on improving data quality and coverage. As a result of the enhancements to be achieved during the transitional period, Scope 3 emissions will be fully disclosed in future reporting periods in full compliance with TSRS requirements.

Financial Measurement Uncertainties

Assessments of the financial impacts of Platform Turizm's climate-related risks are conducted in line with the principles of transparency, faithful representation, and integration into decision-making processes as defined under Türkiye Sustainability Reporting Standards (TSRS 2). However, due to the current regulatory framework and market conditions not yet being fully established, the calculations performed contain a high degree of measurement uncertainty. Many of the disclosures included in this report are based on forward-looking estimates and scenario analyses, and therefore inherently involve elements of judgment and measurement uncertainty. The potential financial impacts of risks and opportunities have been expressed qualitatively as "low," "medium," or "high" ranges in the "Strategy" section of the report. These classifications are derived using the most up-to-date data and assumptions; however, the actual magnitude, timing, and financial significance of these impacts cannot be determined with certainty due to external factors such as macroeconomic developments, regulatory uncertainties, and the timing, frequency, and severity of climate-related extreme weather events.

Cost Increase Due to Compliance with Emission Regulations

Türkiye's Emission Trading System (TR ETS), planned to be implemented in 2029, has the potential to create direct financial pressure on Scope 1 emissions arising from Platform Turizm's large vehicle fleet. Projections related to carbon pricing are based on the International Energy Agency (IEA) STEPS, APS, and NZE scenarios. However, as the scope of the ETS, free allocation rates, allocation methodology, and the development of Türkiye's carbon market infrastructure have not yet been finalized, the calculations are scenario-based and involve significant uncertainty.

Compliance with Climate-Focused Supply Chain Expectations

Climate-related reporting and carbon reduction requirements arising from corporate clients and public tenders may impose pressure on Platform Turizm's contract structures and cost base. However, due to the uncertainty in the scope, timing, and sector-specific standards of these requirements, assessments are currently made only on a qualitative basis.

Increase in Insurance Premiums Due to Extreme Weather Events

It is expected that extreme weather events such as floods, hailstorms, and storms will lead to higher insurance premiums for the Company's vehicle fleet and transportation operations. However, the financial impacts cannot be measured with certainty due to uncertainties in insurance sector pricing methodologies, government support mechanisms, and regional risk coefficients. Therefore, assessments are made based on sector trends and NGFS climate scenarios.

Increase in Maintenance and Repair Costs Due to Extreme Weather Events

Maintenance and repair costs for the vehicle fleet are anticipated to rise as a result of extreme weather conditions. However, the extent of this increase is uncertain, as it depends on the frequency and severity of weather events as well as fluctuations in spare parts and labor costs.

Platform Turizm has prioritized qualitative disclosures in areas with measurement uncertainty in order to provide transparent information to investors and other stakeholders. In the coming periods, the Company aims to enhance data quality and traceability, benefit from the clarification of climate projections and market mechanisms, implement the Türkiye Emission Trading System, and complete Scope 3 carbon footprint calculations. With these improvements, the Company intends to strengthen future reports with more robust quantitative analyses.

Governance

- Board Oversight
- Roles and Responsibilities of Governance Bodies
- Management Competence
- Internal Control Mechanism
- Integration of Performance Criteria into the Remuneration Policy

Governance

Board Oversight

Platform Turizm is in the process of enhancing its governance structure related to sustainability and climate change. In this context, steps are being taken to integrate relevant risks and opportunities into corporate decision-making processes, and oversight is ensured through committees and governing bodies established in accordance with the Turkish Commercial Code, Capital Markets Legislation, and the principles, provisions, and regulations set out in the Corporate Governance Principles announced by the Capital Markets Board. The Board of Directors is generally responsible for the establishment of the risk management framework, as well as the assessment and oversight of climate-related risks and opportunities. The Board ensures the integration of sustainability into the corporate strategy and approves the allocation of the necessary resources.

Board of Directors

Name-Surname	Position/Independent Board Member or Not	Period of Service	Whether or Not Assigned to Enforcement
Faruk ALBAYRAK	Chairman of the Board / Non-Independent Member	4 September 2023-Present	Executive
Ahmet Aras ALBAYRAK	Board Member / Non-Independent Member	4 September 2023-Present	Executive
Mesut Muhammet ALBAYRAK	Board Member / Non-Independent Member	4 September 2023-Present	Executive
Süleyman ÇAKIR	Board Member / Non-Independent Member	4 September 2023-Present	Non-Executive
Recep ÇELEBİOĞLU	Board Member / Independent Member	4 September 2023-Present	Non-Executive
Salih KÖROĞLU	Board Member / Independent Member	4 September 2023-Present	Non-Executive

Committees

Early Detection of Risk Committee

The Early Detection of Risk Committee partially oversees the monitoring and assessment of climate-related risks and opportunities. The committee's findings and recommendations are reported to the Board of Directors, ensuring that climate-related issues are directly incorporated into the Board agenda. The integration of sustainability- and climate-related risks into the Company's overall risk management processes has not yet been fully completed, and development efforts in this area are ongoing. Throughout 2024, three committees contributed indirectly to sustainability and climate-related matters:

Early Detection of Risk Committee

- **Chair:** Recep ÇELEBİOĞLU (Independent)
- **Member:** Süleyman ÇAKIR
- **Independent Member Ratio:** 50%
- **Non-Executive Member Ratio:** 100%
- **Number of Meetings (Physical):** 6
- **Number of Reports Submitted to the Board:** 6

This committee conducts activities aimed at early identification of strategic, operational, and financial risks and assessment of opportunities. It is the most effective structure within the corporate risk management system for monitoring sustainability- and climate-related risks.

Audit Committee

- **Chair:** Salih KÖROĞLU (Independent)
- **Member:** Recep ÇELEBİOĞLU (Independent)
- **Independent Member Ratio:** 100%
- **Non-Executive Member Ratio:** 100%
- **Number of Meetings (Physical):** 4
- **Number of Reports Submitted to the Board:** 4

The committee oversees financial reporting, independent audit processes, and the functioning of internal control systems. It supports the transparency and reliability of financial information to be included in the sustainability report.

Corporate Governance Committee

- **Chair:** Salih KÖROĞLU (Independent)
- **Members:** Ahmet Aras ALBAYRAK, Servet BİLGE (External)
- **Independent Member Ratio:** 33%
- **Non-Executive Member Ratio:** 67%
- **Number of Meetings (Physical):** 2
- **Number of Reports Submitted to the Board:** 2

The committee is responsible for compliance with corporate governance principles, transparency of the governance structure, and stakeholder relations. It contributes to the

integration of stakeholder expectations into sustainability strategies. In addition, as the establishment of a Nomination Committee and Remuneration Committee was not considered necessary, the Corporate Governance Committee has been authorized to carry out the duties and responsibilities of these committees.

Sustainability Committee

The Board of Directors of Platform Turizm holds ultimate responsibility for the establishment of the sustainability strategy, the assessment of environmental, social, and governance (ESG) risks and opportunities, and the effective governance of these areas. The Board ensures that sustainability is aligned with the Company's overall business model and long-term strategies, approves the allocation of necessary resources, and receives regular reports from senior management. As of 2024, there is no standalone Sustainability Committee within the Company. However, the Board has resolved to establish the committee as of 2025, committee members have been appointed, and their roles and responsibilities have been defined. The committee is expected to become operational in 2025 and will address sustainability- and climate-related matters at the management level in a systematic manner. The committee will be chaired by a Board member, thereby ensuring that sustainability and climate risks are overseen at the governance level. In addition, the Sustainability Policy, which frames the Company's sustainability strategy and targets at the corporate level, will also enter into force in 2025.

Roles and Responsibilities of Governance Bodies

Platform Turizm's organizational structure does not yet include a Chief Sustainability Officer (CSO) or a dedicated sustainability department. The processes for assessing and monitoring sustainability- and climate-related risks and opportunities are carried out under the responsibility of senior management and are shared among relevant departments, with operational units contributing to implementation. Once the Sustainability Committee becomes operational, it is planned that this structure will provide technical and strategic support to the committee and share managerial responsibility for the periodic monitoring of sustainability activities. Senior management will work in coordination with the Sustainability Committee on the development of sustainability strategies and policies, establishment of annual targets and indicators, and the monitoring and reporting of implementation. The Early Detection of Risk Committee plays a key role in the establishment of effective internal control systems for the identification, assessment, monitoring, and management of risks and opportunities that may affect the achievement of the Company's objectives within the framework of the Corporate Risk Management (CRM) approach. The committee carries out activities to ensure the early detection of risks that may threaten the Company's existence, growth, and continuity, and to determine and manage the necessary preventive measures. The committee reviews the risk management systems at least once a year, determines risk management policies and implementation principles in line with the Board's views, and ensures their implementation and monitoring. It participates in the design, selection, implementation, and approval of risk measurement models, regularly evaluates these models, and makes necessary updates through scenario analyses. To ensure the effectiveness of the risk monitoring function, the committee may request information and reports from relevant

departments and also reviews the risk disclosures included in the financial statements and the annual report.

Corporate Governance Committee

The Corporate Governance Committee operates with the aim of improving governance quality, assessing the level of compliance with corporate governance principles, identifying justifications for non-compliance and potential conflicts of interest, and submitting corrective recommendations to the Board of Directors. It also works to promote good governance practices and strengthen the principle of transparency. In addition, the committee develops recommendations for the implementation of governance practices that have not yet been adopted, ensuring that they are designed in a manner appropriate to the structure of the Company and its subsidiaries. The committee carries out activities related to internal regulations and practices in order to ensure the understanding and adoption of corporate governance principles throughout the Company. The recommendations and evaluations prepared within this scope are submitted to the Board of Directors. The committee also plays a supportive role in the integration of sustainability practices into internal regulations and in monitoring developments in this area. The Audit Committee monitors the effectiveness of the internal control and audit systems and oversees the consistency of information security, compliance, and ethical practices with sustainability considerations. As part of internal audit activities, findings related to sustainability risks are also evaluated.

