

(Convenience Translation Into English of Limited Assurance Report Originally Issued in Turkish)

Independent Assurance Report

To General Assembly of Arçelik Anonim Şirketi
İstanbul, Türkiye

This report is intended solely for the management of Arçelik Anonim Şirketi (hereinafter 'Arçelik') for the purpose of reporting of Selected ESG Information ("Selected Information") listed below in its Integrated Report 2024 (hereinafter 'Integrated Report 2024') that has been prepared by Arçelik Anonim Şirketi for the period running from January 1, 2024, to 31 December 2024.

Subject Matter Information and Applicable Criteria

In line with the request of Arçelik, our responsibility is to provide limited assurance in accordance with Global Reporting Initiative Standards ('GRI Standards') and Selected Information listed below within the scope of the reporting approach of Arçelik specified in "Annex 2. Reporting Principles" ("Reporting Principles") included in pages 196-239 of Integrated Report 2024.

The Scope of Our Assurance

The scope of our assurance is limited to the examination of Sustainability Targets Indicators (pg. 67-69), Sustainability Targets and Progress Indicators (pg. 255-257), Environmental Performance Indicators (pg. 258-262), Products Indicators (pg. 263-264), Social Performance Indicators (pg. 266-274), Occupational Health and Safety Indicators (pg. 275), Supplier Performance Indicators (pg. 276-277), Sustainable Financing Indicators (pg. 120), EU Taxonomy (pg. 121,279-284), Double Materiality (pg. 20-35).

Environmental Performance Indicators

1. Direct GHG Emissions (Scope 1-2)
 - Total Direct Scope 1 GHG Emissions (tCO₂e)
 - Location-based Scope 2 Emissions (tCO₂e)
 - Market-based Scope 2 Emissions (tCO₂e)
 - Total Indirect Scope 2 GHG Emissions (tCO₂e)
 - Total Scope 1&2 GHG Emissions (tCO₂e)
2. Indirect GHG Emissions (Scope 3)
 - Category1: Purchased Goods and Services
 - Category2: Capital Goods
 - Category3: Fuel and Energy Related Activities Not Included in Scope 1 or Scope 2
 - Category4: Upstream Transportation and Distribution
 - Category5: Waste Generated in Operations
 - Category6: Business Travel
 - Category7: Employee Commuting
 - Category8: Upstream Leased Assets
 - Category9: Downstream Transportation and Distribution
 - Category11: Use of Sold Products
 - Category12: End-of-Life Treatment of Sold Products
 - Category13: Downstream Leased Assets
 - Total Indirect Scope 3 GHG Emissions (tCO₂e)
3. Total Scope 1&2&3 GHG emissions (CO₂e)
4. GHG Emissions in the scope of Company's science-based targets approved by SBTi (tCO₂e)
 - Total Direct Scope 1 GHG Emissions (tCO₂e)
 - Location-based Scope 2 Emissions (tCO₂e)
 - Market-based Scope 2 Emissions (tCO₂e)
 - Total Indirect Scope 2 GHG Emissions (tCO₂e)
 - Total Scope 1&2 GHG Emissions (tCO₂e)
 - Scope 3 GHG Emissions - Category 11: Use of Sold Products (tCO₂e)
5. GHG Emission Intensity

