

## **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 2022 Sustainability Report (‘the Report’), as published on the company’s website at <https://www.arcelikglobal.com/en/company/reports-presentations/discover/?val=3733> and to carry out an independent verification of total water withdrawal by source and waste, water pollutant load, 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 its 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. Furthermore, materiality assessment process based on the principle of double materiality in line with the European Union Corporate Sustainability Reporting Directive and with the methodology provided by European Financial Reporting Advisory Group is audited.

## 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

Metric name	Scope	Unit	Value
Waste Domestic*	Global	ton	5,136
Waste Packaging*	Global	ton	27,778
Waste Non-Hazardous*	Global	ton	75,033
Waste Hazardous*	Global	ton	2,612
Waste recycled*	Global	ton	104,836
Waste landfilled*	Global	ton	4,264
Waste incinerated with energy recovery*	Global	ton	783
Waste incinerated without energy recovery*	Global	ton	87
Waste, otherwise disposed*	Global	ton	589
Water withdrawal by municipal water*	Global	m3	691,730
Water withdrawal by fresh surface water*	Global	m3	0
Water withdrawal by fresh groundwater*	Global	m3	603,849
Water discharged*	Global	m3	1,146,067
Water pollution load (COD)*	Global	ton	242
Energy consumption	Global	GJ	1,987,450
Arçelik employee global Lost-Time Injury Frequency Rate (LTIFR)	Global	-	0.93

Arçelik contractor Global Lost-Time Injury Frequency Rate (LTIFR)	Global	-	2.64
Arçelik employee Global Fatal Accident Number	Global	-	0
Arçelik contractor Global Fatal Accident Number	Global	-	0
Arçelik employee Global Occupational Disease Frequency Rate	Global	-	0.06
Arçelik Employee OHS Training	Global	Hour	426,620

Metric name	Scope	Unit	Value
Total number of significant suppliers in Tier-1	Global	Supplier	488
Percentage of total purchasing volume on significant suppliers in Tier-1	Global	Percentage	83.4
Total number of significant suppliers in Tier-2	Global	Supplier	1,411
Total number of unique significant suppliers assessed	Global	Supplier	237
Total number of unique significant suppliers with substantial potential/actual negative impacts supported in corrective action plan implementation	Global	Supplier	10
Total number of unique significant suppliers in capacity building programs	Global	Supplier	273
Total number of employees and managers attending in Future In You program	Global	Employee	28
Training hours in Future in You program	Global	Hour	1,222
Total number of employees attending in Leader In You program	Global	Employee	262
Training hours in Leader in You program	Global	Hour	4,879
Total number of employees attending in Talent In You program	Global	Employee	22,279
The number of training hours in Talent In You program	Global	Hour	523,877
The number of woman students attending in WeinTech: 44 in 2022, 162 since 2019	Global	Student	162
The number of women dealers (Beko 100 Women Dealers Program)	Turkey	Dealer	92
The number of women technicians (500 Women Technicians Program)	Turkey	Technician	482
Startups Matched under Scouting Program	Global	Startup	118
Start-ups Collaborated with under Scouting Program	Global	Startup	16

Metric name	Scope	Women	Men	Unit	Value
Executive level salary index (base salary only)	Global	37.14x	37.18x	Percentage	99.9
Executive level salary index (base salary and other cash incentives)	Global	63.72x	64.48x	Percentage	98.8
Management level salary index (base salary only)	Global	11.48x	11.38x	Percentage	100.9
Management level salary index (base salary and other cash incentives)	Global	14.93x	15.06x	Percentage	99.2
Non-management level salary index	Global	4.55x	4.66x	Percentage	97.6

Global scope does not include Russia operations.

\*JVs are not included



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**bsi.**



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