Management Competence

Members of the Board of Directors bring sustainability-related matters to the agenda based on their industry experience and address these topics during regular meetings. However, a structured written approval mechanism or formal decision-making process has not yet been established in this area. The members of Platform Turizm's Board of Directors possess the capability to oversee and guide the Company's sustainability strategies thanks to their extensive experience across different sectors and their multifaceted leadership roles. Board members have operated at the local and international levels in fields such as transportation, waste management, energy, port operations, construction, media, food, industry, and finance. The two independent members have held senior-level positions in public administration, internal audit, and social security. In order to develop the knowledge, experience, and skills required to respond to sustainability- and climate-related risks and opportunities, the establishment of the Sustainability Committee in 2025 is expected to strengthen the capacity of the management team in this area and institutionalize sustainability-focused decision-making processes.

Internal Control Mechanism

Platform Turizm continues its efforts to institutionalize its internal control structure for the monitoring, management, and oversight of sustainability- and climate-related risks. Although controls for the systematic monitoring of environmental and climate risks within the corporate risk management framework have not yet been fully defined, the Company aims to further develop monitoring and evaluation processes in these areas.

Analytical and integrated risk management approaches are being developed to ensure that the effects of climate change on operations, strategic planning, and investment decisions are taken into account. At the same time, integrated approaches are being adopted in long-term strategic planning to evaluate the opportunities presented by the transition to a low-carbon economy.

Early Detection of Risk Committee

The Early Detection of Risk Committee provides a key governance mechanism for the identification, prioritization, and monitoring of risks, including climate and sustainability-related risks. By reporting to the Board of Directors every two months, the committee ensures that potential threats and opportunities are addressed in a timely manner. The Board of Directors is responsible for the establishment and oversight of the Company's risk management policies and serves as the main actor in climate-related governance at the strategic level. The Company's workflows, procedures, and employee roles and responsibilities are brought under control within the risk management framework and are subject to continuous audit. The audit activities carried out within this scope support the transparent and holistic monitoring of sustainability performance. Operational risks are of particular importance due to the nature of subcontracting activities, which are subject to critical standards such as timeliness, quality, and safety. These risks are managed through process-based audit and monitoring systems. The Company's ISO 9001:2015 Quality Management System, ISO 14001:2015 Environmental Management System, and ISO 45001:2018 Occupational Health and Safety Management System certifications demonstrate the alignment of internal control systems with quality and safety standards. These certifications indicate that the internal control processes are built on a solid foundation in achieving sustainability goals. Platform Turizm continues to review and enhance all relevant systems to institutionalize sustainability governance and strengthen internal control mechanisms within this framework.

Integration of Performance Criteria into the Remuneration Policy

The remuneration of the Board members and senior executives at Platform Turizm is determined at the discretion of the General Assembly. Remuneration practices are shaped in line with the financial condition and performance results of the Company, and the Company avoids short-term profit- or revenue-oriented incentives. Instead, criteria such as contribution to operational and financial targets and compliance with business processes are prioritized. The Remuneration Committee manages the remuneration processes, prepares performance-based remuneration proposals, submits them to the Board of Directors, and presents them to shareholders at the General Assembly. The effectiveness of the policy is evaluated and reported annually within the risk management framework, and independent Board members do not receive performance-based bonuses or stock options. General information regarding remuneration practices is disclosed to the public through the annual reports and the Remuneration Policy. The integration of Platform Turizm's sustainability performance with corporate objectives and performance evaluation systems has not yet been implemented. In this regard, the Company plans to initiate the necessary efforts to incorporate sustainability and climate targets into the performance system of governance bodies.

Strategy

- Business Model and Value Chain
- Strategy and Decision-Making
- Financial Position, Financial Performance and Cash Flow
- Climate Resilience
- Scenario Analysis

Strategy

Climate-Related Risks and Opportunities

The tables below present the climate-related risks and opportunities identified by Platform Turizm in 2024.

The time horizons have been specifically defined for the Company's climate strategy.

The time horizons and potential financial impacts are defined as follows:

Time Horizon	
Short Term	0-6 years
Medium Term	6-10 years
Long Term	10+ years

Level	Financial Impact	Range (TRY)
Low	Up to 1.22% of revenue	0 – 50,000,000 TRY
Medium	Between 1.22% and 2.43% of revenue	50,000,000 – 100,000,000 TRY
High	Above 2.43% of revenue	100,000,000 TRY and above

Based on Platform Turizm's independently audited and inflation-adjusted revenue (turnover) for 2024, which amounted to TRY 4,099,578,817 (approximately TRY 4.1 billion) the financial impact levels have been classified as shown above. Accordingly, the threshold values were determined on the basis of net sales, in line with the scale of Platform Turizm's operations, and enable the qualitative and quantitative assessment of material financial impacts in accordance with TSRS 2 Climate-related Disclosures and ISA 320 (Materiality in Planning and Performing an Audit).

The thresholds have been defined specifically to Platform Turizm's size and financial performance, in alignment with TSRS 1 Article 81 and paragraph 1.B58.

Climate-Related Risks

Climate Risk	Area of Impact	Type of Risk	Time Horizon	Potential Financial Impact	Likelihood Score (1–5)	Risk Management
Cost Increase Due to Compliance with Emission Regulations	Operational, Energy and Emission Management	Transition (Regulation / Policy)	Short	Low	2	• Monitoring carbon emission data • Scope 1 emission reduction target
			Medium	Medium	3	
			Long	Medium	3	
Compliance with Climate-Focused Supply Chain Expectations	Supply Chain	Transition (Regulation / Policy)	Short	Low	3	• Publication of Sustainability Policy and establishment of Sustainability Committee • Target to include electric and hybrid vehicles in the fleet
			Medium	Low	4	
			Long	Medium	4	
Aşırı Hava Olayları Kaynaklı Sigorta Primlerinde Artış	Operational, Fleet Management	Transition–Physical	Short	Low	3	• Analyses to strengthen maintenance processes and increase fleet resilience
			Medium	Medium	4	
			Long	Medium	5	
Increase in Maintenance and Repair Costs Due to Extreme Weather Events	Operational, Fleet Management	Physical (Acute, Chronic)	Short	Medium	3	• Preliminary analyses for optimizing maintenance processes
			Medium	Medium	4	
			Long	Medium	5	

Climate-Related Opportunities

Climate Opportunity	Area of Opportunity	Type of Opportunity	Time Horizon	Likelihood Score (1–5)
Transition to Electric Vehicles	Operational Efficiency, Competitive Advantage, ESG Alignment	Transition – Market / Low-Emission Opportunity	Short	3
			Medium	4
			Long	5

Business Model and Value Chain

Platform Turizm operates a service-oriented business model, providing personnel, passenger, and student transportation, vehicle and construction machinery leasing, and chauffeured vehicle rental services domestically, and public transportation services internationally. Accordingly, the Company's value chain consists of high mobility, logistics planning, fleet management, human resource supply, and public service processes. The current business model, with its contract-based and long-term service structure, offers partial resilience while embedding both risks and opportunities in the context of climate change.

Increasing climate-related regulations and physical impacts, particularly due to transportation activities based on fossil fuel consumption, directly affect Platform Turizm's business model. Carbon pricing regulations and emission reporting requirements position Scope 1 greenhouse gas emissions—arising from the Company's vehicle fleet—as a core component of the business model. Fuel consumed by Company-owned vehicles generates direct Scope 1 emissions, and potential carbon taxes or fuel-based emission pricing may lead to a direct increase in operating costs. In this context, the Company calculated its Scope 1 and Scope 2 emissions for the first time in 2024, establishing the data monitoring and transparency infrastructure. Data collection efforts for Scope 3 emissions are ongoing.

Furthermore, under global carbon compliance policies such as the EU Carbon Border Adjustment Mechanism (CBAM) and Emission Trading Systems (ETS), climate strategy and carbon reduction performance are being increasingly scrutinized in public tenders and by corporate clients.

Especially entities covered by CBAM have begun requesting carbon data, reduction plans, and transparent reporting from service providers. This requires Platform Turizm to transform its business model in a carbon-aligned manner, driven by both top-down regulatory pressure and bottom-up customer demands.

In operational processes, extreme weather events pose risks of disruptions in route planning, increases in maintenance and repair costs, and fluctuations in service quality. To address these risks, the Company should review maintenance cycles, update routes according to weather conditions, and strengthen digital monitoring systems. Additionally, due to rising physical risks and climate-related damages, increases in insurance premiums and vehicle insurance costs have the potential to create financial pressure on the Company.

Considering these multidimensional climate impacts, Platform Turizm plans a long-term transformation to make its business model climate-resilient. In this regard, the Company will launch feasibility and planning studies to introduce electric and hybrid vehicles into the fleet and has adopted a 10% Scope 1 emission reduction target. This transformation is viewed not only as a means of reducing climate risks, but also as a strategic opportunity to enhance market adaptability and competitive advantage.

The transition to electric vehicles is further supported by incentive and policy developments. Although there are no direct national purchase subsidies at present, favorable financing packages for domestic manufacturers such as TOGG, as well as Special Consumption Tax (ÖTV) and Motor Vehicle Tax (MTV) advantages for electric vehicles, present favorable opportunities for fleet-based operators like Platform Turizm. In this context, integrating the electric vehicle transition into the Company's long-term strategic plan will reduce the carbon footprint across the value chain and enhance alignment with the environmental criteria of public sector clients.

With the aim of establishing a climate-resilient, sustainable, and flexible business model, Platform Turizm incorporates both risks and opportunities into strategic decision-making processes and intends to transform its operational processes, technology infrastructure, and fleet structure accordingly.

Strategy and Decision-Making

Climate-related physical and transition risks directly influence Platform Turizm's long-term strategic direction and operational decision-making processes. As national and international carbon regulations become increasingly stringent, and as companies integrate environmental criteria into procurement and supply chain policies, it has become a strategic priority for Platform Turizm to reassess its current business practices and transition toward a climate-resilient model.

Compliance with emission regulations has become a strategic priority due to the Company's transportation and vehicle leasing activities, which are directly linked to fuel consumption and carbon emissions. As of 2024, Platform Turizm has calculated its Scope 1 and Scope 2 emissions for the first time and has begun integrating emission reduction targets into decision-making mechanisms. In line with long-term objectives, fleet transition planning, route optimization, and monitoring infrastructure have been placed on the strategic agenda to ensure compliance with carbon regulations.

