

**Penta Teknoloji Ürünleri
Dağıtım Ticaret A.Ş.**

Türkiye Sustainability Reporting
Standards Compliant Sustainability
Report **2025**





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

**INDEPENDENT PRACTITIONER’S LIMITED ASSURANCE REPORT ON PENTA
TEKNOLOJİ ÜRÜNLERİ DAĞITIM TİCARET A.Ş.’S AND ITS SUBSIDIARIES
SUSTAINABILITY INFORMATION IN ACCORDANCE WITH TURKISH SUSTAINABILITY
REPORTING STANDARDS**

To the General Assembly of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş.

We have undertaken a limited assurance engagement on Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. and its subsidiaries (collectively referred to as the “Group”), sustainability information for the year ended 31 December 2025 in accordance with Turkish Sustainability Reporting Standards 1 “General Requirements for Disclosure of Sustainability-related Financial Information” and Turkish Sustainability Reporting Standards 2 “Climate Related Disclosures” (“Sustainability Information”).

Our assurance engagement does not extend to other information linked to the Sustainability Information (including any images, audio files, document embedded in a website or embedded videos).

Our Limited Assurance Conclusion

Based on the procedures we have performed as described under the ‘Summary of the work we performed as the basis for our assurance conclusion’ and the evidence we have obtained, nothing has come to our attention that causes us to believe that Group’s Sustainability Information for the year ended 31 December 2025 is not prepared, in all material respects, in accordance with Turkish Sustainability Reporting Standards published in the Official Gazette dated 29 December 2023, and numbered 32414(M) and issued by Public Oversight Accounting and Auditing Standards Authority (the “POA”).

Inherent Limitations in Preparing the Sustainability Information

As discussed in Sustainability Information, Assumptions and Uncertainties Section (page 15) is subject to inherent uncertainty because of incomplete scientific and economic knowledge. Greenhouse gas emission quantification is subject to inherent uncertainty because of incomplete scientific knowledge. Additionally, the Sustainability Information includes information based on climate-related scenarios that is subject to inherent uncertainty because of incomplete scientific and economic knowledge about the likelihood, timing or effect of possible future physical and transitional climate-related impacts.



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

Management of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. are responsible for:

- The Group management is responsible for the preparation of the sustainability information in accordance with Turkish Sustainability Reporting Standards;
- Designing, implementing and maintaining internal control over information relevant to the preparation of the Sustainability Information that is free from material misstatement, whether due to fraud or error;
- The Group Management is also responsible for the selection and implementation of appropriate sustainability reporting methods, as well as making reasonable assumptions and developing estimates in accordance with the conditions.

Those charged with governance are responsible for overseeing the Group's sustainability reporting process.

Practitioner's Responsibilities for the Limited Assurance on Sustainability Information

We are responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Directors of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of Sustainability Information.



As we are engaged to form an independent conclusion on the Sustainability Information as prepared by management, we are not permitted to be involved in the preparation of the Sustainability Information as doing so may compromise our independence.

Professional Standards Applied

We performed a limited assurance engagement in accordance with Standard on Assurance Engagements 3000 (Revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information and, in respect of greenhouse gas emissions included in the Sustainability Information, in accordance with Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements, issued by POA.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Ethical Rules for Independent Auditors (including Independence Standards) (the “Ethical Rules”) issued by the POA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Our firm applies Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our work was carried out by an independent and multidisciplinary team including assurance practitioners, sustainability and risk experts. We used the work of experts, in particular, to assist with determining the reasonableness of Group’s information and assumptions related to climate and sustainability risks and opportunities. We remain solely responsible for our assurance conclusion.

Summary of the Work we Performed as the Basis for our Assurance Conclusion

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Sustainability Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Sustainability Information, we:

- Inquiries were conducted with the Group's key senior personnel to understand the processes in place for obtaining the Sustainability Information for the reporting period
- The Group's internal documentation was used to assess and review the information related to sustainability;
- Considered the presentation and disclosure of the Sustainability Information.



- Through inquiries, obtained an understanding of Group's control environment, processes and information systems relevant to the preparation of the Sustainability Information, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- Evaluated whether Group's methods for developing estimates are appropriate and had been consistently applied, but our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Group's estimates;
- Obtained understanding of process for identifying risks and opportunities that are financially significant, along with the Group's sustainability reporting process.

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

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

Sertu Talı, SMMM
Independent Auditor

Istanbul, 13 August 2026

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About the Report

Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. (hereinafter referred to as “Penta Teknoloji” or “the Company” in this report) , in accordance with the Türkiye Sustainability Reporting Standards “TSRS” that entered into force via Board Decision No. 21632, published in the Official Gazette dated December 29, 2023, and numbered 32414 (1.M), and in accordance with Türkiye **Sustainability Reporting Standard 1: General Provisions on the Disclosure of Financial Information** and Türkiye **Sustainability Reporting Standard 2: Climate-Related Disclosures (TSRS 2)**, we are publishing our second TSRS-compliant Sustainability Report.

Reporting Scope

The information and data contained in this report, consistent with the company’s financial reporting, cover the operating period of Penta Teknoloji from January 1, 2025, to December 31, 2025.

For the purposes of this report, Penta Teknoloji’s core operations and the assets associated with those operations were taken as the basis. It was determined that the subsidiaries of Commonwealth Finance Investment Ltd. and Penta International B.V. do not engage in physical operations such as office, warehousing, and logistics; therefore, it was concluded that their exposure to climate-related risks would not have a material impact on Penta Teknoloji.

Compliance with TSRS and Use of Sector-Specific Metrics

This report has been prepared in accordance with the Türkiye Sustainability Reporting Standards “TSRS” published by the Public Oversight, Accounting, and Auditing Standards Authority “KGK”. The reporting framework has been structured in alignment with the framework outlined in the TSRS standards set, under the headings of **Governance, Strategy, Risk and Opportunity Management**, and **Metrics and Targets**.

During the preparation of the report, TSRS 2 Sector-Specific Guidance – Appendix 6 (Multi-Channel and Specialty Retailers and Distributors), which serves as a guiding document for the sector-specific application of TSRS, was used as a reference guide. Taking into account Penta Teknoloji’s operational structure, business model, and reporting scope, the topic headings and sector-specific metrics included in the aforementioned guide were evaluated; explanations regarding the metrics related to climate-related risks included in the report are provided in the [“Metrics and Targets”](#) section of the report.

Transitional Provisions and Exemptions Used

The Public Oversight, Accounting, and Auditing Standards Authority “KGK” decided, by Board Resolution No. 33123 dated December 30, 2025, to extend the transition exemptions related to the Turkish Sustainability Reporting Standards “TSRS” for a period of one year. Accordingly, this report has been prepared in accordance with the transition provisions for the initial implementation periods of the TSRS, and Penta Teknoloji has benefited from these exemptions.

TSRS 1.E5 – Scope Selection Exemption

The company has taken advantage of the transition exemption allowing businesses to disclose information only on climate-related risks and opportunities under TSRS Scope 2 during the first year of TSRS implementation. Accordingly, the report includes disclosures only on climate-related risks and opportunities.

TSRS 2.C4 – Scope 3 Exemption

In accordance with the transitional exemption granted under TSRS 2.C4, disclosures regarding Scope 3 greenhouse gas emissions were not included in the report for the second reporting period, just as they were not included in the first reporting period.

