ATAKEY PATATES

2025 TSRS COMPLIANT SUSTAINABILITY REPORT

Contents

Limited Assurance Report Under TSRS

Shape the future with confidence

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(Convenience Translation of Auditor's Limited Assurance Report Originally Issued in Turkish)

LIMITED ASSURANCE REPORT OF THE INDEPENDENT AUDITOR ON THE INFORMATION PRESENTED UNDER THE TURKISH SUSTAINABILITY REPORTING STANDARDS OF ATAKEY PATATES GIDA SANAYİ VE TİCARET ANONİM ŞİRKETİ

To the General Assembly of Atakey Patates Gıda Sanayi ve Ticaret Anonim Şirketi,

We have been assigned to perform limited assurance engagement on the information ("Sustainability Information") presented in accordance with the Turkish Sustainability Reporting Standards 1 "General Requirements for Disclosure of Sustainability-related Financial Information" and Turkish Sustainability Reporting Standards 2 "Climate-Related Disclosures" of Atakey Patates Gıda Sanayi ve Ticaret Anonim Şirketi for the year ended December 31, 2025.

Our assurance engagement does not include other information associated with Sustainability Information (including any images, audio files, website links or embedded videos).

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, as summarized under the section "Summary of the Work We Performed as the Basis for Our Assurance Conclusion", nothing has come to our attention that causes us to believe that Company's Sustainability Information for the year ending December 31, 2025, has not been prepared in accordance with the Turkish Sustainability Reporting Standards ("TSRS"), as published by the Public Oversight Accounting and Auditing Standards Authority of Türkiye ("POA") in the Official Gazette dated December 29, 2023 and numbered 32414(M). We do not provide any assurance conclusion regarding any other information associated with the Sustainability Information (including any images, audio files, website links or embedded videos).

Inherent Limitations in the Preparation of Sustainability Information

The Sustainability Information is subject to inherent uncertainties due to lack of scientific and economic information. The inadequacy of scientific data leads to uncertainties in the calculation of greenhouse gas emissions. Additionally, due to the lack of data regarding the likelihood, frequency, and impacts of potential physical and transition climate risks, the Sustainability Information is subject to uncertainties related to climate-related scenarios.

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Responsibilities of Management and Those Charged with Governance Regarding Sustainability Information

The Company's Management is responsible for:

- Preparing the Sustainability Information in accordance with the principles of Turkish Sustainability Reporting Standards;
- Designing, implementing and maintaining internal control over information relevant to the preparation of the Sustainability Information that is free from material misstatement, whether due to fraud or error.
- Additionally, the Company Management is responsible for selecting and implementing appropriate sustainability reporting methodologies as well as making reasonable assumptions and suitable estimates.

Those charged with Governance is responsible for overseeing the Company's sustainability reporting process.

Responsibilities of the Independent Auditor Regarding the Limited Assurance of Sustainability Information

We are responsible for the following:

- Planning and performing the engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Company Management.

Since we are responsible for providing an independent conclusion on the Sustainability Information prepared by management, we are not permitted to be involved in the preparation process of the Sustainability Information in order to ensure that our independence is not compromised.

Professional Standards Applied

We performed a limited assurance engagement in accordance with the Standard on Assurance Engagements 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information and in respect of greenhouse gas emissions included in the Sustainability Information, in accordance with Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements, issued by POA.

Limited Assurance Report Under TSRS

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Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Independent Auditors which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior, issued by the POA. Our firm applies Standard on Quality Management 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. Our work was carried out by an independent and multidisciplinary team including assurance practitioners, sustainability and risk management specialists. We have used the work of our expert team to assess the reliability of the information and assumptions related to the Company's climate and sustainability-related risks and opportunities. We remain solely responsible for our assurance conclusion.

Summary of the Work We Performed as the Basis for Our Assurance Conclusion

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Sustainability Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Sustainability Information:

- Face to face and online interviews were conducted with the Company's key senior personnel to understand the processes in place for obtaining the Sustainability Information for the reporting period.
- The Company's internal documentation was used to assess and review sustainability-related information.
- The disclosure and presentation of sustainability-related information was evaluated.
- Through inquiries, an understanding of Company's control environment, processes and information systems relevant to the preparation of the Sustainability Information was obtained. However, the design of particular control activities was not evaluated and evidence about their implementation was not obtained, or their operating effectiveness was not tested.
- It was evaluated whether Company's methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Company's estimates.

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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. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi
A member firm of Ernst & Young Global Limited

Zeynep Okuyan Özdemir, SMMM
Partner

February 27, 2026
İstanbul, Türkiye

A member firm of Ernst & Young Global Limited

ABOUT THE REPORT

About the Report

This report has been prepared by Atakey Patates Gıda San. ve Tic. A.Ş. (Atakey Patates / Company / Entity) in accordance with the "Reporting Entity" principle of Türkiye Sustainability Reporting Standards (TSRS) 1 (paragraphs 20 and B38).

In preparing this report, the Company applied the GHG Protocol and the relevant TSRS 2 sector guidance (Annex Volume 25: Processed Foods) within the framework of the sector in which Atakey Patates operates directly. Although Atakey Patates does not have financial or operational control over farmers, information deemed significant for primary users has been included. TSRS 2 Annex Volume 20 (Agricultural Products) metrics were also considered during the reporting period.

The scope of the report is fully aligned with the financial reporting boundaries. As the Company has no subsidiaries or overseas operations, the information presented in the report has been compiled and consolidated based on the activities conducted in Türkiye.

This report covers the period from 1 January 2025 to 31 December 2025. The Entity's activity report and financial statements also cover the same period, namely from 1 January to 31 December 2025. The monetary data included in the report are presented in Turkish Lira (TL) in a manner consistent with the financial statements. All information and data included in the report have been obtained from the Company's official records, operational reporting systems, and publicly available sources, and have been subject to third-party verification.

Exemptions Applied in Reporting

As Atakey Patates Gıda San. ve Tic. A.Ş. (Atakey Patates), we have prepared this report with reference to the Turkish Sustainability Reporting Standards ("TSRS"). Within this scope, under the Board Decision published in the Official Gazette dated December 30, 2025, by the Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu (KGK), the transitional exemptions granted to entities preparing reports for the first time in accordance with the Turkey Sustainability Reporting Standards (TSRS) for the 2024 reporting period have been extended for one year. In this context, the following transition exemptions specified in TSRS 1 Appendix E – Effective Date and Transition have been applied:

- **TSRS E5:** In the 2025 reporting period, disclosures have been limited to climate-related risks and opportunities (in line with the requirements under TSRS 2). Detailed disclosures on other sustainability matters (such as social and governance topics) will be provided in subsequent reporting periods.
- **TSRS 1 E6 (b) – Exemption from Disclosure of Information on Sustainability-Related Risks and Opportunities:** In its first reporting period under TSRS, Atakey Patates did not provide comparative information from prior years regarding sustainability and climate-related matters and disclosed information only for the reporting year (2024). In this second reporting period in which the Standards are applied, comparative information has been included for climate-related disclosures. The exemption has been utilized in this reporting period for comparative information related to sustainability matters, and such information has not been disclosed.
- Pursuant to Provisional Article 3 of the Board Decision of the Public Oversight, Accounting and Auditing Standards Authority (KGK) dated 27.12.2023, Scope 3 greenhouse gas emission disclosures have been considered within the scope of the exemption, and therefore Scope 3 disclosures have not been included in the report.