Alignment with climate-focused supply chain expectations is also a high priority due to the Company's public and private sector client portfolio. The inclusion of environmental performance criteria in tenders brings rising expectations for carbon footprint disclosure, emission reduction targets, and transparent reporting practices. In this context, the Company's plans to publish its Sustainability Policy, establish a reporting infrastructure, and launch the Sustainability Committee in 2025 demonstrate a clear commitment to evaluating climate risks at a strategic level.

The risk of increasing insurance premiums due to extreme weather events represents a significant strategic factor that threatens fleet operations and business continuity. The rising frequency of floods, hailstorms, and windstorms increases vehicle damage, which, combined with global reinsurance premium hikes, elevates insurance costs. In line with global trends, motor insurance and comprehensive coverage premiums in Türkiye are expected to rise by 15–25% over the next 1–2 years, and up to 40–50% in high-risk regions. Considering these risks, Platform Turizm intends to strengthen maintenance processes and enhance fleet resilience as part of its strategic decision-making.

In addition, Platform Turizm evaluates climate-related operational vulnerabilities within strategic decision-making, particularly the potential increase in maintenance and repair costs arising from more frequent extreme weather events. The entire fleet is insured and undergoes periodic maintenance at least once a year. Furthermore, the Company aims to assess preventive measures and solutions against floods, hail,

and extreme heat, and integrate these into decision-making processes. This approach is critical for ensuring operational continuity and minimizing cost volatility.

The transition to electric vehicles (EVs) is viewed by Platform Turizm not only as an environmental obligation but also as a strategic opportunity. Taking into account regulatory and market developments, the Company plans to initiate feasibility and planning studies to introduce electric and hybrid vehicle groups into its fleet and position this step as part of its long-term strategic transformation. Through this transition, Platform Turizm aims to comply with regulations, enhance environmental performance, and strengthen its competitive advantage in public tenders.

Financial Position, Financial Performance and Cash Flow

Climate-related risks and opportunities have the potential to influence Platform Turizm's financial structure. Understanding these impacts is critical to enhancing the Company's financial resilience, grounding strategic investment decisions on realistic assumptions, and strengthening stakeholder confidence.

Under emission compliance obligations, Platform Turizm's large vehicle fleet—central to its operations—generates a significant amount of Scope 1 emissions. The growing adoption of carbon pricing mechanisms (e.g., ETS, CBAM) at the national and international levels, along with upward price trends in these systems, directly affects operating expenses through fuel costs. According to global energy and climate scenarios developed by the International Energy Agency (IEA), carbon prices are expected to reach USD 90–140 per tCO_2 by 2030.

Regulations aimed at combating climate change and rising sustainability expectations are driving corporate customers to align their supply chains with low-emission service providers. Public tenders and large-scale corporate clients increasingly prioritize service providers with a lower carbon footprint. Failure to provide comprehensive sustainability performance data may result in loss of customers, disqualification from tenders, or lower evaluation scores in the future. This could lead to revenue loss and downward pressure on financial performance in the medium term.

The frequency and severity of extreme weather events have a direct impact on vehicle insurance costs. As of 2024, Platform Turizm's total vehicle insurance expense amounted to TRY 113.7 million. International research and climate scenarios indicate that insurance premiums will increase by 10–15% annually until 2030 due to climate-related damages, with this trend continuing gradually until 2050. Accordingly, a rise in vehicle insurance costs is anticipated. In this context, the Company will need to explore alternative insurance solutions.

Extreme weather events such as floods, hailstorms, and extreme heat cause damage to vehicle equipment, leading

to an increase in maintenance and repair costs. In 2024, maintenance and repair expenses amounted to TRY 212.8 million, and this cost is expected to rise as the frequency and severity of climate-related extreme weather events increase. Such an increase may raise working capital requirements and complicate cash flow management. It may also necessitate restructuring in areas such as spare parts inventory management and insurance coverage.

In line with its emission reduction objectives, the transition to electric and hybrid vehicles represents a long-term opportunity for Platform Turizm. Emission reduction facilitates access to green financing sources and improves alignment with corporate customer expectations. Additionally, transitioning to an electric fleet is expected to reduce maintenance, repair, and insurance costs in the medium term. Although this transformation involves initial capital expenditures, it has the potential to positively contribute to the Company's profitability in the medium and long term.

Climate-related risks and opportunities generate both direct and indirect impacts on Platform Turizm's financial structure. According to the Credit Rating Report published in 2023:

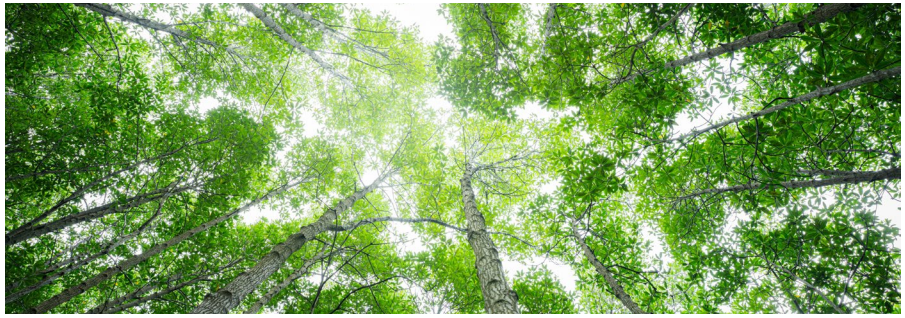
- The Long-Term National Issuer Credit Rating was assigned as "A+ (tr)."
- The Short-Term National Issuer Credit Rating was upgraded from "J1 (tr)" to "J1+ (tr)", with an "Stable" outlook.
- The Long-Term International Foreign Currency and Local Currency Issuer Ratings and their outlooks were determined as "BB/Stable", in parallel with the sovereign rating of the Republic of Türkiye.

These ratings reflect the Company's capacity to meet its financial obligations in full and on time, as well as the effectiveness of its risk management approach. Furthermore, the credit rating process for 2024 is ongoing to ensure a transparent analysis of the Company's financial structure, borrowing strategy, and risk management systems. Demonstrating financial resilience transparently to both internal stakeholders and investors will support the alignment of sustainable growth objectives with financial reality.

Climate Resilience

In order to assess Platform Turizm's strategic resilience to climate change and the sustainability of its business model, science-based scenario analyses have been conducted. These analyses were prepared using internationally recognized methodologies and take into account both transition risks and physical risks.

Under each scenario, the operational, financial, and strategic impacts of potential climate-related risks on Platform Turizm were evaluated, and the necessary adaptation measures and investment requirements were identified to enhance long-term resilience. These analyses aim to strengthen the Company's awareness of climate-related risks and increase its long-term resilience.



- For physical risks, the Intergovernmental Panel on Climate Change (IPCC) scenarios RCP2.6 (stabilized transition), RCP4.5 (moderate adaptation), and RCP8.5 (limited adaptation) were adopted. These scenarios assess operational and financial impacts based on the frequency and severity of extreme weather events, temperature increases, and changes in precipitation patterns.

- For carbon regulation and emission pricing, scenarios published by the International Energy Agency (IEA) were considered, specifically:
  NZE (Net Zero Emissions by 2050),
  APS (Announced Pledges Scenario), and
  STEPS (Stated Policies Scenario).

- To assess financial implications such as increases in insurance premiums, scenarios developed by the Network for Greening the Financial System (NGFS) were utilized.

Risk of Cost Increase Due to Compliance with Emission Regulations			
Scenario	**Scenario Description**	**Impact on Platform Turizm**	**Impact on Strategy and Business Model**
IEA NZE 2050 + RCP 2.6 Orderly Transition Scenario	This is an orderly transition scenario aligned with the 1.5°C target, aiming to achieve net zero emissions by 2050. Carbon pricing increases globally (reaching 90–140 €/tCO_2 by 2030) and fossil fuels such as diesel are subject to high taxation. CBAM expands, zero-emission requirements are introduced in transportation, and the adoption of electric and hydrogen vehicles accelerates.	Platform Turizm's diesel-based fleet comes under direct cost pressure due to rapidly rising carbon prices. Annual emission costs per vehicle may increase up to fivefold by 2030. Low-emission criteria become decisive in public tenders, and customers under CBAM begin requesting emission data and reduction plans.	Fleet electrification becomes mandatory in the short term. Due to the possibility of inclusion in the ETS, a carbon accounting infrastructure must be established. Sustainable transportation solutions and low-emission commitments should be placed at the core of the business model.
IEA APS + RCP 4.5 Moderate Transition Scenario	This is a transition scenario based on nationally determined contributions, providing moderate reductions in carbon emissions. Carbon prices rise moderately (reaching ~90 €/tCO_2 by 2030). Fossil fuels are gradually reduced, and public transportation is incentivized. CBAM is partially implemented, and some market obligations emerge in certain countries.	As carbon prices gradually increase, fuel costs and emission taxes rise to a moderate level. Companies that do not transition to low-emission transportation solutions face disadvantages in tender scoring. There may be incentives for electric minibus investments, but the transition is not mandatory.	Electric vehicle investments are included in the medium-term strategy. Cost projections incorporating carbon prices should be prepared, and emission reduction plans should be developed to enhance competitiveness in tenders.
IEA STEPS + RCP 8.5 High Emission – Limited Adaptation Scenario	This is a high-emission scenario misaligned with climate targets, in which current policies continue. Carbon prices increase only slightly (reaching 50 €/tCO_2 by 2030). Fossil fuels continue to play a dominant role. ETS and CBAM have limited impact. The adoption of electric vehicles is slow, and diesel-based fleets remain in use.	Since regulations are limited, Platform Turizm can continue operating its current fleet. However, market-driven increases in diesel prices and pressure from corporate customers continue to pose risks. Indirect CBAM-related requests remain limited, and compliance pressure is low.	As no significant transformation pressure is expected in the short term, fleet investments can continue according to existing plans. However, a flexible transition strategy should be prepared to address potential future market pressures.