Greenhouse Gas Emissions Measurement Boundaries and Approach

In calculating Penta Teknoloji’s greenhouse gas emissions, the provisions of the Turkish Sustainability Reporting Standards 2: Climate-Related Disclosures (TSRS 2) were followed; **the calculations** were performed in accordance with **the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) (GHG Protocol)**.

The organizational boundaries for calculating greenhouse gas emissions were determined based on **the operational control approach** defined in the GHG Protocol. Accordingly, activities and assets under Penta Teknoloji’s operational control were included in the emissions calculations.

The calculation methods and data for Scope 1 and Scope 2 greenhouse gas emissions for the reporting period are presented in detail in the [Metrics and Targets](#) section of the report.

Compliance with Financial Statements

This report should be read in conjunction with Penta Teknoloji’s consolidated financial statements prepared in accordance with Turkish Financial Reporting Standards (TFRS). The assessments of the financial impact of climate-related risks and opportunities contained in this report, as well as all other financial information and amounts, are expressed in **Turkish Lira (TRY)** in accordance with the company’s financial reporting practices.

However, the time horizon definitions used in the assessment of climate-related risks and opportunities—unlike those used in financial reporting—have been determined in accordance with Yıldız Holding A.Ş.’s Risk Procedure. In this context, when evaluating the short-, medium-, and long-term impacts of risks and opportunities, the time horizon classifications defined in Yıldız Holding A.Ş.’s Risk Procedure are used as the basis.

Penta Teknoloji’s materiality assessments regarding climate-related risks and opportunities, along with explanations of the short-, medium-, and long-term time horizon definitions, are included in the [Risk Management](#) section of the report.

About Penta Teknoloji

Penta Teknoloji operates as a value-added technology distributor in the information technology and technology distribution sectors, connecting global and local technology brands with its business partners throughout Türkiye. The company conducts its operations under the umbrella of Yıldız Holding A.Ş.; with its strong distribution network, advanced logistics infrastructure, and value-added service model, it provides end-to-end solutions to the technology ecosystem.

As of 2025, Penta Teknoloji operates with two distribution centers located in the Istanbul–Dudullu Organized Industrial Zone, featuring a total of 15,000 m² of indoor space, and employs 358 people. The company generated **TRY 32.3 billion** in sales revenue during the reporting period from January 1, 2025, to December 31, 2025.

Ownership Structure and Affiliates

Information regarding Penta Teknoloji’s ownership structure and subsidiaries, as of the reporting period, is presented below.

Shareholder	Share of Capital (TRY)	Share of Capital (%)
Gözde Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi	126,753,831	32.21%
Mustafa Ergün	38,347,971	9.74%
Sinan Güçlü	26,420,000	6.71%
Mürsel Özçelik	25,280,000	6.42%
Bülent Koray Aksoy	23,172,864	5.89%
Others	153,541,334	39.03%

Subsidiaries	Share of Capital (%)	Place
Commonwealth Finance Investment Ltd.	100	British Virgin Islands
Penta International B.V.	100	Netherlands

Value Chain

Penta Teknoloji's value chain consists of the following stages: procurement, warehousing, distribution, sales, and channel management, as well as customer experience and technical solutions. The activities carried out at each stage of the value chain serve as the basis for assessing climate-related risks and opportunities.

Value Chain Step		Definition
Upstream	Procurement	We collaborate with more than 40 global and local technology brands. We classify our broad product range—which spans from enterprise solutions to hardware components, and from software licensing to cloud-based service integrations—into three core strategic segments: enterprise solutions (Enterprise), individual hardware products (Broadline), and software solutions (Software).
Operations	Warehousing	We store the physical products we supply in our warehouses, which have a total storage area of 15,000 m ² .
	Distribution	We deliver products from the brands for which we are authorized distributors to our business partners across Türkiye quickly and reliably. Thanks to our robust logistics infrastructure and efficient distribution capabilities, we maintain our operational processes with high efficiency.
	Sales and Channel Management	While we conduct all of our product sales through the B2B (Business-to-Business) channel, we manage our channels across five distinct categories, taking into account differences in customer structure and business models.
Downstream	Customer Experience and Technical Solutions	In our partnerships with brands, we fully fulfill tasks such as inventory management, promotional activities, and achieving sales targets in line with sales and marketing objectives. Through our value-added services, we not only enhance customer satisfaction but also support brands on their growth journey. We also serve our business partners through our specialized field sales teams operating in various regions of Türkiye.

Governance

At Penta Teknoloji, the management of climate-related risks and opportunities is based on a holistic approach to assessing, monitoring, and managing current and potential issues that could affect the company's operational continuity and financial resilience in the short, medium, and long term.

The governance structure is built on a multi-tiered framework in which various functions are represented to ensure an effective structure across the entire company. While **the Board of Directors** serves as the highest-level governance body responsible for oversight, monitoring, and approval of the governance process , ; **the Early Risk Detection Committee** at the Board level, **the Executive Management Team (Executive Board)**, and **the Sustainability Working Group** assume various responsibilities within the governance process .

The Role of the Early Risk Detection Committee in Governance

The Early Risk Detection Committee (RESK) operates under the Board of Directors at Penta Teknoloji to ensure the oversight and effectiveness of the governance process. Established in accordance with Capital Markets Board regulations and the Corporate Governance Communiqué, the Committee ensures that oversight of all risk categories—including climate-related risks and opportunities—is carried out by a body independent of the company's executive management.

The Committee may request detailed information from risk owners regarding the risks to which the company is exposed; it assesses the measures and actions to be taken in managing these risks and monitors the implementation status of the actions taken.

RESK meets at least six times a year, with meetings held at least once every two months; following each meeting, it reports its findings, assessments, and recommendations to the Board of Directors. Within the scope of its duties and authorities, the Committee may invite company management, representatives of relevant departments, and experts to its meetings as deemed necessary to obtain additional information and opinions regarding the risk agenda.

When climate-related issues form part of the risk agenda, these issues are addressed during meetings. Members of the Management Team and the Sustainability Working Group—who are risk owners or stakeholders—along with representatives from relevant departments participate in the process of thoroughly assessing the risks on the RESK meeting agenda. In this way, RESK oversees climate-related risks and opportunities, while strategic ownership is managed by subject matter experts.

In this context, the Committee held six meetings in 2024 and 2025.

First-Last Name	Position	Qualifications
Aytaç Saniye Mutlugüller	Chair	With over 30 years of experience in finance and corporate governance, she specializes in corporate finance, mergers and acquisitions, and capital market instruments.
Fatma Pınar Ilgaz	Member	She has served as a managing partner in the field of management consulting for many years; she has provided consulting services to over 100 organizations across various sectors in the areas of institutionalization, corporate governance structures, sustainability strategies, and integrated reporting.
Erman Kalkandelen *	Member	He currently serves as the country manager responsible for research on Türkiye, the Middle East, and Eastern Europe at an international asset management firm; he has focused on emerging markets, small-cap companies, and Turkish equity products.

*As stated in the KAP announcement dated May 22, 2026, Erman Kalkandelen resigned from his position effective May 21, 2026.

Role of Management in Governance

At Penta Teknoloji, the Management Team plays a key role in ensuring the effective execution of the governance process. The Management Team takes into account the risks and opportunities that could impact the company's strategic and operational goals as it sets them.

