

Independent Assurance Report

To the Management of Türk Telekomünikasyon Anonim Sirketi
İstanbul, Türkiye

This independent assurance report is intended solely for the management of Türk Telekomünikasyon Anonim Sirketi (hereinafter 'Türk Telekom' or 'the Group') for the purpose of reporting of Selected ESG Information ("Selected Information") listed below in its 2024 Integrated Annual Report that has been prepared by the Türk Telekom for the period running from January 1, 2024 to 31 December 2024.

Subject Matter Information and Applicable Criteria

In line with the request of Türk Telekom, our responsibility is to provide limited assurance in accordance with GHG Protocol and Selected Information listed below within the scope of Annex-1: Türk Telekom 2024 Integrated Annual Report - Reporting Guidelines included in the 2024 Integrated Annual Report.

The Scope of Our Assurance

The scope of our assurance is limited to the examination of environmental indicators which are reported in pages 81 and 121 of the 2024 Integrated Annual Report. The performance indicators only cover locations in Türkiye.

Environmental Indicators

1. Scope 1: Direct GHG Emissions
 - Stationary Combustion
 - Natural Gas
 - Fuel Oil
 - Coal
 - Stationary Combustion - Diesel
 - Generator (Diesel)
 - Vehicle Combustion
 - Diesel
 - Gasoline
 - Leakage Emissions (Refrigerant Gas Leaks)
 - Leakage Emissions (Fire Extinguishing Devices)
2. Scope 2: Energy Indirect GHG Emissions
 - Purchased Electricity (Location Based)
 - Purchased Electricity (Market Based)
3. Scope 3: Other Indirect GHG Emissions
 - Purchased goods & services
 - Capital goods
 - Business travel
 - Employee commuting
 - End-of-life treatment of sold products
 - Franchise
 - Use of sold products
 - Investments

Türk Telekom's Responsibilities

Türk Telekom's management is responsible for the preparation, collection, and presentation of the Selected Information, in accordance with GHG Protocol. In addition, Türk Telekom management is responsible for ensuring that the documentation provided to the practitioner (EY) is complete and accurate. This responsibility includes establishing and maintaining internal control systems, maintaining adequate records, and making estimates that are relevant to the preparation of the 2024 Integrated Annual Report, 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 Assurance Engagements

Other Than Independent Audit or Limited Independent Audit of Historical Financial Information and AES 3410 Assurance Engagements Regarding Greenhouse Gas Declarations which are parts of the Turkish Auditing Standards as issued by the Public Oversight Accounting and Auditing Standards Authority of Türkiye (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.

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 the Türk Telekom to understand the current processes in place for capturing the Selected Information pertaining to the reporting period;
2. Reviewed Selected Information with online communications covering Türk Telekom selected locations (Türk Telekomünikasyon A.Ş., Türk Telekomünikasyon A.Ş. Genel Müdürlük Binaları, Argela Yazılım ve Bilişim Teknolojileri A.Ş., AssisTT Rehberlik ve Müşteri Hizmetleri A.Ş., Innova Bilişim Çözümleri A.Ş., SEBİT Eğitim ve Bilgi Teknolojileri A.Ş., TT International Holding BV, TT Ventures Proje Geliştirme A.Ş.) and reviewing the Selected Information against evidence on a sample basis;
3. Undertook substantive testing, on a sample basis, of the Selected Information;
4. Used the Türk Telekom'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 2024 Integrated Annual Report.

Our Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that Türk Telekom's Selected Information for the year ended in December 31, 2024 has not prepared, in all material respects with the GHG Protocol relevant requirements.

Limitations

We permit this report to be disclosed in addition to Türk Telekom's 2024 Integrated Annual Report for the year ended in December 31, 2024, to



(Convenience translation of an integrated annual report and non-financial independent assurance report originally issued in Turkish)

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enable the management of Türk Telekom 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 Türk Telekom 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

Zeynep Okuyan Özdemir, SMMM
Partner

23 July 2025
İstanbul, Türkiye

Appendix 1: Emissions Data Table and Reporting Principles

Emissions Data Table

Emission Category	Emissions (tCO ₂ -e) 2024
Total Scope 1 Emissions (tCO ₂ -e)	115,998
Total Scope 2 Emissions (tCO ₂ -e) - location based	560,229
Total Scope 2 Emissions (tCO ₂ -e) - market based	339,229
Total Scope 3 Emissions (tCO ₂ -e)	1,259,379
Total Emissions - Location Based (tCO ₂ -e)	1,935,606
Total Emissions - Market Based (tCO ₂ -e)	1,714,606

Reporting Principles

Reporting principles provides information on the data collection and regarding the greenhouse gas (GHG) emissions (Scope 1, Scope 2 and Scope 3) included in Türk Telekomunikasyon A.S. ("Türk Telekom") Greenhouse Gas Inventory Report presented together with the 2024 Integrated Annual Report. Within the scope of the audit include data from Türk Telekom's buildings, data centers, operations and maintenance centers, cell sites, and transmission systems, unless otherwise stated.

This reporting principles provides information on the data preparation, calculation principles and reporting methodologies of indicators within the scope of the independent limited assurance of the Türk Telekom's 2024 Integrated Annual Report. These indicators include the greenhouse gas (GHG) emissions (Scope 1, Scope 2 and Scope 3). It is the responsibility of the Company's management to ensure that appropriate procedures are in place to prepare the indicators mentioned above in line with, in all material respects, the Principles.