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- International Energy Agency (IEA). (2021). Net Zero by 2050: A Roadmap for the Global Energy Sector.
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- Intergovernmental Panel on Climate Change (IPCC). (2022). Climate Change 2022: Chapter 13: National and Sub-national Policies and Institutions.
- European Parliament & Council of the European Union. (2023). Regulation (EU) 2023/956 establishing a carbon border adjustment mechanism (CBAM).
- World Bank. (2024). Carbon Pricing Dashboard – Compliance Carbon Pricing Initiatives.

Compliance with Climate-Focused Supply Chain Expectations			
Scenario	**Scenario Description**	**Impact on Platform Turizm**	**Impact on Strategy and Business Model**
RCP2.6/SSP1 (Mitigation Scenario)	Under the IEA NZE 2050 roadmap, the rapid reduction of fossil fuel use in the transportation sector, the widespread adoption of electric vehicles, and the mandatory reporting of the carbon footprint of service providers come to the forefront. According to IPCC AR6 WGIII Chapter 13, corporate customers request ISO 14064-compliant emission data, CDP responses, and reduction plans from their suppliers in order to achieve their emission reduction targets. In addition, environmental performance scoring is becoming widespread in public tenders.	Corporate and public customers request environmental commitments and emission data from transportation service providers. Platform Turizm's gasoline/diesel-based service model carries a risk of customer loss. In addition, emission reports and reduction targets verified through systems such as ISO 14064 or the GHG Protocol may turn into tender criteria.	In the short term, emission monitoring and reporting systems compliant with ISO 14064 must be established. Investments in electric vehicles and sustainable service packages should be developed. Visibility in evaluation systems such as CDP or EcoVadis should be ensured, and preparation should be made for green tender criteria.
RCP4.5 / SSP2 (Baseline / Middle of the Road Scenario)	Sustainability-oriented supply chain requirements from corporate customers increase at the sectoral level. According to the IPCC AR6 report, the usage rate of systems such as CDP, SBTi, and EcoVadis for transportation service providers is increasing, and carbon emission calculation and reporting are expected within these systems. According to the IEA APS scenario, carbon pricing and low-emission incentives in transportation are implemented in the medium term.	Corporate customers gradually begin to monitor their carbon footprint. CDP supplier assessment questionnaires and reduction plan declarations are requested in transportation contracts. If the fleet does not meet sustainability criteria, there may be point deductions or difficulties in contract renewal.	Carbon accounting and emission reduction plans should be included in the medium-term strategy. Low-emission service models can be defined and customized packages can be created for corporate customers. Emission reporting systems are gradually implemented.
RCP8.5 / SSP5 (Stress Scenario)	Emission reduction remains at a voluntary level, and climate-focused expectations from corporate customers develop in a limited manner. According to IPCC data, in this environment, climate-focused service demand from individual consumers or local customers is weak. However, from a limited number of customers working with the European market, carbon data may begin to be requested due to CBAM.	Climate-focused criteria in customer demands remain weak. Platform Turizm can maintain its traditional service model; however, limited data requests may arise from customers serving Europe. Mechanisms such as CBAM create pressure only for export-related customers.	Since transformation pressure is limited, the current service model is maintained. However, in order to be prepared for potential customer demands, it is recommended to develop pilot-based emission monitoring and low-carbon solutions.

References

- Intergovernmental Panel on Climate Change (IPCC). (2022). Climate Change 2022: Chapter 10: Transport.
- Intergovernmental Panel on Climate Change (IPCC). (2022). Climate Change 2022: Chapter 13: National and Sub-national Policies and Institutions.
- Intergovernmental Panel on Climate Change (IPCC). (2023). Climate Change 2023: Synthesis Report. Summary for Policymakers and Full Volume.
- International Energy Agency (IEA). (2021). Net Zero by 2050: A Roadmap for the Global Energy Sector
- Science Based Targets initiative (SBTi). (2022). Foundations for Science-Based Target Setting in the Transport Sector

Increase in Insurance Premiums Due to Extreme Weather Events – Scenario Analysis			
Scenario	**Scenario Description**	**Impact on Platform Turizm**	**Impact on Strategy and Business Model**
RCP2.6 (IEA NZE 2050 & IPCC SSP1-1.9)	Global temperature increase is kept below 1.5°C. According to the IPCC, in Türkiye; a 10–15% increase in flood and hail events and a limited rise in extreme temperatures are expected. The regional concentration of physical risks decreases. According to EIOPA scenarios, the insurance sector remains stable due to low loss frequency.	Policy coverage and premiums may remain at current levels or increase by 3–5%. Platform Turizm's insurance expenses remain within budget. Fleet insurance renewals may be advantageous in low-risk regions.	Long-term insurance contracts can be established. No additional budget is required for disaster-preventive physical investments. The need for risk mapping decreases, and current operations remain sustainable.
RCP4.5 (IPCC SSP2-4.5)	Temperature increase of 2–2.5°C. According to the IPCC, between 2030–2050 in Türkiye: the frequency of floods and inundations may increase by up to 35%. The number of extreme hot days may rise by +20 days per year. Hail and storm-related damages may intensify in western and central regions. According to NGFS–EIOPA analysis, the transportation sector faces a risk of 10–20% annual premium increases in vehicle coverage.	Insurance companies may differentiate premiums regionally based on loss statistics. An increase in Platform Turizm's total fleet insurance expenses in the range of 12–18% can be expected. Risks excluded from coverage may rise (e.g., hail/flooding).	Risk-based fleet planning should be implemented (e.g., concentrating the fleet in low-disaster-risk provinces). Measures such as closed parking investments, early warning systems, and water-insulated garage infrastructure are required. Innovative policy negotiations with insurance brokers should be conducted specifically on climate risk.
RCP8.5 (IPCC SSP5-8.5 & NGFS Hot House World)	Global temperature increase exceeds 4°C. In Türkiye, heatwaves exceeding 60 days per year, a 50% increase in flood risk in the Black Sea, Mediterranean, and Marmara regions, and up to a 70% increase in hail-related damages in the Aegean and Central Anatolia are expected. According to NGFS estimates, annual premium increases related to transportation assets in the insurance sector may reach 30–60%..	Due to the frequency and magnitude of losses, insurance companies may narrow the scope of coverage or exclude certain regions entirely. Platform Turizm's insurance costs may rise by up to 40%. Extreme heat damages vehicle equipment and battery systems, increasing the risk of technical failures.	Fleet planning must be adapted to disaster risk sensitivity. All garages, depots, and fleet centers must be made climate-resilient. Climate insurance pools, cooperative-based risk sharing, and alternative insurance models should be considered. Business continuity plans and rapid post-loss action protocols should be developed.

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- Intergovernmental Panel on Climate Change (IPCC). (2023). Climate Change 2023: Synthesis Report – Summary for Policymakers (AR6 SYR SPM).
- Intergovernmental Panel on Climate Change (IPCC). (2023). Climate Change 2023: Synthesis Report – Full Volume (AR6).
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- Network for Greening the Financial System (NGFS). (2023). High-Level Overview of NGFS Climate Scenarios – Phase V.
- G20 Climate Risk Atlas. (2021). Turkey – Physical Risks and Socioeconomic Vulnerabilities

Increase in Maintenance–Repair–Replacement Costs Due to Extreme Weather Events – Scenario Analysis			
Scenario	**Scenario Description**	**Impact on Platform Turizm**	**Impact on Strategy and Business Model**
RCP2.6 (Low Emission Scenario – Decisive Mitigation)	Temperature increase is limited to 1.5°C. In Türkiye, there is a limited increase in the frequency of extreme events such as floods or storms. Fire risk remains at a low level. By 2050, the duration of heatwaves increases by approximately 9%.	Due to infrequent extreme weather events, maintenance and repair needs and costs remain at a low level. The frequency of non-routine repairs does not increase significantly. In inner regions such as Konya, Ankara, and Kayseri, mechanical damage due to temperature increases may occur. An annual increase of 1–2% in maintenance frequency is possible.	No major structural transformation is required. Maintenance planning can be optimized according to mild summer temperatures. Adaptation costs are low.
RCP4.5 (Medium Emission Scenario – Policies at Current Level)	Temperature increase is around 2°C. In Türkiye, the duration of heatwaves increases by 18% and flood risk rises by 9%. There is an increase in the frequency of floods and hail; summer storms become more frequent along the Mediterranean and Black Sea coasts. According to WRI Aqueduct, cities such as Trabzon, İzmir, Düzce, and Konya are identified as "high" or "medium-high" flood risk areas.	In high flood/hail risk cities such as Trabzon, İzmir, and Düzce, vehicle body damage may increase. In electrical systems, extreme heat-related malfunctions and increased spare parts needs may occur. Annual maintenance costs may rise in the range of 3–5%.	Special maintenance protocols should be established in high-risk provinces. Maintenance planning should be synchronized with flood warning systems. Indoor parking infrastructure must be strengthened.
RCP8.5 (High Emission Scenario – Weak Adaptation)	Temperature increase approaches 4°C. The annual number of extreme hot days may exceed 40. In the Black Sea and Aegean regions, the frequency of extreme precipitation events may increase by more than 2 times. Fire risk is particularly high in the Aegean and Mediterranean provinces.	Vehicle fleets are exposed to both extreme heat and hail, leading to significant body and mechanical damages. Vehicle subcomponents and engine systems may experience malfunctions due to extreme heat and floods. In high fire-risk provinces (e.g., İzmir, Balıkesir), operational disruptions may occur. Maintenance and spare parts needs may rise. Annual maintenance expenditures may increase by 8–15%. Insurance coverage may narrow, and operational interruptions may become more frequent.	All maintenance processes should be completely restructured according to the frequency of disasters. Heat-resistant parts, rapid intervention protocols, and fire evacuation scenarios should be developed. New investment budgets become mandatory.

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- IPCC. (2021). Chapter 11 – Weather and climate extreme events.
- IPCC. (2023). AR6 Synthesis Report: Summary for Policymakers.
- World Bank Group. (2022). Türkiye Country Climate and Development Report (CCDR).
- WRI Aqueduct. (2023). Water Risk Atlas.
- NGFS. (2023). High-level Overview of NGFS Climate Scenarios

Risk Management

- Risk and Opportunity Identification Process

Risk Management

Risk and Opportunity Identification Process

Platform Turizm's risk management processes are designed to ensure the company's long-term sustainability and financial stability. Risks are systematically identified, analyzed, and monitored across operational, financial, and strategic dimensions. The established risk-management framework is supported by internal control mechanisms, audit procedures, and committee oversight. In particular, operational risks that may arise from subcontracting activities and public-private partnership–based operations are effectively managed in accordance with defined standards and contractual provisions.

