Independent Assurance Opinion Statement

To the Management of Arçelik A.Ş.

Scope and Objectives :

TÜV SÜD Turkey was commissioned by Arçelik A.Ş. (hereinafter "Arçelik") to conduct independent assurance of its 2023 Sustainability Report ('the Report'), as published on the company's website at https://www.arcelikglobal.com/en/company/reports-presentations/sustainability-reports/ and to carry out an independent verification of total water withdrawal by source and waste, energy consumption data, social and occupational health and safety indicators.

Our assurance engagement was planned and carried out in accordance with AA1000 Assurance Standard AA1000AS v3.

TÜV SÜD's approach

TÜV SÜD's assurance engagements are carried out in accordance with our verification procedure. Reviewing the data collection and consolidation processes used to compile selected data, including assumptions made, and the data scope and reporting boundaries; We planned and performed our work to obtain the evidence we considered necessary to provide a basis for our assurance opinion. We were engaged to provide Type 2 moderate level assurance, which covers:

• Evaluation of adherence to the AA1000AS v3 principles of inclusivity, materiality and responsiveness and impact (the Principles); and

• The reliability of specified sustainability performance information along with related claims in the report including:

- Desk review
- Site visit
- Data sampling
- Reporting

Inclusivity, Materiality , Responsiveness and Impact principles;

Arçelik has made a commitment to it's stakeholders. The participation of stakeholders has been initiated in developing and achieving an accountable and strategic response to CSR.

Arçelik publishes CSR information that enables its stakeholders to make informed judgments about the company's management and performance. In our professional opinion the report covers the Arçelik's materiality issues.

Arçelik has implemented the practice to respond to the expectations and perceptions of its stakeholders.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Independence/Responsibilities of Arçelik and of the Assurance Providers

TÜV SÜD was not involved in collecting and calculating data, or in the development of the Report. TÜV SÜD's activities are independent from Arçelik. Arçelik has sole responsibility for preparation of the Report. In performing our assurance work, our responsibility is to the management of Arçelik.

The assurance team was composed of Lead auditors and Carbon Footprint Verifiers experienced in industrial sector, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, and ISO 9001 EU ETS, GS, VCS, ISO 50001 etc. "Add value. Inspire trust." Since it was established more than 150 years ago, TÜV SÜD has been guided by this purpose: to make progress attainable by protecting people, the environment and assets from technology-related risks. More than 26,000 employees at over 1,000 locations in around 50 countries around the world work to provide safety, security, certainty and added value for our customers.

Materiality Analysis

Arçelik publishes sustainability information that enables its stakeholders to make informed judgments regarding the company's management and performance. In our professional opinion, the report covers Arçelik's materiality issues, their related business impact, and the associated risks and opportunities.

Arçelik has implemented the practice of responding to the expectations and perceptions of its stakeholders. Furthermore, in 2023, the company conducted a materiality assessment process based on the principles of dynamic materiality and double materiality, in line with the European Union Corporate Sustainability Reporting Directive and the methodology provided by the European Financial Reporting Advisory Group.

TÜV SÜD's Opinion

Based on TÜV SÜD's approach, we believe that Arçelik A.S. has:

- Met the requirements above
- Disclosed accurate and reliable water withdrawal by sources,waste data and energy consumption data
- Social Indicators
- Occupational health and safety indicators.

Verified Data:

1) Environmental Performance Indicators

Metric name	Scope	Unit	Value
Total water withdrawal	Global	m^3	1,827,807
-Water withdrawal by municipal water	Global	m^3	923,058
-Water withdrawal by surface water	Global	m^3	54,089
-Water withdrawal by groundwater	Global	m^3	794,781
Total water discharged	Global	m^3	1,579,893
Total COD	Global	ton	352
Total TSS	Global	ton	101
Total Oil and Grease	Global	ton	21.9
Total Nitrites (NO$_2$-N)	Global	ton	3.7
Total Chromium	Global	ton	0.11
Total Lead (Pb)	Global	ton	0.15
Total Cadmium (Cd)	Global	ton	0.05
Total Nickel (Ni)	Global	ton	0.1
Total waste recycled	Global	ton	124,579
Total waste disposed	Global	ton	7,789
-Waste landfilled	Global	ton	5,310
-Waste incinerated with energy recovery	Global	ton	1,170
-Waste incinerated without energy recovery	Global	ton	243
-Waste, otherwise disposed	Global	ton	1,066
Electricity (Non-renewable)	Global	GJ	572,011
Electricity (Purchased renewable)	Global	GJ	957,694
Electricity (Onsite renewable generation)	Global	GJ	44,200
Natural Gas	Global	GJ	790,814
LPG	Global	GJ	69,561
Fuel-Oil	Global	GJ	110
Diesel	Global	GJ	65,799
Biodiesel	Global	GJ	1,916
Gas	Global	GJ	42,886
Bioethanol	Global	GJ	2,504
Propane	Global	GJ	0
CNG	Global	GJ	321
Hot Water	Global	GJ	55,028
Steam	Global	GJ	91,541
Total energy consumption	Global	GJ	2,694,386
-Total non-renewable energy consumption	Global	GJ	1,692,492
-Total renewable energy consumption	Global	GJ	1,001,893
Total energy consumption	Global	MWh	748,440
-Total non-renewable energy consumption	Global	MWh	470,137
-Total renewable energy consumption	Global	MWh	278,304