The Management Team assumes a dual responsibility in the governance of climate-related risks and opportunities. On the one hand, it contributes directly to the assessment process by participating in meetings on climate-related issues brought before the Early Risk Detection Committee; on the other hand, it guides the work of the Sustainability Working Group, which is responsible for identifying and monitoring these risks and opportunities at the operational level. In addition, the Sustainability Working Group reports its findings and assessments to senior management; in this way, issues of significance are brought to the RESK's agenda through senior management. This structure ensures that the identification of climate-related risks and opportunities at the operational level occurs within a seamless flow of information to the company's senior decision-making body.

First Name Last Name	Position	Qualifications *
Mehmet Fatih Erünsal	General Manager	Financial Management, Industry Knowledge, Strategic Governance, Sales and Marketing, Leadership
Eren Mantaş	Chief Financial Officer	Financial Management, Strategic Planning, Investor Relations
Yasemin Budak	Digital Transformation and Operations Director	Process Development, Strategic Thinking, Digitalization, IT Governance, Innovation
Bülent Köken	Sales Director	Sales Management, Industry Knowledge, Strategic Planning, Customer Relations
Arda Serim	Business Development and Marketing Director	Industry Knowledge, Business Development, Marketing Strategy, Sales Management

* The competencies of Executive Management members to manage and oversee strategies designed to address climate-related risks and opportunities are evaluated by taking into account the relevant individuals' professional experience, areas of expertise, and the positions they hold.

The Governance Role of the Sustainability Working Group

The seven-member Sustainability Working Group, which is part of Penta Teknoloji's corporate governance structure and consists of managers and employees from various departments, operates under the supervision of the General Manager. The Working Group meets quarterly to report its activities to the Management Team.

The Sustainability Working Group's fundamental duties and responsibilities in governance are as follows:

- Monitoring national and international developments,
- To define the sustainability strategy, roadmap, policies, targets, and performance metrics,
- Conducting work to integrate the sustainability approach into business practices,
- Identify, assess, monitor, and manage climate-related risks and opportunities,

The Working Group also draws on external consulting support in areas it deems necessary to deepen its assessments. As a result, the processes for identifying and prioritizing climate-related risks and opportunities are supported by up-to-date methodology and sector-specific expertise.

The governance of climate-related issues is addressed at the Sustainability Working Group's meetings with the direct participation of relevant departments at the operational level, and the issues identified are reported to the Executive Management. Four meetings were held in 2025.

First Name Last Name	Position	Qualifications *
Mehmet Fatih Erünsal	General Manager	Financial Management, Industry Knowledge, Strategic Governance, Sales and Marketing, Leadership
Engin Kafalı	Administrative Affairs Division Lead	Administrative Management, Energy and Facility Management, Procurement and Logistics Management
Selda Gül	Quality and Process Executive	Process Management, Quality Management, Auditing, Business Continuity
Meltem Atalan	Human Resources Division Lead	Human Resources Management, Corporate Culture, Corporate Social Responsibility, Leadership, Diversity & Inclusion
Işıl Tunalı**	Corporate Communications Division Lead	Corporate Communications, Brand Management, Marketing Communications, Media Relations
Dilara Alpar	Strategy, Human and Communications Manager	Strategic Planning, Human Resources Management, Corporate Communications, Industry Knowledge
Osman Akbulut	Budget, Reporting and Investor Relations Manager	Financial Reporting, Budget Management, Investor Relations
Ali Yıldız	Occupational Health and Safety and Environment Specialist	Occupational Health and Safety, Environmental Management, Regulatory Compliance, Risk Assessment

** Following Işıl Tunalı's departure from Penta Teknoloji in 2026, Cemre Ece has assumed the role of Corporate Communications Group Manager.

*The competence of Sustainability Working Group members to manage strategies designed to address climate-related risks and opportunities is evaluated by taking into account their professional experience, areas of expertise, and the positions they hold.

Integration into Coordination and Decision-Making Processes

There is no separate written policy or procedure document specifically governing the process of consistently addressing climate-related risks and opportunities across the company, ensuring coordination, establishing an effective flow of information among relevant units, and integrating these into decision-making processes. This process is effectively carried out through the existing corporate risk management structure, meetings of the Early Risk Detection Committee, reporting to the Board of Directors, assessments by senior management, and the active role of the Sustainability Working Group.

Climate-related risks and opportunities are not assessed under an independent governance mechanism; rather, they are evaluated within the company's overall risk profile, taking into account their strategic, operational, and financial impacts, including trade-offs. This approach ensures that risks and opportunities are addressed from a holistic, company-wide perspective and are seamlessly integrated into the normal course of decision-making processes.

In addition, competency development programs for representatives of relevant departments and members of the Sustainability Working Group are conducted—**as needed**—under the umbrella of Penta Academy, the company's training platform, through the **Penta Professional** program for managerial-level employees and the **Penta Master** program specifically designed for senior management.

Yıldız Holding Corporate Risk Management Directorate

The monitoring and coordination of our company's corporate risk management process are carried out with the support of the Corporate Risk Management Directorate, which reports to the Yıldız Holding Strategy, Business Development, and Mergers & Acquisitions Division. This structure, located within the Holding, supports the implementation of our risk management practices in line with the governance philosophy, methodological framework, and best practices adopted across the group.

In collaboration with Yıldız Holding's Corporate Risk Management Directorate, our Early Risk Detection Committee, and our Sustainability Working Group, the Directorate contributes as a stakeholder to processes such as identifying, analyzing, and assessing climate-related risks and opportunities; defining risk indicators; establishing control points; and developing and monitoring actions to address risks. In this context, the Directorate monitors the work carried out by our Company and provides assessments, feedback, and guidance within the framework of group standards, professional best practices, and industry experience. These contributions aim to enhance the effectiveness and maturity level of our governance processes, while the final decision and responsibility remain with our Company.

Additionally, representatives of the Yıldız Holding Corporate Risk Management Directorate participate in risk management meetings when deemed necessary to provide expert support; throughout the process and upon request, contributions such as information sharing and operational support are considered within available capabilities.

Thanks to this approach, our governance practices are addressed within a framework that is owned and implemented specifically by our company, while remaining aligned with group-level experience, governance principles, and best practices.

Performance Management and Remuneration

At Penta Teknoloji, performance management practices are conducted in accordance with the OKR (Objectives and Key Results) methodology. The OKR approach offers a data-driven, systematic, and measurable performance management model that aligns corporate goals with employees' individual goals. Within this framework, starting from the top management level, the goals of all employees are set in line with company strategies, and performance results are evaluated based on objective criteria. Performance evaluation results are taken into account in career development, promotion, and compensation processes (including bonuses).

However, as of the reporting period, issues related to climate-related risks and opportunities have not been identified as a factor directly affecting managers' compensation or bonus practices.

Strategy

Penta Teknoloji takes a proactive approach to addressing the potential impacts of climate-related risks and opportunities on its business model, value chain, and financial performance. As part of compliance with the TSRS 2: Climate-Related Disclosures standard, risks and opportunities—including **transition risks** arising from policy and regulatory developments such as energy management regulations, as well as **physical risks** such as the acute impacts that extreme weather events may cause—are assessed collectively.

In the assessment process conducted within this framework, the potential short-, medium-, and long-term impacts of risks and opportunities are examined; climate-related risks and opportunities that **are expected to have a reasonable impact on the company's strategy, business model, future financial performance, financial position, and cash flow** are prioritized and reported.