Through internal audit mechanisms, the company continuously reviews its business processes, procedures, and the authorities and responsibilities of its employees, ensuring that all controls remain up to date. The Early Detection of Risk Committee reports to the Board of Directors on a bi-monthly basis to enhance the effectiveness of the corporate risk-management structure, providing systematic monitoring through risk-measurement models and scenario analyses.

In line with the requirements of TSRS 2, Platform Turizm has developed a comprehensive Climate-Related Risk and Opportunity Inventory. This inventory was structured to systematically evaluate the potential impacts of climate-related factors on the company's operations, strategy, and financial performance. The process was carried out in four key stages:

Step 1: Identification and Mapping of Climate-Related Risks

Department-based risk-assessment meetings were conducted, taking into account operational feedback, field data, and technical analyses. Risks were categorized under two main headings: physical (e.g., floods, hail, extreme heat) and transition (e.g., carbon pricing, regulatory changes, shifting customer expectations). In this classification, projections from reputable international sources such as the IPCC (AR6), WRI Aqueduct, the World Bank, and the World Economic Forum were used as references.

For transition risks, the IEA NZE 2050 and APS scenarios were applied, analyzing cost increases driven by carbon-regulation and emission-pricing mechanisms. In addition, trends in insurance-premium escalation related to climate-induced risks were assessed based on NGFS and EIOPA reports. Furthermore, to align with international best practices within the sector, metrics from the SASB Sector Standard Volume 64 – Car Rental and Leasing were also taken into consideration.

Step 2 – Strategic Assessment and Scenario Analysis

In 2024, analyses were conducted by integrating IPCC RCP scenarios (2.6, 4.5, 8.5) with IEA transition scenarios (NZE 2050, APS, STEPS). These scenarios were used to assess the implications of emission regulations, increasing insurance and

maintenance-repair costs driven by extreme weather events (such as floods, storms, hail, and heatwaves), supply-chain pressures, and the systemic impacts across the company's broader value chain.

Step 3 – Risk Classification Based on Impact and Likelihood

The identified risks were evaluated using both qualitative (reputation, regulatory compliance, operational vulnerability, environmental impact) and quantitative criteria.

For the assessment of financial impacts, a threshold matrix based on the company's 2024 net sales data was applied; consequently, low, medium, and high impact levels were defined according to these thresholds.

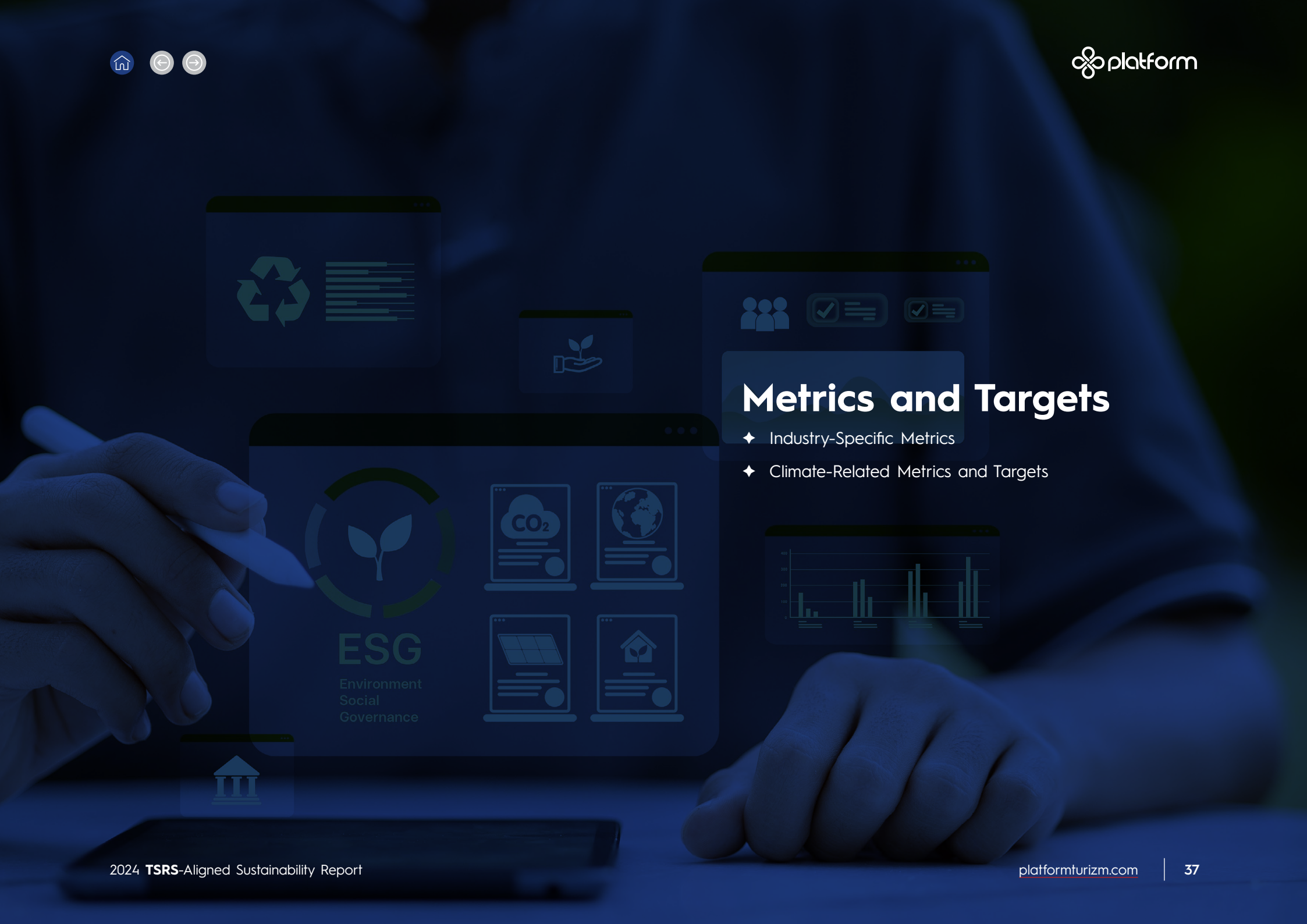
Level	Financial Impact	Range (TRY)
Low	Up to 1.22% of revenue	0 – 50,000,000 TRY
Medium	Between 1.22% – 2.43% of revenue	50,000,000 – 100,000,000 TRY
High	Exceeding 2.43% of revenue	100,000,000 TRY and above

The likelihood of risk occurrence was assessed using a five-point scale, ranging from 1 (very low) to 5 (very high). The overall risk priority was calculated through a 5×5 matrix method, combining the probability and impact scores. This approach enabled the company to clearly identify and prioritize key risk areas.

Likelihood	Score	Description
Very High	5	The event occurs almost every year.
High	4	Frequent; likely to occur once every few years
Medium	3	Occasional; may occur once within a year.
Low	2	Rare; occurs less than once in ten years.
Very Low	1	Extremely rare; occurs once in twenty years or less frequently.

Step 4: Integration and Monitoring Process

Climate-related risks are monitored as a distinct category within the company's overall risk inventory and are simultaneously integrated into the strategic prioritization mechanism. Under the oversight of the Early Detection of Risk Committee, the outcomes of the analyses are shared with relevant departments and incorporated into decision-making processes. With the planned establishment of the Sustainability Committee, these processes are expected to be managed in a more structured and effective manner.



Metrics and Targets

- Industry-Specific Metrics
- Climate-Related Metrics and Targets

Metrics and Targets

Industry-Specific Metrics

(SASB Code 64 – Car Rental & Leasing)

Standard Code	Topic	Metric	Unit	2024 Data
TR-CR-410a.1	Fleet Fuel Economy and Usage	Region-weighted average fuel economy for the rental fleet	Mpg, L/km, gCO_2/km, km/L	N/A
				N/A
				N/A
TR-CR-410a.2		Fleet utilization rate	Rate (%)	%100
TR-CR-000.A	Activity	Average vehicle age	Month	54 months
TR-CR-000.B		Total rental days available	Day	365 days, annual rentals are performed.
TR-CR-000.C		Average fleet size	Number of vehicles	The total fleet size is 4,927 vehicles, consisting of 4,225 owned and 702 rented vehicles.

-Platform Turizm has initiated the development of metrics related to Fleet Fuel Economy and Utilization and will establish a roadmap to disclose the relevant metrics in the upcoming reporting periods.

Climate-Related Metrics and Targets

Greenhouse Gas (GHG) Emissions

Metric	Unit	2024 Data
Scope 1 GHG Emissions (ton CO_2-e)	(ton CO_2-e)	**8,869**
Scope 2 GHG Emissions (Location-Based)	(ton CO_2-e)	**106**
Total Scope 1+2 Emissions	(ton CO_2-e)	**8,975**

- The 2024 greenhouse gas (GHG) inventory was calculated solely using the location-based approach. Market-based electricity procurement instruments (e.g., I-REC, YEK-G) were not available for this reporting year.

Within the scope of managing climate-related risks and opportunities, Platform Turizm has initiated the process of setting GHG emission reduction targets. In line with this process, mechanisms for the implementation and monitoring of these targets are being developed in a gradual and systematic manner.

The company closely follows sectoral emission reduction practices and best sustainability approaches, continuously analyzing developments in this field.

Although Platform Turizm does not yet have targets registered with international verification mechanisms, it plans to establish science-based, measurable emission reduction targets aligned with such systems in the coming periods.