2) Social Performance Indicators
Gender Pay Indicators

Metric name	Scope	Women	Men	Unit	Value
Executive level salary index (base salary only)	Global	41.11x	41.16x	percentage	99.9%
Executive level salary index (base salary and other cash incentives)	Global	67.81x	68.82x	percentage	98.5%
Management level salary index (base salary only)	Global	15.6x	15.5x	percentage	100.6%
Management level salary index (base salary and other cash incentives)	Global	20.34x	20.27x	percentage	100.3%
Non-management level salary index	Global	6.17	6.32x	percentage	97.7%

3) Occupational Health and Safety Indicators

Employees

Metric name	Scope	Unit	Value
Lost-Time Injury Frequency Rate (LTIFR) for employees	Global	-	1.51
Fatal Accident Number of employees	Global	-	0
Occupational Disease Frequency Rate for employees	Global	-	0.10
OHS Training for employees	Global	hour	359,303

Contractors

Metric name	Scope	Unit	Value
Lost-Time Injury Frequency Rate (LTIFR) for contractors	Global	-	3.21
Fatal Accident Number of contractors	Global	-	0

4) Supplier Performance Related KPIs

Supplier Screening

Metric name	Scope	Unit	Value
Total number of significant suppliers in Tier-1	Global	number	593
Percentage of total purchasing volume on significant suppliers in Tier-1	Global	percentage	93.4%
Total number of significant suppliers in Tier-2	Global	number	1,901

Supplier ESG Assessment

Metric name	Scope	Unit	Value
Total number of unique significant suppliers assessed	Global	number	334

Supplier Assessment Findings

Metric name	Scope	Unit	Value
Total number of unique significant suppliers with substantial potential/actual negative impacts supported in corrective action plan implementation	Global	number	17

Supplier Development Programs

Metric name	Scope	Unit	Value
Total number of unique significant suppliers in capacity building programs	Global	number	206

5) Progress of Sustainability Targets

In Touch with Planet

Metric name	Scope	Unit	Value
Renewable energy systems capacity	Global	MW	20.3
Ratio of green electricity usage	Global	percentage	64%
Reduction ratio of energy consumption per product (based on 2015)	Global	percentage	25.7%
Reduction ratio of water withdrawal per product (based on 2015)	Global	percentage	25%
Ratio of water recycling and reuse	Global	percentage	7%
Rate of waste recycling	Global	percentage	95%
Ratio of manufacturing facilities that implement Arçelik Green Chemistry Management System	Global	percentage	42.4%
Ratio of recycled plastic used	Global	percentage	10%
Ratio of manufacturing facilities that implement ISO 50001 Energy Management System	Global	percentage	78%

In Touch with Human Needs

Metric name	Scope	Unit	Value
Total number of women engineering students participated in We-inTech program	Global	number	267
Total number of girls received STEM training	Global	number	35,372
Total number of women entrepreneurs/entrepreneurial candidates supported	Global	number	503
Percentage of women Beko dealers	Global	percentage	10%
Percentage of women technicians working at Arçelik Authorized Services	Global	percentage	7.4%

In Touch with Business

Metric name	Scope	Unit	Value
Average training hours per employee	Global	number	32
Percentage of online training	Global	percentage	6%
Percentage of women in the total workforce	Global	percentage	28%
Percentage of women in all management positions	Global	percentage	23%
Percentage of women in junior management positions	Global	percentage	25%
Percentage of women in top management positions	Global	percentage	27%
Percentage of women in management positions in revenue generating functions	Global	percentage	18%
Percentage of women in STEM related positions	Global	percentage	21%

Mehmet Kumru   Date:12.05.2024

Head of Sustainability, Director