About Atakey Patates

Established in 2012, Atakey Patates operates a modern facility that has been in operation since 2014 in the town of Susuz, Afyonkarahisar, and is one of Türkiye's leading producers of frozen potatoes. We work with more than 110 contracted farmers across approximately 35,000 decares of agricultural land, and we base our production processes on quality and traceability principles.

The facility, built on a total area of 157,000 m², has a storage capacity of 15,000 tons of seed, 73,500 tons of raw materials, and 21,000 tons of finished products, in addition to production, cooling, treatment, and dispatch areas. At our facility, we produce 20% of the frozen potatoes produced in Türkiye, primarily shoestring fries, as well as crinkle-cut fries, wedges, and lattice fries, and supply quick service restaurants and retail outlets owned by the main shareholder, as well as various other domestic and international sales channels.

In 2023, we successfully completed our initial public offering, thereby supporting our sustainable growth. Through our sustainable agricultural practices, we both support local farmers and contribute to the conservation of natural resources.

In 2024, frozen battered onion rings and cheese sticks were added to our product range, and in 2025, potato croquettes were also included.

As part of the "vertically integrated" food ecosystem established by the main shareholder, TFI TAB Gıda Yatırımları A.Ş., the Company operates across a significant segment of the value chain, covering activities ranging from seed cultivation and contract farming to the production of value-added side products supplied to restaurants and the storage of finished goods.

Business Activities and Value Chain

Atakey Patates's operations span a broad range of activities from agricultural production to logistics, with its modern production facility in Afyonkarahisar serving as the operational center. Our contract farming practices with local farmers are conducted across various regions of Türkiye. Our final products reach end consumers domestically and internationally through the restaurant chains of TAB Gıda, one of our Group companies, the retail outlets of Amasya Et, as well as out-of-home consumption channels and retail markets.

The Company's fields of activity are grouped as follows:

Seed cultivation and supply; fertilizer supply
Türkiye and abroad

Contract farming activity
Different regions of Türkiye

Production activity
Afyonkarahisar

Storage activity
Afyonkarahisar

Distribution and sales activities
Türkiye and abroad

As Atakey Patates, we leverage the strength of the food ecosystem under the umbrella of our main shareholder, **TFI TAB Gıda Yatırımları A.Ş.**, and implement our sustainability vision through this integrated structure. We are able to manage our value chain in-house from agricultural sourcing through to final product delivery, which supports strong operational control and efficiency across both supply and logistics functions.

Within the scope of this model, we work in cooperation with local business partners across the end-to-end process, from **the multiplication of high-grade potato seed** and the supply of seed to contracted farmers, to **monitoring agricultural production** and procuring raw materials. The harvested agricultural products are processed at our modern facility in Afyonkarahisar, where the highest standards of quality, food safety, and sustainability are applied. Following production, our products are stored in cold-chain warehouse areas and logistics planning is conducted to ensure their delivery to TAB Gıda chain restaurants and other sales points across Türkiye.

In the processing of raw potatoes and raw onions, we achieve a significant advantage in terms of food safety, quality standardization, and operational transparency. At the same time, by supporting local agriculture, we generate both economic and social benefits and minimize external dependency.

At Atakey Patates, we place technology at the core of our operations. We monitor our production and logistics processes through digital systems and strengthen cold-chain management with data-driven solutions. In this way, we both enhance our operational efficiency and provide our customers with high-quality and sustainable supply assurance.

Table 1: Atakey Patates value chain

GOVERNANCE

Governance

Sustainability and Climate Governance

As Atakey Patates, as one of the group companies operating under TFI TAB Gıda Yatırımları A.Ş., we place sustainability at the center of our business strategy. We effectively manage climate-related risks and opportunities and aim to engage our stakeholders in this transformation. Through our dynamic structure that informs decision-making, strategy, and operational processes, we encourage the participation of all our departments. Through cross-functional collaboration and established information flows, we develop improvement initiatives and periodically update our risk and opportunity assessments. This approach supports the continuous enhancement of our environmental and social performance and reinforces the long-term resilience of our business model.

This system operates in alignment with the “TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure” under the TFI umbrella and ensures regular data and decision flow with the TFI Sustainability Coordination Board. At Atakey Patates, our sustainability governance is conducted under the supervision of the Board of Directors, with the contributions of the Corporate Governance Committee, the Early Detection of Risk Committee, and the Audit Committee.

Our sustainability efforts, including climate-related matters, are coordinated by the Atakey Patates Sustainability Board. The Atakey Patates Sustainability Board consists of a total of 14 members from different disciplines, and within the Board, our sustainability working groups in the environmental, social, and governance (ESG) areas comprise team members with technical expertise from various professional backgrounds, such as agricultural, environmental, food, and electrical engineers, as well as occupational health and safety specialists, to implement our corporate sustainability strategies. Our members are competent in areas including energy management, water use, waste reduction, biodiversity, climate change, occupational health and safety, diversity, and inclusion, and are also experienced in field practices, process management, and improvement projects. Accordingly, our sustainability activities are conducted with a technical, practical, and multidisciplinary perspective.

Pursuant to the "TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure," the Sustainability Boards of the Group Companies convene at least once a year. As of 2025, the Atakey Patates Sustainability Board convened once in accordance with the procedure; the decisions, risks, and opportunities addressed at this meeting were presented to the Chair of the Corporate Governance Committee under the coordination of the TFI Sustainability Coordination Board, and the matters were escalated to the Atakey Patates Board of Directors.

At the operational level, our thematic Working Groups play an active role. These groups, which operate under the Atakey Patates Sustainability Board, develop and implement projects on priority themes such as carbon footprint, energy efficiency, waste management, and diversity and inclusion. The outputs of these activities, which are monitored on a quarterly basis throughout the year, are regularly reported to our Sustainability Board.

We do not limit sustainability and climate governance solely to structural We do not limit sustainability and climate governance solely to structural arrangements; we have also implemented the cultural transformation that supports these mechanisms. Acting with the awareness that lasting change depends not only on systems but also on the knowledge, awareness, and level of engagement of the individuals implementing these systems, we have integrated employee awareness, leadership development, and ESG-based training into our corporate learning processes.

As of 2025, these trainings have been structured systematically, corporate awareness has been increased, and capacity has been strengthened through the programs implemented. Consequently, a stronger link has been established between our corporate learning culture and our sustainability objectives, and our employee experience, leadership approaches, and organizational development strategies have been aligned with ESG principles.

