HEKTAŞ TSRS REPORT 2025

CONTENTS

ABOUT THE REPORT

Considering that our country is an agricultural nation and taking into account its vast expanse, it is evident that our primary source of strength and prosperity lies in the soil.

MUSTAFA KEMAL ATATÜRK

ABOUT THE REPORT

This report covers the 12-month activities of HEKTAŞ Ticaret Türk A.Ş. (hereinafter referred to as "HEKTAŞ" or the "Company") for the period from January 1 to December 31, 2025. The report has been prepared in accordance with the Turkish Sustainability Reporting Standards (TSRS), which were published in the Official Gazette dated December 29, 2023 and entered into force on that date. The report has been prepared so as to include the information required to be disclosed under the headings of Governance, Strategy, Risk Management, and Metrics and Targets as set out in the TSRS published by the Public Oversight Accounting and Auditing Standards Authority (POA).

Prepared within the framework of TSRS 1 "General Requirements for Disclosure of Sustainability-related Financial Information" and TSRS 2 "Climate-related Disclosures," this report also includes sector-specific disclosures in line with the industry guidance documents TSRS 2 Appendix Volume-20 "Agricultural Products" and TSRS 2 Appendix Volume-47 "Chemicals." In addition to HEKTAŞ's own production and service processes, the entire value chain associated with its activities, including subsidiaries and affiliates, has been included within the reporting scope. Unless otherwise stated, all information presented in the report covers HEKTAŞ and its consolidated subsidiaries. In order to ensure comparability and consistency across the reports published by HEKTAŞ, the climate-related financial disclosures presented in this report have been prepared on the basis of the data sets and key assumptions used in the 2025 financial reports. To ensure alignment between sustainability- and climate-related information and financial data, the same accounting policies, calculation methods, and estimates have been applied, and the reporting currency has been determined as Turkish lira (TRY).

Subsidiaries	The Company's Share in the Capital
Takimsan Tarım Kimya Sanayi ve Ticaret Anonim Şirketi	99.78%
Ferbis Tarım Ticaret ve Sanayi Anonim Şirketi	100%
AREO Tohumculuk Arge Sanayi ve Dış Ticaret Anonim Şirketi*	100%
Sunset Kimya Tarım Ürünleri ve Aletleri İmalat Pazarlama Sanayi ve Ticaret Anonim Şirketi	100%
Agriventis Technologies Pty. Ltd	51%
Hektas Asia LLC	66.70%**

(*) The trade name of HEKTAŞ's subsidiary Areo Tohumculuk Arge Sanayi ve Dış Ticaret Anonim Şirketi has been changed to HEKTAŞ Tohumculuk Sanayi ve Dış Ticaret Anonim Şirketi, and this development was disclosed to the public via the Public Disclosure Platform (KAP) on February 24, 2026.

(**) As a result of the partnership negotiations conducted between our Company and Uzbek-Oman Investment Company JV LLC, it was decided that Uzbek-Oman Investment Company JV LLC would acquire a 33.3% shareholding in Hektaş Asia LLC for a consideration of USD 24,905,317.23 (UZS 304,895,127,444.68). Following the general assembly held on February 3, 2026, as only Uzbek-Oman Investment Company JV LLC participated in the 49.93% capital increase, our Company's shareholding in Hektaş Asia LLC became 66.7%. The new shareholding structure and capital of Hektaş Asia LLC were registered on February 10, 2026 and disclosed to the public via the Public Disclosure Platform (KAP).

The non-financial disclosures presented in the report have been addressed in a manner consistent with the consolidated financial statements for the relevant period. The reporting scope has been determined by taking into account the Company's current fields of activity and its data collection infrastructure.

In preparing the report, in addition to the national regulations in force, relevant national and international references have been taken into consideration, most notably the standards of the Sustainability Accounting Standards Board (SASB) and the Borsa İstanbul (BIST) Sustainability Compliance Framework.

In line with the independent assurance requirements made mandatory under the TSRS published by the POA in the Official Gazette dated December 29, 2023 and numbered 32414(M), the report has been subject to a limited assurance engagement performed by DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş. (Deloitte), and the limited independent assurance statement is included in the "Annexes" section of the report.

Exemptions applied within the scope of TSRS implementation:

- Under the heading "Section Two – Transition Provisions" of the Board Decision on the Scope of TSRS Implementation, the exemption set out in Provisional Article 3 concerning exemption from disclosure requirements has been applied: "Entities are not required to disclose Scope 3 greenhouse gas emissions in the first two annual reporting periods in which they apply the TSRS within the scope of implementation."
- Pursuant to Board Decision no. 33123 published in the Official Gazette on December 30, 2025, it was decided to extend, by one year, the transition exemptions relating to the first annual reporting period set out in paragraphs E4, E5, and E6 (b) of TSRS 1 General Requirements for Disclosure of Sustainability-related Financial Information, for entities that prepared sustainability reporting in accordance with the TSRS for the first time in the 2024 reporting period. Accordingly, the following exemptions have been applied in the reporting period.

- TSRS 1 E4: "In the first annual reporting period in which an entity applies this Standard, the entity is permitted to report its sustainability-related financial disclosures after it publishes its related financial statements. In applying this transition exemption, the entity shall report its sustainability-related financial disclosures;

a) At the same time as its next second-quarter or half-yearly interim general purpose financial report, if the entity is required to present such an interim financial report."

- TSRS 1 E5: "In the first annual reporting period in which an entity applies this Standard, the entity is permitted to disclose information on climate-related risks and opportunities only (in accordance with TSRS 2) and, accordingly, to apply the requirements in this Standard only to the extent that they relate to the disclosure of information on climate-related risks and opportunities. If the entity uses this transition exemption, it shall disclose that fact."

- TSRS 1 E6: "If the entity uses the transition exemption in paragraph E5:

b) In the second annual reporting period in which the entity applies this Standard, the entity is not required to disclose comparative information in relation to sustainability-related risks and opportunities other than climate-related risks and opportunities."

Within the scope of its strategic planning processes, HEKTAŞ assesses the materiality of sustainability- and climate change-related risks on the basis of the potential impacts of such risks on the financial statements. In determining financial materiality, a financial threshold defined on the basis of revenue in line with the Turkish Financial Reporting Standards (TFRS) is used. Risks expected to create a financial impact above this threshold are classified as "material" and are given priority in the strategy, risk management, and target-setting processes. In alignment with the financial reporting and internal control system, this threshold provides the basis for quantitatively analyzing and prioritizing the financial impacts of risks.

