

Ege Endüstri

2025 TSRS Compliant Sustainability Report



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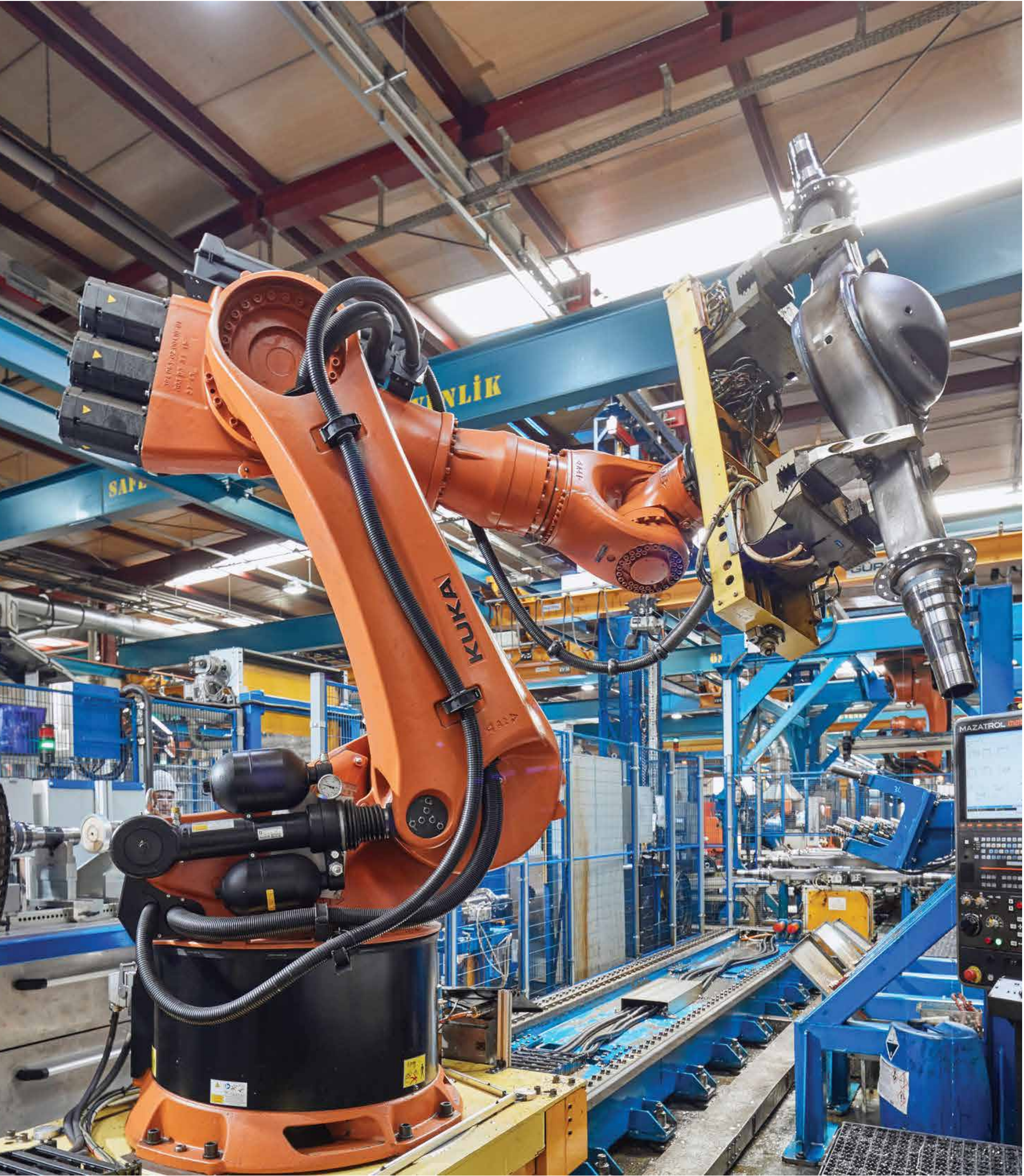
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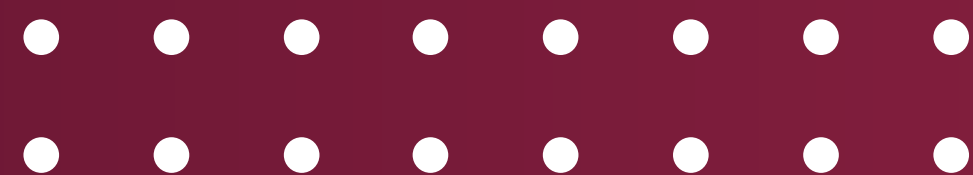
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Limited Assurance Report





About Our Report



About Our Report

About Our Report	
Reporting Period	01.01.2025 – 31.12.2025
Trade Name	Ege Endüstri ve Ticaret A.Ş.
Trade Registry Number	Bornova-3823-K-256
Date of Incorporation	10.08.1964 (Incorporation as a joint-stock company)
Headquarters Address	Kemalpaşa Cad. No:280 Pınarbaşı 35060 İzmir-Türkiye
Branch Address	Zafer SB Mahallesi Semih Sokak No: 11 Gaziemir/İzmir
New Plant Address	Zafer SB Mahallesi Defne Sokak No:7 Gaziemir/İzmir
Phone - Investor Relations	0232 491 14 85
Fax-Headquarter	0232 491 15 15
E-mail Address	yatirimciiliskileri@egeendustri.com.tr
Website Address	www.egeendustri.com.tr
Audit Firm	ANY PARTNERS BAĞIMSIZ DENETİM A.Ş.
Reporting Framework	TSRS 1, TSRS 2, and TSRS Volume 62 Automobile Parts

This report presents climate-related sustainability disclosures of Ege Endüstri ve Ticaret A.Ş. for the reporting period of 1 January – 31 December 2025. The disclosures have been prepared by taking into account the provisions of TSRS 1 and TSRS 2, as well as the sector-specific metrics included in TSRS 2 Volume 62 Automobile Parts. Details regarding the reporting scope and consolidation approach are explained in the relevant sections.

About Our Report

Purpose of the Report and Statement of Compliance

The Turkish Sustainability Reporting Standards (TSRS) have been developed under the authority of the Public Oversight, Accounting and Auditing Standards Authority (KGK) pursuant to Article 88 of the Turkish Commercial Code No. 6102 and Decree Law No. 660, and are based on the IFRS S1 and S2 standards published by the International Sustainability Standards Board (ISSB). The decision regarding the implementation of the TSRS was rendered by KGK's Decision dated 29 December 2023 and numbered 75935942-050.01.04-[01/2447], making compliance mandatory as of 1 January 2024 for large-scale enterprises subject to independent audit that meet the specified criteria. As our Company fulfills the necessary criteria in line with this decision, this report has been prepared to meet the relevant obligations.

This report has been prepared to transparently share with the public the climate-related sustainability approach, risk and opportunity management, governance structure, and performance indicators of Ege Endüstri ve Ticaret A.Ş. and its subsidiaries for the period of 01.01.2025 – 31.12.2025.

The report has been prepared in consideration of the

requirements for climate-related disclosures within the scope of TSRS S1 and S2 standards. The reporting

process was planned in line with the materiality analysis and governance mechanisms conducted within the company; non-financial data was compiled within the framework of internal control processes and corporate governance principles, and the relevant disclosures were assured by an independent audit firm.

Transitional Provisions and Comparative Information

Pursuant to the Decision of the Public Oversight, Accounting and Auditing Standards Board dated 25 December 2025 and numbered 75935942-050.01.04-[01/38488], the transition reliefs set out in paragraphs E4, E5, and E6(b) of TSRS 1 for entities reporting sustainability disclosures in accordance with TSRS for the first time in the 2024 reporting period have been extended for one year for the 2025 reporting period. Within this scope, our Company has limited its disclosures in the 2025 reporting period to climate-related risks and opportunities and applied the provisions of TSRS 1 to the extent that they relate to these disclosures.

Comparative information regarding climate-related disclosures is presented in the relevant sections where

data is available and reliable. Non-climate sustainability matters and comparative information on these topics have been excluded from the scope of the 2025 reporting period, and our data collection and reporting activities for these areas remain ongoing.

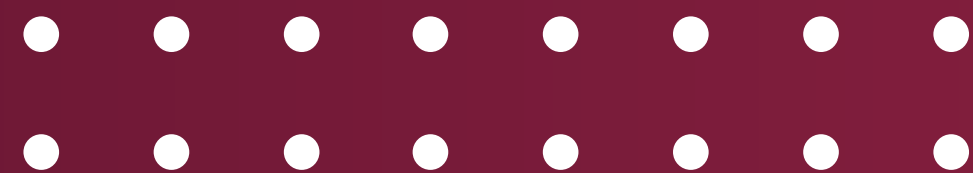
Furthermore, pursuant to Provisional Article 3 of the Board Decision on the Scope of Application of Turkish Sustainability Reporting Standards, entities are not required to disclose Scope 3 greenhouse gas emissions during the first two annual reporting periods in which they apply TSRS.

Our Company has utilized this exemption for the year 2025, which constitutes the second reporting period in which TSRS is applied, and has not included Scope 3 greenhouse gas emissions in the scope of reporting. Data collection and methodology development activities are ongoing to enable the reporting of Scope 3 emissions in subsequent periods.

Materiality

In this Report, financial materiality was used as the materiality criterion. In this process, the materiality criteria set out in paragraphs B13–B37 of TSRS S1 were taken into account.

Messages from the Management



Message from the Chairman of the Board



Mustafa BAYRAKTAR
Chairman of the Board of Directors

Dear Stakeholders,

At Ege Endüstri, we address sustainability as one of the core elements of long-term value creation and corporate resilience. Last year, with sustainability reporting becoming mandatory in Türkiye under the Turkish Sustainability Reporting Standards (TSRS), a significant transformation process commenced, and we expressed our pleasure in being a part of this journey.

As of 2025, we observe that the initial outcomes of this transformation are becoming more visible. By closely following the sustainability reports published across various sectors, we see that reporting quality, transparency, and comparability in Türkiye are evolving rapidly. We find this development highly valuable and consider it a major advancement in strengthening the sustainability ecosystem.

Looking ahead, the upcoming hosting of the Conference of the Parties (COP), one of the most prominent platforms of the global climate agenda,

in Türkiye stands out as a pivotal development that will enhance our country's visibility and engagement in sustainability. Türkiye's position among the early adopters of mandatory sustainability reporting will contribute to presenting this process as a concrete example on a global scale. We believe that these developments will generate positive impacts in terms of advancing reporting standards, improving data quality, and accelerating progress in sustainable finance.

At Ege Endüstri, we will continue to closely follow developments in the field of sustainability, improve our business processes accordingly, and provide our stakeholders with transparent, reliable, and comparable information.

Mustafa Bayraktar
Chairman of the Board of Directors, Ege Endüstri

Message from the General Manager



Erkan ZORLU
General Manager

Dear Stakeholders,

At Ege Endüstri, we continued to advance our sustainability approach in 2025 in full integration with our business strategy. Driven by increasing regulations, customer expectations, and global developments in the automotive sector, sustainability is no longer merely a matter of compliance; it has become a fundamental element of operational excellence and competitiveness.

In line with this vision, we took significant steps to establish a more measurable and systematic structure for our sustainability efforts. In 2025, we participated in CDP (Carbon Disclosure Project), a platform where climate change-focused performance is evaluated on a global scale. We regard CDP as a vital tool for enhancing our transparency and monitoring our performance against international benchmarks, and we aim to maintain our continuous improvement in this area.

Regarding energy management, efforts toward implementing the ISO 50001 Energy Management System have been initiated to enhance operational efficiency and manage our energy performance more effectively. In addition, product carbon footprint calculations have been commissioned to better understand the environmental impacts of our products. These initiatives serve as an important

foundation for meeting customer expectations and reinforcing our data-driven decision-making processes.