Atakey Patates Sustainability Structure

Figure 1: Atakey Patates Sustainability Structure

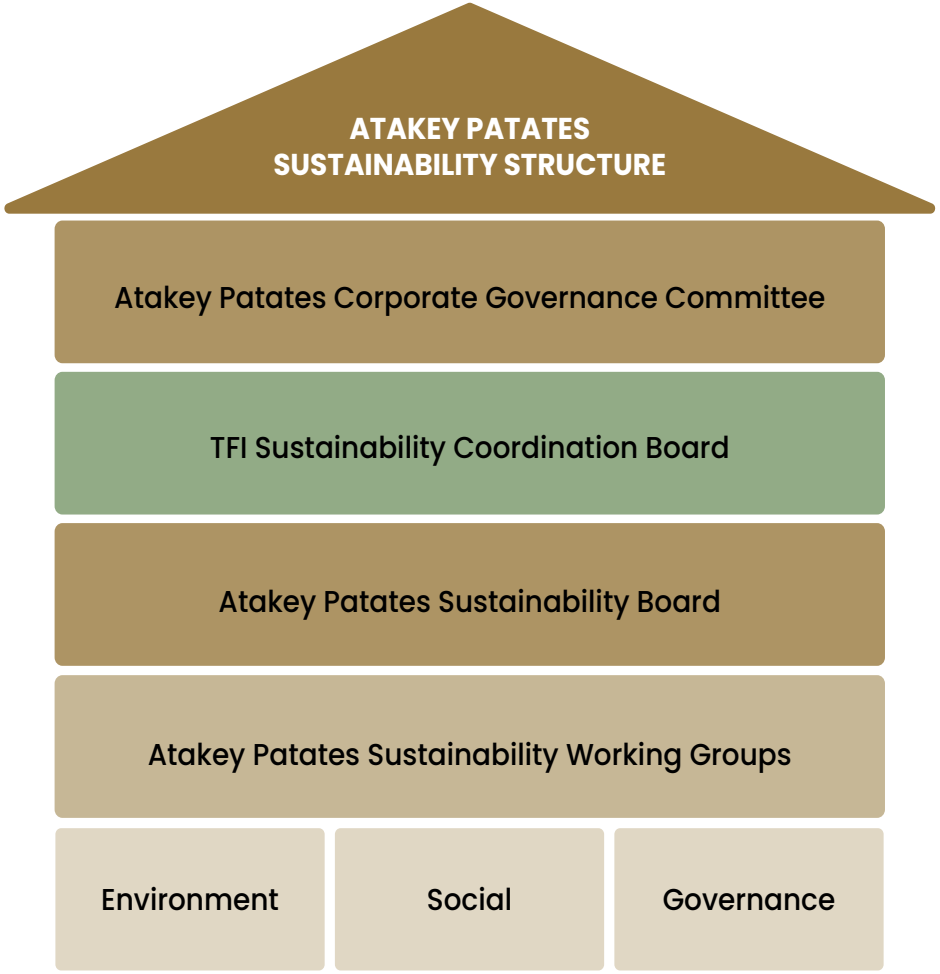


Table 2: Information on Sustainability Governance Structure

Organizational Structure	Atakey Patates Board of Directors	Atakey Patates Governance Committee	TFI Sustainability Coordination Board	Atakey Patates Sustainability Board	Atakey Patates Sustainability Working Groups
Scope	Ensuring the overall strategic governance of the company, auditing financial and operational performance, overseeing compliance with risk management and corporate governance principles, as well as determining sustainability strategies, assessing risks and opportunities, approving relevant policies, and providing high-level oversight for long-term value creation goals	Providing recommendations for determining the corporate sustainability strategy, organizational structure, sustainability goals and policies established by the Sustainability Board, monitoring the achievement rates of performance metrics, evaluating the decisions taken by the Sustainability Board, supporting the process by ensuring that the necessary actions are taken to implement these decisions, working in close cooperation with the Early Detection of Risk Committee and the Sustainability Board in order to effectively monitor the impact areas, risks and opportunities related to ESG	The determination of the sustainability strategy of TFI TAB Gıda Yatırımları A.Ş. and its Group Companies; the monitoring of implementations; the definition of sustainability plans and targets and the tracking of progress, regular reporting; the assessment of climate-related risks and opportunities; the review of risk mitigation efforts and the development of sustainability risk management policies at the Group level; the monitoring of ESG performance and the achievement rates of annual targets; the monitoring of trends in the field of sustainability and new legal regulations in order to identify needs and, where necessary, to determine project and investment requirements; the coordination of projects and reporting to management; the establishment and coordination of working groups in different areas in accordance with needs; and the planning of activities aimed at increasing sustainability awareness among the Company's stakeholders	Regularly monitoring the realization of our current sustainability goals and evaluating them with data analyses, reviewing the progress and taking necessary actions with the feedback received from the working groups, determining concrete actions for development areas and addressing the issues that require management support, determining the priority goals and responsibilities for the next period, sharing the experience and good practices gained within the scope of ESG management, managing the process in a transparent and measurable manner and sharing the results with the TFI Sustainability Coordination Board	Collecting ESG data, preparing and analyzing statistics, identifying key ESG risks and opportunities, developing improvement action plans and recommendations for field implementation
Meeting Frequency and Agenda	4 meetings were held in 2025.	4 meetings were held in 2025.	Frequently	Sustainability Board meetings are held once a year as per the procedure. In 2025, 1 meeting was held, at which issues related to sustainability processes were evaluated and transferred to Atakey Patates Corporate Governance Committee under the coordination of TFI Sustainability Coordination Board.	As of 2025, meetings were held 4 times a year and operational sustainability issues were reported.
Members	Atakey Patates Board Members	Relevant representatives from the Board of Directors	• TFI TAB Gıda Investments and Group Companies Sustainability Head • TFI Sustainability Director • TFI Sustainability Assistant Manager	Consists of the following department managers: • Atakey Patates Factory Management, • Atakey Patates Finance, • Atakey Patates Agriculture, • Atakey Patates Environment, • Atakey Patates Quality, • Atakey Patates Human Resources, • Atakey Patates Customer Relations and Marketing • Atakey Patates Investor Relations • Supply Chain Management • TFI Sustainability, • TFI Internal Control, Risk and Compliance • TFI Finance	

This structure enables Atakey Patates to conduct ESG management in a dynamic, holistic and open to continuous improvement.

Roles and Responsibilities in Governance

At Atakey Patates, the roles, authorities, and scopes of responsibility of all board and working group members contributing to sustainability governance are clearly defined and formalized at the corporate level through the "TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure" implemented under the TFI umbrella. Through this structure, the responsibilities of all stakeholders involved in sustainability are clarified. Coordination among roles is ensured, and the effective representation of sustainability and climate considerations in decision-making processes is secured.

Atakey Patates Board of Directors

At Atakey Patates, our sustainability strategy and performance are owned by our Board of Directors, our highest governing body. In accordance with sustainability priorities reviewed at regular intervals, the Board defines and approves our Company's vision, strategy, policies, risks, and opportunities.

Our Board of Directors oversees not only financial and operational performance, but also the management of climate-related risks. While ensuring compliance with risk management and corporate governance principles, it guarantees the alignment of sustainability strategies with the Company's long-term objectives.

It ensures the assessment of climate-related risks and opportunities, approves policies and targets, and monitors the effectiveness of implementations at the highest level. Through this approach, it assumes a guiding role in the adoption of decisions that contribute to the creation of sustainable value.