Climate-Related Targets

Target Area	Description	2024 Status	Target	Target Year	Monitoring Frequency	Progress Level
Scope 1 Emissions (tCO_2e)	Direct emissions – gasoline, diesel, natural gas	8,869 tCO_2	10% reduction compared to 2024 baseline	2034	Annual	Initial
Low-Carbon Transportation Service Fleet	Increasing the share of electric and hybrid vehicles in the fleet	%0	10% increase compared to 2024 baseline	2034	Annual	Initial
Sustainability and Climate Change Training	Providing training to employees on sustainability and climate change	%0	Training 100% of employees	2030	Annual	Initial

Platform Turizm aims to reduce total Scope 1 greenhouse gas (GHG) emissions by 10% by the end of 2034, compared to the 2024 baseline year. This target represents a strategic measure within the scope of compliance with emission regulations. It is designed to mitigate potential financial burdens arising from future carbon taxes or emissions trading systems, while also enhancing access to green financing, improving ESG performance indicators, and strengthening competitiveness in public tenders that include environmental criteria.

In addition, the company plans to increase the share of electric and hybrid vehicles in its total fleet to 10% by 2030. This target supports the transition to low-carbon mobility, enhancing alignment with corporate clients' environmental expectations and improving the company's competitiveness in public procurement processes. Furthermore, as next-generation vehicles are less prone to technical failures, this transition is expected to reduce long-term maintenance and repair costs and enhance operational resilience.

Appendix

- Independent Limited Assurance Statement
- TSRS Disclosure Table

Independent Limited Assurance Statement

Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

PRAXITY Empowering Business Globally

PLATFORM TURIZM TAŞIMACILIK GIDA İNŞAAT TEMİZLİK HİZMETLERİ SANAYİ VE TİCARET A.Ş. VE BAĞLI ORTAKLIKLARI TÜRKİYE SÜRDÜRÜLEBİLİRLİK RAPORLAMA STANDARTLARI KAPSAMINDA SUNULAN BİLGİLER HAKKINDA BAĞIMSIZ DENETÇİNİN SINIRLI GÜVENCE RAPORU

Platform Turizm Taşımacılık Gıda İnşaat Temizlik Hizmetleri Sanayi ve Ticaret A.Ş.
Genel Kurulu'na,

Platform Turizm Taşımacılık Gıda İnşaat Temizlik Hizmetleri Sanayi ve Ticaret A.Ş. ve bağlı ortaklıkları (hep birlikte "Grup") 31 Aralık 2024 tarihinde sona eren yıla ait Sürdürülebilirlik Raporu'nda yer alan, Türkiye Sürdürülebilirlik Raporlama Standartları 1 "Sürdürülebilirlikle İlgili Finansal Bilgilerin Açıklanmasına İlişkin Genel Hükümler" ve Türkiye Sürdürülebilirlik Raporlama Standartları 2 "İklimle İlgili Açıklamalar"a uygun olarak sunulan bilgiler ("Sürdürülebilirlik Bilgileri") hakkında sınırlı güvence denetimini üstlendik.

Güvence denetimimiz, 2024 Yılı Sürdürülebilirlik Raporunda yer alan diğer bilgileri ve Sürdürülebilirlik Bilgileri veya 2024 Yılı Sürdürülebilirlik Raporu ile ilişkilendirilen diğer bilgileri kapsamaz.

Sınırlı Güvence Sonucu
"Güvence sonucuna dayanak olarak yaptığımız çalışmanın özeti" başlığı altında açıklanan şekilde gerçekleştirdiğimiz prosedürlere ve elde ettiğimiz kanıtlara dayanarak Grup'un 31 Aralık 2024 tarihinde sona eren yıla ait Sürdürülebilirlik Raporu'nda yer alan Sürdürülebilirlik Bilgileri'nin, tüm önemli yönleriyle Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Sürdürülebilirlik Raporlama Standartları ("TSRS")'na göre hazırlanmadığı kanaatine varmamıza sebep olan herhangi bir husus dikkatimizi çekmemiştir.

Dikkat Çekilen Husus
TSRS Uyumlu Sürdürülebilirlik Raporu'nun Rapor Hakkında bölümünde açıklandığı üzere, Grup'un 2024 yılı için hazırladığı TSRS Uyumlu Sürdürülebilirlik Raporu TSRS Kapsamında hazırladığı ilk rapor olup bu raporda TSRS 1'in sağladığı muafiyetleri dikkate alarak yalnızca iklimle ilgili risk ve fırsatlara ilişkin bilgileri açıklamıştır ve önceki döneme ait bilgileri karşılaştırmalı bilgi olarak sunmamıştır.

Ancak bu husus tarafımızca verilen sonucu etkilememektedir.

Sürdürülebilirlik Bilgilerinin Hazırlanmasında Yapısal Kısıtlamalar
İncelenmekte olan bilgilerin seçici olarak test edilmesi nedeniyle tüm güvence sözleşmelerinde yapısal sınırlamalar mevcuttur. Bu nedenle hile, hata veya uyumsuzluk meydana gelebilir ve tespit edilemeyebilir. Ek olarak, raporlama belgelerinde yer alan finansal olmayan bilgiler gibi, bu tür bilgilerin belirlenmesi, hesaplanması ve örneklenmesi veya tahmin edilmesi için kullanılan nitelik ve yöntemler dikkate alındığında, finansal bilgilere göre daha yapısal sınırlamalara tabidir.

Denetimimiz, Güvence Denetimi Standardı 3000 ve 3410'da tanımlandığı şekilde sınırlı güvence sağlamaktadır. Sınırlı güvence çalışması kapsamında yapılan işlemler, doğası ve zamanlaması gereği – ve daha az kapsamlı olarak – makul bir güvence çalışmasından farklılık göstermektedir. Dolayısıyla sınırlı bir güvence çalışmasında elde edilen güvence düzeyi, makul bir güvence çalışması kapsamına kıyasla önemli ölçüde dardır.

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Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

PRAXITY Empowering Business Globally

Yönetimin ve Üst Yönetimden Sorumlu Olanların Sürdürülebilirlik Bilgileri'ne İlişkin Sorumlulukları

Grup yönetimi aşağıdakilerden sorumludur:

- Sürdürülebilirlik Bilgileri'nin Türkiye Sürdürülebilirlik Raporlama Standartları esaslarına uygun olarak hazırlanması;
- Hata veya hile kaynaklı önemli yanlışlıklar içermeyen Sürdürülebilirlik Bilgilerinin hazırlanmasıyla ilgili iç kontrolün tasarlanması, uygulanması ve sürdürülmesi;
- İlaveten Grup yönetimi uygun sürdürülebilirlik raporlama yöntemlerinin seçimi ve uygulanması ile koşullara uygun makul varsayımlar ve tahminler yapılmasından da sorumludur.

Üst yönetimden sorumlu olanlar, Grup'un sürdürülebilirlik raporlama sürecinin gözetiminden sorumludur.

Bağımsız Denetçinin Sürdürülebilirlik Bilgilerinin Sınırlı Güvence Denetimine İlişkin Sorumlulukları
Aşağıdaki hususlardan sorumluyuz:

- Sürdürülebilirlik Bilgileri'nin hata veya hile kaynaklı önemli yanlışlıklar içerip içermediği hakkında sınırlı bir güvence elde etmek için güvence çalışmasını planlamak ve yürütmek;
- Elde ettiğimiz kanıtlara ve uyguladığımız prosedürlere dayanarak bağımsız bir sonuca ulaşmak ve Grup yönetimine ulaştığımız sonucu bildirmek.
- Grup'un iç kontrolünün etkinliği hakkında bir güvence sonucu bildirmek amacıyla değil ama iç kontrol yapısını anlamak ve sürdürülebilirlik bilgilerinin hata ve hile kaynaklı önemli yanlışlık risklerini tanımlamak ve değerlendirmek amacıyla risk değerlendirme prosedürleri yerine getirilmiştir.
- Sürdürülebilirlik Bilgileri'nin önemli yanlışlık içerebilecek alanları belirlemek ve bu alanlara yönelik prosedürler tasarlanmış ve uygulanmıştır. Hile; muvazaalı işlemler, sahtekârlık, işlemlerin kasıtlı olarak kayda geçirilmemesi veya denetçiye kasten gerçeğe aykırı beyanlarda bulunulması veya iç kontrolün ihlali gibi konuları içerebilmesi sebebiyle hile kaynaklı önemli bir yanlışlığı tespit edememe riski, hata kaynaklı önemli bir yanlışlığı tespit edememe riskinden daha yüksektir.

Yanlışlıklar hata veya hile kaynaklı olabilir. Yanlışlıkların, tek başına veya toplu olarak, Sürdürülebilirlik Bilgileri kullanıcılarının buna istinaden alacakları ekonomik kararları etkilemesi makul ölçüde bekleniyorsa bu yanlışlıklar önemli olarak kabul edilir.

Yönetim tarafından hazırlanan Sürdürülebilirlik Bilgileri hakkında bağımsız bir sonuç bildirmekle sorumlu olduğumuz için, bağımsızlığımızın tehlikeye girmemesi adına Sürdürülebilirlik Bilgileri'nin hazırlanma sürecine dâhil olmamıza izin verilmemektedir.

Mesleki Standartların Uygulanması
KGK tarafından yayımlanan Güvence Denetimi Standardı 3000 "Tarihi Finansal Bilgilerin Bağımsız Denetimi veya Sınırlı Bağımsız Denetimi Dışındaki Diğer Güvence Denetimleri" ve Sürdürülebilirlik Bilgileri'nde yer alan sera gazı emisyonlarına ilişkin olarak Güvence Denetimi Standardı 3410 "Sera Gazı Beyanlarına İlişkin Güvence Denetimleri" ne uygun olarak sınırlı güvence denetimini gerçekleştirdik.

Independent Limited Assurance Statement

Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

PRAXITY Empowering Business Globally

Bağımsızlık ve Kalite Yönetimi

KGK tarafından yayımlanan ve dürüstlük, tarafsızlık, mesleki yeterlik ve özen, sır saklama ve mesleğe uygun davranış temel ilkeleri üzerine bina edilmiş olan Bağımsız Denetçiler İçin Etik Kurallar'daki (Bağımsızlık Standartları Dâhil) (Etik Kurallar) bağımsızlık hükümlerine ve diğer etik hükümlere uygun davranmış bulunmaktayız. Kuruluşumuz, Kalite Yönetim Standardı 1 hükümlerini uygulamakta ve bu doğrultuda etik hükümler, mesleki standartlar ve geçerli mevzuat hükümlerine uygunluk konusunda yazılı politika ve prosedürler dâhil, kapsamlı bir kalite kontrol sistemi sürdürmektedir. Çalışmalarımız, denetçiler ve sürdürülebilirlik ve risk uzmanlarından oluşan bağımsız ve çok disiplinli bir ekip tarafından yürütülmüştür. Grup'un iklim ve sürdürülebilirlikle ilişkili risk ve fırsatlarına yönelik bilgilerin ve varsayımların makuliyetini değerlendirmeye yardımcı olmak için uzman ekibimizin çalışmalarını kullandık. Verdiğimiz güvence sonucundan tek başımıza sorumluyuz.