The year 2025 also marked a significant transition period for our operational structure. The relocation process carried out as part of our new plant investment was largely completed as of the second half of the year, and the performance of our production processes has been systematically monitored within this new facility. The data gathered throughout this transition provides a vital input for enhancing operational efficiency and driving our sustainability objectives forward.

In the upcoming period, we will build upon our sustainability initiatives by continually improving data quality, refining our processes, and responding more robustly to stakeholder expectations.

We extend our sincere gratitude to all our stakeholders for walking alongside us on this journey toward a sustainable future.

Erkan ZORLU
General Manager, Ege Endüstri

About Us

Ege Endüstri ve Ticaret Anonim Şirketi ("Company" or "Parent Company") was incorporated in Türkiye in 1964 as a joint-stock company. The main operational activities of the Company comprise the manufacture, domestic trade, export, and import of parts and components used in land vehicles. The Company's registered headquarters address is Kemalpaşa Cad. No: 280 Pınarbaşı/Izmir, and it maintains a branch plant in the Aegean Free Zone. The main shareholder of the Company is Ege Endüstri Holding A.Ş. The ultimate parent entity of the Company is the Bayraktar Family. With a free float rate of 36.11%, the Company's shares are traded on Borsa İstanbul ("BIST").

	2024	2025
Total Headcount	588	533



About Us

As of 31 December 2025, information regarding the subsidiaries of the Company included in the scope of consolidation is presented below:

Subsidiaries

EEFZ Dış Ticaret A.Ş. (“EEFZ”)

EEFZ Dış Ticaret A.Ş. was incorporated in Izmir - Pınarbaşı on 11 December 2011. The main operational activities of the company comprise the export, import, wholesale, and retail trade of parts and components used in land vehicles, as well as the export, import, wholesale, and retail trade of land vehicles, including authorized dealership, agency, distribution, and brokerage activities for these products. The registered address of EEFZ is Kemalpaşa Cad. No: 280 Pınarbaşı - Izmir. As of 31 December 2025, the Company’s shareholding in the subsidiary’s capital is 99.99%.

Ege Tech Ltd. (“Ege Tech”)

Ege Tech Ltd. was incorporated in the United Kingdom. The Company’s shareholding ratio in Ege Tech is 100%. Ege Tech operates for the purpose of investing in various investment fund companies.

EAT Ege Araç Teknolojileri A.Ş. (“EAT”)

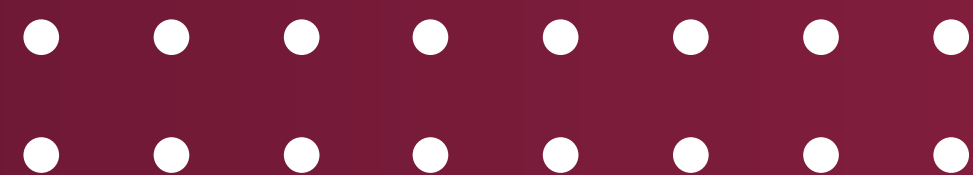
EAT was incorporated in Bornova / Izmir on 4 November 2024. Its primary line of business comprises the design, manufacture, and sales of all types of components and systems, primarily for the defense industry as well as off-road and non-road special-purpose mobility vehicles. As of 31 December 2025, the Company’s shareholding in the subsidiary’s capital is 80%.

Joint Venture

Ege Fren Sanayi ve Ticaret A.Ş. (“Ege Fren”)

Ege Fren Sanayi ve Ticaret A.Ş. was incorporated in Izmir and manufactures brakes under license from its joint partner, Cummins Inc. Ege Fren is headquartered in Izmir and maintains a branch plant in the Aegean Free Zone. As of 31 December 2025, the Company’s effective ownership ratio in Ege Fren is 50.99%.

Governance



Governance Structure

The highest oversight and management responsibility for sustainability matters within our Company rests with the Board of Directors. The Board of Directors monitors and guides sustainability initiatives through the Corporate Governance Committee.

The duties of our Board of Directors members are presented in the table below. Additionally, they are publicly disclosed at <https://www.egeendustri.com.tr/tr/downloads/board-of-directors>.

Full Name	Title
Mustafa BAYRAKTAR	Chairman of the Board of Directors
Mehmet Sinan AKIN	Vice Chairman of the Board of Directors
Mehmet BAYRAKTAR	Member of the Board of Directors
Ali Erdoğan BAYRAKTAR	Member of the Board of Directors
Ernur MUTLU	Independent Board Member
Mehmet Candan GÜNEL	Independent Board Member
Emre ALKİN	Independent Board Member

* Post-reporting period update: Updated as of 07.08.2026.

Our Company's committees are presented in the tables below. Additionally, they are publicly disclosed at <https://www.egeendustri.com.tr/tr/downloads/committees>.

Corporate Governance Committee	
Chairman	Emre ALKİN
Member	Mehmet Sinan AKIN
Member	Burcu GÖKALP
Member	Abdulkadir ERDOĞAN

** Post-reporting period update: Updated as of 31.07.2026.

Early Detection of Risk Committee	
Chair	Ernur MUTLU
Member	Mehmet Candan GÜNEL

Audit Committee	
Chair	Mehmet Candan GÜNEL
Member	Emre ALKİN

Environmental, Social and Governance Committee

Environmental, Social and Governance Committee *		
Chair	Onur ÖZGEN	Plant Manager
Member	Mehmet YALÇIN	Deputy General Manager of Finance
Member	Onur BALCI	R&D and Program Management Director
Member	Mehmet GÜNAL	Commercial Director
Member	Esra AKOĞLU	Human Resources Business Partner Manager
Member	Serkan DEMİROĞLU	Environmental, Health and Safety (EHS) Supervisor
Member	Utku YÜCEL	Sustainability Manager

* The committee structure was updated as of 12.08.2026 following the reporting period of 31 December 2025, to include representatives from the main group companies.

Sustainability strategies are developed, evaluated, and proposed by the Environmental, Social, and Governance (ESG) Committee. Throughout this process, our General Manager provides leadership and ownership for sustainability initiatives. The established strategies and priorities are submitted to the Board of Directors for approval, with the Board holding ultimate oversight responsibility for all sustainability activities. Accordingly, the operational management of sustainability activities is carried out under the Quality Assurance Department within the scope of the Plant Management, ensuring the implementation, coordination, and reporting of strategies.

The ESG Committee is structured to advance the scope of sustainability across the Company and convenes quarterly to evaluate ongoing efforts and developments in this field. Following these meetings, the matters discussed within the Committee are reported to the Board of Directors via the General Manager, allowing the necessary review and decision-making processes to be executed. This framework supports a consistent and integrated adoption of the sustainability approach throughout the Company. The current committee structure is presented alongside.

Environmental, Social and Governance Committee

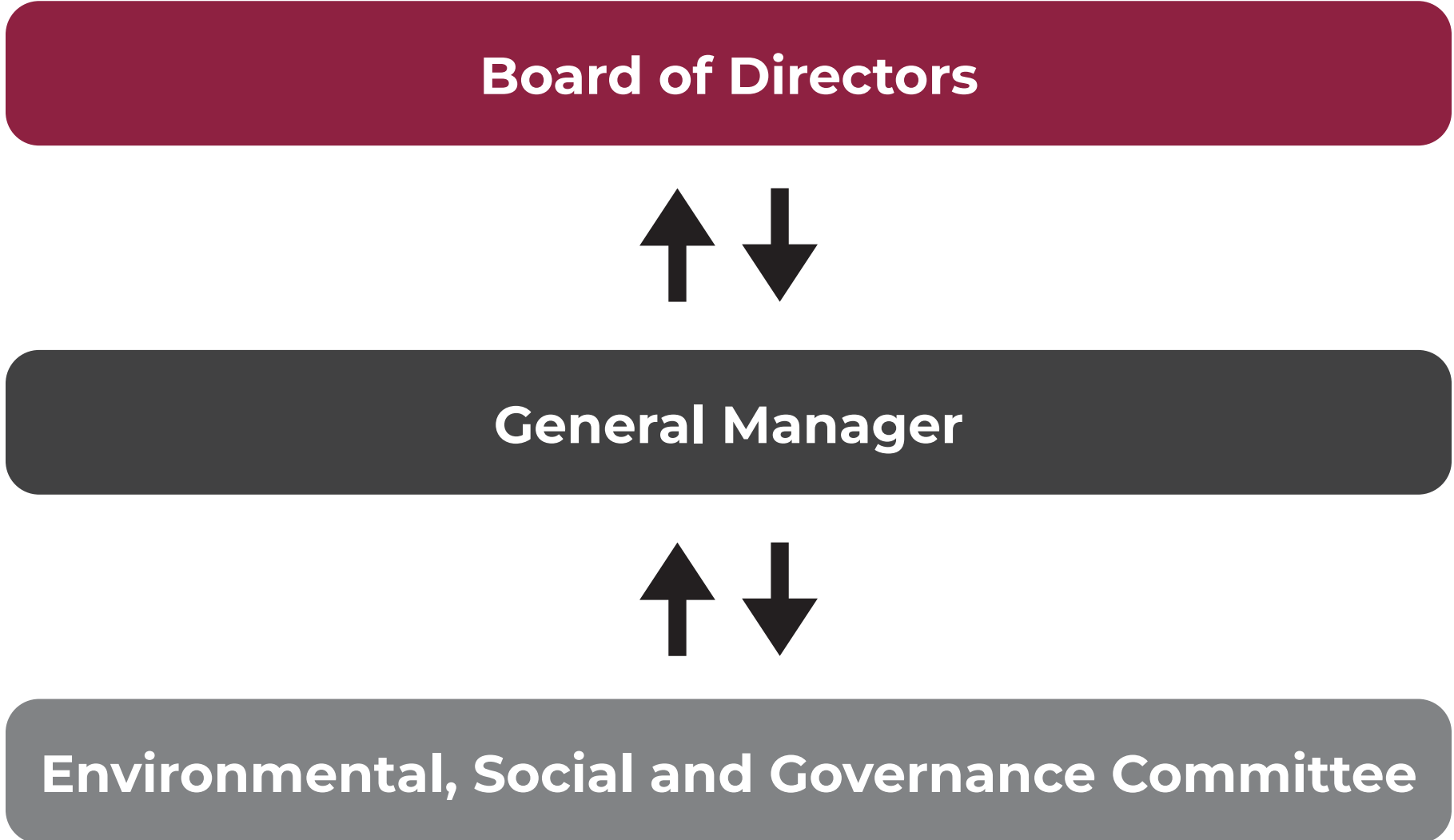
Strategy formulation and direction-setting within the scope of sustainability are addressed during ESG Committee meetings. The General Manager also participates in these committee meetings. Issues evaluated by the Committee are reported to the Board of Directors via the General Manager.

Climate-related risks and opportunities are integrated into the risk and opportunity assessment processes conducted under the Company's ISO 9001 and IATF 16949 management systems. Risks and opportunities pertaining to all processes are reviewed by process owners at least once a year and whenever significant changes occur; the relevant systems are subject to internal audits and independent third-party audits. However, as of the 2025 reporting period, the use of climate-related risks and opportunities as a distinct and systematic evaluation criterion in Company strategy as well as major investment and project decisions has not been put into practice, and its integration into decision-making processes is currently under evaluation. As of the 2025 reporting

period, the integration of climate-related targets into governance processes and executive remuneration policies is also under evaluation.

Sustainability performance indicators are evaluated during Management Review (MR) meetings held within the scope of management systems. The results of these evaluations are monitored by the relevant management functions.