Details regarding the identification, assessment, and prioritization of climate-related risks and opportunities are provided in the [Risk Management](#) section of the report.

Climate-Related Risks and Opportunities

Climate-related risks and opportunities are managed dynamically and reviewed and updated on an annual basis. As a result of the assessment conducted during the reporting period, no changes were made to the scope or definitions of existing risks and opportunities, and the list of risks and opportunities from the previous period remains unchanged.

In this context, the climate-related risks and opportunities identified in terms of the company's strategy, financial conditions, and business model are presented below:

Risks

- Transition to the Nearly Zero-Energy Buildings (NSEB) Concept (**Transition Risk**)
- Physical Damage and Logistical Disruptions That May Occur Due to the Increasing Severity and Frequency of Extreme Weather Events (**Physical Risk**)

Opportunities

- Reduction in Energy Costs Through Renewable Energy Investments

Within the framework of the process detailed in the [Risk Management](#) section, the risk of “Physical Damage and Logistical Disruptions That May Occur Due to the Increasing Severity and Frequency of Extreme Weather Events” has been identified as a priority. The risk of “Transition to the Nearly Zero-Energy Buildings (NSEB) Concept” and the opportunity of “Reduction in Energy Costs Through Renewable Energy Investments” were not considered significant. However, all identified and assessed risks and opportunities will continue to be monitored in the future.

Physical Risk: Physical Damage and Logistical Disruptions That May Occur Due to the Increasing Severity and Frequency of Extreme Weather Events

According to reported incidents and reports from the General Directorate of Meteorology, the frequency of extreme weather events in various regions of Türkiye is on the rise in terms of the number of occurrences, while their severity is increasing in terms of the damage they cause. Based on assessments, the extreme weather events most likely to affect Penta Teknoloji's operations and business model are urban flooding and wildfires.

While urban flooding primarily affects residential areas, wildfires typically start outside residential areas but can spread as far as industrial zones.

As part of its business model, Penta Teknoloji stores its inventory of technological products in warehouses located in the Istanbul–Dudullu OSB area and conducts its logistics operations through these warehouses. The continuity of the company's sales and distribution activities depends on the safe storage of products in these warehouses and the uninterrupted execution of shipments.

In this context, the potential impacts of possible floods and wildfires on Penta Teknoloji are assessed as follows:

- A potential increase in the frequency and severity of floods and wildfires could result in physical damage to the products stored in the warehouses.
- If warehouses and their geographic locations are affected by such events, it could disrupt logistics operations—which play a critical role in the business model—and lead to revenue loss due to shipment delays.

The Impact of Risk on Strategy and Decision-Making Processes

The Istanbul–Ümraniye region, where Penta Teknoloji operates within the Dudullu OSB, has been classified as low-risk for urban flooding and high-risk for wildfires in an analysis conducted using the **ThinkHazard** platform developed by the World Bank. This analysis **does not imply that the geographic area where Penta Teknoloji operates will or will not be directly affected by these physical risks**; rather, it provides a reference point regarding the potential risk level of the region and contributes to determining the potential scale of the risk.

This assessment serves as one of the key inputs guiding Penta Teknoloji's decisions regarding the measures it takes and the allocation of resources to address these risks. In this context, Penta Teknoloji periodically performs maintenance on the fire suppression systems in its warehouses and allocates resources for this maintenance process. In addition, the company takes out insurance for the products stored in its warehouses against potential physical damage and allocates resources for this as well.

In addition to physical damage, an external warehouse integration system is used to limit operational disruptions caused by logistics interruptions. Thanks to this digital infrastructure, external warehouses can operate in an integrated manner with the main operational system, thereby contributing to operational continuity in the event of a potential disruption.

Impact of Risk on Financial Performance, Financial Position, and Cash Flow

Its Place in the Value Chain	Operations		
Time Horizon	Short-Term - Medium-Term - Long-Term		
Probability of Occurrence	High		
Current Financial Impact	During the current reporting period, there were no incidents of flooding or wildfires in the Istanbul-Dudullu OSB area where the warehouses are located; Penta Teknoloji did not suffer any direct physical damage, and there were no operational disruptions. Consequently, this risk had no direct impact on the financial statements; however, there was a financial impact resulting from expenses related to insurance coverage for this risk and the maintenance costs of fire suppression systems. Details regarding these expenses are provided under the “Capital Allocation” heading in the “Metrics and Targets” section.		
Expected Financial Impact	Financial Performance: A potential disruption in logistics operations could lead to a decline in revenue due to its impact outside of exclusive distribution agreements, and this situation could negatively affect Net Income through Gross Profit and EBITDA. On the physical damage side, the amount of damage not covered by insurance may reduce Net Income through operating expenses as a one-time extraordinary expense. Financial Position: Regarding the financial position, it is estimated that the negative impact on EBITDA and Net Income resulting from a potential logistics disruption could lead to a decrease in the cash and cash equivalents balance. In the event of potential physical damage resulting from the incident, a decrease in the “Inventories” line item is anticipated; however, this effect is expected to be largely offset by the “Insurance Receivables” line item. During the process of replenishing potentially lost inventory, an increase in “Trade Payables” and “Short-Term Debt” is anticipated. Cash Flow: The potential revenue loss and possible damages not covered by insurance, within the scope of the risk impact, could have a negative effect on net cash flow from operating activities (NCOFA) and the “Cash and Cash Equivalents” balance at the end of the period.		
		Optimistic Scenario	Pessimistic Scenario
	Short Term*	In the event that Penta Teknoloji’s operations are affected, the financial impact of this risk is estimated to be 1.81% of the net income for the current period in 2025 .	
	Medium Term*	In the event that Penta Teknoloji’s operations are affected, the financial impact of this risk is estimated to be 2.38% of the Net Income for the current period of 2025 .	
	Long Term*	In the event that Penta Teknoloji’s operations are affected, the financial impact of this risk is estimated to be 6.87% of the 2025 current-period net income under the optimistic scenario.	In the event that Penta Teknoloji’s operations are affected, the financial impact of this risk is estimated to be 7.89% of the 2025 current-period net income under a pessimistic scenario.

*The financial impact amounts calculated for the short-, medium-, and long-term effects of the risk are not discounted to the present.

Assumptions and Uncertainties

During the preparation of the report, numerous assumptions were made in the processes of calculating financial impacts and conducting scenario analysis. These estimates were made when there were data access constraints, when data regarding specific stakeholders in the value chain was unavailable, and when future-oriented data was required. This process was based on hypothetical events, and the impacts the company would face if such a risk were to materialize were projected. Similarly, regarding the impact of the relevant risk on the company's financials, inferences were drawn using a "what-if" approach—specifically, by analyzing which financial areas would be affected should the risk occur.

