



KPMG Bağımsız Denetim ve
Serbest Muhasebeci Mali Müşavirlik A.Ş.
İş Kuleleri Kule 3 Kat:2-9
Levent 34330 İstanbul
Tel +90 212 316 6000
Fax +90 212 316 6060
www.kpmg.com.tr

Independent Limited Assurance Report

To the Board of Directors of Arçelik A.Ş.

We were engaged by Arçelik A.Ş. (hereinafter "Company" or "Arçelik") to provide limited assurance on whether the "Selected Information" disclosed in the Annexes section of this Sustainability Report (hereinafter "the Report") has been prepared by Arçelik for the year ended 31 December 2022, in accordance with the reporting criteria established by Arçelik and disclosed in the section Annexes of the Statements.

The scope of our assurance is limited to the Selected Information listed and described below for the relevant activities carried out at Arçelik's subsidiary, Beko LLC located in Russia:

Metric name	Unit	Value
Waste Domestic	ton	108
Waste Packaging	ton	476.43
Waste Non-Hazardous	ton	2,830.63
Waste Hazardous	ton	87.66
Waste recycled	ton	2,962
Waste landfilled	ton	494.88
Waste incinerated with energy recovery	ton	19.48
Waste incinerated without energy recovery	ton	0
Waste, otherwise disposed	ton	26.20
Water withdrawal by municipal water	m3	0
Water withdrawal by fresh surface water	m3	0
Water withdrawal by fresh groundwater	m3	143,514
Energy consumption	GJ	216,831
Direct Emissions (Scope 1)	tCO2	8,467
Indirect - Energy Emissions (Scope 2)	tCO2	7,824
Purchased goods and services	tCO2	143,249
Upstream transportation and distribution (raw material and components)	tCO2	1,936

Business travels	tCO2	230
Employee commuting	tCO2	8,989
Waste generated in operations	tCO2	332
Downstream transportation and distribution of products	tCO2	7,314
Use of sold products	tCO2	1,057,574
End of life of sold products	tCO2	503
Others-upstream	tCO2	0
Others-downstream	tCO2	23
Total Scope 1-2-3	tCO2	1,236,441
Anthropogenic Non-Biogenic GHG Emissions	tCO2	1,236,433
Non-Anthropogenic Biogenic GHG Emissions	tCO2	8
Anthropogenic Biogenic GHG emissions	tCO2	0
Arçelik employee global Lost-Time Injury Frequency Rate (LTIFR)	-	0
Arçelik contractor Global Lost-Time Injury Frequency Rate (LTIFR)	-	0
Arçelik employee Global Fatal Accident Number	-	0
Arçelik contractor Global Fatal Accident Number	-	0
Arçelik employee Global Occupational Disease Frequency Rate	-	0
Arçelik Employee OHS Training	hour	22,670

Management's responsibilities

Management is responsible for the preparation and presentation of the Report for the Selected Information in accordance with the Arçelik's internally developed criteria as described in the Key Definitions section of Arçelik Reporting Guidance in the Report, and the information and assertions contained within it; for determining the Arçelik's objectives in respect of sustainable development performance and reporting, including the identification of stakeholders and material issues; and for establishing and

maintaining appropriate performance management and internal control systems from which the reported performance information is derived.

Management is responsible for preventing and detecting fraud and for identifying and ensuring that Arçelik complies with laws and regulations applicable to its activities.

Management is also responsible for ensuring that staff involved with the preparation and presentation of the description and the Selected Information are properly trained, information systems are properly updated and that any changes in reporting encompass all significant business units.

Our responsibilities

Our responsibility is to carry out a limited assurance engagement and to express a conclusion based on the work performed. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. That Standard requires that we plan and perform the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement.

We apply 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.

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

Procedures performed

A limited assurance engagement on a Selected Information consists of making inquiries, primarily of persons responsible for the preparation of information presented in the Selected Information, and applying analytical and other evidence gathering procedures, as appropriate. These procedures included:

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- Interviews with relevant staff at the corporate and business unit level responsible for providing the information in the Selected Information.
- Re-performing, on a sample basis, the calculations used to prepare the Selected Information for the reporting period,
- Comparing the information presented in the Selected Information to corresponding information in the relevant underlying sources to determine whether all the relevant information contained in such underlying sources has been included in the Selected Information.
- Reading the information presented in the Selected Information to determine whether it is in line with our overall knowledge of, and experience with, the sustainability performance of Arçelik.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement, and 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.

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Inherent limitations

Due to the inherent limitations of any internal control structure it is possible that errors or irregularities in the information presented in the Selected Information may occur and not be detected. Our engagement is not designed to detect all weaknesses in the internal controls over the preparation and presentation of the Selected



Information, as the engagement has not been performed continuously throughout the period and the procedures performed were undertaken on a test basis.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusions.

Based on the procedures performed and the evidence obtained, as described above, nothing has come to our attention that causes us to believe that the Selected Information as defined in Key Definitions section of Arçelik Reporting Guidance in the Arçelik's 2022 Sustainability Report for the year ended 31 December 2022 is not presented, in all material respects, in accordance with the Arçelik's internally developed reporting criteria as explained in the Key Definitions section of the Arçelik Reporting Guidance given in the Report.

In accordance with the terms of our engagement, this independent limited assurance report on the Selected Information has been prepared for Arçelik in connect with reporting to Arçelik and for no other purpose or in any other context.

Restriction of use of our report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than Arçelik, for any purpose or in any other context. Any party other than Arçelik who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than Arçelik for our work, for this independent limited assurance report, or for the conclusions we have reached.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

Şirin Soysal,

Partner

İstanbul, 5 July 2023