HEKTAŞ positions sustainability as one of the core components of its corporate strategy and aims to support long-term value creation and to provide transparent and reliable information to its stakeholders. This report presents a holistic assessment of the management approaches, targets set, and performance results relating to sustainability and climate.

Maturity Definitions

Maturity Definitions	
Short Term	0-1 Years
Medium Term	2-5 Years
Long Term	6 Years and above

Value Chain

Under the TSRS, the value chain covers all processes, resources, and relationships that the entity uses in creating its products and services. HEKTAŞ assesses the impacts of climate-related risks and opportunities on its business model and value chain. In this context, the value chain is addressed so as to cover upstream, direct, and downstream processes together with the Company's own operations.

Through the analyses carried out, the climate risk and opportunity areas concentrated at different stages of the value chain are identified; these impacts are evaluated over the short, medium, and long term and the necessary actions are planned accordingly.

	Category	Element	Location
UPSTREAM	Suppliers	Raw Material Supply	Türkiye, United States of America, Belgium, China, France, India, Italy, Japan, Egypt, Singapore
		Auxiliary Material Supply	Türkiye, Germany, Belgium, China, France, India, the Netherlands, Spain, Switzerland, Italy, Norway
		Packaging Material Supply	Türkiye
		Imported Finished Product	United States of America, Australia, the Netherlands, United Kingdom, Norway
		Electricity and Natural Gas Providers	Türkiye
	Service Providers	Research and Analysis Services	Türkiye
		Consulting Services	Türkiye
		Audit and Legal Services	Türkiye

	Category	Element	Location
OPERATIONAL	Support Functions	Central Units (HR, Finance, IT, etc.)	Kocaeli, Gebze
		Buildings, Management, Sustainability, Electricity	
		Natural Gas	
		Water	
		R&D	Ankara, Bursa, Kocaeli
	Logistics	Raw materials, auxiliary materials, packaging materials, products	Adana, Ankara, Antalya, Bursa, İzmir, Kocaeli
	Production	HEKTAŞ Headquarters-Plant Protection Products Production Facility	Kocaeli, Gebze
		HEKTAŞ Organomineral Fertilizer Production Facility	Adana
		Ankara High Technology Center	Ankara
		Hektaş F.A.R.M	Bursa, Orhangazi
		Ferbis Plant Protection Products Production Facility	Niğde
		Areo Seed Technologies Center	Antalya
	Subsidiaries	Ferbis Tarım Ticaret ve Sanayi Anonim Şirketi	Niğde
		AREO Tohumculuk Arge Sanayi ve Dış Ticaret Anonim Şirketi	Antalya
		Sunset Kimya Tarım Ürünleri ve Aletleri İmalat Pazarlama Sanayi ve Tic. A.Ş.	Niğde
		Takimsan Tarım Kimya San. ve Tic. A.Ş.	Kocaeli
		Agriventis Technologies Pty. Ltd	Australia, Sydney
		HEKTAS ASIA LLC.	Özbekistan
DOWN-STREAM	Customers	Farmers	Türkiye
		Dealers	Türkiye
		Export	Cyprus, Azerbaijan, Georgia, Uzbekistan, Kyrgyzstan, Tajikistan, Iran, Jordan, Qatar, Egypt, Algeria

About HEKTAŞ

HEKTAŞ Ticaret Türk A.Ş. was founded in 1956 in Adana by a group of physicians, chemists, pharmacists, and agricultural engineers, and has operated under OYAK since 1963. The Company carries out its operations together with its subsidiaries active in the fields of agriculture, animal health, and food. OYAK, which brings together companies operating in a wide range of sectors such as cement, energy, finance, food, chemicals, agriculture, mining, metallurgy, automotive, logistics, and paper, is the ultimate parent company of HEKTAŞ.

Following its acquisition by OYAK, HEKTAŞ went public in 1981, and its shares have been traded on Borsa İstanbul (BIST) since 1986.

HEKTAŞ's product portfolio comprises more than 400 plant protection and plant nutrition products, as well as various seed varieties, developed by taking into account Türkiye's ecological conditions and agricultural diversity. The Company continuously develops its product range in line with the needs and expectations of producers and in a way that is sensitive to people, the environment, and natural resources, supporting sustainable agricultural practices. In line with this approach, it is among the leading organizations in the sector with a broad product variety.

Together with its subsidiaries, HEKTAŞ brings its products to market through six regional directorates and approximately 1,800 distribution points.

GOVERNANCE

GOVERNANCE

Within the scope of paragraphs 26 and 27 of Turkish Sustainability Reporting Standard 1, "General Requirements for Disclosure of Sustainability-related Financial Information" (TSRS 1), and paragraphs 5, 6 and 7 of Turkish Sustainability Reporting Standard 2, "Climate-related Disclosures" (TSRS 2), this section describes the governance processes, controls and oversight mechanisms used at HEKTAŞ to monitor, manage and oversee climate-related risks and opportunities, as well as the sustainability-related risks and opportunities assessed under TSRS 1.

Board of Directors Structure and Committees

The Board of Directors is HEKTAŞ's highest decision-making body responsible for the management and representation of the Company. The operating principles of the Board of Directors are determined and carried out in accordance with the Turkish Commercial Code ("TCC"), the regulations of the Capital Markets Board ("CMB") and the provisions of the Company's Articles of Association. As of the reporting period, the HEKTAŞ Board of Directors consists of a total of 8 members.

Independent members of the Board of Directors are elected for a term of one year, while the other members of the Board are elected for a term of three years; members whose term of office has expired may be re-elected. In the event of any vacancy on the Board of Directors, a temporary appointment is made in accordance with the relevant legislation and the provisions of the Articles of Association, and this appointment is submitted for the approval of the first General Assembly.

The duties, powers and responsibilities of the Chair and members of the Board of Directors are defined within the scope of the provisions of the TCC and the relevant articles of the Company's Articles of Association. Detailed information on the Board of Directors' scope of responsibilities and authority regarding the management of the Company is provided in the relevant section (pp. 58-63) of the **HEKTAŞ 2025 Annual Activity Report**. As set out in the Annual Activity Report, in order to support the Board of Directors in performing its duties effectively, an Audit Committee, a Committee for Early Detection of Risk and a Corporate Governance Committee have been established within the Board of Directors; these committees carry out their activities within the framework of CMB legislation and the relevant legal regulations. The assessments, findings and meeting outputs prepared as a result of the work carried out by the committees are reported to the Board of Directors at least once a year; such reporting provides input to the Board of Directors' oversight and decision-making processes.