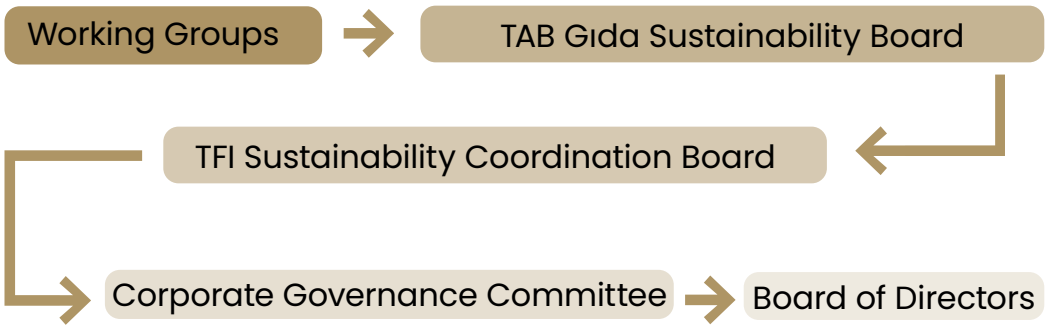
Table 3: ***Board of Directors***

Name and Surname	Executive Role	Independence Status	Date of the Last General Assembly	Duty Period	Duties in the Board of Directors and Committees
Erhan KURDOĞLU	None	None	29.12.2023	3 Years	Chairman of the Board of Directors
Korhan KURDOĞLU	None	None	29.12.2023	3 Years	Vice Chairman of the Board of Directors
Erhan Cansu	None	None	29.12.2023	3 Years	Board Member, Corporate Governance Committee Member, Early Detection of Risk Committee Member
M. Furkan ÜNAL	None	None	29.12.2023	3 Years	Board Member, Corporate Governance Committee Member, Early Detection of Risk Committee Member
Ayşe Ayşin IŞIKGECE	None	Independent	29.12.2023	3 Years	Board Member, Chairman of the Corporate Governance Committee, Audit Committee Member
Halil Doğan BOLAK	None	Independent	29.12.2023	3 Years	Board Member, Chairman of the Audit Committee, Chairman of the Early Detection of Risk Committee

Board Oversight

Our Board of Directors assumes ultimate oversight responsibility to ensure that sustainability and climate strategies are implemented in alignment with our overall business strategy. Within this scope, the identification, assessment, and integration of climate-related risks and opportunities into strategic governance processes are under the Board's oversight, as defined in the "TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure."

We communicate information and developments related to the sustainability and climate agenda through an upward reporting and escalation chain as follows:



Through this system, in addition to environmental and social impact analyses, we are able to address climate-related risks and opportunities directly at the senior management level and integrate them into our strategic decision-making processes.

Our reporting cycle is maintained through the board meetings we organize once a year. We record the decisions and developments taken at these meetings in writing. We share them with our stakeholders through e-mail bulletins, periodic reports, and digital platforms. Specific information notes are prepared for the Board of Directors for critical topics that stand out, and we shape our decision-making processes in accordance with the opinions of our relevant boards on agendas with high strategic impact.

We maintain our oversight and control processes through our senior governance structures such as the Audit Committee, Early Detection of Risk Committee and Corporate Governance Committee. These structures evaluate the progress toward of our sustainability targets, risk management and the effectiveness of our internal control systems at regular meetings. We report the outputs and decisions taken to the Board of Directors. Thus, we link our governance structure with our corporate decision-making mechanism in a holistic manner.

In these committees, we organize meetings that include ESG agendas. We present the outputs of these meetings directly to the Board of Directors. At the same time, our Code of Ethical Conduct, policies on prevention of conflicts of interest, whistleblowing management and confidentiality principles are regularly reviewed in this context.

Our internal control, compliance and risk management units play an active role in sustainability-related processes.

These controls are conducted within the framework of the **"TFI and Group Companies Corporate Risk Management Policy"** and with the methods defined in the **"TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure"**

As management, we build our internal control, audit and risk management processes integrated with our governance structures to support the oversight of climate-related risks and opportunities. Under the coordination of **Atakey Patates Sustainability Board**, these mechanisms work with departments such as sustainability, internal control, risk management, compliance, finance, investor relations, internal audit, and human resources to monitor ESG data, conduct risk analyses and take necessary actions. The assessment and control outputs are transferred to the Board of Directors through the **Corporate Governance Committee** and, in areas of high risk, the Early Detection of Risk Committee, thereby directly contributing to our decision-making processes.

Committee Structure Supporting Board Oversight

The Atakey Patates Board of Directors fulfils the oversight, control, and strategic guidance mechanisms required by TSRS through senior governance bodies, namely the Corporate Governance Committee, the Audit Committee, and the Early Detection of Risk Committee. The establishment decisions of these committees have been made in accordance with the Capital Markets Board Communiqués and the Turkish Commercial Code, and their roles and working principles are formally documented. Each of the Corporate Governance Committee, Audit Committee, and Early Detection of Risk Committee forms an integral part of our sustainability and climate governance system in accordance with the roles defined under TSRS 1 and 2.

All of our current corporate policies and procedures, which support our sustainability approach and governance structure and cover a wide range of topics from ethical conduct to human resources, social compliance, and sustainability, are available under the “Investor Relations” section of our website.

Table 4: *Board Committees*

Committee Name	Members	Meeting Frequency	Areas of Responsibility
Corporate Governance Committee	Committee Chairman: **Ayşe Ayşin IŞIKGECE**	At least 4 times/year	Compliance with Corporate Governance principles, Environmental, Social and Governance (ESG) issues, investor relations, nomination, remuneration
	Committee Member: **Erhan CANSU**		
	Committee Member: **M. Furkan ÜNAL**		
	Committee Member: **Fulden PEHLİVAN**		
Audit Committee	Committee Chairman: **Halil Doğan BOLAK**	At least 4 times/year	Oversight of financial reporting, internal audit, and internal control processes
	Committee Member: **Ayşe Ayşin IŞIKGECE**		
Early Detection of Risk Committee	Committee Chairman: **Halil Doğan BOLAK**	At least 6 times/year	Assessing strategic, operational, compliance, technology, and financial risks, as well as the impacts of climate risks and mitigation actions
	Committee Member: **Erhan CANSU**		
	Committee Member: **M. Furkan ÜNAL**		

Corporate Governance Committee

As a cornerstone of our corporate governance framework, we established our Corporate Governance Committee on 24 January 2024 in accordance with the Capital Markets Board's Corporate Governance Communiqué (II-17.1) and the Turkish Commercial Code. This structure supports the sound and effective functioning of our Board of Directors while aiming to continuously improve our corporate governance practices.

The Committee regularly reviews the extent to which corporate governance principles are applied within our Company and evaluates improvement proposals related to any identified gaps.

Oversight of our investor relations also falls within the Committee's remit. Conducted under the principles of transparency and disclosure, these activities support the robust communication infrastructure we maintain with our stakeholders. In this context, our Investor Relations Director serves as a ex officio member of the Committee.

The Committee also evaluates the organizational structure and functioning of the Company and develops recommendations concerning the structure, role distribution, and strategic capacity of the Board of Directors. While establishing a systematic approach for nomination, training, and evaluation processes, it monitors the principles and practices related to the remuneration of board members and executives.

These responsibilities are carried out directly by the Corporate Governance Committee, as no separate Nomination or Remuneration Committee exists within our Company.