- The General Directorate of Meteorology's 2023 and 2024 Annual Climate Assessment Reports were reviewed, and it was assumed that the operational downtime would be 2 days due to a potential flood disaster and 2.5 days due to a potential wildfire.
- In the calculations, it was assumed that the impact of a potential extreme weather event would affect 10% of Penta Teknoloji's warehouse area; furthermore, it was estimated that only 10% of the products in the affected area—due to the shelving system in the warehouses—would sustain damage in the event of flooding.
- In the financial impact calculations for potential effects on the warehouses, the average value of the products in Penta Teknoloji's warehouses during the current reporting period was used.
- In the financial impact calculations for a potential logistics disruption, it was assumed that revenues other than those from Penta Teknoloji's exclusive distribution agreements would be affected, and these figures were used in the revenue calculations for the current reporting period.
- The impact of real growth on revenue projections for the coming period and on the inventory value per square meter has not been taken into account; the Medium-Term Program (2026–2028) published by the Presidency of Strategy and Budget of the Republic of Türkiye and the inflation forecasts of the Central Bank of the Republic of Türkiye have been used as the basis.
- Since there is no direct data on changes in the duration of operational disruptions and the estimated amounts of damage caused by urban flooding and wildfires under optimistic and pessimistic climate scenarios, assumptions have been made based on changes in the indicators "Total Precipitation from Extreme Rainfall Events" and "Number of Days with Extreme Fire Weather Conditions," as described in the "Climate Resilience" section.

Notes on Comparative Financial Information

Financial Impact - 2024		
	Optimistic Scenario	Pessimistic Scenario
Short Term	Between 1.43% and 1.44% of 2024 Net Income	
Medium Term	Between 2.02% and 2.06% of 2024 net profit	
Long Term	Between 6.11% and 6.33% of the 2024 net profit	

The financial impact amounts shown in the table were calculated using Penta Teknoloji's nominal financial data for 2024. The amounts have not been adjusted for 2025 price levels or purchasing power. Furthermore, while there has been no change to the 2025 current-period calculation methodology, the calculations were performed using updated assumptions based on the findings of the updated scenario analysis.

Climate Resilience

Penta Teknoloji considers climate resilience to be a critical process for predicting how its operations and strategy will be affected across different time horizons and under various climate scenarios. This approach allows for a comprehensive assessment of both the likelihood of risks materializing and how their severity and frequency may vary across different scenarios, thereby providing a foundation for the company’s strategic planning, capital allocation decisions, and the design of risk mitigation measures.

In this context, scientifically grounded climate projections and scenario analyses are conducted to examine possible outcomes regarding variables related to risk factors. While scenario analysis is a dynamic process, the company aims to continuously improve methodological maturity and analytical depth. The datasets and analytical tools used in the analysis conducted during the current reporting period have been updated, and the findings have been revised in line with current projections.

Scenario Analysis Approach

In selecting scenarios, the projected levels of global warming expected by the end of the century were taken as the basis. Additionally, recognizing the uncertainties regarding how climate-related issues may unfold at varying intensities and rates, both optimistic and pessimistic scenarios were included in the assessment.

- The optimistic scenario **projects a future in which** global warming **is limited to below 2°C**,
- As a pessimistic scenario, **a more adverse scenario in which** the average temperature increase **ranges between 3.5°C and 4°C** was considered.

Scenario outputs and tools published by the Intergovernmental Panel on Climate Change (IPCC) and the Network for Greening the Financial System (NGFS) were used as the primary references in the analysis process. Three different time horizons were adopted: the current situation (reference year – 2025), the medium term (2030), and the long term (2050). This framework allows for a comparative assessment of climate impacts under different time periods and conditions.

	Less than 2°C warming by the end of the century	Warming of 3.5–4°C by the end of the century
IPCC	RCP 2.6	RCP 4.5 RCP 6.0
NGFS	Below 2°C	Current Policies

Scenario Analysis Insights

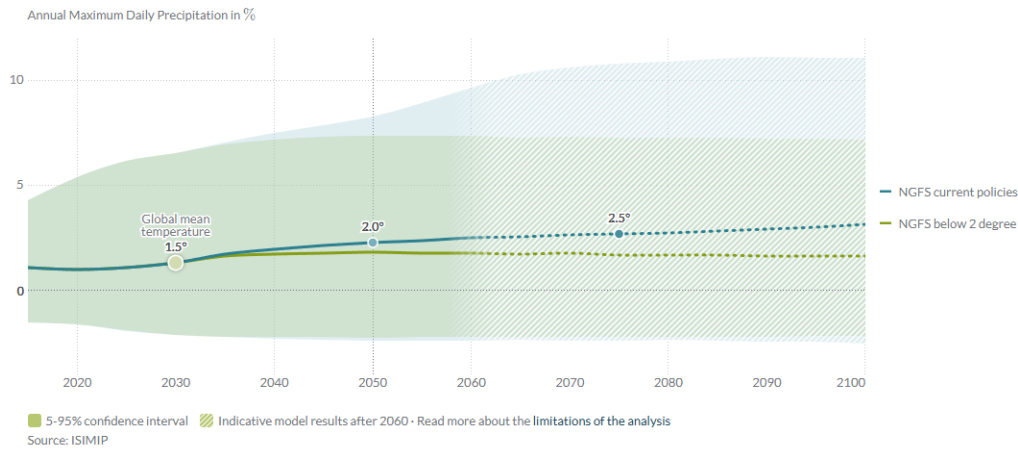
To address environmental, social, economic, and legal dimensions from a holistic perspective, the STEEPS analysis approach was adopted in the scenario analysis process.

Insights Regarding Physical Risks

Various climate indicators related to urban flooding and wildfire risks were examined to assess the potential impacts of extreme weather events. The analyses were based on indicators that allow for the assessment of both the likelihood of occurrence and the potential severity of these risks.

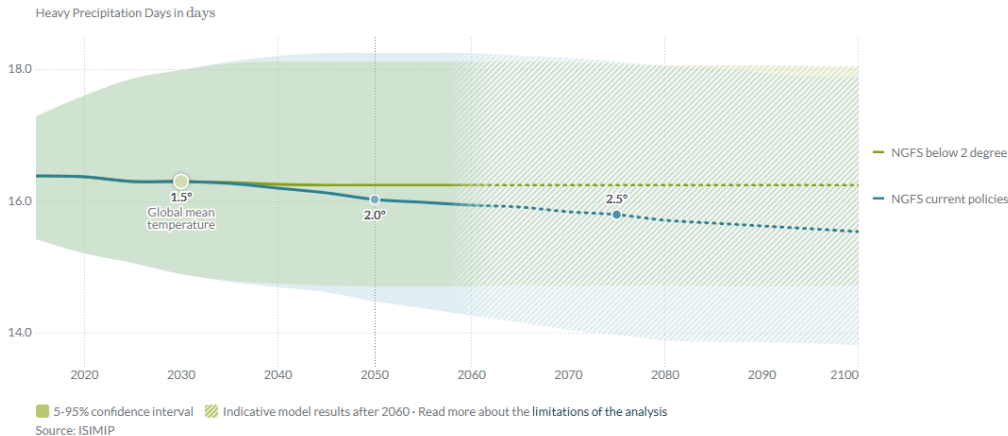
Annual Maximum Daily Precipitation Amount (%)

Projections for this indicator, which is based on the daily maximum precipitation amount, suggest that an upward trend will be observed across Türkiye in both the medium and long term. While the differences between the scenarios remain limited in the medium term, the divergence becomes more pronounced in the long term under the pessimistic scenario. These findings suggest that extreme rainfall events may occur with greater intensity over time and that the associated flood risk could become more critical, particularly in the long term.