- Total Scope 1 GHG emissions intensity (tCO₂e/TRY million)
 - Scope 2 location-based GHG emissions intensity (tCO₂e /TRY million)
 - Scope 2 market-based GHG emissions intensity (tCO₂e/TRY million)
 - Total Scope 2 GHG emissions intensity (tCO₂e /TRY million)
 - Total Scope 1&2 GHG emissions intensity (tCO₂e/TRY million)
 - Scope 3 GHG emissions intensity (tCO₂e/TRY million)
 - Total Scope 1, 2 & 3 GHG emissions intensity (tCO₂e/TRY million)
 - GHG emission intensity from use of sold products (tCO₂e/Product quantity)
6. Energy consumption by fuel type
 - Electricity (non-renewable), Electricity (purchased renewable), Electricity (onsite renewable generation), Natural gas, LPG, Fuel-oil, diesel, biodisel, gas, bioethanol, CNG, Hotwater, Steam, LNG
 7. Total Energy Consumption by fuel type (GJ) Energy saving
 - Total annual energy saving (TRY)
 8. Energy consumption by category
 - Financial saving from energy efficiency projects (TRY)
 - Financial saving from renewable energy projects (TRY)
 - Total annual financial energy saving (TRY)
 9. Energy consumption by category (GJ)
 - Total energy consumption from fossil sources (GJ)
 - Total energy consumption from nuclear sources (GJ)
 - Percentage of energy consumption from nuclear sources in total energy consumption
 - Total energy consumption from renewable sources (GJ)
 - Fuel consumption from renewable sources (GJ)
 - Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (GJ)
 - Consumption of self-generated non-fuel renewable energy
 - Percentage of renewable sources in total energy consumption
 - Fuel consumption from coal and coal products (GJ)
 - Fuel consumption from crude oil and petroleum products (GJ)
 - Fuel consumption from natural gas (GJ)
 - Fuel consumption from other fossil sources (GJ)
 - Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources (GJ)
 - Percentage of fossil sources in total energy consumption
 10. Energy Production
 - Non-renewable energy production (GJ)
 - Renewable energy consumption (GJ)
 - Total energy production (GJ)
 11. Energy Attributes for Scope 2 GHG Emissions
 - Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope 2 GHG emissions
 - Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions
 12. Energy Intensity
 - Energy intensity (Total energy consumption/Revenue) (MWh/TRY million)
 - Energy intensity of direct energy (GJ/TRY million)



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- Energy intensity of indirect energy (GJ/TRY million)
 - 13. Energy Consumption by source (MWh)
 - Total non-renewable energy consumption (MWh) (A)
 - Total renewable energy consumption (MWh) (B)
 - Total energy consumption (MWh) (A+B)
 - 14. Water Withdrawal by Source (m³)
 - Third party sources - Municipal water
 - Third party sources - Water tanker
 - Groundwater
 - Surface water
 - Rainwater
 - Total water withdrawal
 - 15. Water Discharge by Destination (m³)
 - Fresh surface water
 - Groundwater
 - Third-party destinations (municipal sewage line connected to municipal/industrial wastewater treatment plant)
 - Total water discharge
 - 16. Water Consumption (m³)
 - Total water consumption
 - 17. Water Intensity (m³ / TRY million)
 - Water Withdrawal Intensity
 - 18. Water pollutants (tonnes)
 - Total Chemical Oxygen Demand (COD), Total Suspended Solid (TSS), Total Oil and Grease, Total Nitrites (NO₂-N), Total Chromium, Total Lead (Pb), Total Cadmium (Cd), Total Nickel (Ni)
 - 19. Water Pollutant Intensity (tonnes/ TRY million)
 - Total Chemical Oxygen Demand (COD)
 - 20. Water Recycled or Reused
 - Water recycled and reused (m³)
 - Water recycled and reused (%)
 - 21. Areas with Water Stress
 - Water withdrawal from "high" water stress locations (m³)
 - Rate of water withdrawal from "high" water stress locations compared to total water withdrawal
 - Water discharge at "high" water stress locations (m³)
 - Rate of water discharge at "high" water stress locations compared to total water discharge
 - Water consumption at "high" water stress locations (m³)
 - Rate of water consumption at "high" water stress locations compared to total water consumption
 - Water withdrawal from "extremely high" water stress locations (m³)
 - Rate of water withdrawal from "extremely high" water stress locations compared to total water withdrawal
 - Water discharge at "extremely high" water stress locations (m³)
 - Rate of water discharge at "extremely high" water stress locations compared to total water discharge
 - Water consumption at "extremely high" water stress locations (m³)
 - Rate of water consumption at "extremely high" water stress locations compared to total water consumption
 - Total water consumption in areas at water risk (m³)
 - 22. Water saved annually (m³)
 - Total water saved annually (m³)
 - 23. Financial Saving (TRY)
 - Financial saving from water efficiency and rainwater harvesting projects
 - Total annual financial water saving
 - 24. Water Stored (m³)
 - Total water stored
 - Changes in storage
 - 25. Waste by type (tonnes)
 - Total Waste
 - Total hazardous waste disposal (tonnes)
 - Total Non-hazardous waste (tonnes)
 - Total amount of radioactive waste (tonnes)
 - 26. Hazardous waste directed to disposal (tonnes)
 - Waste to recovery
 - Waste to incineration (with energy recovery)
 - Waste to incineration (without energy recovery)
 - Waste to landfill
 - Waste to other disposal operations
 - Total hazardous waste disposed onsite
 - Total hazardous waste disposed offsite
 - Hazardous waste diverted from disposal due to preparation for reuse
 - Hazardous waste diverted from disposal due to recycling
 - Hazardous waste diverted from disposal due to other recovery operations
 - 27. Non-hazardous waste directed to disposal (tonnes)
 - Waste to recovery
 - Waste to incineration (with energy recovery)
 - Waste to incineration (without energy recovery)
 - Waste to landfill
 - Waste to other disposal operations
 - Total non-hazardous waste disposed onsite
 - Total non-hazardous waste disposed offsite
 - Non-hazardous waste diverted from disposal due to preparation for reuse
 - Non-hazardous waste diverted from disposal due to recycling
 - Non-hazardous waste diverted from disposal due to other recovery operations
 - 28. Waste intensity
 - Hazardous waste intensity (tonnes/ TRY Million)
 - Non-hazardous waste intensity (tonnes/ TRY Million)
 - Total waste intensity (tonnes/ TRY Million)
 - 29. Non-recycled waste
 - Ratio of non-recycled waste (%)
 - Total non-recycled waste (tonnes)
 - 30. Waste Prevented
 - Total waste prevented annually (tonnes)
 - 31. Financial Energy Saving (TRY)
 - Financial saving from waste projects
 - Total annual financial waste saving
- Product Indicators**
- 32. Energy Efficiency Products
 - Percentage of eligible products certified under the ENERGY STAR®
 - Percentage of eligible products by revenue certified to the ENERGY STAR®
 - Percentage of total revenue from energy-efficient products
 - Percentage of energy-efficient product (by unit count)
 - Percentage of eligible products by revenue certified to an energy efficiency certification
 - List of applicable jurisdictional or international certification programmes
 - 33. Environmental Product Lifecycle Standard
 - Percentage of eligible products by revenue certified to an environmental product lifecycle standard
 - List of applicable jurisdictional or international certification programmes
 - Percentage of revenue from products certified with Type I eco-labels (ISO 14024)
 - 34. Resource Efficient Products