Sustainability Governance

Governance of sustainability and climate matters within the Company is carried out under the ultimate responsibility and general oversight of the Board of Directors. To ensure the effective management of sustainability- and climate-related risks and opportunities, the Board of Directors oversees the discharge of the related duties and responsibilities through the relevant Board committees and the Sustainability Committee.

The Board of Directors ensures that the processes for monitoring, assessing and managing sustainability- and climate-related matters are addressed in a manner consistent with the Company›s corporate governance structure.

Within the scope of sustainability governance, responsibilities for monitoring risks and opportunities are carried out through the Sustainability Committee and the Committee for Early Detection of Risk, while the alignment of the governance and policy framework in these areas with the Company›s performance and management processes is overseen by the Corporate Governance Committee.

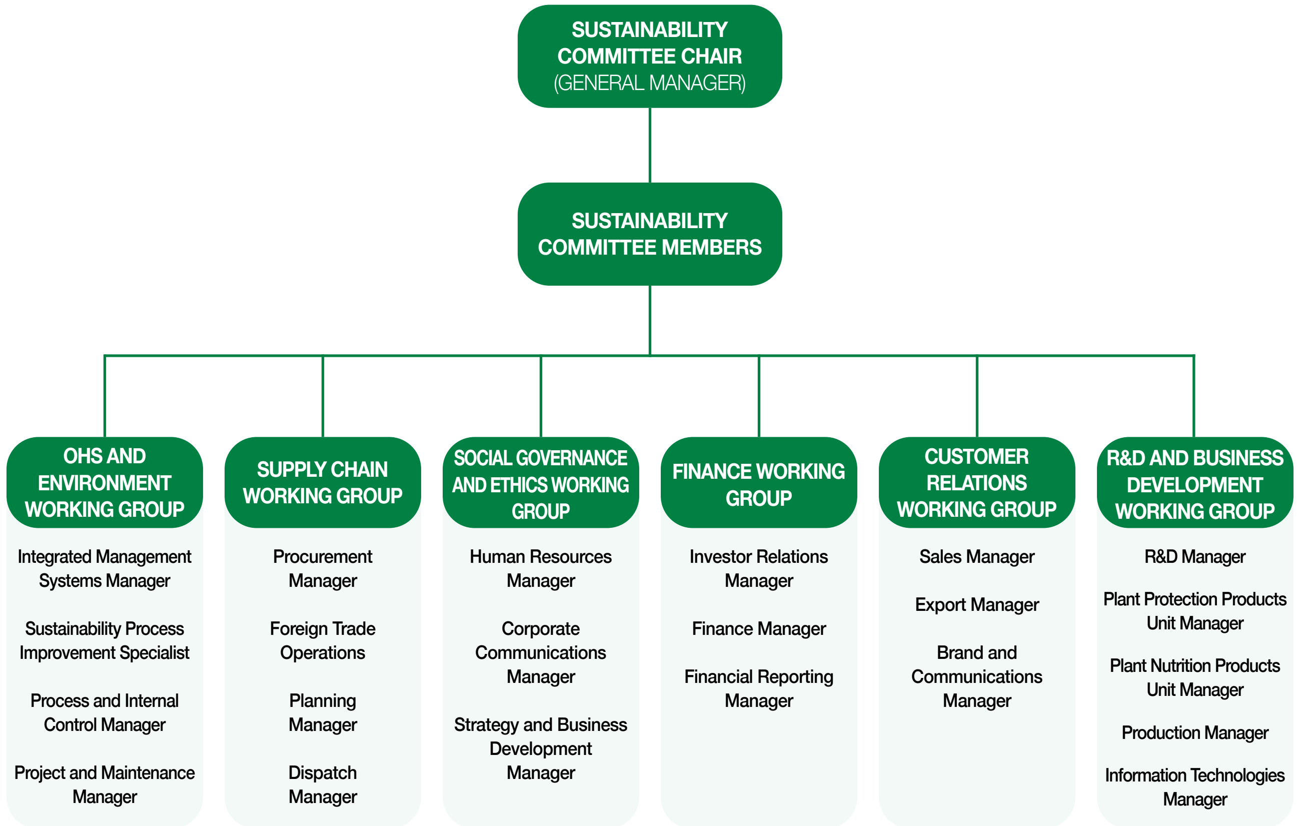
In this context, certain sustainability- and climate-related key performance indicators (KPIs) are taken into account in the remuneration practices applied to Senior Management. These sustainability KPIs are integrated into the performance evaluation processes of senior management and are assessed within the scope of bonus-based remuneration mechanisms.

Sustainability Committee

Governance of sustainability and climate matters within the Company is carried out under the general oversight of the Board of Directors, through the Board committees and the Sustainability Committee. In this framework, the Sustainability Committee plays a central role in operating the governance structure for monitoring and assessing sustainability- and climate-related risks and opportunities. Established to ensure that the Company's environmental, social and governance (ESG) responsibilities are addressed through a holistic approach, the Sustainability Committee operates through a structure composed of senior executives. The Committee coordinates work to define the sustainability strategy across the Company, implement the related practices and monitor progress at least once a year.

The Sustainability Committee is chaired by the Company's General Manager. This structure ensures that sustainability- and climate-related matters are addressed at senior management level and linked to the Company's overall management processes.

The Sustainability Committee carries out its assessments of sustainability- and climate-related matters in line with the inputs provided by the working groups established within it, and records the decisions taken. The outputs of the work carried out by the Committee are submitted to the Board of Directors at least once a year, within the reporting periods determined. The activities carried out through the working groups established within the Committee are structured to support the Committee's assessment and decision-making processes. The organisation chart of the sustainability governance structure and implementation framework is presented below.



The Committee jointly assesses climate-related risks and opportunities that affect the Company's activities, together with sustainability risks covering environmental and social dimensions, and considers the alignment of these risks and opportunities with the Company's strategic objectives and business model.

During the reporting period, the working procedures and principles of the Sustainability Committee were reviewed within the scope of the applicable "Sustainability Procedure"; the Committee's meeting frequency was updated to be at least once a year. Accordingly, as of the reporting period, the Sustainability Committee meets at least once a year, and extraordinary meetings may be held when needed. The agenda and dates of the meetings are determined in advance; the decisions and actions taken at the meetings are recorded and shared with the relevant units. As part of the work carried out by the Committee, reporting to the Board of Directors is provided at least once a year.

