

Independent Assurance Statement

To the Board of Directors of Türk Telekomünikasyon A.Ş., Ankara, Turkey

This Assurance Statement (hereinafter 'the Statement') is intended solely for the management of Türk Telekomünikasyon A.Ş. (hereinafter 'Türk Telekom' or 'the Company'), for the purpose of reporting on the Scope 1, 2 and selected Scope 3 greenhouse gas (GHG) emissions in its 2020 CDP Climate Change Response (hereinafter 'the Response') that has been prepared by the Company for the year ended 31 December 2019.

Subject Matter Information and Applicable Criteria

We were engaged by the Company to provide limited assurance on the items listed below for the 2019 calendar year period, together the 'Selected Information' that is defined below in the CDP Climate Change Response Questions C6.1, C6.3 and C6.5 (business travel and employee commuting).

The scope of our assurance

The scope of our assurance is limited to total Scope 1, total Scope 2 and Scope 3 greenhouse gas emissions from business travels and employee commuting of Türk Telekom, operations from its general directorates, data center, transmissions systems and base stations in Turkey for the Response (together 'the Selected Information') which has been prepared based on The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised) (hereinafter 'GHG Protocol'). Our assurance statement should be read in conjunction with the GHG Protocol.

List: Selected Information:

- Scope 1 sources are fossil fuel sources for heating, generators, leased vehicle fleet and refrigerants.
- Scope 2 source is purchased electricity.
- Scope 3 flights from business travels and employee commuting.

The Company's Responsibilities

The Company's management is responsible for the preparation, collection and presentation of the Selected Information in accordance with the Standards. In addition, the Company's management is responsible for ensuring that the documentation provided to the practitioner is complete and accurate. The Company's management is also responsible for maintaining the internal control system that reasonably ensures that the documentation and information described above is free from material misstatements, whether due to fraud or error.

Our Responsibilities

We conducted our assurance engagement in accordance with International Assurance Standards, particularly International Standard for Assurance Engagements Other than Audits or Reviews of Historical Financial Information ISAE 3000 (revised). These regulations require that we comply with ethical standards and plan and perform our assurance engagement to obtain limited assurance about the Selected Information.

We comply with the independence and other ethical requirements of the IESBA Code of Ethics for Professional Accountants, which establishes the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We apply International Standard on Quality Control 1 (ISQC 1), and accordingly, we maintain a robust system of quality control, including policies and procedures documenting compliance with relevant ethical and professional standards and requirements in law or regulation.

The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of procedures performed in a limited assurance engagement and therefore the assurance level attained are limited compared with that of a reasonable assurance engagement.

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

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

1. Interviewed select key senior personnel of Türk Telekomünikasyon A.Ş. to understand the current processes in place for capturing the Selected Information pertaining to the reporting period;
2. Reviewed remotely Selected Information covering the Ankara and İstanbul general directorates of Türk Telekomünikasyon A.Ş. as well as remote review of the Selected Information pertaining to the Company's other locations in Turkey, against evidence, on a sample basis;
3. Used the Company's internal documentation to evaluate and measure the Selected Information;
4. Evaluated the design and implementation of key processes and controls over the Selected Information;
5. Re-performed, on a sample basis, calculations used to prepare the Selected Information for the reporting period.
6. Evaluated the disclosure and presentation of the Selected Information in the 2020 CDP Climate Change Response for the 2019 calendar year period.

Our conclusion

As a result of our procedures, nothing has come to our attention that indicates the Selected Information reviewed for the year ended 31 December 2019 is not prepared in all material respects in accordance with the GHG Protocol.

Our assurance team

Our assurance team, comprising of multidisciplinary professionals, has been drawn from our climate change and sustainability network and undertakes similar engagements with a number of significant companies in Turkey and internationally.

We permit this report to be disclosed in Türk Telekomünikasyon A.Ş.'s CDP Climate Change Response for the year ended 31 December 2019, to enable the Directors of Türk Telekomünikasyon A.Ş. 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 do not accept or assume responsibility to anyone other than the Directors as a body and Türk Telekomünikasyon A.Ş. for our work or this Statement except where terms are expressly agreed between us in writing.

for Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A. Ş.
A member firm of Ernst & Young Global Limited



Zeynep Okuyan Özdemir, SMMM
Partner
İstanbul, 26.08.2020