The competencies of the Board of Directors and relevant committees to oversee climate-related risks and opportunities are evaluated taking into account the members' duties and professional expertise. Technical assessments and briefings are provided by the ESG Committee and the Sustainability Manager as needed. Establishing a structured competency assessment and development framework in this area is planned for the future.

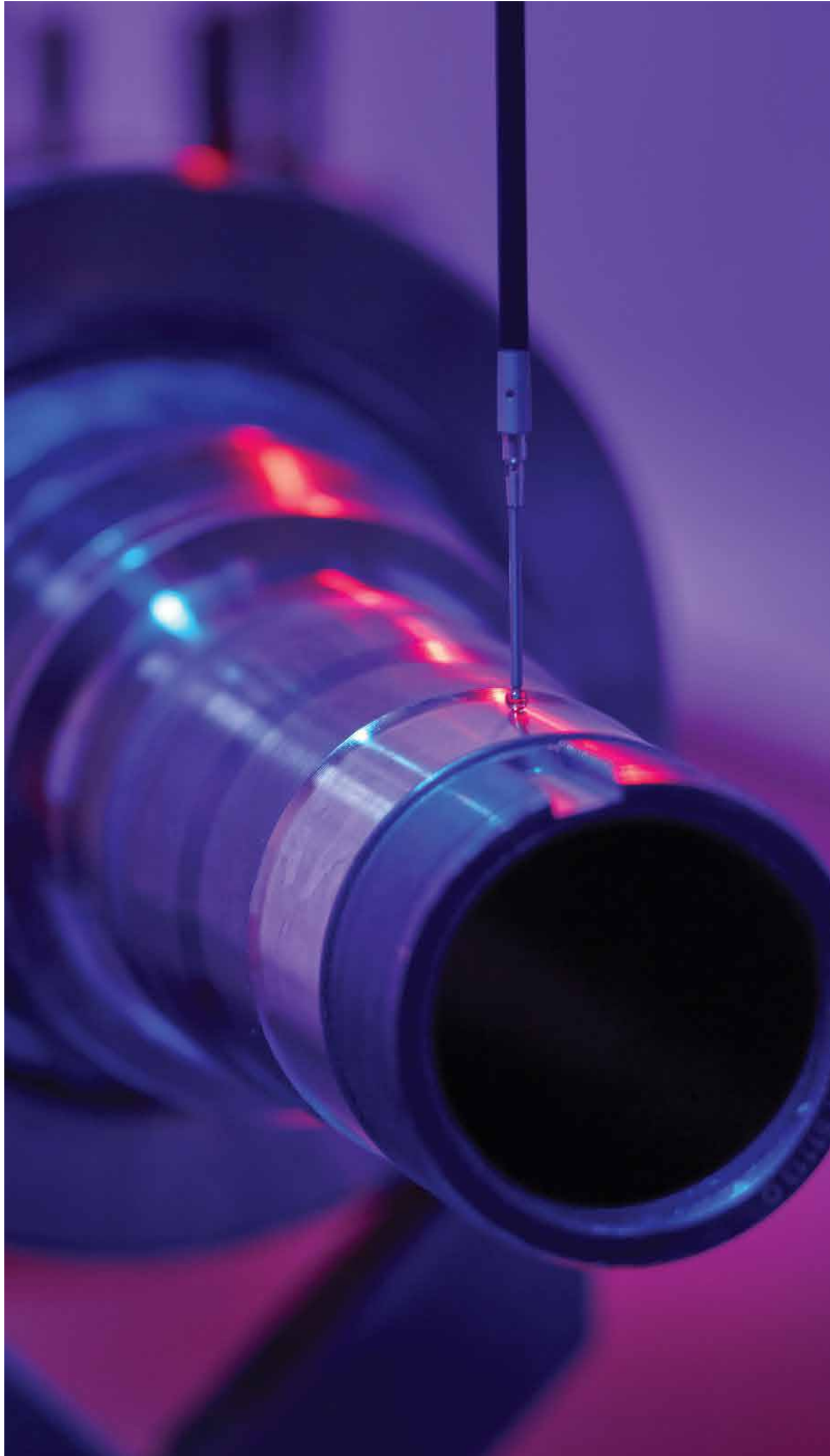


Value Chain Analysis

Ege Endüstri develops and manufactures axle housings and suspension system components. Utilizing metallic raw materials, Ege Endüstri performs the production and assembly of axle housings and suspension systems for heavy commercial vehicles through processes such as cutting, pressing, sandblasting, welding, machining, painting, and packaging of these raw materials.

The Company’s value chain is evaluated across three stages: upstream value chain, own operations, and downstream value chain. When identifying climate-related risks and opportunities, consideration is given to the value chain stage in which they may arise and the stages where their impacts may concentrate.

Ege Endüstri Value Chain		
Upstream Flow	Own Operations	Downstream Flow
Supply Chain Management Ege Endüstri manages its raw material and semi-finished product procurement processes in accordance with approved supplier lists, quality assurance procedures, and sustainability principles. Quality, price, delivery lead time, as well as environmental and social compliance criteria are taken as the basis in supplier evaluations. Collaboration with suppliers begins at the initial product and service design stage, during which necessary documents, technical requirements, and sustainability commitments are shared. Logistics Operations Ege Endüstri executes logistics operations for the procurement of raw materials, semi-finished goods, and equipment required in production processes in a planned and integrated manner. The inbound logistics process proceeds in coordination with supplier deliveries, quality control, and inventory management steps.	R&D and Innovation Ege Endüstri aims to develop sustainable and high-value-added products through its R&D Center established in 2011; within this scope, it executes numerous projects focusing on product design, prototyping, testing, and advanced manufacturing technologies. Production Ege Endüstri manufactures its products—developed through R&D processes—in modern production facilities in compliance with high quality and efficiency standards. The production infrastructure encompasses processes such as pressing, sandblasting, welding, machining, and painting, which are carried out in an integrated manner with quality control systems. Sales Ege Endüstri conducts product sales to commercial vehicle manufacturers operating both domestically and internationally, structured directly on a project-specific basis. Product deliveries are made following customized production processes based on customer specifications, and the sales process is supported by technical compatibility checks, shipment coordination, and post-sales feedback.	Customer Feedback Ege Endüstri considers customer satisfaction among its primary priorities and shapes all of its production and quality processes accordingly. Holding international quality standards (IATF 16949, ISO 9001, ISO 14001, ISO 45001, ISO 27001) as well as the Ford Q1 certification, our company is regularly audited by accredited organizations and customers. The customer feedback process encompasses the evaluation of notifications received via customer portals, email, and audit processes. Each notification is fed into the resolution process through the PLM system using the 8D methodology. Based on customer feedback, root cause analyses are conducted, corrective and preventive actions (CAPA) are planned, and post-implementation results are monitored. During monthly Management Review (MR) – Quality Operating System (QOS) meetings, key quality metrics regarding customer satisfaction are evaluated, and improvement actions are presented.



R&D and Innovation

Ege Endüstri aims to develop sustainable and high-value-added products through its R&D Center established in 2011; within this scope, it executes numerous projects focusing on product design, prototyping, testing, and advanced manufacturing technologies.

Units such as Advanced Product Business Development, Product Testing & CAE, and Special Projects operate under the R&D organization. Outputs obtained during the process are evaluated prior to serial production and integrated into the product development cycle with the goals of high efficiency and quality.

Product development projects are carried out in line with electric vehicles, carbon emission-reducing systems, and customer-oriented innovative demands. In this manner, while managing both environmental and commercial risks, the R&D activities contribute to the Company’s growth and sustainable competitive strength.

	2024	2025
Total registered patents (cumulative)	47 **	51
Number of patent applications in the relevant year	2	3
Number of patents registered in the relevant year	3	4
Completed R&D projects	2	1
Ongoing R&D projects	18	19
Number of projects related to zero-emission vehicles	0+9*	1+10*

* Ongoing
** The cumulative value has been revised as our patent application from 2024 was registered during the 2025 reporting period.

Infrastructures such as the Fatigue Validation Test Center, Multi-Axis Rig Test System (Multi-Axial Simulation Table), and Finite Element Analysis ensure speed and accuracy in testing processes. These systems enable design updates based on real-time customer feedback.

Supply Chain Management

Ege Endüstri manages its raw material and semi-finished product procurement processes in accordance with approved supplier lists, quality assurance procedures, and sustainability principles. Quality, price, delivery lead time, as well as environmental and social compliance criteria are taken as the basis in supplier evaluations.

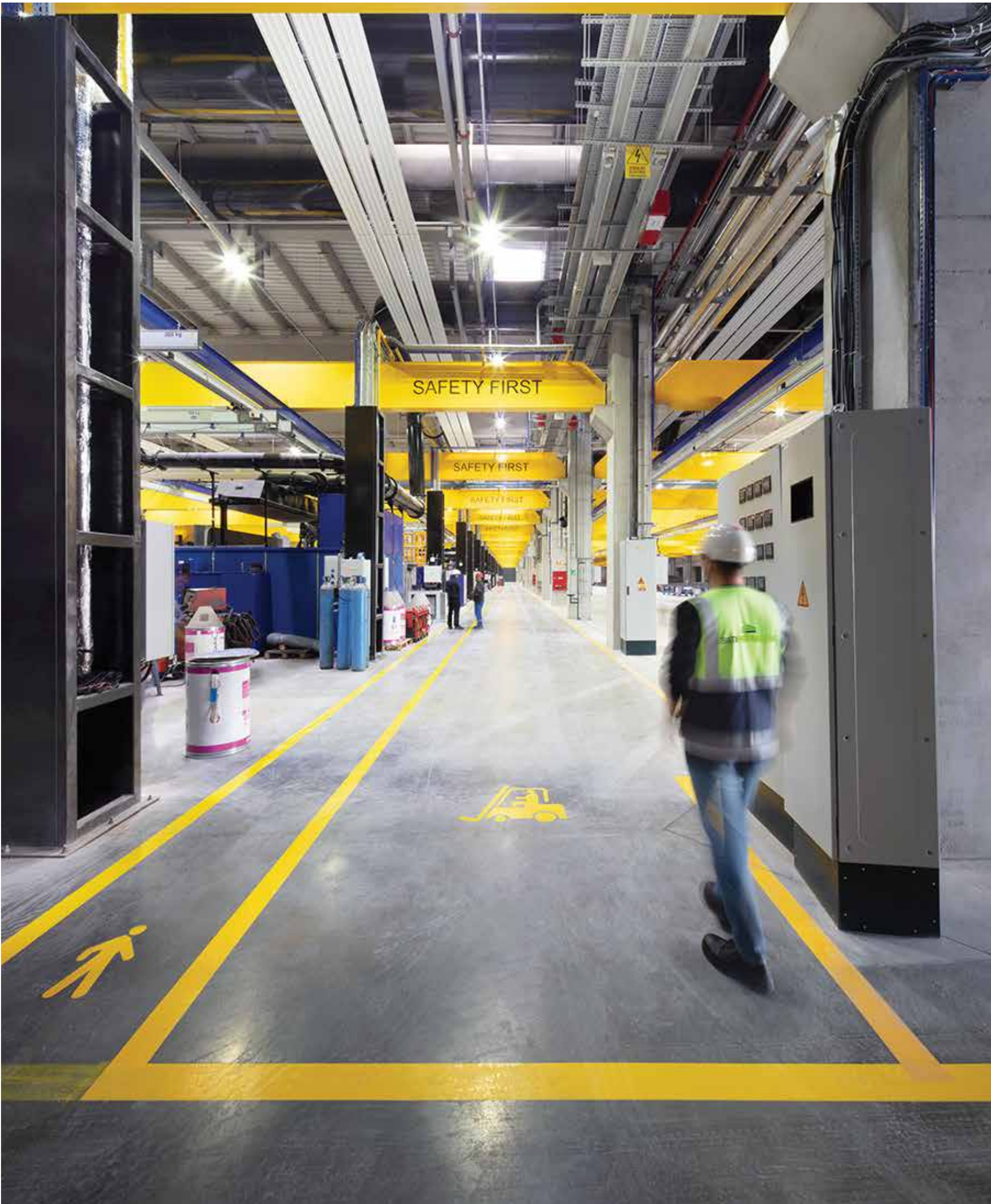
Collaboration with suppliers begins at the initial product and service design stage, during which necessary documents, technical requirements, and sustainability commitments are shared.