Committee for Early Detection of Risk

Assessments of sustainability- and climate-related risks and opportunities are referred to the Committee for Early Detection of Risk where deemed necessary. The Committee operates to identify at an early stage the risks that may jeopardise the existence, development and continuity of the Company, to assess such risks together with their likelihood of occurrence and their impacts, and to determine the measures required against these risks. The duties, powers, responsibilities and working principles of the Committee for Early Detection of Risk are defined in the "Internal Directive on the Duties and Working Principles of the Committee for Early Detection of Risk."

The Committee for Early Detection of Risk is responsible for contributing to the development of sustainability policies aligned with the Company's strategic objectives, monitoring the results of implementation, and submitting the outputs obtained to the Board of Directors through reports prepared every two months.

It is essential that Committee members have the competence and experience to assess strategies for managing sustainability- and climate-related risks and opportunities. Accordingly, a training and continuous-development approach is adopted to maintain and enhance these competencies.

The principles for collecting and monitoring data on sustainability- and climate-related risks and opportunities, and for their reporting to the Committee by the relevant units, are defined within the scope of the "Sustainability Procedure," ensuring that reporting processes are carried out in a defined and traceable manner.

STRATEGY

STRATEGY

Climate-related Risks and Opportunities

During the reporting period, HEKTAŞ assessed the climate-related risks and opportunities that could reasonably be expected to affect its financial position. In assessing climate-related risks and opportunities, an approach covering the subsidiaries included in HEKTAŞ's consolidated financial statements and the activities carried out along the value chain was adopted. The potential impacts of climate-related risks and opportunities on HEKTAŞ's financial resilience, business model and value chain were addressed across short- (0-1 years), medium- (2-5 years) and long-term (6 years and above) time horizons defined in line with the strategic planning framework. The projected impacts of climate-related risks and opportunities on HEKTAŞ's revenue were examined within the framework of scenarios aligned with international standards and the goals of the Paris Agreement.

As a result of the assessment, baseline water stress was identified as a climate-related risk; compared with the previous reporting period, in addition to the impact of water stress-related drought on producers, its impact on operations was also addressed. Accordingly, qualitative and quantitative analyses were carried out to assess the financial impact of this risk, which is concentrated on direct operations and downstream activities in the value chain. Opportunities were assessed qualitatively; however, no opportunity that could create a reasonably material impact was identified.

Impact of Water Stress-related Drought on Revenue
In the 2024 reporting period, HEKTAŞ assessed the potential impacts of water stress-related drought, a chronic physical risk, across its entire business model and value chain, and analysed the likely financial impacts of this risk on revenue in the downstream value chain. It was assessed that drought conditions, which may increase due to baseline water stress, could adversely affect the agricultural production efficiency of HEKTAŞ's customers. This was projected to create a risk of increased agricultural input costs and a limited decline in purchasing power.

The financial impact of the risk was addressed on the basis of the regions where HEKTAŞ makes sales, and the baseline water stress levels of these regions were assessed by reference to the World Resources Institute (WRI) Aqueduct Water Risk Atlas. Accordingly, 19 of the cities where sales are made fall into the "extremely high" and 16 into the "high" baseline water stress category. In the financial impact assessment carried out taking into account the year-end sales volume in these cities, it was assessed that the potential impact on revenue of the regions exposed to extremely high baseline water stress remains below the materiality threshold.

In measuring the potential impact of water stress-related drought on revenue, the relationship between customers' agricultural yield losses and cost increases is taken into account, and the resulting revenue impact arising from demand contraction is addressed on a hypothetical basis. However, due to the uncertain and variable effects of climate change on agricultural production and the inability to reliably measure the parameters relating to customer behaviour, these effects were not included in the quantitative analysis. This inherently creates measurement uncertainty in quantifying the financial impact of the risk relating to the downstream value chain.

Impact of Baseline Water Stress on Production and Water Costs

It was assessed that baseline water stress, evaluated within the scope of chronic physical risks, could also create potential impacts on HEKTAŞ's direct operations. In the locations where the Company's production facilities are situated, the restriction of access to water due to increasing baseline water stress, and the resulting potential financial impacts on operational activities and on water costs, were analysed in line with the assumptions.

In this modelling, revenue, annual water consumption and the unit water sales price were included in the calculations, and the financial impacts under the low- and high-emission scenarios for 2030 and 2050 were examined. The WRI Aqueduct Water Risk Atlas was used to measure the baseline water stress level at the locations of all HEKTAŞ production facilities. Accordingly, the base year and the 2030 and 2050 baseline water stress score projections for the production facilities in Kocaeli, Bursa, Ankara, Adana, Antalya and Niğde were included in the model. Based on the 2025 base year, location-based baseline water stress indicators were calculated for the low- and high-emission scenarios for 2030 and 2050, and were modelled on the basis of revenue in order to calculate the potential impact on operational activities.

The financial impact of the risk was based on the assumption that a possible increase in baseline water stress could restrict access to water at HEKTAŞ's production facilities, thereby creating potential impacts on operational activities and, consequently, on revenue. Using the gross domestic product data provided by the NGFS for Türkiye, the change in GDP for 2030 and 2050 relative to the 2025 base year was included in the model. A revenue model was constructed taking into account the change in the baseline water stress score at the locations where the production facilities are situated.

In addition, the possibility of a decrease in water supply and an increase in unit water costs due to potential increases in baseline water stress was taken into account, and the impact of the risk on the Company's operational water costs was also assessed within this scope. In the analysis carried out on the basis of the unit water price and annual water consumption, the impact of the Company's additional water costs under the low- and high-emission scenarios for 2030 and 2050 was examined.

Through these projections, the assumed impact of baseline water stress on operations and the potential impacts of water cost increases on HEKTAŞ's financial performance were assessed.