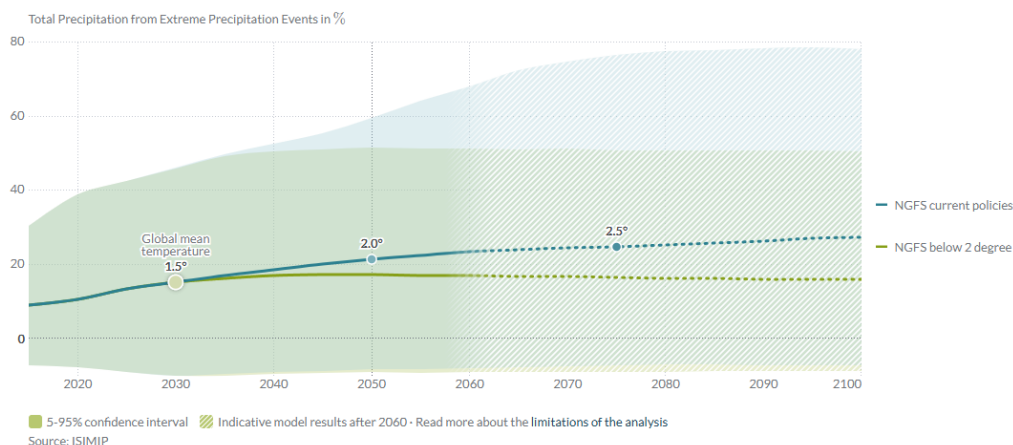
Number of Days with Heavy Rainfall (days)

When considering the number of days on which daily precipitation exceeds 10 mm, no significant change is expected for this indicator in the medium to long term. The convergence between the optimistic and pessimistic scenarios suggests that this aspect of flood risk will remain at a similar level in future periods, regardless of scenario differences; however, the risk will not disappear entirely.



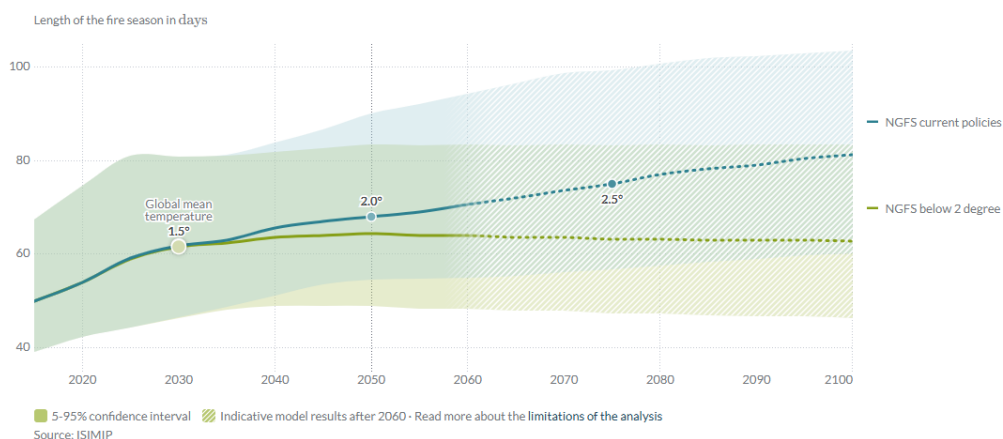
Total Precipitation from Extreme Rainfall Events (%)

In this indicator, which is based on the proportion of heavy rainfall events within total precipitation, medium-term projections do not indicate a significant divergence among the scenarios. In the long term, however, the pessimistic scenario projects that this proportion could rise to higher levels compared to the reference period. This finding suggests that rainfall events may become increasingly intense in the future and, in parallel, that the severity of flood risk has the potential to increase.



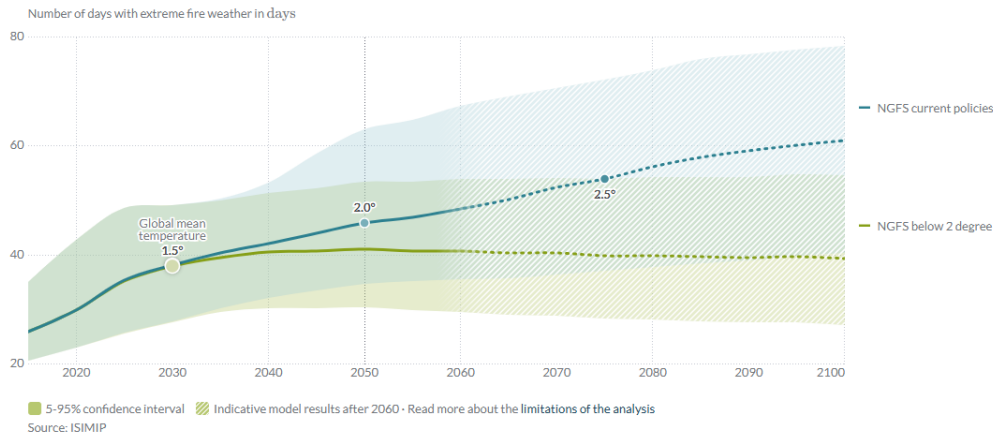
Length of the Fire Season (days)

When examining the number of days during the year when conditions conducive to wildfires prevail, it is notable that an upward trend in the medium and long term appears inevitable across all scenarios. While the differences between the scenarios remain limited in the medium term, the pessimistic scenario shows a clear divergence in the long term. This extended wildfire season serves as an important signal that the risk of wildfires may become more frequent and likely, particularly in the long term.



Number of Days with Extreme Wildfire Weather Conditions (days)

It is observed that the number of days on which fire-fueling meteorological conditions—such as high temperatures, low humidity, and strong winds—occur simultaneously shows an upward trend in both scenarios. While the difference between the scenarios remains moderate in the medium term, it is noteworthy that in the long term, the pessimistic scenario diverges significantly from the reference period. This pattern indicates that the likelihood of forest fires may be on a systematic upward trajectory in the coming years.



When the results of the scenario analysis are examined holistically, it is observed that the risks of urban flooding and wildfires remain valid across the short, medium, and long terms, and that some indicators show a structural upward trend over time. While the difference between the optimistic and pessimistic scenarios remains limited in the medium term, as the time horizon extends to the long term, these two scenarios diverge significantly from one another in terms of both the likelihood of occurrence and the magnitude of the impact.

Assessment of Climate Resilience

Based on findings from scenario analysis conducted by examining variables related to extreme weather events, it has been concluded that Penta Teknoloji's business model and operational structure maintain their resilience against current risks in the short and medium term.

Currently, the company utilizes insurance mechanisms, preventive systems, and an external warehouse integration system to limit the financial impact of risk. The resources allocated to all these measures are considered one of the key elements supporting the company's financial resilience against this risk.

From a long-term perspective, the upward trend in the severity of extreme weather events suggests that the need for adaptation may become more pronounced over time. However, the primary area of uncertainty highlighted in these assessments is that, while future projections regarding the frequency and severity of extreme weather events indicate an upward trend, it is impossible to predict with certainty the extent to which operations will be affected during a specific period. Given that these risks are present across a large geographic area of Türkiye, capital-intensive interventions—such as the planned and permanent relocation of operations—are not considered a primary adaptation strategy in the short and medium term.

In this context, Penta Teknoloji has adopted an approach centered on reviewing current developments and changes in the outlook regarding extreme weather events to update the measures it has taken for situations that are likely to occur and affect the company, and to enhance these measures when deemed necessary.

Risk Management

Corporate Risk Management Approach

Penta Teknoloji's corporate risk management approach is based on the principle of addressing, in a timely and accurate manner, factors that could affect the company's existence, growth, and the continuity of its operations. Risks are assessed in relation to the company's strategy and business model and are managed in a way that supports decision-making processes. This approach aims not only to mitigate risks but also to support the company's long-term goals by effectively managing uncertainties.