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- Percentage of total revenue from products that included recycled and/or bio composite plastic materials
- Percentage of total revenue from reduced raw materials (resource efficiency) in products and packaging
- 35. Products
 - Annual production by Product Categories (units)
- 36. Low Carbon Products
 - Percentage of total revenue from low carbon products
- 37. Recycled material
 - Total recycled plastics used for products (tonnes)
- 38. End of Life
 - Description of efforts to manage products' end-of-life impacts
- Social Performance Indicators**
- 39. Number of Employees (FTE at the end of year) by Employment Type
 - Number of employees by gender
 - Number of monthly paid employees by gender
 - Number of hourly paid employees by gender
 - Number of permanent employees by gender
 - Number of temporary employees by gender
 - Number of employees by work hours classification
- 40. Number of Employees (FTE by the end of year) by Region
 - Total number of employees by region
 - Number of monthly paid employees by region
 - Number of hourly paid employees by region
 - Number of permanent employees by region
 - Number of temporary employees by region
- 41. Number of Employees (Head Count)
 - Number of employees by gender
 - Number of employees by country
- 42. Hiring
 - Percentage of new employee hires by gender
 - Number of new employee hires by gender
 - Junior/low level management by gender
 - Middle level management by gender
 - Senior/top level management by gender
 - Number of new employee hires by region & gender
- 43. Internal Hires (%)
 - Percentage of open positions filled by internal candidates (internal hires) by gender
 - Internal hires by management level & gender
- 44. Promotion (%)
 - Percentage of employees promoted by gender
- 45. Employee Turnover Rates (%)
 - Total employee turnover rate (Voluntary+Involuntary)
 - Voluntary employee turnover rate
 - Involuntary employee turnover rate
 - Total employee turnover rate by region
- 46. Number of Employees Who Left
 - Number of employee who have left the company (Voluntary+Involuntary)
 - Number of employee who have left the company Voluntary
 - Number of employee who have left the company Involuntary
- 47. Total Employee Turnover Rates (%)
 - Turnover rates by gender
 - Turnover rates by age
 - Turnover rates by management level
- 48. Voluntary Employee Turnover Rates (%)
 - Turnover rates by gender
 - Turnover rates by age
 - Turnover rates by management level
 - Turnover rates by non-management level
- 49. Involuntary Employee Turnover Rates (%)
 - Turnover rates by gender
 - Turnover rates by age
 - Turnover rates by management level
 - Turnover rates by non-management level
- 50. Employees by Working Years
 - Number of employees working for a period of 0-5 years by gender
 - Number of employees working for a period of 5-10 years by gender
 - Number of employees working for a period of more than 10 years by gender
 - Average seniority years
- 51. Workforce by Age Groups and Gender
 - Total number of employees by gender (FTE)
 - Percentage of employees by gender
 - Number of employees under 30 years old (FTE) by gender
 - Percentage of employees under 30 years old by gender
 - Number of employees 30-50 years old (including 30 and 50 years old) (FTE) by gender
 - Percentage of employees 30-50 years old (including 30 and 50 years old) by gender
 - Number of employees over 50 years old (FTE) by gender
 - Percentage of employees over 50 years old by gender
- 52. Gender Equality by Positions
 - Number of employees in the total workforce by gender
 - Percentage of employees in the total workforce by gender
 - Number of employees in all management positions, including junior, middle and senior management by gender
 - Percentage of employees in all management positions, including junior, middle and senior management by gender
 - Number of employees in top management positions ie. Maximum two levels away from the CEO or comparable positions by gender
 - Percentage of employees in top management positions ie. Maximum two levels away from the CEO or comparable positions by gender
 - Number of employees in junior management positions, ie. First level of management by gender
 - Percentage of employees in junior management positions, ie. First level of management by gender
 - Number of non-managerial positions by gender
 - Percentage of non-managerial positions by gender
 - Number of employees in management positions in revenue-generating functions (eg. sales) as % of all such managers (ie excluding support functions such as HR, IT, Legal, etc.) by gender
 - Percentage of employees in management positions in revenue-generating functions (eg. sales) as % of all such managers (ie excluding support functions such as HR, IT, Legal, etc.) by gender
 - Number of employees in revenue generating functions by gender
 - Percentage of employees in revenue generating functions by gender
 - Number of employees in STEM-related positions by gender
 - Percentage of employees in STEM-related positions by gender
 - Number of the employees in IT positions by gender
 - Percentage of the employees in IT positions by gender