Information of Risk	Definition of the Risk	Impact of the Risk on Financial Position, Financial Performance and Cash Flows	Actions Taken by HEKTAŞ	Impact on Strategy and Decision-Making Processes
Type of Risk Physical Risk **Description of the Risk** Chronic Physical Risk – Impact of baseline water stress on production and water costs **Time Horizon of the Risk** Long Term **Scenario Analyses** WRI – Aqueduct Optimistic Scenario, Pessimistic Scenario SSP1-2.6 SSP5-8.5 **Possibility of the Risk** 5 **Severity of the Risk** 5 **Type of Impact** Expected **Country/Region Where the Risk Occurs** Adana, Ankara, Antalya, Bursa, Kocaeli and Niğde Production Facilities **Position in the Value Chain** Direct Operations	Water stress-related restriction of access to water used in production processes and the impact on operations arising from rising mains-water costs.	The financial impact of the risk was analysed within the framework of WRI – Aqueduct›s optimistic and pessimistic scenarios for 2030 and 2050. As a result of the assessments, it was determined that there are uncertainties associated with the assumptions applied in measuring the potential financial impact of the risk, and that the resulting outcome remains below the materiality threshold assessed on the basis of revenue. Within the framework of these uncertainties, no material change was assessed in the carrying amounts of the assets recognised in the financial statements for the next reporting period. In addition, the Company has no investment or divestment plans related to the risk.	HEKTAŞ has set climate-related targets and initiated work on water footprint calculations under ISO 14046 ("In Progress"). In addition, regional monitoring of sales and the development of a drought-resistant seed portfolio are among the actions identified to mitigate the risk ("In Progress").	HEKTAŞ uses climate-related risk assessments as an input to its strategic planning. Assessing the potential impacts of baseline water stress on operations contributes to the development of the strategic roadmap, the strengthening of water management performance and the setting of climate-related targets. In line with the Company›s strategic objectives and the actions taken to mitigate the risk, developing a drought-resistant seed portfolio is regarded as a climate-related opportunity.

Financial Position, Financial Performance and Cash Flows

The potential impacts of water stress-related drought on HEKTAŞ's financial position and performance and on its cash flows were assessed over the short, medium and long term, taking into account the materiality threshold determined on the basis of revenue. It was projected that an increase in product costs and a decline in purchasing power, resulting from HEKTAŞ's customers being affected by water stress-related drought, could have an impact on the Company's sales. However, it was assessed that the assumptions used in calculating the projected impacts give rise to measurement uncertainties and that the resulting calculation remains below the materiality threshold. For this reason, HEKTAŞ discloses its assessments of the impact of water stress-related drought on its revenue as qualitative information, in line with the resources available to it.

In addition, the possible impacts on operational processes due to baseline water stress, and the potential impacts of a possible increase in water costs on the Company's revenues and operational profitability, were assessed. As a result of the analysis, it was determined that the financial impact of the risk in question remains below the materiality threshold.

Taking into account these projected impacts of the baseline water stress risk identified by HEKTAŞ at different stages of the value chain, together with the measurement uncertainties, no material change is expected in the next carrying amounts of the assets and liabilities recognised in the financial statements. In addition, the Company has no purchase or divestment plans related to this risk.

Relationship of Climate-related Risks and Opportunities with Strategy

HEKTAŞ assesses the impacts that climate-related risks and opportunities could have on its business model and entire value chain as part of its strategic planning processes. The climate-related risks and opportunities assessed support the Company's short-, medium- and long-term objectives and contribute to it taking actions in response to changing climate conditions. HEKTAŞ monitors, over strategic time horizons, the potential impacts of the climate-related risks and opportunities it assesses, and of the actions it takes in this context, on the Company's financial performance, cash flow and access to capital.

HEKTAŞ follows a sustainability approach based on climate-related risks, sector-specific targets, data-driven management and practices aimed at creating measurable impact. Beyond compliance requirements, the Company regards sustainability- and climate-related matters as strategic elements that strengthen its competitive position, support adaptation to market conditions and help reduce the impact of long-term risks.

In addition, HEKTAŞ has set targets to support its sustainable business model and value chain and to mitigate the impact of the identified climate-related baseline water stress risk. While there is no existing or anticipated change in the Company's business model to assess this risk, it plans to establish the infrastructure for carbon footprint, water footprint and product life cycle studies in order to achieve its medium-term targets. In addition, the incentives provided by public institutions are being assessed in order to strengthen the sustainability roadmap and to take actions in response to the identified climate-related risks and opportunities.

Taking into account sector data and stakeholder views, the Company assesses the impacts of climate-related risks and opportunities on its strategy and business model, and develops its strategic roadmap accordingly. In this context, stakeholder surveys are carried out and feedback on sustainability matters is monitored. In line with the analysis results obtained and stakeholder feedback, HEKTAŞ's priority topic areas and strategic axes that shape its strategy and business model are regularly reviewed and updated. In this process, climate-related risks and opportunities are addressed as elements that support the Company's strategic orientations.

Climate Resilience

HEKTAŞ regularly analyses the potential impacts that increasing drought and baseline water stress risks may create. In line with the climate-related risk and opportunity assessments carried out, the relationship of these risks and opportunities with the Company's climate resilience is examined within the framework of scenarios, over the short, medium and long term. The potential impacts of the risks are reviewed on the basis of assumptions relating to WRI Aqueduct baseline water stress data and within the framework of the scenarios of the Intergovernmental Panel on Climate Change (IPCC), the Network for Greening the Financial System (NGFS), the World Wide Fund for Nature (WWF) and the International Energy Agency (IEA). Information on the scenario analyses is detailed under the Risk Management heading of the report.

The impacts of the baseline water stress risk at different stages of the value chain were examined; these impacts were assessed together with their possible reflections on the financial statements. Within the scope of the materiality assessment carried out on the basis of revenue, it was determined that the potential financial impacts identified under the current scenarios remain below the threshold. This assessment also took into account the measurement uncertainties relating to the assumptions used.

The Company carries out various adaptation and preventive actions in order to increase its resilience to climate change. In this context: Regional and city-based sales performance is closely monitored in areas with high baseline water stress, and operational strategies are updated in line with the data obtained.

Increasing the diversity of products suitable for organic farming and developing the product portfolio accordingly are among the steps that support the capacity to adapt to changing climate conditions.

By setting climate-related targets, the Company is addressing work on water footprint calculations under ISO 14046.

In order to strengthen its resilience to unforeseen developments relating to climate change, HEKTAŞ aims to continue monitoring climate-related risks, particularly baseline water stress, developing its data analysis infrastructure and shaping its decision-making processes in the light of up-to-date data. This approach forms part of the Company's efforts to review its strategic priorities under changing climate conditions and to support the resilience of its business model.

RISK MANAGEMENT

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General Risk Management Process

Sustainability- and climate-related risks are monitored within the Company's overall risk inventory. High-priority risks are monitored at the Sustainability Committee level and, where deemed necessary, are reported to the Board of Directors through the Committee for Early Detection of Risk.

