

Independent Assurance Opinion Statement

To the Management of Arçelik A.Ş.

Scope and Objectives :

BSI was commissioned by Arçelik A.Ş. (hereinafter “Arçelik”) to conduct independent assurance of its 2021 Sustainability Report (‘the Report’), as published on the company’s website at <https://www.arcelikglobal.com/en/sustainability/sustainability-reports/all-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.

BSI’s approach

BSI’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

BSI was not involved in collecting and calculating data, or in the development of the Report. BSI'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. . BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI verification procedure. There is no limitation.

BSI's Opinion

Based on BSI'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

Verified data is given below under In Touch with Our Planet section:

- Water withdrawal in Arçelik Turkey, Arctic Romania, Beko LLC Russia, Defy South Africa, Beko Thai, Dawlance Pakistan
- Waste (hazardous waste, non-hazardous waste) in Turkey.

Energy Consumption data (in the Annex) in Arçelik Turkey, Arctic Romania, Beko LLC Russia, Defy South Africa, Beko Thai, Dawlance Pakistan.

Verified data is given below under In Touch with Human Needs section:

- Digital Wings
- Beko 100 Women Dealers
- We-inTech (You are an Engineer, You are with Us)
- 500 Women Technician
- Asociatia Valori in Educatie (AVE) (Values for Educational System Association)
- Cookbook: 48 Recipes for A Good Cause
- Barnardo's Partnership

- Partnership with Archè Foundation
- Respect Food (World Food Day Campaign)
- Food for Soul
- Grundig UK Give Back Campaign

Verified data is given below under In Touch with Business section:

- Next Big Story
- Arçelik 3D Printers
- Smart Board
- Garage Innovation Hub (GIH)
- Hack the Normal – Africa
- BiGG Arçelik Garage
- Connecta
- Robotic Process Operation • EU Horizon Projects
- Right To Collective Bargaining And Freedom Of Association (Collective data)
- Wellbeing Movement (1 Healthy Movement)
- Salary Index
- SheMate Mentorship Program
- Equitable Parental Program
- Equal Dictionary
- Women in Leadership
- Fresh Start Internship Program
- FIT Graduate Program
- Performance Management (Koç Diyalog)
- Training
- Future in You
- Leader in You
- Talent in You

- Tech Pro Academy
- Digital Programs
- Designing the Future for my Country
- Employee Engagement data
- Groweek
- Sustainability Day
- Corporate Volunteerism data
- Arçelik Employee and Arçelik Contractor Global Lost-Time Injury Frequency Rate (LTIFR)
- Arçelik Employee and Arçelik Contractor Global Fatal Accident Number
- Arçelik Employee Global Occupational Disease Frequency Rate
- Arçelik Employee OHS Training Hour
- Retail Academy
- Global Customer Care and Service Academy
- Appointment And Routing Program (ROTAM)
- Dealer (B2B) Satisfaction
- Consumer (B2C) Satisfaction
- Quality Management System (Management System Coverage)
- Supplier Development Program
- Suppliers Trainings
- Purchasing Academy

The opinion expressed is formed on the basis of a moderate level of assurance and at the materiality of the professional judgement of the verifier.

Mehmet Kumru
Sustainability Team Manager



Date: 10.05.2022

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AA1000

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