We also consider the integration of sustainability into corporate strategy to be among the Committee's key priorities. In this regard, it closely monitors the activities of the Atakey Patates Sustainability Board and the TFI Sustainability Coordination Board and escalates the outputs to the Board of Directors. Through our monitoring, performance evaluation, and strategic guidance functions in ESG areas, we integrate targets related to climate risks, carbon footprint, energy efficiency, diversity, and ethical business practices into our business strategies.

Where necessary, the Committee may engage internal and/or external subject-matter experts and establish working groups in accordance with identified needs. All resources and organizational support are provided by management. The Board Secretary manages meeting organization and reporting processes.

Meeting at least four times a year, the Committee records its decisions in written minutes and submits them to the Board of Directors. While these decisions are advisory in nature, they play an influential role in determining strategic direction. Furthermore, these activities are integrated into corporate sustainability reporting, ensuring oversight of our publicly disclosed sustainability information at the governance level.

Since 2023, our Independent Board Member Ayşe Ayşin Işıkgece has been serving as the Chairman of the Committee. The members of the Committee are Erhan Cansu, M. Furkan Ünal and Fulden Pehlivan, our Investor Relations Director. Our structure has been established in accordance with the principles of independence, expertise and non-executive membership in accordance with CMB regulations.

Through the Corporate Governance Committee, we not only shape corporate governance but also influence strategic decision-making with a sustainability focus, strengthening Atakey Patates's sustainability governance capacity and enhancing accountability to stakeholders.

Audit Committee

Our Audit Committee was established by the Board of Directors decision dated 24 January 2024, within the framework of the Capital Markets Law No. 6362, the Turkish Commercial Code No. 6102, and the Capital Markets Board's Corporate Governance Communiqué (II-17.1). The Committee conducts activities aimed at supporting the Board of Directors in effectively fulfilling its oversight responsibilities by evaluating the functionality of the accounting system, financial reporting, independent auditing, and internal control systems.

The Committee oversees the maintenance of accounting records in an accurate, complete, and compliant manner, and ensures the timely public disclosure of our financial statements. It plays an active role in the selection of independent audit firms, the evaluation of independence declarations, and the approval of audit scopes. Audit findings are analyzed together with the Company's management and reported to the Board of Directors.

Notifications related to our accounting policies, alternative application options, internal control systems, and financial reporting practices are examined in detail by the Committee. Complaints, notifications, and suggestions received from our employees and stakeholders are evaluated under the principle of confidentiality, and the Committee ensures that relevant actions are implemented. The methods and criteria used in this process are predetermined, contributing to the establishment of a functioning audit and review system.

The Committee obtains the resources and support required to perform its duties directly from the Board of Directors. When necessary, it may consult internal or external experts and invite relevant managers, internal auditors, or independent auditors to meetings. The organization of meetings, archiving of decisions, and submission of reports to the Board of Directors are managed by the Board Secretary.

The Audit Committee meets at least four times a year; the minutes of these quarterly meetings are recorded in the decision book and shared with the Board of Directors. While these decisions are not binding for the Board, they provide the basis for strategic assessments that strengthen our governance quality. As defined in the Audit Committee's working principles, the Atakey Patates Audit Committee is responsible for monitoring and/or reviewing various matters related to the Company's exposure to risks.

Since 2023, Halil Doğan Bolak, Independent Board Member, has been the Chairman of the Audit Committee. Our Committee membership is undertaken by our Independent Board Member Ayşe Ayşin Işıkgece. In accordance with CMB regulations, our committee structure consists of only independent members of the Board of Directors.

Early Detection of Risk Committee

The Early Detection of Risk Committee, one of our governance structures supporting sustainability, was established by the Board of Directors decision dated 24 January 2024 in accordance with the Capital Markets Law No. 6362, the Turkish Commercial Code No. 6102, and the Capital Markets Board's Corporate Governance Communiqué (II-17.1). The Committee's objective is to proactively identify risks that may arise across strategic, operational, financial, environmental, and social dimensions, enabling the Company to manage potential threats to its existence, development, and sustainability before they materialize.

The Committee is positioned as a mechanism that ensures climate-related uncertainties are addressed from a risk management perspective and regularly evaluates risk analyses prepared by the Risk Management team.

Additionally, it will regularly review climate action plans to be developed by the TFI Sustainability Coordination Board and the Atakey Patates Sustainability Board and implement follow-up activities for their execution. It takes an active role in the processes of monitoring and updating the plan.

To ensure that our risk management policies operate in an integrated manner with our corporate structure, the Committee observes the effectiveness of monitoring and internal control systems and ensures that these systems are adopted by our business units. Throughout this process, we work in close collaboration with our internal control units, particularly focusing on strengthening the traceability of ESG-related matters, such as climate risks.

Findings obtained by the Committee are reported regularly to our Board of Directors, providing a strategic basis for decision-making. The Committee convenes at least six times a year, with a minimum frequency of once every two months, and the agenda and decisions of the meetings are documented in writing and submitted to the Board of Directors. Decisions made by the Committee are advisory in nature, with final approval granted by the Board of Directors.

When necessary, the Committee may consult internal or external experts and establish sub-working groups composed of professionals experienced in risk management to enhance its evaluation capacity. All processes are conducted in accordance with pre-defined methods and procedures, ensuring that our corporate risk management framework aligns with our sustainability objectives.

Since 2023, Halil Doğan Bolak, Independent Board Member, has been the Chairman of the Early Detection of Risk Committee, while Erhan Cansu and M. Furkan Ünal have been the members of the Committee.

Management Responsibilities

The implementation responsibility of sustainability governance lies directly with senior management, which is responsible for ensuring the effectiveness of the relevant policies and processes, including compliance with the established risk limits. At the Early Risk Detection Committee meetings, held six times a year, corporate-level top risks are presented and assessment reports are shared.

Management Controls and Procedures Supporting Oversight of Climate-Related Matters

At Atakey Patates, specific control mechanisms and procedures are implemented to ensure the effective oversight of climate-related risks and opportunities. These controls are coordinated by the internal control, compliance, and risk management units and are executed within a structure integrated with the Group-wide sustainability approach.

Climate-related risks are monitored within the scope of the "TFI and Group Companies Corporate Risk Management Policy," while operational processes are conducted in accordance with the "TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure" This structure enables management to systematically assess environmental and social risks within decision-making processes.

Additionally, regular coordination with other internal functions, including finance, human resources, sustainability, supply chain and legal, ensures that sustainability matters are horizontally integrated across the organization.

Through this integrated structure, the management of both strategic risks and daily operational threats is evaluated together with environmental and social impacts, making sustainability oversight an inherent part of corporate decision-making processes.

Governance of Sustainability Strategy and Targets

Throughout the year, we regularly monitor the short-, medium-, and long-term sustainability targets established within our corporate activities. The Atakey Patates Sustainability Board and the TFI Sustainability Coordination Board periodically assess performance results and report these evaluations to senior management through the Corporate Governance Committee. The final approval process is conducted by the Board of Directors, based on the assessment of the Corporate Governance Committee.