Within the scope of our sustainability practices:

- Carbon footprint and recycled content declarations are requested from designated suppliers,
- RMI-compliant CMRT declarations are obtained within the scope of our Conflict Minerals Policy,
- Quality and sustainability assessments are conducted through annual performance audits.

As of year-end 2025:

	2024	2025
Total Number of Suppliers (units)	111	116
Share of Local Suppliers (%)	76	68



Logistics Operations

Ege Endüstri executes logistics operations for the procurement of raw materials, semi-finished goods, and equipment required in production processes in a planned and integrated manner. The inbound logistics process proceeds in coordination with supplier deliveries, quality control, and inventory management steps.

Product shipments are carried out via logistics service providers in line with customer demands. Solutions aimed at reducing carbon emissions are prioritized in transportation planning, leveraging Izmir’s port infrastructure to favor maritime transport. Furthermore, within the scope of planning adherence and transport efficiency performance, instances of premium freight—which necessitate switching to faster transport modes (such as road or air freight) due to production or planning delays—are tracked, and preventive actions are conducted to minimize them.

As of year-end 2025:

	2024	2025
Premium Freight Ratio (%)	4,80	9,76
Recyclable Container Usage (%)	92	95





Production

Ege Endüstri manufactures its products—developed through R&D processes—in modern production facilities in compliance with high quality and efficiency standards.

The production infrastructure encompasses processes such as pressing, sandblasting, welding, machining, and painting, which are carried out in an integrated manner with quality control systems.

Continuous improvements are made in line with energy efficiency, waste reduction, and occupational health and safety criteria; outputs obtained from production lines are monitored in alignment with sustainability targets.

Prior to transitioning to serial production, prototyping and validation processes are completed in accordance with design criteria guided by R&D.

In 2025, a portion of the production activities was relocated to the new manufacturing facility. Along with this relocation process, investments were realized to drive improvements in efficiency, energy management, and environmental performance. New production line designs aimed to enhance process automation, reduce environmental impacts, and improve occupational safety.

As of year-end 2025:

	2024	2025
Scrap Rate (ppm)	7376	6869

Sales

Ege Endüstri conducts product sales to commercial vehicle manufacturers operating both domestically and internationally, structured directly on a project-specific basis.

Product deliveries are made following customized production processes based on customer specifications, and the sales process is supported by technical compatibility checks, shipment coordination, and post-sales feedback.

The customer portfolio operating across diverse geographies submits requests aligned with sustainability expectations, including criteria such as carbon footprint declarations, use of conflict-free materials, and recycled content ratios.

In line with these demands, sustainable product development processes are continuously supported.

As of year-end 2025:

	2024	2025
Share of foreign sales (%)	93	90
Number of export countries	11	11
Number of customers with sustainability criteria	4	4
Share of customers with project-based delivery (%)	100	100



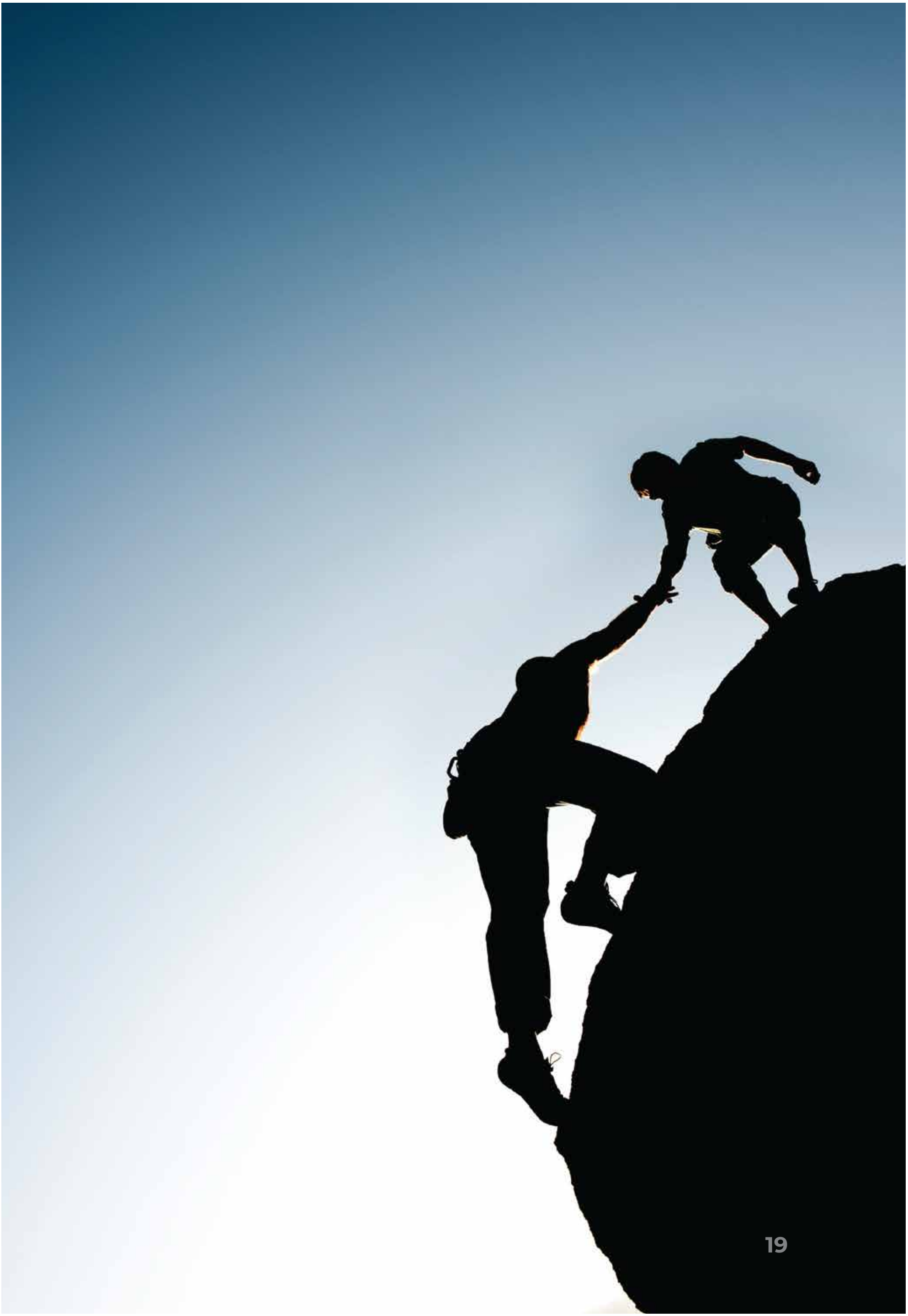
Customer Feedback

Ege Endüstri considers customer satisfaction among its primary priorities and shapes all of its production and quality processes accordingly. Holding international quality standards (IATF 16949, ISO 9001, ISO 14001, ISO 45001, ISO 27001) as well as the Ford Q1 certification, our company is regularly audited by accredited organizations and customers.

The customer feedback process encompasses the evaluation of notifications received via customer portals, email, and audit processes. Each notification is fed into the resolution process through the PLM system using the 8D methodology. Based on customer feedback, root cause analyses are conducted, corrective and preventive actions (CAPA) are planned, and post-implementation results are monitored. During monthly Management Review (MR) – Quality Operating System (QOS) meetings, key quality metrics regarding customer satisfaction are evaluated, and improvement actions are presented.

In line with our sustainability approach, the aim is to maintain product and service quality that aligns with customer expectations, transforming negative experiences into continuous improvement opportunities. Transparency and a solution-oriented approach form the basis of complaint management, thereby ensuring the sustainability of long-term business partnerships.

	2024	2025
Customer (PPM)	327	884
Customer Delivery Performance (%)	100	100
Number of Customer Complaints	41	66



About Joint Ventures

The value chain analysis for our joint venture, Ege Fren, is summarized in the table below. Ege Fren annually publishes a sustainability report in accordance with GRI (Global Reporting Initiative) standards.

Ege Fren Value Chain		
Upstream Flow	Ege Fren Operations	Downstream Flow
Supply Chain Management Procurement of metal raw materials and castings is executed through approved supplier management.	R&D and Innovation Encompasses the design, prototype development, testing, and validation processes of brake systems, brake discs, brake drums, and various machined casting components. Innovative solutions focused on safety and performance are developed.	Customer Feedback Management of customer complaint and satisfaction feedback, root cause analysis, corrective actions, and continuous improvement activities are conducted.
Logistics Operations Encompasses supplier deliveries, inbound logistics, in-plant material flow, and customer shipments.	Production Encompasses the machining, painting, and assembly processes of metal raw materials and castings.	
	Sales Offers sales to OEM and aftermarket customers, project-based technical support, and customized solutions tailored to customer demands.	

Materiality Analysis



The materiality exercise at Ege Endüstri for the 2025 reporting period was conducted with a focus on the TSRS 2 Climate-related Disclosures standard, taking into account the transition reliefs permitted under the Turkish Sustainability Reporting Standards. Within this scope, the analysis was carried out to evaluate the potential impacts of climate-related risks and opportunities on our company's business model, value chain, operations, strategy, and financial outlook.

In climate-related evaluations, international references and scenario-based approaches are also taken into consideration. In this context, prominent environmental risks highlighted in the World Economic Forum Global Risks Report, climate scenarios set forth by the IPCC, regional drought and water stress projections, regulatory developments such as the European Union's transition policies toward a low-carbon economy, and the market transformation toward electric vehicles in the automotive sector are monitored. These external developments provide inputs for our company's risk and opportunity assessments, strategic priorities, and long-term resilience approach.

In determining material topics, Ege Endüstri's sector of operation, production structure, value chain, and climate-related impact and dependency areas were taken into consideration. Our company's core operations depend on metal raw material usage, energy consumption, water use in production processes,

logistics operations, and the technological transformation within the automotive sector. Therefore, the analysis jointly evaluated both the areas where our company may be affected by climate change and the topics where it can create an impact during the transition to a low-carbon economy.

These analyses provide inputs for the company's climate-related strategic governance structure and are evaluated in an integrated manner with materiality processes.

In line with this approach, access to water, energy efficiency, renewable energy usage, low-carbon manufacturing, use of recycled raw materials, air quality, and products aligned with the transition to electric vehicles were addressed as priority evaluation topics. These topics carry the potential to generate significant climate-related impacts in terms of our company's operational continuity, production costs, compliance with customer expectations, regulatory readiness, product competitiveness, and long-term resilience.

In this study, the subject is evaluated across two main dimensions and is systematically defined, classified, and prioritized in accordance with the "Instruction for Determining Material Topics":

Financial Materiality: Refers to the current or potential impacts that the topic may generate on the company's cost structure, revenues, investment needs, operational

continuity, production efficiency, customer relations, access to finance, and long-term financial resilience.