The corporate risk management process encompasses the identification, analysis, prioritization, and regular monitoring of risks in accordance with the Yıldız Holding Corporate Risk Management Procedure.

Risks are monitored under six main categories, taking into account their scope of impact and potential consequences on company operations: **strategic risks** that could affect the achievement of long-term strategic goals; **financial risks** that could affect the financial position, investments, profitability, and cash flow; **operational risks** that could affect normal business processes, procedures, and systems; **compliance risks** arising from non-compliance with regulations; **occupational health and safety risks**; and **other risks** that, while not directly related to operations, could still impact them.

Although climate-related risks are classified under the “**other risks**” category, they are assessed using a holistic approach, taking into account that their impacts may overlap with other risk areas. In this context, the multi-layered structure detailed in the [Governance](#) section contributes to the integrated management and monitoring of climate-related risks within corporate risk management processes .

Climate-Related Risk Management

At Penta Teknoloji, the management of climate-related risks and opportunities is conducted in accordance with the Türkiye Reporting Standards (TSRS) published by the Public Oversight, Accounting, and Auditing Standards Authority (KGG). This process—which consists of **identifying risks and opportunities, assessing them by considering potential impacts**, and regularly monitoring performance throughout the process—evaluates risks and opportunities from a perspective ranging from global scale to local dynamics, while taking sectoral trends into account. The potential impacts on our company's strategy and value chain are analyzed both qualitatively and quantitatively.

Identification of Climate-Related Risks and Opportunities

Although the nature of our business model means our exposure to climate change is relatively limited, when identifying climate-related risks and opportunities, we assess processes both upstream and downstream in the value chain, along with our operations.

In identifying transition risks, we examine global developments focused on climate change, while also conducting a detailed analysis of climate-related developments in our country, current and planned regulatory measures, and Türkiye's roadmap for combating climate change.

In the process of identifying physical risks, as a company operating in Türkiye, assessments are conducted based on the geographic region where the company is located, and potential physical risks and their impacts on operations are analyzed.

Assessment of Climate-Related Risks and Opportunities

The identified climate-related risks and opportunities are assessed using a combination of quantitative and qualitative analysis methods, based on the reasonable data available at this time. During the assessment process, the likelihood of each risk and opportunity occurring, as well as the potential financial impacts on the company, are examined; risks are prioritized based on the findings. Risks classified as high priority are then modeled prospectively through scenario analyses, and their potential impacts are estimated.

Time of Occurrence

In the process of assessing climate-related risks and opportunities, the time horizon definitions set forth in Yıldız Holding A.Ş.'s Risk Procedure are used, as opposed to those used in financial reporting. The primary reason for this difference is that the effects of climate-related risks and opportunities may manifest over time frames longer than standard financial reporting periods.

The terms "short-term," "medium-term," and "long-term" used when analyzing the expected timing of climate-related risks and opportunities represent the time periods specified below. In the process of quantifying scenario analyses for risk calculations, 2030 was considered the medium term and 2050 the long term.

Time Horizon	Duration
Short-Term	1–3 Years
Medium Term	3–5 Years
Long Term	5 Years and Above

Likelihood Assessments

Probability assessments are conducted by considering both the exposure status and vulnerability criteria for each risk and opportunity.

Exposure refers to the likelihood that a specific area in which Penta Teknoloji operates will be adversely affected by a particular hazard; vulnerability, on the other hand, refers to Penta Teknoloji's propensity to be adversely affected by climate risks due to the nature of its business. Both criteria are rated on a scale of 1 to 5, taking into account the company's structure, operational boundaries, scope of activities, current conditions, and the measures taken.

Exposure		Vulnerability	
1	Completely unaffected	1	Well-prepared
2	Slightly affected	2	Quite prepared
3	Affected	3	Prepared
4	Significantly affected	4	Not prepared
5	Severely affected	5	Not prepared at all

However, qualitative assessments of how the likelihood of risks materializing and their potential impact may change are supported by findings from scenario analysis .

Details regarding the scenario analysis can be found in the [Climate Resilience](#) section of the report.

As a result of all these assessments, final probability scores for risks are determined on a scale of 1 to 5. Within this framework, risks involving regulatory developments or physical events that are highly likely to occur in the near term are assigned a score of "certain" (5) or "high" (4); risks for which no past impacts have been observed or whose sectoral scope is uncertain are assigned a score of "low" (2) or "unlikely" (1).

Level	Description
1: Unlikely	May occur under exceptional circumstances.
2: Low	May occur rarely within a given time frame.
3: Possible	It may occur within a specific time frame.
4: High	It is highly likely to occur under most conditions.
5: Certain	It is expected to occur in most cases.

Financial Impact Assessments

In order to assess the financial impact of each climate-related risk and opportunity, quantitative analyses are conducted based on currently available data, assumptions, and reasonable projections. The magnitude of the financial impact of risks and opportunities is evaluated on a scale of five levels, as indicated below, based on the ratio of the calculated value to Net Income.

The primary reason for expressing the calculated financial impact as a ratio to Net Income stems from the nature of the business. Due to the nature of the company's operations, analyses based on Revenue may not fully reflect the actual impact of risks. In contrast, Net Income—as a final indicator encompassing all elements of operational and financial performance—provides a more accurate and meaningful reference point for assessing the impact of climate-related risks and opportunities.

Level
1: Normal
2: Low
3: Moderate
4: High
5: Critical

Materiality

In the prioritization process for risks and opportunities assessed for likelihood of occurrence and financial impact, priority risks and opportunities are identified by calculating the average of the scores assigned to them based on these two evaluation criteria. Under this framework, risks and opportunities with an average of 2.5 or higher for both likelihood of occurrence and financial impact (on a scale of 1 to 5) are identified as priorities.

This approach provides a comprehensive risk assessment framework that ensures not only risks with high financial impact but also those with a high likelihood of occurrence are taken into account from a strategic perspective. During the current reporting period, the risk of “Physical Damage and Logistical Disruptions That May Occur Due to the Increasing Severity and Frequency of Extreme Weather Events” was identified as a material risk, as its average of probability (4) and financial impact (1)—totaling 2.5—reached the threshold value.

Monitoring Climate-Related Risks and Opportunities

Climate-related risks and opportunities are reviewed at regular intervals and updated as necessary. As part of this process, during the annual review conducted through the multi-tiered structure outlined in the [Governance](#) section, the scope and definitions of the list of risks and opportunities are assessed in light of current developments and revised as needed.

During the monitoring process, if any events have occurred in the current period, their impacts, recent developments, and changing conditions are examined, and assessments of risks and opportunities are updated based on the findings. This ensures that these assessments remain up-to-date and are accurately reflected in strategic decision-making and financial planning processes.

Metrics and Targets

Climate-Related Metrics

As part of its efforts to combat climate change, Penta Teknoloji systematically and regularly calculates, monitors, and reports greenhouse gas emissions resulting from its operations.

In addition, to support the transparent monitoring and assessment of climate-related performance, the selection processes for metrics to be reported within the scope of climate-related risks and opportunities have been evaluated in accordance with **TSRS 2 Sector-Based Guidance**, published by the Public Oversight, Accounting, and Auditing Standards Authority (KGK) – **Appendix 6: Multi-Line and Specialty Retailers and Distributors**, published by the Public Oversight, Accounting, and Auditing Standards Authority (KGK), were evaluated.