When defining our sustainability strategies, we systematically evaluate risks and opportunities. These analyses are communicated to the Atakey Patates Board of Directors via the Corporate Governance Committee and integrated into our decision-making processes. In this way, our strategic sustainability priorities are embraced at the senior management level and directly influence governance decisions.
By employing approval mechanisms in decision-making, we align strategic governance with our corporate objectives.

In accordance with TSRS 1 and 2, we ensure that climate-related risks and opportunities are managed consistently with these targets. Additionally, we analyze climate risk scenarios and integrate them into our risk management system. To support our sustainable growth targets and secure long-term corporate value creation, risk management has been made an integral part of our decision-making processes. This approach is implemented systematically within the framework of the “Corporate Risk Management Policy” and the associated “Risk Management Directive” defined at the TFI TAB Gıda Yatırımları A.Ş. and subsidiary level.

Our corporate risk management process is executed within a framework that includes risk identification, evaluation of control effectiveness, designation of process owners, and management of risks through action plans. The ultimate objective of these processes is to reduce risks to levels within Atakey Patates's defined risk appetite.

This framework operates under the oversight and supervision of the Executive Board, the Board of Directors, and the Early Detection of Risk Committee, thereby ensuring accountability throughout our processes.

Furthermore, when evaluating climate-related risks and opportunities, the balance between financial impact, operational efficiency, and regulatory compliance is analyzed by the Early Detection of Risk Committee, and these assessments are integrated into the decision-making process. These control and analysis processes are conducted in an integrated manner with Finance, Legal, Sustainability, Supply Chain, and Operations teams, ensuring that sustainability-focused decisions are shaped collaboratively across all internal functions.

The implementation of corporate risk management is directly the responsibility of our key management. Key management is obligated to ensure compliance with the established risk limits and the effective execution of the relevant policies and processes. The Atakey Patates Early Detection of Risk Committee convenes at least once every two months to regularly assess the Company’s risks and opportunities. The outcomes of the meetings are recorded in formal minutes; matters with critical or high residual risk levels are communicated to the Board of Directors through the Chair of the Risk Committee. The Committee addresses all risks according to their level of significance and manages the process by prioritizing corrective actions for matters with critical and high residual risk levels.

Climate-Related Competencies and Experience

Our Board and committee members are selected based on their technical competencies in the field of sustainability, and these competencies are continuously developed through regular training. Within the scope of TSRS, specialized training and briefing sessions are conducted to evaluate climate-related risks and opportunities, interpret scenario analyses, and understand financial implications. In addition, trainings, briefing sessions, and expert contributions addressing the impacts of decision-making processes in areas such as emissions management, energy consumption, circular economy practices, diversity, and ethical management ensure that the knowledge base of our governance structure is continuously updated.

Remuneration Systems

The direct integration of sustainability performance into our employees' remuneration system has not yet been implemented. However, we consider this area as an opportunity for development and plan to conduct efforts in the coming periods to determine how ESG performance indicators can be integrated into our corporate performance indicators and incentive systems.

Executive Remuneration

Climate-related targets are not currently used as a direct criterion in individual performance evaluations for senior executives.

STRATEGY

Strategy

Assessment of Climate-Related Risks

At Atakey Patates, when assessing climate-related risks, we classify these risks according to the time horizons in which their impacts are expected to materialize, using short, medium, and long-term periods.

This classification enables the evaluation of how the likelihood and potential impacts of risks may change over time and supports the development of appropriate strategic responses. The defined time horizons have been determined by considering the nature of the Company's operations, sector dynamics, and relevant regulatory developments.

Short	2026-2030	The short term has been defined to cover the period 2026–2030, taking into account climate projections and near-term climate variability.
Medium	2031-2050	The medium term has been defined to cover the period 2031–2050, based on the timeframe in which structural changes and transition dynamics in climate scenarios begin to become more pronounced.
Long	2051-2100	The long term has been defined to cover the period 2051–2100, during which long-term impacts in climate projections become more pronounced

Atakey Patates's Future Projection

In the scenario analysis conducted to assess climate risks, the RCP-4.5 scenario has been adopted as the basis. This scenario presents a future in which current global policy trends continue, moderate climate policies are implemented, and transition risks are limited but not negligible.

The RCP-4.5 scenario was selected because it realistically reflects the economic, regulatory, and operational environment in which our activities are conducted, addressing both physical and transition risks within a reasonable level of uncertainty. At the same time, it provides a balanced baseline scenario to evaluate the resilience of our business model, offering a solid foundation for shaping our strategic decisions and long-term objectives.

Climate Risks Affecting Atakey Patates

The physical impacts of climate change and the transition to a low-carbon economy may affect our operational areas and various components of our value chain in multiple ways. This impact extends beyond direct environmental threats, intersecting with fundamental business risks such as regulatory changes, access to financial resources, input costs, and employee health and safety, thereby creating a broader potential effect.

As Atakey Patates, we recognise that climate change is not only an external factor but also a phenomenon to which our operations can contribute through their environmental impacts. Guided by this understanding, we adopt a proactive approach to reduce our environmental footprint, manage climate-related risks through a holistic lens, and capture the opportunities presented by the transition to a low-carbon economy.

This analysis process builds upon the risk assessments conducted under TSRS in previous reporting periods. Specifically, for climate-related risks, the risks identified in the previous year were taken as the basis, reviewed in light of current developments and sector dynamics, and incorporated into the assessment.

Through this approach, we identified critical points in our operations and specific stages of our value chain where climate-related risks are concentrated, as well as the resulting opportunities[1]. The outputs of this work contribute to more effective management of climate-related risks and opportunities and align our long-term value creation strategy with corporate resilience.

[1]With respect to climate-related opportunities expected to be disclosed within the scope of Atakey Patates, the Company exercises the “commercial sensitivity exemption” defined in paragraphs B34–B36 of TSRS 1.

During the assessment process, sectoral guidance topics developed under TSRS 1 and TSRS 2 and SASB resources were reviewed, and analyses were conducted considering their applicability to relevant areas. Within this analysis, the primary climate-related risks and opportunities potentially affecting the Company's cash flows, cost structure, and revenue model in the short, medium, and long term were identified.

Climate change-related risks are evaluated under two main categories: physical risks and transition-related risks. Both types of risks have the potential to affect our operations directly or indirectly through our value chain. At Atakey Patates, our corporate risk management is structured to systematically address these risks and strengthen our organizational resilience.

Materiality Analysis of Climate Risks

Atakey Patates's assessment of climate-related risks has been conducted in accordance with the corporate integrated risk management methodology, based on the likelihood and impact dimensions of each identified risk.

Within this scope, the potential effects of the identified risks on the business have also been analyzed financially.

To determine the significance of financial impacts, a financial materiality threshold was set at 7.5% of the Company's annual Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA). This threshold was adopted as a criterion enabling the quantitative assessment of the potential effects of climate-related risks on operational sustainability.

Based on the analysis performed, it was determined that, as of the 2025 reporting period, three of the total eight climate risks identified exceeded the established financial materiality threshold. Due to data and methodological limitations, it was not possible to quantitatively calculate the financial impact for two climate risks; however, no significant financial impact was anticipated for these risks. The financial impact of two risks was assessed as moderate, while that of one risk was assessed as low.