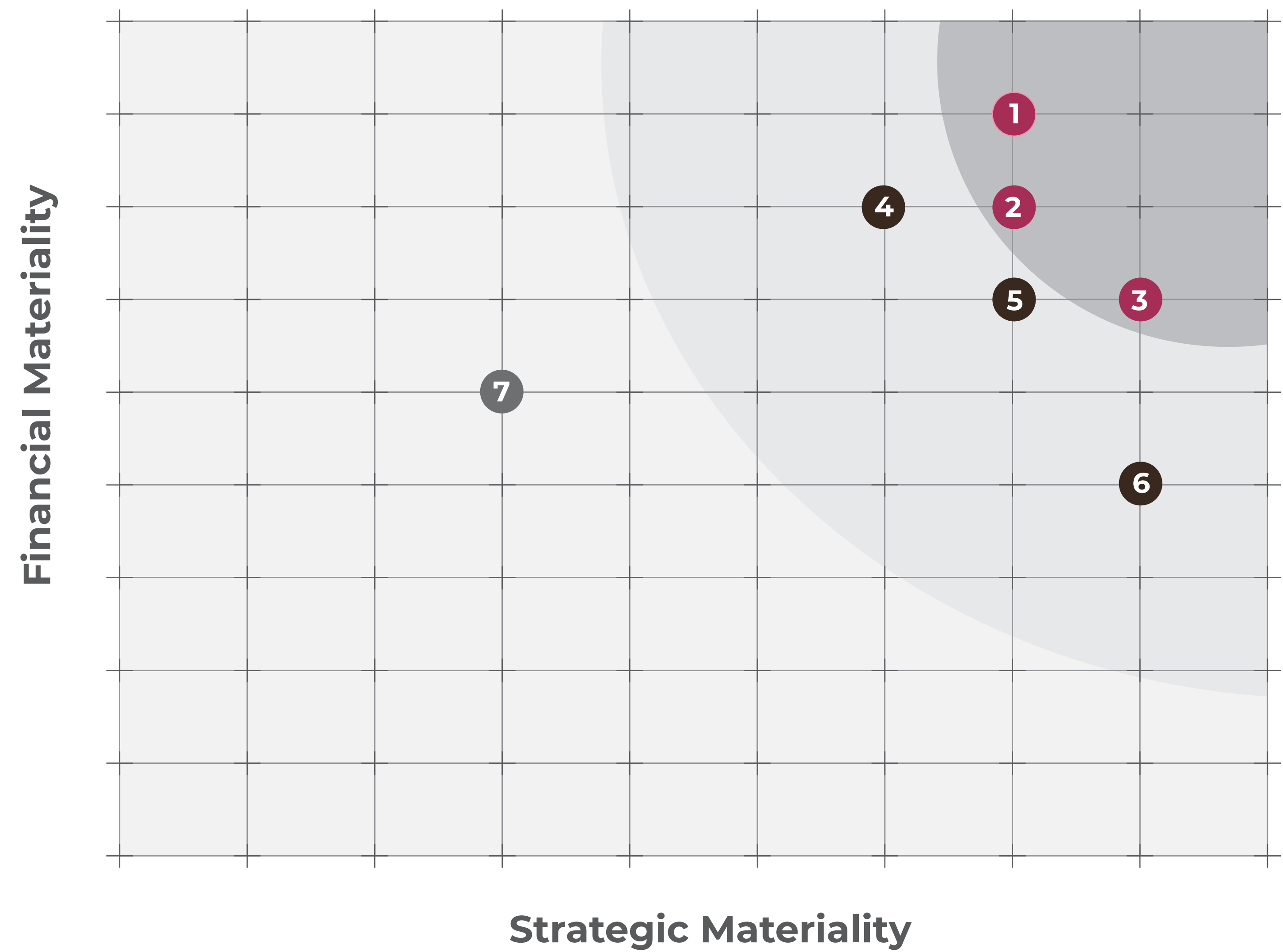
Strategic Materiality: Refers to the importance that the topic carries in terms of the company's business model, long-term growth approach, alignment with customer expectations, readiness for technological transformation, impact on the value chain, and sustainable competitiveness.

The identified topics are addressed not merely as environmental performance indicators, but as business elements that provide inputs for the company's strategic decision-making processes. Therefore, the materiality outputs are linked to the identification of climate-related risks and opportunities, energy and emissions management initiatives, product development processes, supply chain approach, alignment with customer expectations, and metric-and-target setting processes.

The outputs of the materiality exercise were evaluated by the Environmental, Social, and Governance (ESG) Committee and reported to the Board of Directors via the General Manager.

The process is periodically reviewed in line with regulatory developments, customer expectations, operational changes, enhancements in data quality, and updates to the company strategy.

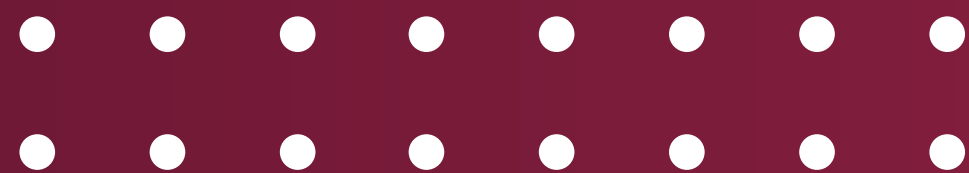
TSRS S2 Materiality Analysis



The materiality matrix below illustrates the evaluation results of climate-related topics for the 2025 reporting period, taking into account their financial and strategic materiality dimensions.

Very High Priority Topics	
1	Energy Efficiency
2	Low-Carbon Manufacturing
3	Access to Water
High Priority Topics	
4	Use of Recycled Raw Materials
5	Products Aligned with the Transition to Electric Vehicles
6	Renewable Energy Usage
Priority Topics	
7	Air Quality

Strategy



Strategy

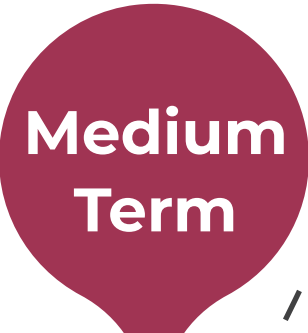
At Ege Endüstri, the strategic approach regarding climate is formulated under the TSRS 2 Climate-related Disclosures standard by jointly evaluating the climate-related topics identified through the materiality analysis, climate scenarios, and the risks and opportunities facing our company. Within this scope, strategic assessments are conducted by taking into account current and potential impacts on our company’s business model, value chain, operational continuity, production infrastructure, customer expectations, regulatory developments, and long-term competitiveness. Information regarding the identification of risks and opportunities is provided under section 6.1. Governance Structure and detailed under section 8. Risk and Opportunity Management.

Climate-related risks and opportunities are evaluated across these time horizons and are holistically aligned with our company’s strategic targets and business model. Related initiatives are budgeted on a project basis.



1 Year

In the short term, key priorities include operational efficiency enhancements, energy management and consumption reduction, compliance with environmental regulations, supply chain management, expanding digitalization practices, disseminating lean manufacturing principles, and preparations for Product Carbon Footprint (PCF) calculations.



Period up to 2030

In the medium term, carbon management, product transformation tailored to the electric vehicle market, sustainable raw material procurement, deepening digital integration in production processes, strengthening the automation-based lean system infrastructure, enhancing water use efficiency, systematizing waste management practices, improving the CDP score, and evaluating environmental impacts through Life Cycle Assessments (LCA) are considered strategic priorities.



Period up to 2050

In the long term, in line with the net-zero emission target, the goal is to transform the production infrastructure to become carbon-neutral, increase the usage of renewable energy, implement transformation initiatives aimed at improving the environmental impacts of products, manage the product life cycle within a sustainability framework, reduce waste generation and execute transformation steps toward zero waste targets, and develop water security solutions against water scarcity risks associated with climate change.

Identified Risks

Carbon Border Adjustment Mechanism (CBAM)

Definition: The Carbon Border Adjustment Mechanism (CBAM), implemented by the European Union, imposes financial obligations on the embedded carbon emissions of products imported into the EU. This regulation may directly cause cost increases, particularly in sectors utilizing energy-intensive inputs such as iron, steel, and aluminum. CBAM-driven impacts are evaluated across all three stages of the value chain via raw material suppliers, the Company's production and emissions management processes, and customer expectations.

Risk Type: Transition risk -> Policy and Legal Risk

Time Horizon: Short-Medium Term

Cause: Implemented as part of the European Union's "Fit for 55" package in line with the goal of becoming a carbon-neutral continent by 2050, CBAM aims to prevent carbon leakage and reinforce the "polluter pays" principle.

Within this framework, in alignment with the EU Emissions Trading System (EU ETS), embedded carbon data is requested from importing companies for high-carbon-intensity products, and a carbon price is levied where necessary.

Scenario Applied: The permanent implementation of CBAM, leading to the gradual phase-out of free allowances starting from 2026, alongside mandatory regular reporting of embedded carbon emissions. In cases where direct data cannot be obtained or verified from suppliers using carbon-intensive inputs in the supply chain (e.g., iron and steel), a risk emerges where additional carbon costs are levied on Ege Endüstri's products.

Financial Impact Items: Under CBAM, the requirement to pay a carbon price based on the embedded carbon emissions of products exported to the EU may lead to a direct cost increase. Particularly for carbon-intensive inputs such as iron and steel, the inability to obtain emission data from suppliers can further escalate the carbon price required per product.

Furthermore, failure to comply with climate policies in the EU market could result in a loss of competitive advantage, while the infrastructure investments needed to track, report, and manage embedded emissions via digital systems increase operational costs. All of these impacts have the potential to directly affect the company's export profitability and market positioning.

Financial Impact Severity: The financial impact of the CBAM risk is at a low-medium level, as our sales are predominantly to North and South America.

Strategic Plan: To comply with CBAM, high-carbon-intensity products and processes are being mapped, and the identification of high-risk inputs is planned within this scope. A systematic data collection process has been initiated to acquire verifiable embedded carbon data from the supply chain. In-house efforts are planned to enhance the traceability of energy consumption and analyze process-based consumption, thereby supporting the accuracy of product-level carbon footprint calculations. Simultaneously, the objective is to reduce emissions through energy efficiency projects in production processes and minimize financial obligations under CBAM. Strengthening communication and collaboration mechanisms with suppliers is planned to enhance the reliability of emission data; in line with the long-term carbon-neutral goal, emission reduction strategies based on the SBTi methodology are projected to be integrated in alignment with CBAM requirements.

Identified Risks

Water Scarcity Risk

Definition: Due to climate change, population growth, and the unsustainable use of water resources, water scarcity risk is becoming increasingly critical for industrial operations. This situation can lead to operational disruptions and cost increases for sectors dependent on water in their production processes. Water scarcity is evaluated across the upstream value chain through the Company's own operational water use and water-dependent raw material and supplier activities.

Risk Type: Physical Risk -> Chronic Risk

Time Horizon: Short-Medium Term

Cause: In our production processes, water is used primarily for cooling and washing in machining lines and serves as a critical resource for operational continuity. Furthermore, steel manufacturing—an activity carried out by some of our suppliers—also involves water-intensive processes. However, if these suppliers utilize closed-loop systems, their level of exposure to water scarcity risk may remain limited. Nevertheless, climate-driven water supply disruptions in both our own production and our supply chain could pose operational risks in future periods.