Greenhouse Gas Emissions

Penta Teknoloji calculates its greenhouse gas emissions in accordance with **the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) (GHG Protocol)**.

Organizational boundaries are determined in accordance with the operational control approach during the emissions calculation process.

Scope 1 Emissions

Scope 1 emissions refer to greenhouse gas emissions from sources directly controlled by Penta Teknoloji during the reporting period. Within this scope, emissions resulting from the energy consumption of stationary and mobile combustion vehicles—including diesel consumption (off-road vehicles), diesel consumption (on-road vehicles), gasoline consumption (on-road vehicles), natural gas consumption, and emissions from the use of CO₂ fire extinguishers—are classified as Scope 1 emissions.

For the emission factors used in calculating Scope 1 greenhouse gas emissions, **the 2006 IPCC National Greenhouse Gas Inventory Guidelines**, the global warming potential (100-year GWP) values from **the IPCC Sixth Assessment Report (AR6)**, and **the DEFRA GHG Conversion Factors** were used as references. The calculations include CO₂, CH₄, and N₂O, and the results are reported in metric tons of CO₂ equivalent (tCO₂e).

Scope 2 Emissions

Scope 2 emissions represent greenhouse gas emissions resulting from Penta Teknoloji's indirect energy consumption and were calculated using **location-based** and **market-based** approaches. Since there was no electricity consumption from renewable sources or electricity procurement based on I-REC, YEK-G, or similar renewable energy certificates during the reporting period, no separate emissions calculation is performed under the market-based method.

For the emission factors used in calculating Scope 2 greenhouse gas emissions, **the Ministry of Energy and Natural Resources' Türkiye Electricity Generation and Electricity Consumption Point Emission Factors Information Form (ETKB-EVÇED-FRM-042 Rev.00)** and **DEFRA GHG Conversion Factors** were used as references. The greenhouse gases included in the calculations are CO₂, CH₄, and N₂O, and the results are reported in metric tons of CO₂ equivalent (tCO₂e).

Penta Teknoloji Greenhouse Gas Emissions (Gross metric tons of CO ₂ e)	2024	2025*
Scope 1	319.54	318.90
Scope 2	466.91	480.91
Total Scope 1 + Scope 2	786.45	799.81

* The change in Scope 1 emissions is due to the revision of the intensity conversion parameters used in emissions calculations based on more accurate and up-to-date data. The increase in Scope 2 emissions, on the other hand, is primarily due to the rise in electricity consumption; emission factors are updated annually by the relevant ministry.

Sector-Specific Metrics

Sector-specific metrics included in TSRS 2 Sector-Based Guidance – Appendix 6: Multi-Channel and Specialty Retailers and Distributors were evaluated; Accordingly, the explanatory topics and activity and sector metrics outlined in the relevant sector-specific guidelines were addressed; the applicability of metrics that could be linked to the climate-related priority risk defined in the Strategy section was assessed.

As a result of these assessments, within the scope of the physical risk defined under the heading **“Physical Damage and Logistical Disruptions That May Occur Due to the Increasing Severity and Frequency of Extreme Weather Events,”** operational metrics such as the number of distribution centers and indicators related to storage space are being monitored. These indicators are used in financial impact calculations to assess Penta Teknoloji’s exposure to urban flooding and wildfire events.

Topic	Metric	Category	Description	2024	2025	Code
Energy Management in Retail and Distribution	Total Energy Consumed	Quantitative	MWh	2,228.09	2,410.07	CG-MR-130a.1
	Percentage of grid electricity		Percentage (%)	47%	46%	
	Percentage of renewable energy		Percentage (%)	-	-	

Activity Metric	Unit of Measure	Category	2025	Code
Number of retail locations	Number	Quantitative	-	CG-MR-000.A
Number of Distribution Centers			2	
Retail Area	Square Meters (m²)		-	CG-MR-000.B
Total Area of Distribution Centers			15,000	

Internal Carbon Pricing

As of the reporting period, Penta Teknoloji's operations are not subject to any mandatory or voluntary carbon pricing mechanisms. Furthermore, the company does not have an internal carbon pricing mechanism used to assess climate-related risks and opportunities. The company monitors climate-related regulatory developments and national and international practices regarding carbon pricing, and continues to evaluate its practices in this area in line with its needs and operating conditions.

Assets Vulnerable to Climate-Related Risks

Assets Vulnerable to Physical Risks

According to an analysis conducted using the ThinkHazard platform, the locations where Penta Teknoloji operates are classified as low-risk for urban flooding but high-risk for wildfires.

Since the warehouses and main building where Penta Teknoloji conducts its operations are leased, they are not recorded among the company's assets. Therefore, it is not possible to calculate the vulnerability to physical risks as a ratio of asset value.

Penta Teknoloji assesses its vulnerability ratio using an activity-based indicator. In this context, it is estimated that a potential logistics disruption resulting from the risk of "Physical Damage and Logistics Disruptions That May Occur Due to the Increasing Severity and Frequency of Extreme Weather Events" would affect revenue generated from operations other than exclusive distribution agreements. As of 2025, revenue generated from operations other than exclusive distribution agreements accounts for 49% of total revenue.

Capital Allocation

Penta Teknoloji evaluates its capital allocation strategy regarding climate-related risks to manage the potential financial impacts of these risks and ensure operational continuity. Where deemed necessary, capital expenditures and financing needs related to these risks are addressed within the budgets of the relevant departments.

During the current reporting period, TRY 16,290,687 was allocated for insurance mechanisms under the risk category "**Physical Damage and Logistical Disruptions That May Occur Due to the Increasing Severity and Frequency of Extreme Weather Events; Operational Impacts Caused by Extreme Weather Events,**" and TRY 8,160,505 in capital expenditures were made for the periodic maintenance of fire suppression systems. These amounts are included in the "General and Administrative Expenses" line item in the consolidated financial statements.

Remuneration

As of the reporting period, performance indicators related to climate-related risks and opportunities have not been defined as a separate factor directly affecting the compensation and bonus mechanisms for executives or employees.

Climate-Related Targets

To manage the risk of “Physical Damage and Logistical Disruptions That May Occur Due to the Increasing Severity and Frequency of Extreme Weather Events”—which is Penta Teknoloji’s primary risk—and to strengthen operational continuity, the company is proceeding in accordance with the following periodically established objectives:

- Conducting periodic maintenance of fire suppression systems
- Completing product insurance processes annually and ensuring that the amount of insured products is close to 100% of inventory levels

Within the scope of managing the potential impacts of extreme weather events, insurance mechanisms are used as the primary risk transfer tool. Insurance contracts are reviewed and renewed annually; additionally, annual periodic maintenance of systems in warehouses is performed. These targets, established during the previous reporting period, were met throughout the reporting period, and no changes have been made to the targets. These targets will continue to serve as fundamental preventive measures for managing risk and supporting operational continuity in the coming period.

Penta Teknoloji closely monitors developments related to Türkiye’s 2053 Net-Zero Emissions target and the relevant regulatory framework. In this context, the company is committed to exercising due diligence to take the necessary steps should any responsibilities arise for the company in the process of achieving this national target.

Post - Reporting Period Events

During the period from the end of the reporting period until the date the report was approved for publication, no transactions, events, or circumstances occurred that would significantly affect the information and assessments presented in the report and that would require disclosure.