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- Number of the employees in engineering positions by gender
 - Percentage of the employees in engineering positions by gender
 - Number of the employees on entry level positions by gender
 - Percentage of the employees on entry level positions by gender
 - 53. Workforce by Nationality
 - 54. All Management Workforce by Nationality
 - 55. Wages
 - Percentage of employees covered by a living wage benchmark analysis
 - Percentage of employees paid below living wage
 - 56. Salaries by Level
 - Executive level (base salary only)
 - Average Women Salary (TRY)
 - Average Men Salary (TRY)
 - Average (Women/Men Salary)
 - Executive level (base salary + other cash incentives)
 - Average Women Salary (TRY)
 - Average Men Salary (TRY)
 - Average (Women/Men Salary)
 - Management level (base salary only)
 - Average Women Salary (TRY)
 - Average Men Salary (TRY)
 - Average (Women/Men Salary)
 - Management level (base salary + other cash incentives)
 - Average Women Salary (TRY)
 - Average Men Salary (TRY)
 - Average (Women/Men Salary)
 - Non-management level
 - Average Women Salary (TRY)
 - Average Men Salary (TRY)
 - Average (Women/Men Salary)
 - 57. Gender Pay Gap Metrics
 - Average pay gap (women to men)
 - Global average (raw gender pay gap)
 - Average pay gap levels
 - 58. Other Gender Pay Gap Metrics
 - Percentage of women in top 10% compensated
 - Percentage of women in the top pay quartile
 - Percentage of women in the upper middle pay quartile
 - Percentage of women in the lower middle pay quartile
 - Percentage of women in the lower pay quartile
 - 59. Training and Development
 - Total hours of training for employees (FTE*hour)
 - Number of employees received training and development
 - Percentage of employees received training and development
 - Number of employees received skill based training
 - Percentage of employees received skill based training
 - Average hours of training and development per hours/FTE
 - Average amount spent per FTE on learning and development (TRY)
 - 60. Average Hours of Training and Development
 - Average hours by gender
 - Average hours by age
 - Average hours by management level
 - 61. Average Hours of Training and Developments by Development Category
 - Orientation
 - Purpose-Driven Programs
 - Competency Development
 - Leadership Development
 - Capability Development (Technical & Functional)
 - 62. Trainings by Subjects - Employees (Average Hours)
 - Sustainability
 - Environment
 - Energy
 - Health & Safety
 - Chemicals
 - Regulations
 - Ethics
 - Diversity, Equity & Inclusion
 - 63. Trainings by Subjects - Employees (Number of employees)
 - Environment
 - Energy
 - Health & Safety
 - Ethics
 - 64. Trainings by Subjects - Employees (Percentage)
 - Environment
 - Energy
 - Health & Safety
 - Ethics
 - 65. Performance Evaluation
 - Number of employees subjected to regular performance and career development evaluation by gender
 - Number of employees covered by multidimensional performance appraisal by gender
- Occupational Health and Safety Indicators**
- 66. OHS Indicators of Employees
 - Total working hours
 - The number of work-related fatalities
 - The number of work-related injuries reported while working for the company (incl. at least a working day lost injuries)
 - 67. Rates of OHS Indicators for Employees
 - Lost Time Injury Frequency Rate
 - 68. OHS Indicators of Contractors
 - Total working hours
 - The number of work-related fatalities
 - The number of injuries reported while working for the company (incl. at least a working day lost injuries)
 - 69. Rates of OHS Indicators for Contractors
 - Lost Time Injury Frequency Rate
 - 70. OHS Indicators of Employees and Contractors
 - Total working hours
 - The number of work-related fatalities
 - The number of injuries reported while working for the company (incl. at least a working day lost injuries)
 - 71. Rates of OHS Indicators for Employees and Contractors
 - Lost Time Injury Frequency Rate
- Supplier Performance Indicators**
- 72. Supplier Screening
 - Significant suppliers in Tier-1
 - Total purchasing volume on significant suppliers in Tier-1
 - Significant suppliers in Tier-2
 - 73. Supplier ESG Assessment
 - Unique significant Tier-1 suppliers assessed
 - Unique significant Tier-2 suppliers assessed
 - 74. Supplier Assessment Findings
 - Unique significant Tier-1 suppliers with substantial potential/actual negative impacts supported in corrective action plan implementation
 - Unique significant Tier-1 suppliers with substantial potential/actual negative impacts supported in corrective action plan implementation