Scenario Applied: Assessments regarding water scarcity risk take into account drought analyses from the Turkish State Meteorological Service, regional

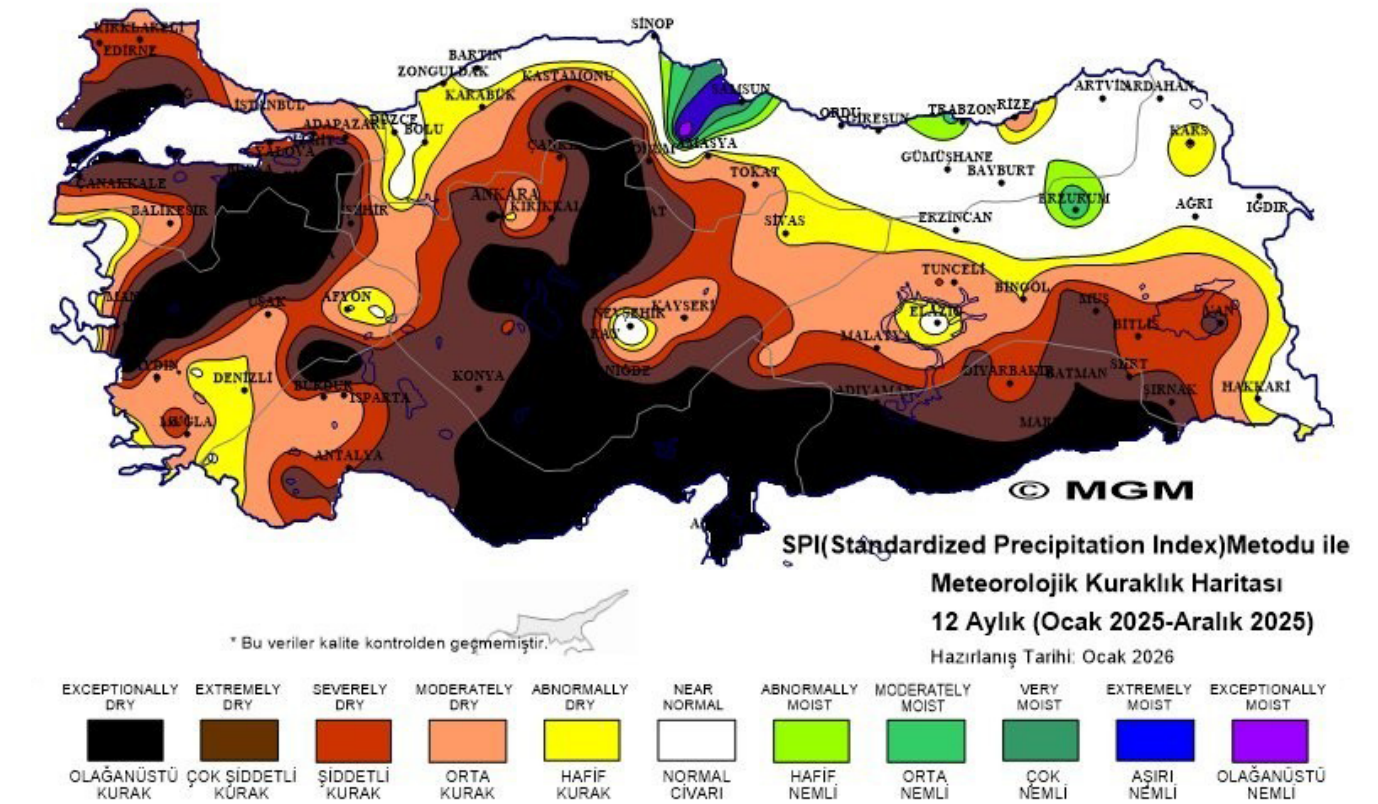
reports on groundwater levels, and historical precipitation data. In addition, the Global Risks Report published annually by the World Economic Forum (WEF) has long highlighted the water crisis among the most critical environmental risks, leading to its inclusion as a strategic priority at the corporate level. Within the scope of long-term climate scenarios, IPCC's (Intergovernmental Panel on Climate Change) RCP 4.5 scenario is taken as a reference; this scenario projects a future where greenhouse gas emissions are limited through certain policies and technological advancements, resulting in a moderate global temperature rise. In this context, risks are evaluated by considering possibilities such as depleting water resources, higher frequencies of dry spells, and regional water stress.

Financial Impact Items: Depleting water resources may cause production disruptions or necessitate additional mitigation measures. This situation can lead to increased production costs and reduced efficiency. Furthermore, investments required to reduce water consumption may also generate additional capital expenditure and operational costs.

Financial Impact Severity: The impact of water scarcity risk is calculated by taking into account alternative procurement methods and storage capabilities that compensate for short-term downtime.

The effect of water scarcity risk on production costs is low.

Strategic Plan: Against the risk of water scarcity, the objective is to use water more efficiently in production processes and reduce total consumption volume. Within this scope, initiatives are planned to increase water recovery/recycling opportunities, monitor consumption, and prevent unnecessary water use. Additionally, evaluating alternative water sources is being brought onto the agenda.



Source: www.mgm.gov.tr

Identified Opportunities

Transition to Electric Vehicles

Definition: The transition to electric vehicles is accelerating in line with the automotive sector's carbon reduction targets, offering significant opportunities for companies in terms of new product development, market differentiation, and sustainable growth. This opportunity is evaluated across the downstream value chain.

Opportunity Type: Technological / Market

Time Horizon: Medium-Long Term

Cause: Our Company's production footprint possesses an infrastructure suitable for manufacturing products for both conventional and zero-emission vehicles. This enables rapid adaptation to the transition toward electric vehicle technologies. Furthermore, having commercialized products already available in this field demonstrates that the Company is not merely prepared for the market transformation, but is also an active participant. The increasing number of R&D projects focusing on electric vehicles further supports this strategic orientation.

Scenario Applied: Our Company develops products for electric vehicles within the commercial vehicle segment

and offers commercialized products in this domain. While there is no current ban on internal combustion engine vehicles in this segment, global demand for zero-emission vehicles is rising rapidly.

According to International Energy Agency (IEA) 2024 data, global sales of electric heavy-duty trucks grew by approximately 35% between 2021 and 2023. Over the same period, sales in Europe tripled—rising from 3,300 units to over 10,000—while in the US, sales increased from 400 to 1,200 units. These trends indicate that the electric vehicle market is maturing and continuing to grow. Our Company's ongoing R&D projects and manufacturing infrastructure enhance the potential to gain a competitive advantage in this expanding market.

Financial Impact Items: Product development targeted at electric vehicles enables new customer acquisition, increased export volume, and market share expansion. Additionally, a sustainable product portfolio enhances brand competitiveness and diversifies long-term revenue streams.

Financial Impact Severity: As rear axles for electric commercial vehicles offer higher value-added compared to conventional vehicle axle housings, growth in the

electric commercial vehicle market is expected to positively impact company profitability and margins.

Strategic Plan: The objective is to finalize and commercialize existing R&D projects for electric vehicles while planning new projects aimed at enhancing technological capabilities in this field. By closely tracking OEM expectations, the product portfolio is continuously updated to build a competitive advantage in electric mobility.



Identified Opportunities

Use of Renewable Energy

Definition: Increasing the use of electricity generated from renewable energy sources constitutes a significant opportunity for our company to reduce energy-related greenhouse gas emissions, reinforce its low-carbon manufacturing approach, and align with customer expectations regarding sustainable production. As of 2025, Ege Endüstri utilizes International Renewable Energy Certificates (I-REC) corresponding to 50% of its electricity consumption. Similarly, our joint venture Ege Fren uses I-REC certificates covering 50% of its electricity consumption as of 2025, with a target to increase the renewable energy usage rate to 100% by 2030. This supports the reduction of energy-related emissions across group companies and the promotion of low-carbon production practices. This opportunity is evaluated within the scope of our own operations and the downstream value chain.

Opportunity Type: Transition Opportunity

Time Horizon: Short-Medium Term

Cause: Increasing customer expectations for low-carbon manufacturing in the automotive sector, growing demand for product and corporate carbon footprint data, and evolving national and international regulations aimed at reducing greenhouse gas emissions make renewable energy use a strategic imperative.

Documenting electricity consumption with renewable energy certificates contributes to reducing our company's market-based Scope 2 emissions and adapting to the transition toward a low-carbon economy.

Scenario Applied: A scenario is considered where the transition to a low-carbon economy accelerates, and customers demand renewable energy use, verifiable emissions data, and emission reduction plans from their suppliers. In this scenario, reducing emissions stemming from electricity consumption and increasing the renewable energy usage rate become essential for meeting customer expectations, maintaining competitiveness, and mitigating potential future carbon costs. Ege Endüstri's use of I-REC for 50% of its electricity consumption in 2025 and its plan to scale this ratio to 100% by 2030 provide strong readiness for this transformation.

Financial Impact Items: Increasing renewable energy utilization may create additional expenditures due to the procurement of I-REC certificates. However, reducing market-based Scope 2 emissions can yield positive financial impacts by ensuring compliance with customer sustainability criteria, safeguarding existing client relationships, securing a competitive edge in new projects, and preparing for prospective carbon costs.

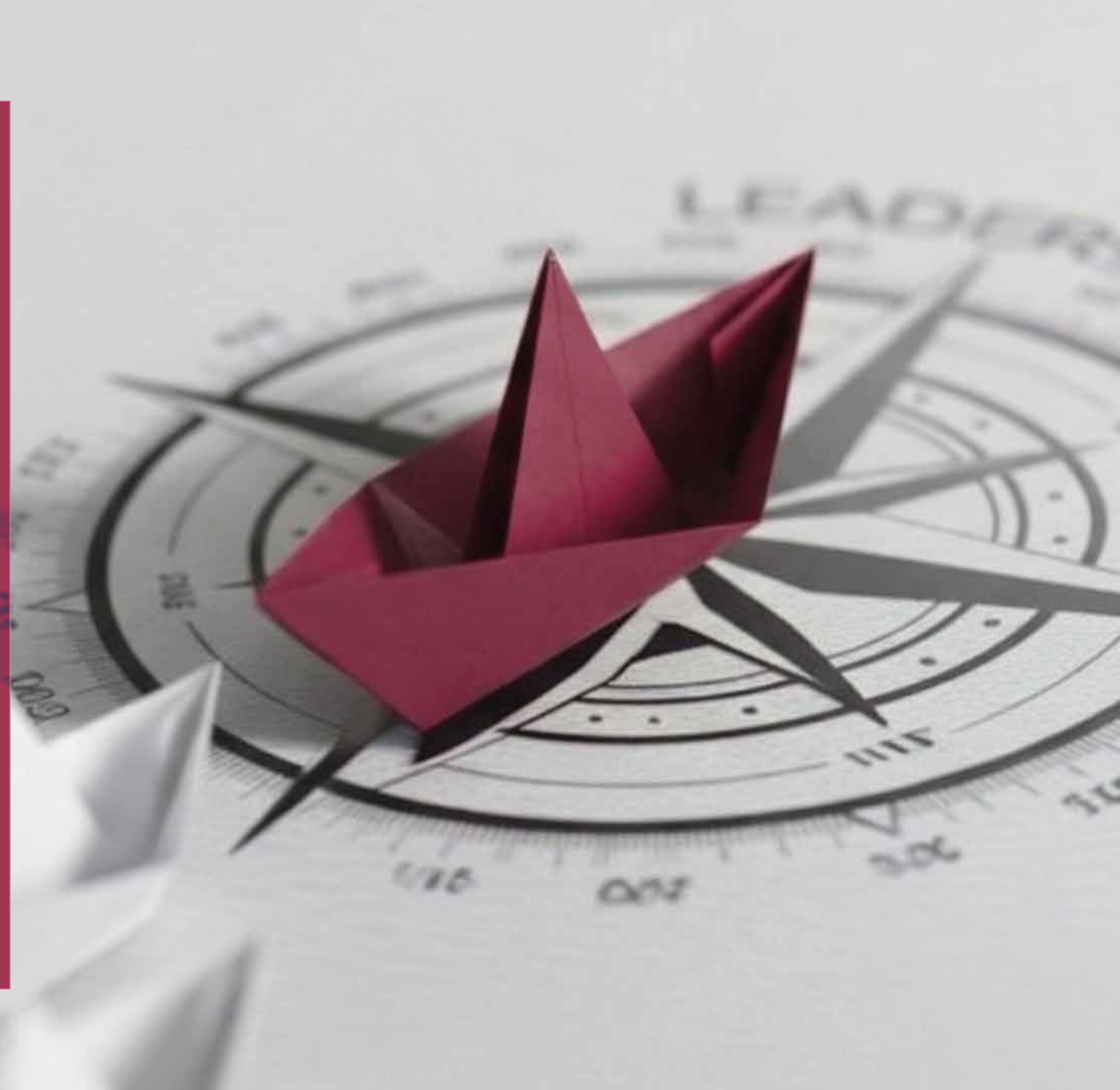
Enhancing performance in renewable energy adoption may also positively influence access to sustainable financing and stakeholder evaluations regarding the company's environmental performance.