Risk management reports are shared with the Board of Directors at least once a year; in addition, regular reporting is carried out every two months by the Committee for Early Detection of Risk within the scope of Capital Markets Board regulations. The effectiveness of risk measurement models and risk management systems is reviewed by the Committee at least once a year, and necessary updates are made in line with internal audit findings and monitoring results.

Integration of Sustainability- and Climate-related Risks into Corporate Risk Management

At HEKTAŞ, sustainability- and climate-related risks and opportunities are addressed in an integrated manner with the Company's enterprise risk management approach. In this context, sustainability- and climate-related risks are identified, assessed, prioritised and monitored within the Company's overall risk management framework.

Risk management processes are carried out in accordance with COSO ERM (Enterprise Risk Management) and ISO 31000 principles and IFRS (International Financial Reporting Standards) S1 and IFRS S2 Guidelines. Sustainability- and climate-related risks identified within this framework are included in the Company's overall risk inventory and reviewed at least once a year.

Assessments of sustainability- and climate-related risks and opportunities are carried out under the coordination of the Sustainability Committee and reported to the Committee for Early Detection of Risk. These assessments are reviewed and reported annually within the scope of TSRS reporting and support the incorporation of sustainability- and climate-related risks into assessments of the Company's overall risk profile.

Identification of Sustainability- and Climate-related Risks

Risk identification, the first and most critical step of the risk management process, is carried out by taking into account all internal and external factors that may directly affect the Company's strategic objectives and sustainability priorities. In 2025, a holistic sustainability risk assessment covering ESG dimensions as well as climate-related risks was conducted within HEKTAŞ. The primary objective of the study was to identify, through a systematic and comparable approach, the risk areas that may affect the Company's activities and value chain over the short, medium and long term and to provide input to strategic planning processes.

In this context, climate-related physical and transition risks were assessed by taking into account short-, medium- and long-term time horizons. Physical risks comprise risks arising from the direct environmental impacts of climate change and may affect the Company's production facilities, infrastructure, supply chain and employee health through acute and chronic impacts such as extreme weather events, rising temperatures, drought and water stress. Transition risks comprise risks arising from policy and regulatory changes, technological transformation, shifts in market expectations and reputational factors that may emerge during the transition to a low-carbon economy. These risks may be decisive for the Company's competitiveness, investment decisions and long-term strategies.

In addition to climate risks, the sustainability risks assessed are addressed within the framework of ESG dimensions. These risks include potential impacts that may arise in relation to the Company's human and social capital management, value chain structure, matters concerning the safe and responsible use of products and services, stakeholder relations, ability to adapt to market and macroeconomic conditions, and information, competence and innovation capacity. These factors are important in terms of operational continuity, competitiveness, financial resilience and long-term value creation.

To ensure that risks are assessed on a scientific basis and in a comprehensive manner, the following were referenced in the climate scenario analyses: the NGFS Current Policies and NGFS Below 2°C scenarios, the IPCC RCP (Representative Concentration Pathways) 2.6 and RCP 8.5 scenarios, IEA scenarios, SSP scenarios, and scenarios published by WRI and WWF. Within this framework, analyses were conducted by considering low-emission (optimistic) and high-emission (pessimistic) scenarios for each source. NGFS and IPCC scenarios were assessed as representing optimistic scenarios in which climate policies are tightened and the increase in global temperature is limited, and pessimistic scenarios in which current policies continue or emissions increase. Within the scope of the IEA scenarios, optimistic scenarios in which the low-carbon transition accelerates and pessimistic scenarios in which fossil fuel-based energy systems continue were taken as the basis. SSP scenarios were analysed to generate low and high climate risk profiles depending on socioeconomic development pathways. In assessing water stress and hydrological risks, the WRI Aqueduct platform and WWF water risk scenarios were used to conduct assessments based on optimistic scenarios in which water scarcity is limited and pessimistic scenarios in which high water stress is projected. Through these scenarios, risks were analysed under different greenhouse gas emission pathways by considering low and high impact and likelihood dimensions together.

In identifying risk topics, SASB industry standards were referenced to provide an industry-aligned and investor-focused perspective. In line with the disclosures expected under TSRS, sustainability-related risks, in addition to climate-related risks, were included within the scope of the assessment. The risk groups assessed within this framework comprise climate-related physical risks (acute and chronic), climate-related transition risks, regulatory and policy-related risks, market and supply chain risks, and governance- and reputation-related risks.

The 5x5 risk matrix method was used in the assessment of risks. Each risk was scored on a scale of 1–5 in terms of likelihood and impact (magnitude) criteria, and risk scores were calculated by multiplying these values. The likelihood assessment was performed at the levels of **"unlikely, low likelihood, reasonable likelihood, likely and high likelihood"**, taking into account the frequency with which the risk has occurred in the past, sector and peer examples, and the likelihood of its occurrence within a specific time period. The impacts that risks may have on the Company are defined as follows: **very high impact** refers to circumstances with serious consequences for the Company's strategic objectives, operations, corporate reputation and regulatory compliance; **high impact** refers to circumstances that significantly affect the strategic and operational structure; **medium impact** refers to circumstances that create limited changes in strategic objectives and manageable operational and reputational impacts; **low impact** refers to circumstances with limited strategic and operational impacts; and **very low impact** refers to circumstances that do not create a significant impact on the Company. Each risk was assessed separately for the short, medium and long term. The results of this analysis were integrated into the Company's risk inventory and used as input for the financial quantification studies relating to climate and sustainability risks.

As a result of the risk scoring, matters categorised as medium, high and very high risk are addressed as a priority by the relevant unit managers and closely monitored at the Sustainability Committee level. Risk mitigation and/or risk avoidance action plans are developed for these risks and, where deemed necessary, submitted to the Board of Directors for approval. The action plans are implemented by the relevant units under the coordination of the Sustainability Committee; action ownership, target date and progress status are regularly recorded and monitored. The feasibility and cost-effectiveness of the actions are periodically assessed and updated where necessary. Developments relating to risks and opportunities are also reported to the Committee for Early Detection of Risk.

Monitoring of Risks and Opportunities

To ensure the effectiveness of Climate Change and Sustainability Risk Management processes, all identified risks and opportunities are regularly monitored, assessed and reported. The activities carried out in this context include monitoring changes in risks over time, measuring the effectiveness of the actions taken and updating risk responses where deemed necessary.