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- Supplier Development Programs
- Unique significant suppliers in capacity building programs

Sustainability Targets Indicators

75. In Touch With Planet

- Reduce Scope 1-2 GHG emissions approved by the SBTi
- Reduce Scope 3 GHG emissions from use of sold products approved by the SBTi
- Reduce Scope 3 GHG emissions approved by the SBTi
- Green electricity usage ratio in all manufacturing facilities
- Reduce energy consumption per product in all manufacturing facilities
- Reduce water withdrawal per product in all manufacturing facilities
- Reduce water discharge per product in all manufacturing facilities
- Increase water recycling and reuse ratio in all manufacturing facilities
- Increase waste recycling ratio in all manufacturing facilities
- implementation in all manufacturing facilities
- Increase recycled plastic usage in our manufacturing facilities
- Arçelik Green Chemistry Management System
- Increase refurbishment ratio in our Refurbishment Centers

76. In Touch with Business Needs

- Increase the average training hours per employee
- Increase the percentage of women
- – in the total workforce to
- – in all management positions to
- – in junior management positions to
- – in top management positions to
- – in management positions in revenue generating functions to
- – in STEM related positions to
- Ensure the suppliers use green electricity
- Emission reduction targets set by our suppliers
- Ensure our suppliers set their own targets on water
- Ensure the suppliers exceeding 500 ToE obtain the ISO 50001 certificate