Güvence Sonucuna Dayanak Olarak Yürütülen Çalışmanın Özeti

Sürdürülebilirlik Bilgileri'nde önemli yanlışlıkların ortaya çıkma olasılığının yüksek olduğunu belirlediğimiz alanları ele almak için çalışmalarımızı planlamamız ve yerine getirmemiz gerekmektedir. Uyguladığımız prosedürler mesleki muhakememize dayanır.

Sürdürülebilirlik Bilgileri'ne ilişkin sınırlı güvence denetimini yürütürken:

- Grup'un anahtar konumdaki kıdemli personeli ile raporlama dönemine ait Sürdürülebilirlik Bilgileri'nin elde edilmesi için uygulamada olan süreçleri anlamak için görüşmeler yapılmış; • Sürdürülebilirlik ile ilgili bilgileri değerlendirmek ve incelemek için Grup'un iç dokümantasyonu kullanılmış;
- Sürdürülebilirlik ile ilgili bilgilerin açıklanmasının ve sunumunun değerlendirilmesi gerçekleştirilmiştir.
- Sorgulamalar yoluyla, Sürdürülebilirlik Bilgileri'nin hazırlanmasıyla ilgili Grup'un kontrol çevresi ve bilgi sistemleri konusunda kanaat edinilmiştir. Ancak, belirli kontrol faaliyetlerinin tasarımı değerlendirilmemiş, bunların uygulanmasıyla ilgili kanıt elde edilmemiş ve işleyiş etkinlikleri test edilmemiştir.
- Grup'un tahmin geliştirme yöntemlerinin uygun olup olmadığı ve tutarlı bir şekilde uygulanıp uygulanmadığı değerlendirilmiştir. Ancak prosedürlerimiz, tahminlerin dayandığı verilerin test edilmesini veya Grup'un tahminlerini değerlendirmek için kendi tahminlerimizin geliştirilmesini içermemektedir.

Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

PRAXITY Empowering Business Globally

Güvence Sonucuna Dayanak Olarak Yürütülen Çalışmanın Özeti (Devamı)

- Grup'un sürdürülebilirlik raporlama süreçleriyle birlikte finansal olarak önemli olduğu tespit edilen risk ve fırsatların belirlenmesine ilişkin süreçler anlaşılmıştır.

Sınırlı güvence denetiminde uygulanan prosedürler, nitelik ve zamanlama açısından makul güvence denetiminden farklıdır ve kapsamı daha dardır. Sonuç olarak, sınırlı güvence denetimi sonucunda sağlanan güvence seviyesi, makul güvence denetimi yürütülmüş olsaydı elde edilecek güvence seviyesinden önemli ölçüde daha düşüktür.

Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.
(Associate Member of Praxity AISBL)

Hasan Ersin
Sorumlu Denetçi
İstanbul, 24 Ekim 2025

TSRS Disclosure Table

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
Governance	6(a)	Defines the governance processes, controls, and procedures used by the entity to monitor and manage climate-related risks and opportunities. Identifies the governing body(ies) or individual(s), their roles and responsibilities, competencies, frequency of information updates, and how they are integrated into strategy and risk management processes.	Governance
	6(a)-i	Describes the responsibilities for climate-related risks and opportunities, defining the roles, authorities, and accountabilities of the relevant body(ies) or individual(s), and how these are reflected in related policies.	Governance / Board Oversight, Roles and Responsibilities of Governance Bodies
	6(a)-ii	Explains whether the governing body(ies) or individual(s) possess the authority and competence to oversee climate-related strategies, and how such competence is developed when insufficient.	Governance / Management Competence
	6(a)-iii	Specifies how and how frequently the governing body(ies) or individual(s) are informed about climate-related risks and opportunities	Governance / Board Oversight
	6(a)-iv	Explains how the governing body(ies) or individual(s) consider climate-related risks and opportunities when overseeing the entity's strategy, major transactions, risk management, and relevant policies, and how these factors influence decisions.	Governance / Board Oversight, Roles and Responsibilities of Governance Bodies
	6(a)-v	Describes how performance metrics are incorporated into remuneration policies (e.g., senior management pay), to what extent climate-related targets are reflected, and how progress toward these targets is monitored.	Governance / Integration of Performance Criteria into Remuneration
	6(b)-i	Explains whether the entity has established oversight structures (e.g., a board-level position or committee) for monitoring climate-related risks and opportunities, and how this oversight is conducted.	Governance / Board Oversight
	6(b)-ii	Describes the controls and procedures supporting the oversight of climate-related risks and opportunities, and explains how these are integrated with other functions (e.g., internal audit, risk management, finance, legal).	Governance / Internal Control Mechanisms

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
Strategy	9(a)	Describes information that enables users to understand which climate-related risks and opportunities are reasonably expected to affect the business in the future and to what extent. Specifies which risks and opportunities are considered material.	Strategy / Climate-related Risks and Opportunities
	9(b)	Defines the current and anticipated impacts of climate-related risks and opportunities on the company's business model and value chain. Explains which stages (geographical or operational) are most affected.	Strategy / Business Model and Value Chain
	9(c)	Explains how climate-related risks and opportunities influence decision-making processes and the company's overall strategy. Indicates which strategic actions (e.g., resource allocation, investments) are adopted and which targets or policies are developed.	Strategy / Strategy and Decision-Making
	9(d)	Describes how climate-related risks and opportunities are reflected in financial planning, and explains the current and expected impacts on financial position, performance, and cash flows over the short, medium, and long term.	Strategy / Financial Position, Financial Performance and Cash Flow
	9(e)	Explains how the company assesses climate-related trade-offs and, in this context, how strategic choices, scenarios, and analyses are evaluated across short-, medium-, and long-term horizons.	Strategy / Climate Resilience, Governance

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
Strategy / Climate-related Risks and Opportunities	10(a), 10 (b)	The entity identifies its climate-related risks and opportunities, specifying which are physical (e.g., drought, temperature rise) and which are transition-related (e.g., regulatory changes, carbon pricing, market trends	Strategy / Climate-related Risks and Opportunities
	10(c)	Describes the time horizons (short-, medium-, long-term) over which identified risks and opportunities are expected to have current or anticipated effects, and explains how these horizons are connected to the entity's strategic planning and decision-making cycles.	Strategy / Climate-related Risks and Opportunities
	10(d)	Explains why the short-, medium-, and long-term horizons have been defined as such by the entity, and how these definitions are reflected in strategic and decision-making processes.	Strategy / Climate-related Risks and Opportunities
	11	When identifying climate-related risks and opportunities, the entity considers current conditions, past events, and reasonable, supportable forward-looking assumptions. Emphasis is placed on the use of all data reasonably available without undue cost or effort.	Risk Management / Strategy / Climate Resilience / Governance
	12	In identifying risks and opportunities, the entity refers to the disclosure topics defined in the TSRS S2 Sector-Specific Implementation Guidance, using these references where relevant.	Risk Management
Strateji / İş Modeli ve Değer Zinciri	13(a)	The entity describes the current and anticipated impacts of climate-related risks and opportunities on its business model. It explains which parts of the value chain, operations, or stages (e.g., agriculture, production, etc.) are affected and to what extent by climate-related risks and opportunities.	Strategy / Business Model and Value Chain
	13(b)	Identifies where climate-related risks and opportunities are concentrated within the business model and value chain — for example, by geography, asset class, or stage of operation — and explains which parts are more exposed or resilien	Strategy / Business Model and Value Chain

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
Strategy / Strategic and Decision-Making	14(a)	The entity discloses which strategic responses it has made or plans to make to address climate-related risks and opportunities. This includes current and anticipated mitigation or adaptation efforts, transition plans, and methods for achieving targets.	Strategy / Strategic and Decision-Making
	14(a)-i	Describes the current and expected changes in the entity's business model undertaken to address climate-related risks and opportunities (e.g., capital allocation, investment).	Strategy / Strategic and Decision-Making
	14(a)-ii	Explains current and expected direct mitigation and adaptation efforts, such as modifications to production processes, facility conversions, or the introduction of new product features.	Strategy / Climate Resilience
	14(a)-iii	Explains current and expected indirect mitigation and adaptation efforts, such as collaboration with suppliers, customers, or other stakeholders.	Strategy / Business Model and Value Chain
	14(a)-iv	Provides information on the entity's transition plan (toward a lower-carbon economy), including underlying assumptions, dependencies, and how progress is monitored.	Strategy / Strategic and Decision-Making / Financial Position, Performance and Cash Flow
	14(a)-v	Describes how the entity plans to achieve its climate-related targets, including GHG-emission-reduction targets, and outlines the related metrics and implementation plans.	Climate-related Targets Strategy / Strategic and Decision-Making / Financial Position, Performance and Cash Flow
	14(b)	The entity explains how it has secured, and plans to secure in the future, the resources needed to implement the activities referred to in paragraph 14(a) (e.g., financing, investment, borrowing, etc.).	Financial Position, Performance and Cash Flow
	14(c)	Provides quantitative and qualitative information on progress made since previous reporting periods, including updates to transition plans and interim progress toward climate-related targets.	Climate-related Metrics and Targets