The risk inventory and related action plans are reviewed and updated at least once a year and more frequently where necessary. As risk scores, existing controls and risk responses may change over time, monitoring and updating processes are continuous. Emerging risks, incidents or current developments are assessed by the relevant risk owners and reported to the relevant committee working groups.

The status of action plans is monitored using standard status definitions ("Completed", "In Progress", "Planned", "Cancelled") and recorded in the risk inventory. Critical risks and related actions are kept on the senior management agenda and addressed as a priority.

Risk reports are shared with the Board of Directors at least once a year; all documentation is archived digitally to ensure traceability, accessibility and auditability. Within the scope of Capital Markets Board regulations, reporting is made to the Committee for Early Detection of Risk every two months, and sustainability- and climate-related risks are also brought to the Committee's agenda at least once a year within the scope of TSRS reporting.

Risk Appetite and Risk Tolerance

Risk appetite and risk tolerance are assessed under the coordination of the Sustainability Committee and submitted to the Board of Directors for approval. In this process, the Company's risk philosophy, strategic priorities, financial and operational dynamics, and stakeholder expectations are taken into account.

METRICS AND TARGETS

METRICS AND TARGETS

To support the management of climate-related risks and opportunities, HEKTAŞ discloses its relevant key metrics, particularly greenhouse gas emissions, in accordance with TSRS 2 Climate-related Disclosures.

METRICS

Activity Metrics

Production Volume

Company	Facility Name	Unit	Location	2024	2025
HEKTAŞ	Plant Protection Products Production Facility	Tonnes	Kocaeli	10,417.86	14,881.12
HEKTAŞ	Adana Organomineral Fertiliser Production Facility	Tonnes	Adana	13,781.46	28,116.18
HEKTAŞ	Ankara High Technology Centre	Litres	Ankara	240,000	384,000
FERBİS	Plant Protection Products Production Facility	Tonnes	Niğde	3,645.86	6,029.82

Climate-related Metrics

Scope 1 and Scope 2 Greenhouse Gas Emissions (tonnes CO_2e)

		Location	Scope 1		Scope 2		Scope 1+2	
			2024	2025	2024	2025	2024	2025
HEKTAŞ TİC. T.A.Ş.		Adana, Ankara, Antalya, Bursa, Kocaeli, İzmir, Şanlıurfa	3.705,63	4.836,51	3.488,78	3.643,77	7.194,41	8,480.28
Subsidiaries	**Ferbis Tarım Ticaret ve Sanayi A.Ş.**	Niğde	721.85	1,049.35	779.70	1,195.11	1,501.55	2,244.46
	Areo Tohumculuk Arge Sanayi ve Dış Tic. A.Ş.	Antalya	70.50	264.21	111.21	87.27	181.71	351.48
	Agriventis Technologies Pty. Ltd	Sydney (Australia)	31.83	-	6.33	6.15	38.16	6.15
Total			**4,529.81**	**6,150.07**	**4,386.02**	**4,932.31**	**8,915.83**	**11,082.4**

**Hektas Asia LLC: It has not been included in the scope since it only owns land in Uzbekistan and does not carry out any activities.*

*** HEKTAŞ TİC. T.A.Ş.'s Scope 1 and Scope 2 emissions data cover the activities of the Kocaeli Plant Protection Products Production Facility, Adana Organomineral Fertiliser Production Facility, Bursa F.A.R.M. Facility, Ankara High Technology Centre and Regional Directorates. Scope 1 and Scope 2 emissions calculations for the subsidiaries FERBİS Niğde Plant Protection Products Production Facility, AREO Seed Breeding and Production Facility and Agriventis Technologies Pty.Ltd were performed separately and reported under separate headings. Within the reporting scope, Takimsan data were consolidated under HEKTAŞ Tic. T.A.Ş., while Sunset data were consolidated under FERBİS.*

Since 2024, the Company's greenhouse gas emissions have been calculated by an independent third party in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol) and ISO 14064-1. The organisational boundaries of the emissions have been determined based on the operational control approach defined in the GHG Protocol and ISO 14064-1.

The Company's greenhouse gas emissions have been assessed under the Scope 1 and Scope 2 categories in accordance with the GHG Protocol. Scope 1 emissions include direct emissions from stationary and mobile sources under the Company's direct control. In this context, emissions arising from natural gas consumed at production facilities and offices, fuels used in company vehicles (petrol and diesel), refrigerant gas leakages and the use of fire extinguishing equipment have been calculated under Scope 1.

Scope 2 emissions comprise indirect emissions arising from purchased energy consumed as part of the Company's activities but not under its direct control. Accordingly, emissions arising from purchased electricity were calculated using the location-based method, with national emission factors used in the calculations.

Scope 1 and Scope 2 emissions were calculated based on actual activity and consumption data for the reporting period. The resulting emissions data are used to monitor the Company's climate-related performance, support decision-making processes relating to energy and emissions management, and identify areas for improvement. The increase observed in Scope 1 and Scope 2 emissions in 2025 resulted from growth in production volume, capacity increases at certain facilities, the commissioning of new equipment/processes and increased operational activity. Within the framework of the transition relief provided under TSRS 2, the disclosure of Scope 3 greenhouse gas emissions has been deferred for the first two reporting periods. Therefore, the Company's Scope 3 emissions have not been included in this report for the current reporting period.

Certain sustainability- and climate-related performance indicators have been integrated into senior management's performance evaluation and bonus-based remuneration mechanisms.

During the reporting period, the Company assessed its assets and activities that are vulnerable to transition and physical risks. Since the financial effect of the identified water stress risk remained below the internal threshold and CBAM/carbon pricing did not have a direct financial effect in the current period, a disaggregated percentage was not calculated for activities vulnerable to climate-related risks. The calculation of this percentage will be considered in future reporting periods.

A disaggregated capital allocation (CapEx/OpEx) percentage relating to climate-related risks and opportunities was not measured in the current reporting period. Initiatives such as energy efficiency, LCA and carbon/water footprint infrastructure are ongoing, and the infrastructure required to monitor these investments within the scope of climate-related capital allocation is planned to be established in future periods.

Energy Management

Indicator	2024	2025
Total Energy Consumed (GJ)	101,802.8	124,556.95
Grid Electricity (%)	32.4	32.8
Natural Gas (%)	67.5	67.2
Total Fuel Consumed (GJ)	4,003.2	15,454.5
Diesel (%)	87.2	17.71
Petrol (%)	12.8	82.29

HEKTAŞ monitors its energy consumption on a year-on-year basis and assesses changes in energy use within the scope of energy efficiency and emissions management.