Analysis of Climate-Related Risks

In the previous reporting period, climate-related risks were systematically analyzed for the first time under the SSP2–RCP4.5 scenario. The same set of risks has been used for the current reporting period, with analyses conducted based on the previous year's assessments, ensuring continuity and consistency while incorporating recent developments.

Within the scope of the analysis, among the eight climate risks, the financial impact of the risk related to agricultural production under drought conditions was determined to be critical, and its residual risk level was assessed as high. While the financial impact of the risk associated with the decline in groundwater levels was evaluated as moderate, its residual risk level was also determined to be high. For the remaining risks, it was observed that, through existing control mechanisms, the residual risk level predominantly remained at a moderate level. These risks are evaluated within the scope of mechanical systems, the impacts of extreme weather events on infrastructure damage and production continuity, compliance with regulations, and agricultural incentive policies. The risk related to the impacts of high temperatures on the workforce was assessed as low in terms of residual risk.

The financial impact of the risk of non-compliance with sustainability regulations has been calculated as high; however, within the scope of the initiatives launched and planned to ensure regulatory compliance, as well as the consultancy support received, the residual risk level has been projected to be moderate.

Although the risk of extreme weather events causing infrastructure damage to critical facilities appears critical due to a significant portion of the assets being located at the same site, the likelihood of an extreme weather event simultaneously affecting all facilities, machinery, and inventories is low. In addition, the Company maintains insurance policies covering these assets. Therefore, the residual risk level has been assessed as moderate.

Within this framework, risks identified with a high residual risk level are addressed as priority monitoring areas, while the other risks continue to be included in the risk inventory to be monitored in accordance with the principles of continuity and comparability.

If the residual risk level is determined to be low or medium in the materiality assessment, no additional mitigation plan is established. Measures are only taken when the residual risk level is high or critical. For more detailed information, please refer to the ***Risk Management – Risk Assessment*** section.

Table 5: Climate Risks Table

Risk Title	Risk Description	Impact Range of the Risk	Financial Impact	Existing Controls / Risk Management Strategy	Residual Risk Level	Climate Adaptation Strategy and Action Plans
Risk of Increasing Temperatures Triggering Maintenance and Cooling Requirements in Mechanical Systems (Chronic) (Physical)	Global temperature increases may lead to the overloading of production and support systems in the factory (such as production machinery, cooling units, motors, compressors, etc.) and an increase in thermal stress. This may result in accelerated wear of equipment components, more frequent maintenance requirements, and unforeseen increases in operating costs. During the summer months, unexpected equipment failures caused by overloading may lead to extended maintenance periods and disruptions in production processes, thereby negatively affecting operational efficiency and production continuity.	**Long**	**Current Impact:** Not Observed. **Short Term-Medium-Long Term:** As no meaningful correlation could be calculated from historical data between maintenance/repair and energy costs due to temperature changes, the forward-looking financial impact cannot be projected. In the short, medium, and long term, this risk is expected to create cumulative effects such as increased thermal stress on equipment due to gradual and persistent increases in average temperatures; accordingly, an increase in maintenance frequency, cooling-related energy consumption, and equipment replacement needs is anticipated. Over time, these impacts may give rise to a more pronounced need for monitoring and management in terms of production continuity and operational planning.	'- An Energy Assessment was conducted in July 2023. - Based on the outcomes of the Energy Assessment, projects were developed for LED conversion, repair of compressed air line leaks, and insulation of uninsulated installation components. The LED conversion process is ongoing. -ISO 50001 Energy Management System (EnMS) certification has been obtained. -Energy consumption is monitored through a software system.	**Medium**	1. Energy Efficiency Techniques: Effective and efficient use of LED lighting, high-efficiency motor systems, and automation systems. 2. Evaluation of heat and water recovery opportunities. 3. Maintenance Management Improvements: Implementation of early fault detection and predictive maintenance practices to extend the lifespan of mechanical systems; improvement of maintenance processes through digitalization and data analytics; updating and optimization of periodic maintenance and renewal plans. 4. Personnel Training: Implementation of continuous improvement programs and increased staff training on energy management. 5. Energy Optimization in Climate-Controlled Storage: Evaluation of insulation opportunities to increase the energy efficiency of cooling systems, prevention of losses and leakages, and raising employee awareness on energy conservation.

Risk Title	Risk Description	Impact Range of the Risk	Financial Impact	Existing Controls / Risk Management Strategy	Residual Risk Level	Climate Adaptation Strategy and Action Plans
Risk of High Temperature Conditions Creating Heat Stress on the Workforce (Chronic) (Physical)	Increasing average temperatures and frequent heatwaves may create heat stress for field workers, farmers, and office staff. Health problems, increased absenteeism, and productivity loss may lead to operational disruptions.	**Long**	**Current Impact:** Not Observed. **Short Term:** Financial Performance (EBITDA) Low **Medium-Long Term:** **Low (Increasing Impact)** In the medium and long term, depending on the increase in the frequency and duration of heatwaves, the effects of heat load on the workforce—especially those working in field and outdoor operations—are expected to become more pronounced, with an increasing trend in productivity loss and absenteeism indicators.	Within the scope of existing OHS practices, shaded areas are provided in workspaces, ventilation is enhanced, and certain flexible working arrangements are implemented.	**Low**	1. Preparation of a Recommendation Guidebook 2. Implementation of flexible working hours and break arrangements for field workers

Risk Title	Risk Description	Impact Range of the Risk	Financial Impact	Existing Controls / Risk Management Strategy	Residual Risk Level	Climate Adaptation Strategy and Action Plans
Decline in Groundwater (Static) Water Level (Chronic) (Physical)	A decrease in static and dynamic water levels at the factory site may necessitate deeper wells and lead to a decline in water quality, an inability to supply sufficient water for production, and operational shutdowns. This decline, which accelerates during drought periods, may cause unexpected interruptions in production, stoppages, and reduced product yield. In the long term, it may threaten the sustainability of groundwater resources and increase costs.	**Short-Medium-Long**	**Current Impact:** Not Observed. **Short Term:** Assets, Medium **Medium-Long Term:** **High: (Increasing Impact)** Although the risk of water depletion is projected to increase in the medium and long term, considering current practices and past experience, the risk is expected to continue showing an upward trend in the long term.	- Measurement of well water flow rate every 3 months - Preparation of action plans and their frequent review	**High**	1. Emergency Action Plan: Since new permits for drilling wells are not being issued, identifying transferable wells near the factory site for purchase/ lease and transporting water to the factory site. 2. Short-Term Plan: Development of projects to reduce water consumption. A recycling project has been completed to reuse 10% of the water discharged to the receiving environment. 3. Medium-Term Plan: Rainwater harvesting.