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
Strategy / Financial Position, Financial Performance and Cash Flows	15(a)	The entity discloses the effects of climate-related risks and opportunities on its financial position, financial performance, and cash flows for the reporting period.	Strategy / Financial Position, Financial Performance and Cash Flows
	15(b)	The entity explains how climate-related risks and opportunities are integrated into its financial planning, and describes their expected short-, medium- and long-term impacts on financial position, performance, and cash flows	Strategy / Financial Position, Financial Performance and Cash Flows
	16(a)	The entity provides quantitative and/or qualitative information about the effects of climate-related risks and opportunities on its financial position, performance, and cash flows for the reporting period.	Strategy / Financial Position, Financial Performance and Cash Flows
	16(b)	The entity identifies any climate-related risks or opportunities that could give rise to a material adjustment to the carrying amount of assets or liabilities within the reporting period.	Strategy / Financial Position, Financial Performance and Cash Flows
	16(c)-i	Considering its strategy for managing climate-related risks and opportunities, the entity explains how it expects its financial position to change over the short, medium, and long term.	Strategy / Financial Position, Financial Performance and Cash Flows
	16(c)-ii	Within the same strategy, the entity summarizes how it expects its financial performance and cash flows to change over the short, medium, and long term.	Strategy / Financial Position, Financial Performance and Cash Flows
	16(d)	The entity discloses how its cash flows are expected to be affected by the transition to a lower-carbon economy, including changes in production, new business models, or retirement of assets.	Strategy / Financial Position, Financial Performance and Cash Flows
	18(a)	The entity quantifies current and anticipated financial effects of climate-related risks and opportunities using all reasonable and supportable data available without undue cost or effort.	Strategy / Financial Position, Financial Performance and Cash Flows
	18(b)	The entity emphasizes that its quantitative disclosures are based on an approach proportionate to its skills and resources available for preparation.	Governance / Strategy / Financial Position, Financial Performance and Cash Flows
	19(a)	The entity explains when separate quantification of financial effects is not possible or when measurement uncertainty is so high that quantitative information cannot be reliably provided.	Strategy / Strategic and Decision-Making Processes

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
Strategy / Financial Position, Financial Performance and Cash Flows	19(b)	The entity may choose not to provide quantitative disclosure when it determines that the measurement uncertainty of estimating such effects is too high, or when it lacks the skills or resources necessary to obtain useful information.	Strategy / Financial Position, Financial Performance and Cash Flows
	21(a)	When quantitative information cannot be provided for a specific risk or opportunity, the entity explains why quantitative data could not be obtained.	Strategy / Strategy and Decision-Making / Climate Risk Table / Climate Opportunity Table
	21(b)	The entity also identifies which line items in the financial statements (including subtotals) are most likely to be affected and provides qualitative explanations.	Strategy / Financial Position, Financial Performance and Cash Flows / Climate Resilience
	21(c)	Where it is possible to provide aggregated quantitative information on combined financial effects, the entity may disclose such combined impacts.	Strategy / Financial Position, Financial Performance and Cash Flows
	22, 22(a)-i, 22(a)-ii	Using scenario analysis, the entity explains how it assesses the resilience of its strategy and business model to climate change. It describes how resilience is evaluated under different scenarios and identifies the key sources of uncertainty and material assumptions related to those scenarios.	Strategy / Climate Resilience

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
Strategy / Financial Position, Financial Performance and Cash Flows	22(a)-iii, 22(a)-iii-1, 22(a)-iii-2, 22(a)-iii-3	The entity uses climate-related scenario analysis to assess the resilience of its strategy and business model in the short, medium, and long term, considering its ability to adapt to climate change. The assessment covers three main dimensions: (iii-1) financial flexibility and liquidity in response to impacts arising from the scenarios, (iii-2) the ability to restructure assets, transfer to an upper-level model, or phase out services, and (iii-3) the strategic impact of current and planned climate-related investments, highlighting results and significant uncertainty areas.	Strategy / Climate Resilience
	22(b), 22(b)-i-1, 22(b)-i-2, 22(b)-i-3, 22(b)-i-4, 22(b)-i-5, 22(b)-i-6, 22(b)-i-7	The entity explains how and when its climate-related scenario analysis was conducted, specifying the selected inputs, time horizons, and operational scope.	Strategy / Climate Resilience
	22(b)-ii-1, 22(b)-ii-2, 22(b)-ii-3, 22(b)-ii-4, 22(b)-ii-5	The entity describes how variables such as production volume, energy use, and technological developments were considered in the scenario analysis.	Strategy / Climate Resilience
	22(b)-iii	The entity discloses the reporting period in which the scenario analysis was performed, including the frequency and timing of updates.	Strategy / Climate Resilience
	23	The entity evaluates the applicability of paragraphs 13–22 in relation to its sector, establishing connections with cross-sectoral and sector-specific guidance and relevant implementation frameworks.	Strategy / Climate Resilience

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
Risk Management	25(a)	The entity discloses its processes and related policies for identifying, assessing, prioritizing, and monitoring climate-related risks.	Risk Management
	25(a)-i	The entity explains the inputs and parameters it uses (e.g., data sources, operational scope, process coverage).	Risk Management
	25(a)-ii	The entity describes whether scenario analysis is used when identifying climate-related risks and how it is applied.	Risk Management
	25(a)-iii	The entity explains how it assesses the nature, likelihood, and magnitude of risk impacts, including any qualitative or quantitative criteria and thresholds.	Risk Management
	25(a)-iv	The entity explains how climate-related risks are prioritized in relation to other types of risks (e.g., financial, legal, reputational).	Risk Management
	25(a)-v	The entity describes how it monitors climate-related risks (e.g., monitoring frequency, defined KPIs, and alert mechanisms).	Risk Management
	25(a)-vi	The entity discloses whether any changes have been made to the processes compared to previous reporting periods and describes the nature of such changes.	Risk Management
	25(b)	The entity discloses its processes for identifying, assessing, prioritizing, and monitoring climate-related opportunities, explaining whether these are integrated within or separate from the processes used for risks.	Risk Management
	25(c)	The entity explains the extent to which the processes for climate-related risks and opportunities are integrated into the overall risk management framework and how related governance structures are informed.	Risk Management

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
İklim ile ilgili Metrikler	29(a)-i	The entity measures greenhouse gas (GHG) emissions generated during the reporting period in accordance with the GHG Protocol: Corporate Standard, and discloses absolute gross GHG emissions (Scope 1, Scope 2, and Scope 3) in metric tons of CO_2 equivalent.	Reporting Boundaries
	29(a)-ii	The entity bases its emissions calculation on the GHG Protocol: Corporate Accounting and Reporting Standard (2004). If an alternative methodology is used, the rationale must be disclosed.	Reporting Boundaries
	29(a)-iii	The entity discloses the approach, inputs, and assumptions used to measure GHG emissions, as well as the reasons for selecting them and any changes made over time.	Reporting Boundaries
	29(a)-iv	For entities applying consolidated reporting under TFRS, Scope 1 and Scope 2 emissions are reported at the consolidated group level (including subsidiaries and controlled entities). Any remaining investments (e.g., associates, joint ventures) not covered by consolidation must be reported separately.	Reporting Boundaries
	29(a)-v	Scope 2 greenhouse gas emissions are also disclosed on a location-based basis. In addition, information is provided on any contractual instruments necessary for users to understand these emissions.	Reporting Boundaries
	29(a)-vi	When reporting Scope 3 emissions, the entity considers the GHG Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) categories. If the entity's activities include asset management, commercial banking, or insurance, it also discloses financed emissions under Category 15 (Investments).	Reporting Boundaries
	29(b)	The entity discloses the amount and percentage of assets or business activities exposed to climate-related transition risks.	Strategy / Financial Position, Financial Performance and Cash Flows
	29(c)	The entity reports the extent (amount and percentage) of its assets or business activities that are vulnerable to climate-related physical risks.	Strategy / Financial Position, Financial Performance and Cash Flows

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
İklim ile ilgili Metrikler	29(d)	The entity discloses the amount and percentage of assets or business activities aligned with climate-related opportunities.	Strategy / Strategy and Decision-Making
	29(e)	The entity discloses the amount of capital expenditure, financing or investment deployed in support of climate-related risks and opportunities.	Strategy / Strategy and Decision-Making
	29(f)	The entity states whether and how it uses an internal carbon price (e.g., for investment decisions, transfer pricing or scenario analysis) and discloses the price per ton of CO_2 used.	Strategy / Climate Resilience
	29(g)	The entity discloses whether climate-related matters are incorporated into executive remuneration and how they are considered, including the extent to which current period executive pay is linked to climate-related objectives.	Governance
	30	In fulfilling the requirements of paragraphs 29(b)–(d), the entity uses reasonable and supportable information available as of the reporting date without incurring undue cost or effort.	Additional Information
	31	When preparing disclosures under 29(b)–(g), the entity refers to paragraphs B64–B65 for guidance on measurement and presentation.	Additional Information
	32	The entity reports industry-specific metrics relevant to its business model or operations, referring to the TSRS S2 Industry-Based Implementation Guidance to determine their applicability.	Climate-related Metrics and Targets

TSRS Section	TSRS 2 Provisions	Brief Description & Key Concept	Report Section
Climate-related Targets	33- 33(a) 33(b) 33(c) 33(d) 33(e) 33(f) 33(g) 33(h)	The entity discloses its climate-related targets, including greenhouse gas (GHG) emission reduction targets and any other quantitative or qualitative climate-related goals required by regulation. For each target, the entity explains its metric, objective, scope (unit/geography), applicable period, base year, interim milestones, and whether the target is absolute or intensity-based, as well as how it aligns with relevant international commitments.	Climate-related Metrics and Targets
	34- 34(a) 34(b) 34(c) 34(d) 35 36- 36(a) 36(b) 36(c) 36(d) 36(e) 37	The entity describes how each target is set, reviewed, and monitored, including the criteria and methodologies used to measure progress and, where applicable, provides justifications for any target revisions.	Climate-related Metrics and Targets
		The entity discloses information on performance against each climate-related target and provides an analysis of trends or changes in performance over time.	Climate-related Metrics and Targets
		The entity provides transparent disclosure of the scope (Scopes 1, 2, and 3), gross/net structure, sectoral alignment, and any use of carbon credits or offsetting mechanisms (e.g., type, verification program, reconciliation method).	Climate-related Metrics and Targets
		The entity ensures that metrics used to measure progress toward climate-related targets are consistent with TSRS 1 requirements, and where possible, aligned with both cross-industry and sector-specific indicators.	Climate-related Metrics and Targets

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