The data included in this document is for the period running from January 1, 2024 to 31 December 2024, covers the relevant operations and subsidiaries of Türk Telekom that are the responsibility of the Company.

General Reporting Principles

In preparing this principles document, consideration has been given to following principles:

- Information Preparation - to highlight to users of the information the primary principles of relevance and reliability of information; and
- Information Reporting - to highlight the primary principles of comparability / consistency with other data including prior year and understandability / transparency providing clarity to users.

Scope of Reporting

For the period running from January 1, 2024 to 31 December 2024, the greenhouse gas (GHG) emissions data of the Company is related to:

Direct (Scope 1) Greenhouse Gas Emissions from owned or controlled sources:

▸ This indicator means the emission of greenhouse gases due to the use of;

- Stationary Combustion
 - Natural Gas
 - Fuel Oil
 - Coal
 - Stationary Combustion - Diesel
 - Generator (Diesel)
- Vehicle Combustion
 - Diesel
 - Gasoline
- Leakage Emissions (Refrigerant Gas Leaks)
- Leakage Emissions (Fire Extinguishing Devices)

Indirect (Scope - 2) Greenhouse Gas Emissions from the generation of purchased energy:

- Purchased Electricity (Location Based)
- Purchased Electricity (Market Based)

Indirect (Scope - 3) Greenhouse Gas Emissions (not included in Scope 2) that occur in the value chain of the reporting company, including upstream and downstream emissions:

► This indicator means the emission of greenhouse gases due to;

- Purchased goods & services
- Capital goods
- Business travel
- Employee commuting
- End-of-life treatment of sold products
- Franchise
- Use of sold products
- Investments

The data includes the emissions belong to:

- o Türk Telekomünikasyon A.Ş.,
- o Genel Müdürlük Binaları,
- o Argela Yazılım ve Bilişim Teknolojileri A.Ş.,
- o AssisTT Rehberlik ve Müşteri Hizmetleri A.Ş.,
- o Innova Bilişim Çözümleri A.Ş.,
- o SEBİT Eğitim ve Bilgi Teknolojileri A.Ş.,
- o TT International Holding BV,
- o TT Ventures Proje Geliştirme A.Ş.

Data Preparation

Greenhouse Gas (GHG) Emissions GHG emissions were calculated in accordance with IPCC, GHG Protocol, ISO 14064 and DEFRA. The general methodology for calculating GHG emissions is: "GHG activity data multiplied by emission or removal factors". Boundaries of the organization were addressed with the operational control approach, and the sources causing greenhouse gas emissions related production facilities under the control of the Company are underlined at the Scope of Reporting Part of this document.

Scope 1, Scope 2 and Scope 3 emissions have been calculated in accordance with ISO 14064-1, with the principle of operational control within the framework of the "Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard". In the calculations, CO₂ equivalent factors consisting of CO₂, CH₄, N₂O, HFCs (refrigerant gas) CO₂ equivalent emission factors were used.

The references used in the emission calculation process are listed below.

- 2006IPCCGuidelinesforNationalGreenhouseGasInventoriesVolume2Chapter1
https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_1_Ch1_Introduction.pdf
- 2006IPCCGuidelinesforNationalGreenhouseGasInventoriesVolume2Chapter2
http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf
- 2006IPCCGuidelinesforNationalGreenhouseGasInventoriesVolume2Chapter3
http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1_Volume1/V1_3_Ch3_Uncertainties.pdf
- 2006IPCCGuidelinesforNationalGreenhouseGasInventoriesVolume3Chapter7
https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/3_Volume3/V3_7_Ch7_ODS_Substitutes.pdf
- 2023IPCCSections.In:ClimateChange2023:SynthesisReport.ContributionofWorkingGroupI,IIandIIItotheSixthAssessmentReportoftheIntergovernmentalPanelonClimateChange
https://www.ipcc.ch/report/ar6/syr/downloads/report/IPCC_AR6_SYR_LongerReport.pdf
- IPCC/TEAPSpecialReport:SafeguardingtheOzoneLayerandtheGlobalClimateSystem,Volume9,FireProtection
<https://www.ipcc.ch/pdf/special-reports/sroc/sroc09.pdf>
- IPCC,GoodPracticeGuidanceandUncertaintyManagementinNationalGreenhouseGasInventories
- DEFRAGreenhousegasreporting:conversionfactors2023
<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>
- CO2EmissionStandardsForPassengerCarsAndLight-CommercialVehiclesInTheEuropeanUnion-2019
https://theicct.org/sites/default/files/publications/EU-LCV-CO2-2030_ICCTupdate_20190123.pdf
- ÖlçüveÖlçüAletleriMuayeneYönetmeliği
<https://www.mevzuat.gov.tr/File/GeneratePdf?mevzuatNo=6381&mevzuatTur=KurumVeKurulusYonetmeliği&mevzuatTertip=5>

- EPA Center for Corporate Climate Leadership, Emission Factors for Greenhouse Gas Inventories, Table 9
- TÜİK-TCMB, Sektör Bilançoları İstatistikleri, 2021 & Ekonomik faaliyetlere göre hava emisyon hesapları, 2019(r), 2020
- EPA USEEIO v2.0.1-411
- Novec™ 1230 Data Sheet
- Simapro 9.5.0.2 Ecoinvent 3.9.1
- Ulusal Envanter, 2021

Restatements

The measuring and reporting of carbon emissions data inevitably involves a degree of estimation. Restatements are considered where there is a change in the data of greater than 5% at the Company level.