Sustainability Targets and Progress Indicators

77. In Touch with Planet

- Green electricity usage in all manufacturing facilities
- Establish renewable energy systems
- Increase the water recycling and reuse ratio in all manufacturing facilities
- Increase the waste recycling rate in all manufacturing facilities
- Arçelik Green Chemistry Management System implementation in products and all manufacturing facilities
- Increase recycled plastic content
- Implement ISO 50001 Energy Management Systems across all manufacturing facilities

78. In Touch with Business

- Increase the average training hours per employee
- Increase the percentage of women
- – in the total workforce to
- – in all management positions to
- – in junior management positions to
- – in top management positions1 to

- – in management positions in revenue generating functions to
- Ensure our suppliers use green electricity
- Ensure suppliers obtain the ISO 50001 certificate
- Collect, monitor, and publicly disclose compiled data of suppliers'2 Scope 1-2 GHG emissions, energy, water, and waste and encourage them to set their own targets

Sustainable Financing

79. Investments and expenditures for environmental resource efficiency in production and product

- Capital Investments
- Operating Expenses
- Total

80. Investments and expenditures for environmental resource efficiency in Research and Development (R&D)

- Capital Investments
- Operating Expenses
- Total

81. Total Environmental Expenditure and Investments

Operational Indicators

- 82. EU Taxonomy
- 83. Double Materiality

Arçelik's Responsibilities

Arçelik's management is responsible for the preparation, collection, and presentation of the information for the Selected Information. In addition, Arçelik's management is responsible for ensuring that the documentation provided to the practitioner (EY) is complete and accurate. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the Integrated Report 2024, such that it is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We conducted our assurance engagement in accordance with the Assurance Engagement Standard (AES) 3000 and 3410 which is a part of the Turkish Auditing Standards as issued by the Public Oversight Accounting and Auditing Standards Authority of Turkey (POA). These regulations require that we comply with the ethical standards and plan and perform our assurance engagement to obtain limited assurance about the Selected Information.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies the International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Procedures performed 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. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.



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The procedures selected depend on the practitioner's judgment. The procedures include inquiry of the personnel responsible for collecting and reporting on the Selected Information and additional procedures aimed at obtaining evidence about the Selected Information.

Procedures Applied

In respect of the Selected Information mentioned above the procedures performed include the following procedures:

1. Interviewed select key senior personnel of Arçelik to understand the current processes in place for capturing the Selected Information pertaining to the reporting period;
2. Reviewed Selected Information through online and face to face interviews with personnel at Arçelik Anonim Şirketi's domestic and international locations, as well as through other available documentation for Arçelik's other locations in Türkiye, against evidence, on a sample basis;
3. Undertook substantive testing, on a sample basis, of the Selected Information;
4. Used Arçelik's internal documentation to evaluate and measure the Selected Information;
5. Evaluated the design and implementation of key processes and controls over the Selected Information;
6. Re-performed, on a sample basis, calculations used to prepare the Selected Information for the reporting period.
7. Evaluated the disclosure and presentation of the Selected Information in the Integrated Report 2024.

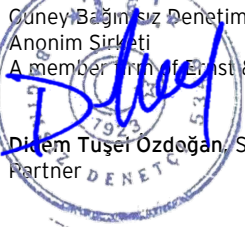
Our Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that Selected Information for the year ended in December 31, 2024, has not been prepared, in all material respects in line with GRI Standards and the relevant requirements of the criteria as defined in Reporting Guidelines.

Limitations

We permit this report to be disclosed in addition to Arçelik Anonim Şirketi's Integrated Report 2024 for the year ended on December 31, 2024; to enable the management of Arçelik Anonim Şirketi to show they have addressed their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than Arçelik Anonim Şirketi for our work, for this independent limited assurance report, or for the conclusions we have reached.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik
Anonim Şirketi
A member firm of Ernst & Young Global Limited


Dilem Tuşer Özdoğan, SMMM
Partner

24 July 2025
İstanbul, Türkiye