Water Management

Indicator	2024	2025
Grid Water Consumption (m³)	62,610.0	54,863.0
Groundwater Consumption (m³)	27,340.0	36,647.0
Total Water Consumption (m³)	**89,950.0**	**91,510.0**

Water consumption is monitored on a facility basis, and year-on-year comparative analyses are conducted to assess changes over time.

Remuneration Metrics

Certain key sustainability- and climate-related performance indicators have been integrated into senior management's performance evaluation processes and are taken into account within the scope of bonus-based remuneration mechanisms. Accordingly, sustainability targets, including climate metrics, affect year-end performance and are included in the bonus-based remuneration process.

TARGETS

Current Practices

In line with its sustainability approach, HEKTAŞ focuses on reducing environmental impacts, increasing resource efficiency and supporting the circular economy in its product development and production processes. The use of bio-based and biodegradable raw materials is prioritised in formulation studies. In this context, in addition to solvent-based products, alternatives that are water- and vegetable oil-based and have a lower risk profile for users and the environment are included in the product portfolio. Opportunities to increase resource efficiency in production processes are assessed. Accordingly, the use of scrap copper wires recovered and recycled from cable and electronic waste in copper sulphate production reduces the need for primary raw materials, increases resource efficiency and supports the circular economy approach.

Within the scope of HEKTAŞ's practices, an internal carbon pricing mechanism is not used at HEKTAŞ because the national Emissions Trading System has not yet been implemented in Türkiye and the Company is not currently subject to a binding emissions regulation. In addition, HEKTAŞ did not purchase carbon credits during the reporting period. However, should the relevant regulations change in the future, the consideration of carbon credits as an element of emissions reduction strategies will be assessed.

Formulation Optimisation and Resource Efficiency

In formulation studies, combining multiple active ingredients in a single product shortens the application time, thereby contributing to reducing farmers' fuel consumption and related emissions resulting from the frequency of field applications. In addition, studies are carried out to extend product shelf life, with the aim of using the resources employed in the production process more effectively and reducing the quantity of products that must be disposed of before reaching their expiry date.

Energy Efficiency and Management System

To increase energy efficiency, ISO 50001 Energy Management System certification has been completed at the HEKTAŞ-Gebze Facility. As a result of the energy audit conducted, energy-intensive areas were identified and improvement initiatives were launched to increase efficiency in these areas.

In addition to formulation optimisation and energy efficiency, HEKTAŞ plans to implement certain practices aimed at resource efficiency, emissions reduction and improving the product life cycle within the scope of its sustainability- and climate-related activities. Accordingly, it aims to reduce environmental impacts through short-, medium- and long-term actions. Having initiated work within this scope, HEKTAŞ has developed systematic strategies to increase resource efficiency, reduce water consumption and greenhouse gas emissions, and monitor the sustainability of products throughout their entire life cycles. Detailed information on corporate sustainability targets is provided in the table below.

Target	Base Year	Target Time Horizon (Long/Medium/Short)	Progress Status
Identifying energy-intensive operations, conducting energy audits and obtaining ISO 50001 Energy Management System certification for facilities exceeding 1,000 TOE	2024	Short Term	Completed.
Calculating Scope 1 and Scope 2 emissions in line with efforts to combat climate change	2024	Short Term	Completed.
Initiating LCA (Life Cycle Assessment) studies to assess the environmental impacts of products	2024	Short Term	The studies were initiated in 2025, and a gap analysis was conducted.
Conducting project studies for waste management awareness training for farmers	2024	Short Term	The process is ongoing.
Updating supplier assessment processes in terms of social and environmental risks	2024	Short Term	**Responsible Purchasing Policy** has been published and shared with suppliers.
Conducting ISO 14046 verification processes and calculating the Water Footprint in accordance with this standard	2024	Short Term	Completed.
Transitioning to energy-efficient equipment	2024	Medium Term	The process is ongoing.
Initiating carbon footprint verification projects	2024	Medium Term	The process is ongoing.
Establishing the LCA data infrastructure and planning regular training on the subject for farmers	2024	Medium Term	The process is ongoing.
Initiating the monitoring of Scope 3 emissions	2024	Medium Term	The process is ongoing.
Assessing the feasibility of renewable energy sources	2024	Long Term	The process is ongoing.
Grouping the product portfolio for which LCA studies will be conducted, identifying the relevant portfolio and making the necessary preparations for at least 1% of the portfolio	2024	Long Term	The process is ongoing.
Conducting farmer training and implementing a sustainability-focused supplier awareness programme	2024	Long Term	The process is ongoing.

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

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON THE SUSTAINABILITY INFORMATION PRESENTED BY HEKTAŞ TİCARET TÜRK A.Ş. AND ITS SUBSIDIARIES IN ACCORDANCE WITH TURKISH SUSTAINABILITY REPORTING STANDARDS

To the General Assembly of Hektaş Ticaret Türk A.Ş.,

We have undertaken a limited assurance engagement on Sustainability Information of Hektaş Ticaret Türk A.Ş. and its subsidiaries ("the Group") for the year ended 31 December 2025 in accordance with Turkish Sustainability Reporting Standards 1 "General Requirements for Disclosure of Sustainability-related Financial Information" and Turkish Sustainability Reporting Standards 2 "Climate-Related Disclosures".

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

Limited Assurance Conclusion

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

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

Inherent Limitations in Preparing the Sustainability Information

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

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

The Group Management is responsible for:

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

Those charged with governance are responsible for overseeing the 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 informing the Group management of the conclusion we have reached.
- Performing risk assessment procedures to obtain an understanding of the Group's internal control structure and to identify and assess the risks of material misstatement of sustainability information, whether due to fraud or error, but not for the purpose of expressing an assurance conclusion on the effectiveness of the Group's internal control.
- Designing and implementing procedures to identify and address areas of the Sustainability Information that may contain material misstatements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

As we are engaged to form an independent conclusion on the Sustainability Information as prepared by management, we are not permitted to be involved in the preparation of the Sustainability Information in order to ensure that our independence is not compromised.

Professional Standards Applied

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

Independence and Quality Management

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

Summary of the Work We Performed as the Basis for Our Assurance Conclusion

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Sustainability Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Sustainability Information, we:

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

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

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

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

Gülşen Tiryaki Sönmez
Partner

İstanbul, 14 August 2026

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HEKTAŞ
TSRS REPORT
2025

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