Financial Impact Severity: The use of renewable energy is expected to generate limited additional costs in the short term due to certificate procurement. Conversely, it holds the potential to deliver positive financial contributions over the medium term through compliance with customer expectations, reduction of market-based Scope 2 emissions, and strengthening of low-carbon production capabilities. Accordingly, the financial impact of this opportunity is assessed as medium.

Strategic Plan: Ege Endüstri utilizes I-REC certificates corresponding to 50% of its total electricity consumption as of 2025. The renewable energy usage rate is planned to be gradually increased to reach 100% by 2030. Within this scope, annual electricity consumption and market-based Scope 2 emissions will be monitored; certified renewable energy procurement, energy efficiency applications, and alternative renewable energy supply methods will be evaluated jointly. Progress achieved will be tracked via relevant metrics and reported to the ESG Committee and senior management.

Risk Management

Climate-related risks and opportunities are identified taking into account past performance, current operational conditions, customer and regulatory expectations, climate scenarios, and sectoral developments. At Ege Endüstri, climate-related risks and opportunities are integrated into the Company's existing risk and opportunity assessment processes. Within this framework, the applicability of the topics specified in the TSRS 2 Sector-Based Application Guidance and SASB Standards is also evaluated. Compared to the previous reporting period, the risk and opportunity identification processes continue on the same basis.



Identification of Risks and Opportunities

Each unit identifies climate-related risks and opportunities within its operational scope and reports them to the Environmental, Social, and Governance Committee. During identification, the area where the risk arises is evaluated as follows:

Upstream Flow
Supply chain-driven elements
Own Operations
Risks and opportunities directly affecting the company's internal processes
Downstream Flow
Impacts on customers or end-users

Types of Risk and Opportunity

The identified risks and opportunities are classified according to the following main categories. This classification provides a common reference framework in the analysis and decision-making processes.

Physical Risks and Opportunities
Situations stemming directly from the environmental impacts of climate change
Chronic
Long-term, permanent impacts
Acute
Sudden-onset, short-term impacts
Transition Risks and Opportunities
Refers to systemic changes emerging in the process of transitioning to a low-carbon economy; Policy and Legal, Technological, Market, Reputation.

Severity of Risks and Opportunities

The impact of each risk and opportunity is evaluated considering its relevant financial dimensions.

The financial impacts of climate-related risks and opportunities are evaluated qualitatively, taking into account potential effects on costs, revenues, investment requirements, and operational continuity. Due to the high level of measurement uncertainty and the inability to isolate these impacts from other commercial and operational factors, quantitative financial impacts have not been disclosed for the 2025 reporting period. It is assessed that these impacts may have consequences for sales revenues, cost of goods sold (COGS), operational expenditures (OpEx), capital expenditures (CapEx), and cash flows.

Time Horizon

All risks and opportunities are evaluated along the timeline within the following intervals:

Short Term	1 Year
Medium Term	Until 2030
Long Term	Until 2050

All identified risks and opportunities are analyzed by the ESG Committee and reported to the General Manager and the Board of Directors, providing input to strategic decision-making processes.

The process is reviewed at least once a year and may be updated during interim periods based on regulatory developments, stakeholder requests, or internal operational changes.

The background of the slide is a dense, repeating pattern of 3D-rendered red numbers, specifically the digits '9' and '1'. These numbers are arranged in a way that creates a sense of depth and texture, with some numbers appearing to be in the foreground and others receding into the background. The lighting is soft, highlighting the cylindrical and rectangular forms of the digits.

Metrics and Targets

Emissions

Ege Endüstri monitors specific indicators to track its climate change-related sustainability performance and integrates this data into its decision-making processes. The monitored indicators are determined in line with operational priorities, stakeholder expectations, and regulatory obligations, and are regularly updated with contributions from relevant departments. The tracked indicators and associated data are presented in the tables and explanations below.

As of the 2025 reporting period, internal carbon pricing is not utilized in investment or other decision-making processes.

Assessment studies regarding the determination of the amount and percentage of assets and business activities exposed to climate-related physical and transition risks and opportunities are ongoing.

All companies are included in the emissions calculations. Emissions for Ege Fren, an associate consolidated using the equity method in the financial statements, are reflected in this report in proportion to Ege Endüstri's 50.99% ownership share. Among the subsidiaries, EEFZ and EAT are included in Ege Endüstri's carbon footprint calculation, whereas Ege Tech is excluded from the calculations as it has no operational processes.

The emission data included in the calculation belong to the periods 01.01.2024 – 31.12.2024 and 01.01.2025 – 31.12.2025.

Calculated in accordance with the GHG Protocol using the equity share approach, emissions are presented in tons of CO2e in the table below.

Company	Emission Scope	2024(tCO ₂ e)	2025(tCO ₂ e)
Ege Endüstri	Total	11.238,54	8.591,81
	Scope 1	4.404,60	4.033,40
	Scope 2	6.833,94	4.558,40
Ege Fren	Total	2.595,86	1.361,29
	Scope 1	532,00	421,68
	Scope 2	2.063,86	939,60

The Scope 2 emissions for 2025 presented in the adjacent table show market-based values that account for I-REC certificates corresponding to 50% of electricity consumption.

As a result of using I-REC certificates, Ege Endüstri's market-based Scope 2 emissions decreased by 3,321.09 tCO2e. Accounting for Ege Fren's 50.99% share, emissions decreased by 939.60 tCO2e.

The emission factors used in the greenhouse gas emissions calculations were obtained from the following sources:

- IPCC Guidelines for National Greenhouse Gas Inventories
- Emission factors for electricity generation in Türkiye published by the Ministry of Energy and Natural Resources of the Republic of Türkiye
- GHG Protocol Emission Factors Database
- DEFRA Emission Factors Database

Under the transition relief granted for the 2025 reporting period to entities reporting in compliance with TSRS for the first time in 2024, Scope 3 greenhouse gas emissions have not been included in the disclosures for this reporting period. Ege Endüstri continues its data collection and methodology development efforts to calculate value chain emissions, and Scope 3 emissions are planned to be incorporated into the reporting scope following the expiration of the relevant exemptions.

Sectoral Metrics

These metrics have been determined by taking into account the disclosure topics and metrics defined in **TSRS 2 Volume 62 Supplement – Automobile Parts**, which was prepared based on the sector-based guidance within TSRS 2 and the SASB Standards. Energy management, product design for fuel efficiency, and activity metrics deemed relevant to Ege Endüstri's operations have been included in the reporting scope.

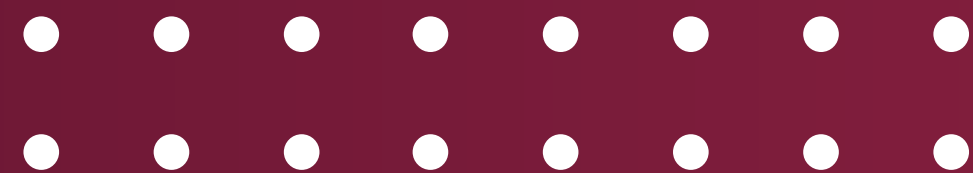
Ege Endüstri				
Topic	Metric	2024	2025	Unit
Energy Management TR-AP-130a.1	Total Energy Consumed	120.164,91*	132.889,02	GJ
	Percentage Grid Electricity	100	100	%
	Percentage Renewable Energy	0	50	%
Design for Fuel Efficiency TR-AP 410a.1	Revenue from products designed to increase fuel efficiency or reduce emissions	37.231.225	31.886.539	TL

*** Restated.** Total energy consumption for 2024 was disclosed as 89,327.25 GJ in the previous reporting period. Controls conducted during the 2025 reporting period identified an error in transferring the 2024 electricity consumption data into the calculation scope. Consequently, the comparative total energy consumption for 2024 has been restated as 120,164.91 GJ.

Sectoral Metrics

Activity Metric	2024	2025	Unit
Number of Parts Produced TR-AP-000.A	270.328	208.912	Units (count)
Weight of Parts Produced TR-AP-000.B	0,047 – 0,187	0,047 – 0,187	ton
Production Facility Areas TR-AP-000.C	Pınarbaşı Production Facility; Total Area: 29.574 Indoor Area: 14.788 Free Zone Production Facility; Total Area: 12.400 Indoor Area: 6.600	Pınarbaşı Production Facility; Total Area: 29.574 Indoor Area: 14.788 Free Zone 1 Production Facility; Total Area: 12.400 Indoor Area: 6.600 Free Zone 2 Production Facility; Total Area: : 60.003 Indoor Area: 42.476	m ²

Targets



Targets

As Ege Endüstri, we are continuing our target-setting efforts aimed at reducing emissions and improving long-term climate-related performance indicators. Following the completion of the feasibility analyses and technical evaluations conducted within this scope, measurable and time-bound targets covering Scope 1 and Scope 2 emissions will be shared transparently with the public.

Regarding the procurement of consumed electrical energy from renewable sources, International Renewable Energy Certificates (I-REC) are utilized for 50% of our total electricity consumption as of 2025. It is targeted to increase this ratio to 100% by 2030.

Processes for monitoring the targets to be established will be structured to enable the performance tracking of relevant indicators. Through this system, emission reduction results, the effectiveness of carbon offset mechanisms, and alignment with long-term net-zero targets will be evaluated holistically.

Source	Short-Term Target 2025	Actual 2025	Medium-Term Target 2030	Long-Term Target 2050
Electricity (kWh/unit)	80	83,3	72	60
Natural Gas (m³/unit)	8	5,85	7,2	6
Water (m³/unit)	0,3	0,25	0,27	0,23



Targets

During 2025, operations at the Pınarbaşı and Free Zone SB1 production facilities were discontinued, and production operations were consolidated into the new Free Zone production facility, referred to as “SB2” in the previous reporting period. Consequently, performance indicators and targets for 2025 and subsequent periods are presented solely based on the active production facility.

The year 2025 served as a transition period during which production activities were consolidated into the new Free Zone facility, and operations were reshaped according to the new production structure. During the commissioning phase of the new facility, unforeseen operational conditions and consumption dynamics emerged that had not been anticipated at the time the targets were set.

An evaluation of the 2025 actuals reveals that the long-term target levels set for natural gas and water consumption per unit produced were achieved earlier than planned. Nevertheless, to assess whether these indicators accurately reflect performance under the new factory’s normalized operational conditions, consumption results will continue to be monitored.

Following this monitoring process, targets for natural gas and water consumption will be re-established, taking into account current performance levels and the operational structure of the new facility.

On the other hand, electricity consumption per unit produced exceeded the target level. Operational parameters impacting this deviation—such as the commissioning of the new facility, capacity utilization, product mix, and process-based consumption factors—will be analyzed to identify areas for improvement. Based on the findings, targets and action plans for electricity consumption will be updated.

To manage energy performance more systematically, the implementation and certification of the ISO 50001 Energy Management System is targeted. This system aims to enable more detailed monitoring of energy consumption, the development of energy performance indicators, and the systematic management of energy efficiency projects.

