

Independent Assurance Opinion Statement

To the Management of Arçelik A.Ş.

Scope and Objectives :

BSI was commissioned by Arçelik A.Ş. (hereinafter "Arçelik") to conduct independent assurance of its 2019 Sustainability Report ('the Report'), as published on the company's website at <https://www.arcelikglobal.com/sustainability/2019sustainabilityreport.html> and to carry out an independent verification of total water withdrawal by source and waste, social and occupational health and safety indicators.

Our assurance engagement was planned and carried out in accordance with AA1000 Assurance Standard AA1000AS (2008).

BSI's approach

BSI's assurance engagements are carried out in accordance with our verification procedure. Reviewing the data collection and consolidation processes used to compile selected data, including assumptions made, and the data scope and reporting boundaries; We planned and performed our work to obtain the evidence we considered necessary to provide a basis for our assurance opinion. We were engaged to provide Type 2 moderate level assurance, which covers:

- Evaluation of adherence to the AA1000AS (2008) principles of inclusivity, materiality and responsiveness (the Principles); and
- The reliability of specified sustainability performance information along with related claims in the report including:
 - Desk review
 - Site visit
 - Data sampling
 - Reporting

Inclusivity, Materiality and Responsiveness principles;

Arçelik has made a commitment to its stakeholders. The participation of stakeholders has been initiated in developing and achieving an accountable and strategic response to CSR.

Arçelik publishes CSR information that enables its stakeholders to make informed judgments about the company's management and performance. In our professional opinion the report covers the Arçelik's materiality issues.

Arçelik has implemented the practice to respond to the expectations and perceptions of its stakeholders.

Assurance level

The moderate level assurance provided is in accordance with AA1000 Assurance Standard (2008) in our review, as defined by the scope and methodology described in this statement.

Independence/Responsibilities of Arçelik and of the Assurance Providers

BSI was not involved in collecting and calculating data, or in the development of the Report. BSI's activities are independent from Arçelik. Arçelik has sole responsibility for preparation of the Report. In performing our assurance work, our responsibility is to the management of Arçelik.

The assurance team was composed of Lead auditors and Carbon Footprint Verifiers experienced in industrial sector, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, OHSAS 18001, and ISO 9001 EU ETS, GS, VCS, ISO 50001 etc. . BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI verification procedure. There is no limitation.

BSI's Opinion

Based on BSI's approach, we believe that Arçelik A.S. has:

- Met the requirements above
- Disclosed accurate and reliable water withdrawal data and information
- Social Indicators
- Occupational health and safety indicators.

Verified Data

Water withdrawal Turkey, Romania (Arctic), Beko LLC Russia, Beko China, Defy South Africa, Beko Thai.

Waste (hazardous waste, non-hazardous waste) Turkey.

Arçelik Employee and Arçelik Contractor Global Accident Frequency Rate

Arçelik Employee and Arçelik Contractor Global Fatal Accident Number

Arçelik Employee Global Occupational Disease Frequency Rate

Arçelik Employee OHS Training Hour

A Ticket for Your Future, Next Big Story, Supplier Innovation Program, Consumer Loyalty Score, The Koç Holding Dealer Satisfaction Survey, Training to Arçelik's dealers on various topics, supply chain audits, You are an Engineer, You are with Us Projects, support Street animals and shelters in Poland, Eat Like a Pro Project donation, 360 degree evaluation programs, Digital Transformation & Robotic Process Automation, Digital Office, Secret Shopper Survey, NPS Score, ROTAM Project, Service Academy, Supplier Improvement Programs, Supplier Improvement Programs- Product Sourcing, Trainings (Kizcode, the Father Support Program, SheMate Program, Equitable Parenting Program, Seminars and Workshops on Gender Stereotypes Learned through Language and Behavior, Gender Equality Seminars, Women in Leadership Program, Holistic Leadership Training Program, Talent in You, Future In You, Leader In You, Technical Academy 4.0, TechPro Academy, Digital Competency Focused Trainings, Promoting Online Platforms), Designing the Future for My Country, Volunteer

Activities (This is Us Program), One Healthy Movement, Digital Wings Project, 3D Printers For Training, Smart Board, Food for Soul, Give Back Campaign, Respect Sprouts Campaign, Employee Engagement Surveys , Fresh Start Internship Program, Equal pay for equal work policy- salary index.

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

Mehmet Kumru
Sustainability Team Manager

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BSI Group Eurasia Belgelendirme Hizmetleri Ltd. Şti.

Değirmen Sokak, No:16, Ar Plaza, Ofis: 61/62 A Blok, Kozyatağı / İstanbul