Furthermore, our Company participated in the CDP Climate Change Program in 2025. Outputs derived from the CDP assessment will be utilized to identify improvement areas in climate governance, emissions management, risk and opportunity analysis, and data quality enhancement. In the medium and long term, the objective is to mature the relevant processes and progressively enhance climate performance.



TSRS Compliance Table

TSRS S2 Standard No	Page No	TSRS S2 Standard No	Page No	TSRS S2 Standard No	Page No
5	10-12	10 (b)	25-26	16	24-28, 31
6 (a)	10-11	10 (c)	25-28	17	31
6 (a) (i)	10-11	10 (d)	24, 34	18	31
6 (a) (ii)	12	11	21, 29	19	31
6 (a) (iii)	11-12	12	29, 34	20	31
6 (a) (iv)	11-12	13 (a)	13, 25-28	21	31
6 (a) (v)	12	13 (b)	13, 25-28	22	21, 24-28
6 (b)	11-12	14 (a)	24-28	23	33-35
6 (b) (i)	11-12	14 (a) (i)	c	24	31-33
6 (b) (ii)	12	14 (a) (ii)	25-28	25	29-31
8	24-28	14 (a) (iii)	25, 27-28	27	33-37
9	21-21,25-28	14 (a) (iv)	24-28	28	33-37
9 (b)	13, 25-28	14 (a) (v)	24-28, 37	29	12, 33-35
9 (c)	12, 24-28	14 (b)	24-28	33	37
9 (d)	25-28, 31	14 (c)	33-37	34	37
9 (e)	21, 24-28	15 (a)	25-28, 31	35	37
10 (a)	25-28	15 (b)	24-28, 31	37	33-35, 37

Limited Assurance Report



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EGE ENDÜSTRİ VE TİCARET ANONİM ŞİRKETİ TÜRKİYE SÜRDÜRÜLEBİLİRLİK RAPORLAMA STANDARTLARI KAPSAMINDA SUNULAN SÜRDÜRÜLEBİLİRLİK RAPORU HAKKINDA BAĞIMSIZ DENETÇİNİN SINIRLI GÜVENCE RAPORU

Ege Endüstri ve Ticaret Anonim Şirketi Genel Kurulu'na

Ege Endüstri ve Ticaret A.Ş. ("Şirket") ve bağlı ortaklıklarının (birlikte "Grup" olarak anılacaktır) 31 Aralık 2025 tarihinde sona eren yıla ait sürdürülebilirlik raporunun Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Sürdürülebilirlik Raporlama Standartları 1 *Sürdürülebilirlikle İlgili Finansal Bilgilerin Açıklanmasına İlişkin Genel Hükümler*, Türkiye Sürdürülebilirlik Raporlama Standartları 2 *İklimle İlgili Açıklamalar* ve "TSRS Uygulama Kapsamına İlişkin Kurul Kararına" (hep birlikte "TSRS" olarak anılacaktır) uygun olarak hazırlanıp hazırlanmadığına ilişkin sınırlı güvence denetimini üstlenmiş bulunuyoruz.

Sınırlı güvence denetimimiz, önceki dönemlere ilişkin bilgileri, 2025 Yılı Faaliyet Raporu'nda yer alan diğer bilgileri ve Sürdürülebilirlik Bilgileri veya 2025 Yılı Sürdürülebilirlik Raporu ile ilişkilendirilen diğer bilgileri kapsamaz.

Sınırlı Güvence Sonucu

"Güvence Sonucuna Dayanak Olarak Yaptığımız Çalışmanın Özeti" başlığı altında açıklanan şekilde gerçekleştirdiğimiz prosedürlere ve elde ettiğimiz kanıtlara dayanarak, Şirketin 31 Aralık 2025 tarihinde sona eren yıla ait sürdürülebilirlik raporunun, tüm önemli yönleriyle TSRS'ye uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Önceki dönemlere ilişkin bilgiler, 2025 Yılı Faaliyet ya da Sürdürülebilirlik Raporu'nda yer alan diğer bilgiler veya 2025 Yılı Faaliyet ya da Sürdürülebilirlik Raporu ile ilişkilendirilen diğer bilgiler (herhangi bir resim, ses dosyası, internet sitesi bağlantısındaki doküman veya yerleştirilen videolar dahil) hakkında bir sınırlı güvence sonucu açıklamamaktayız.

Diğer Hususlar

Sürdürülebilirlik raporunun *Rapor Hakkında* Bölümünde açıklandığı üzere, Şirket yalnızca iklimle ilgili risk ve fırsatları açıklamış ve raporun yayımlanması ile ilgili muafiyetten yararlanmıştır.

Ayrıca "Türkiye Sürdürülebilirlik Raporlama Standartları (TSRS) Uygulama Kapsamına İlişkin Kurul Kararı" Geçici Madde 3'te tanımlanan geçiş hükümleri uyarınca Kapsam 3 sera gazı emisyonlarını açıklamamıştır.



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Sürdürülebilirlik Raporunda Yer Alan Bilgilerin Hazırlanmasında Yapısal Kısıtlamalar

Sürdürülebilirlik raporunda yer alan bilgiler, gelecekteki olası fiziksel ve geçici iklimle ilgili olasılık, zamanlama veya etkiler hakkında eksik bilimsel ve ekonomik bilgi nedeniyle yapısal belirsizliğe tabi olan iklimle ilgili senaryolara dayalı bilgileri içerir.

Ayrıca, sera gazı sayısallaştırması, emisyon faktörlerini ve farklı gaz emisyonlarını birleştirmek amacıyla gereken değerleri belirlemek için kullanılan bilimsel bilginin yetersizliğinden dolayı, yapısal belirsizliğe maruz kalır.

Yönetimin ve Üst Yönetimden Sorumlu Olanların Sürdürülebilirlik Raporuna İlişkin Sorumlulukları

Şirket Yönetimi aşağıdakilerden sorumludur:

- Sürdürülebilirlik raporunda yer alan bilgilerin hata veya hile kaynaklı önemli yanlışlık içermeyecek şekilde hazırlanması için gerekli görülen iç kontrolün tasarlanması, uygulanması ve sürdürülmesinden;
- Sürdürülebilirlik raporunda yer alan bilgilerin TSRS 'ye uygun olarak hazırlanmasından;
- Hata veya hile kaynaklı önemli yanlışlıklar içermeyen Sürdürülebilirlik raporunda yer alan bilgilerin hazırlanmasıyla ilgili iç kontrolün tasarlanması, uygulanması ve sürdürülmesinden ve
- İlaveten Şirket Yönetimi uygun sürdürülebilirlik raporlama yöntemlerinin seçimi ve uygulanması ile koşullara uygun makul varsayımlar ve tahminler yapılmasından da sorumludur.

Üst Yönetimden Sorumlu olanlar, Şirket'in sürdürülebilirlik raporlama sürecinin gözetiminden de sorumludur.

Bağımsız Denetçinin Sürdürülebilirlik Raporu'nun Sınırlı Güvence Denetimine İlişkin Sorumlulukları

Aşağıdaki hususlardan sorumluyuz:

- Sürdürülebilirlik raporunda yer alan bilgilerin hata veya hile kaynaklı önemli yanlışlıklar içerip içermediği hakkında sınırlı bir güvence elde etmek için denetimi planlamak ve yürütmek,
- Elde ettiğimiz kanıtlara ve uyguladığımız prosedürlere dayanarak bağımsız bir sonuca ulaşmak ve
- Şirket'in yönetimine ulaştığımız sonucu bildirmek

Yönetim tarafından hazırlanan Sürdürülebilirlik Raporu hakkında bağımsız bir sonuç bildirmekle sorumlu olduğumuzdan bağımsızlığımızı tehlikeye atabileceğinden Sürdürülebilirlik Raporunun hazırlanmasına dahil olmamıza izin verilmemektedir.

Limited Assurance Report



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Mesleki Standartların Uygulanması

Yaptığımız sınırlı güvence denetimi, KGK tarafından yayımlanan Güvence Denetimi Standardı 3000 Tarihi Finansal Bilgilerin Bağımsız Denetimi veya Sınırlı Bağımsız Denetimi Dışındaki Diğer Güvence Denetimleri ve Güvence Denetimi Standardı 3410 Sera Gazı Beyanlarına ilişkin Güvence Denetimleri 'ne uygun olarak yürütülmüştür. Bu güvence standartları kapsamındaki sorumluluklarımız, raporumuzun *Sorumluluklarımız Bölümünde* ayrıntılı bir şekilde açıklanmıştır.

Güvence denetimi sırasında elde ettiğimiz kanıtların, sonucumuzun oluşturulması için yeterli ve uygun bir dayanak oluşturduğuna inanıyoruz.

Bağımsızlık ve Kalite Yönetimi

KGK tarafından yayımlanan ve dürüstlük, tarafsızlık, mesleki yeterlik ve özen, sır saklama ve mesleğe uygun davranış temel ilkeleri üzerine bina edilmiş olan Bağımsız Denetçiler için Etik Kurallar'daki (Bağımsızlık Standartları Dahil) (*Etik Kurallar*) bağımsızlık hükümlerine ve diğer etik hükümlere uygun davranmış bulunmaktayız.

Bağımsız Denetçi Kalite Yönetim Standardı 1 ("KYS 1") *Finansal Tabloların Bağımsız Denetim veya Sınırlı Bağımsız Denetimleri ile Diğer Güvence Denetimleri veya ilgili Hizmetleri Yürüten Bağımsız Denetim Şirketleri için Kalite Yönetimi* hükümlerini uygulamak ve bu doğrultuda etik hükümler, mesleki standartlar ve geçerli mevzuat hükümlerine uygunluk konusunda yazılı politika ve prosedürler de dahil kapsamlı bir kalite yönetim sistemi sürdürmekle sorumludur.

Sınırlı Güvence Sonucumuza Dayanak Olarak Yürütülen Çalışmanın Özeti

Sürdürülebilirlik Raporunda önemli yanlışlıkların ortaya çıkma olasılığının yüksek olduğunu belirlediğimiz alanları ele almak için çalışmalarımızı planlamamız ve yerine getirmemiz gerekmektedir. Uyguladığımız prosedürler mesleki muhakememize dayanır Sürdürülebilirlik raporuna ilişkin sınırlı denetimini yürütürken:

- Grup'un anahtar konumdaki kıdemli personeli ile raporlama dönemine ait Sürdürülebilirlik Raporunun elde edilmesi için uygulamada olan süreçleri anlamak için görüşmeler yapılmıştır.
- Sürdürülebilirlik ile ilgili bilgileri değerlendirmek ve incelemek için Grup'un iç dokümantasyonu kullanılmıştır.
- Sürdürülebilirlik ile ilgili bilgilerin açıklanmasının ve sunumunun değerlendirilmesi gerçekleştirilmiştir.
- Grup'un tahmin geliştirme yöntemlerinin uygun olup olmadığı ve tutarlı bir şekilde uygulanıp uygulanmadığı değerlendirilmiştir. Ancak prosedürlerimiz tahminlerin dayandığı verilerin test edilmesini veya Şirket'in tahminlerini değerlendirmek için kendi tahminlerimizin geliştirilmesini içermemektedir.
- Sürdürülebilirlik raporunda yer alan bilgilerden finansal tablolarda karşılık gelen açıklamalar varsa bunlarla karşılaştırılmıştır.



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Sınırlı güvence denetiminde uygulanan prosedürler nitelik ve zamanlama açısından makul güvence denetimine göre farklılık gösterir ve bu prosedürlerin kapsamı da daha dardır. Sonuç olarak, sınırlı güvence denetiminde elde edilen güvence seviyesi, makul güvence denetimi yürütülmüş olsaydı elde edilecek olan güvence seviyesine göre önemli ölçüde düşüktür.

ANY Partners Bağımsız Denetim A.Ş.



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