Risk Title	Risk Description	Impact Range of the Risk	Financial Impact	Existing Controls / Risk Management Strategy	Residual Risk Level	Climate Adaptation Strategy and Action Plans
Continuity of Agricultural Production Under Drought Conditions (Chronic–Physical)	Drought and insufficient water resources may prevent potato and onion crops from receiving adequate irrigation during their growth period, leading to reduced yields and increased vulnerability to fungal infections and insect attacks. At the same time, inadequate water resources may impose a financial burden on farmers and result in harvests taking place outside the planned schedule.	**Short-Medium-Long**	**Current Impact:** Not Observed. **Short Term:** Financial Performance (EBITDA) Critical **Medium Term:** **Critical (Stable Impact)** In the medium term, considering that a significant portion of agricultural land in Türkiye has moderate to high desertification sensitivity and the increasing trend in drought frequency, yield losses in potato production are expected to become more pronounced. This may create significant pressure on agricultural production costs, and it is assessed that the drought-related risk will continue at a high impact level. **Long Term:** **Critical (Stable Impact)** In the long term, as drought conditions become more persistent and structural pressures on water access increase, an upward trend in yield losses and production costs in agricultural output is expected to continue. However, within the scope of existing tools and scenario analyses, a quantitative percentage increase in costs for this period cannot be projected. Therefore, the assessment has been made qualitatively, based on the assumption that the increasing trend observed in the medium term will continue into the long term.	- Leasing parcels and making agreements with farmers in different geographical regions (İzmir, Adana, etc.) in order to distribute the risk of natural events in the geographic area and extend the production season. In 2025, to diversify risk, 120,000 tons of potato production were distributed across more than 20 provinces. - Irrigation-related risks in seed production are mitigated by leasing from two different locations: TİGEM and Ankara Bala. - Producers with a low likelihood of experiencing drought-related difficulties are preferred. - Monitoring the regional adaptation of potato varieties. - Weekly reports supported by land photographs and the opinions of an agricultural engineer. - Establishing contingency plans for product scarcity (such as procuring from the market to meet customer demand) and conducting price evaluations.	**High**	1. Conducting trials of drought-resistant seed varieties 2. Installation of advanced digital water monitoring and early warning systems 3. Personnel training and continuous improvement programs 4. Collecting regional meteorological data to make the production schedule more flexible 5. Implementation of agricultural consultancy and training programs

Risk Title	Risk Description	Impact Range of the Risk	Financial Impact	Existing Controls / Risk Management Strategy	Residual Risk Level	Climate Adaptation Strategy and Action Plans
Risk of Infrastructure Damage to Critical Facilities Due to Extreme Weather Events (Acute) (Physical)	Severe storms, hail, fires, and other extreme weather conditions may cause physical damage to facilities, production areas, and service centers. This may lead to increased repair and restoration costs, operational disruptions, and a decline in service quality.	**Long**	**Current Impact:** Not Observed. **Short Term:** Assets, Critical **Medium-Long Term:** **Critical (Stable Impact)** In the medium and long term, limited changes in heavy precipitation are projected under the RCP 4.5 scenario. However, the increasing trend in severe winds and fire-prone weather conditions is considered a factor that may increase the potential risk of damage to both assets and logistics operations; therefore, the impact of the risk is expected to remain stable.	- Currently, fire suppression systems, early warning devices, emergency response plans, and infrastructure reinforcement measures against hail and storm risks are implemented at the facilities. - Fire insurance covering fire and natural disasters is in place.	**Medium**	1. Increasing the frequency of regular emergency response drills and enhancing personnel training.

Risk Title	Risk Description	Impact Range of the Risk	Financial Impact	Existing Controls / Risk Management Strategy	Residual Risk Level	Climate Adaptation Strategy and Action Plans
Risk of Extreme Weather Events Affecting the Continuity of Agricultural Production (Acute) (Physical)	Severe storms, hail, fires, floods, and other extreme weather conditions may cause physical damage to agricultural lands. This may negatively affect seed quality and production yield.	**Medium-Long**	**Current Impact:** Not Observed. **Short Term:** Assets, Financial Performance Medium **Medium-Long Term:** **High (Increasing Impact)** In the medium and long term, considering the increasing trend in the frequency of extreme weather events, the impacts of storms, frost, and floods that may occur in certain regions on crop productivity are expected to become more pronounced.	- Leasing parcels and making agreements with farmers in different geographical regions (İzmir, Adana, etc.) in order to distribute the risk of natural events in the geographic area and extend the production season. In 2025, to diversify risk, 120,000 tons of potato production were distributed across more than 20 provinces. - Irrigation-related risks in seed production are mitigated by leasing from two different locations: TİGEM and Ankara Bala. - Producers with sufficient financial capacity are preferred. - Monitoring the regional adaptation of potato varieties. - Weekly reports supported by land photographs and the opinions of an agricultural engineer. - Establishing contingency plans for product scarcity (such as procuring from the market to meet customer demand) and conducting price evaluations.	**Medium**	1. Collecting regional meteorological data to make the production schedule more flexible 2. Personnel training and continuous improvement programs

Risk Title	Risk Description	Impact Range of the Risk	Financial Impact	Existing Controls / Risk Management Strategy	Residual Risk Level	Climate Adaptation Strategy and Action Plans
Non-Compliance with Sustainability Regulations (Transition)	Within the framework of increasingly stringent local, national, and international sustainability regulations, any deficiencies or delays in the company's compliance processes may result in penalties, financial losses, and reputational damage.	**Medium-Long**	**Current Impact:** Not Observed. **Short Term:** Financial Performance - High **Medium Term:** **Estimated Financial Impact (EBITDA):** Stable **Long Term:** **Estimated Financial Impact (EBITDA):** Stable	The Company strives to comply with the applicable legislation through regular compliance audits, internal control mechanisms, and training programs. In particular, the Water Efficiency Regulation, the Green Transformation in Industry Regulation, and the Carbon Border Adjustment Mechanism (CBAM) Regulation require close monitoring.	**Medium**	1. Ensuring proactive monitoring of sustainability regulations by taking the necessary actions in line with early warning notifications from sustainability consultancy firms and enabling secure adaptation. 2. Regular monitoring of regulations by the technical personnel of the Atakey Environmental Department, and tracking compliance effectiveness through ISO 14001 (Environmental Management System) and ISO 50001 (Energy Management System) internal/external audits, as well as ensuring compliance with water efficiency legislation. 3. Increasing regular training sessions on compliance with sustainability regulations and scenario-based implementation drills for personnel, conducted by the technical staff of the Atakey Environmental Department.

Risk Title	Risk Description	Impact Range of the Risk	Financial Impact	Existing Controls / Risk Management Strategy	Residual Risk Level	Climate Adaptation Strategy and Action Plans
Agricultural Incentive Policies Developing Against Raw Materials (Transition)	If the government's raw material incentive mechanisms prove insufficient or if it promotes agricultural products that do not cause water stress, farmers may tend to shift toward crops other than potatoes and onions. This may lead to a contraction in the supply of the company's primary raw materials, supply chain disruptions, and unforeseen fluctuations in the cost structure.	**Medium-Long**	**Current Impact:** Not Observed. **Short Term-Medium-Long Term:** As farmers' decisions regarding potato and onion planting and sowing depend on many factors such as price, yield, and demand for agricultural products, the financial impact of incentive and agricultural policies cannot be projected.	Currently, our company seeks to ensure stability in raw material supply through strategic partnerships, supply chain optimization, and farmer support programs (e.g., training and technical assistance).	**Medium**	1. Establishing regular communication and support programs with farmers (e.g., technical support, financial advisory, etc.) 2. Implementing strategic partnerships and supply chain diversification strategies 3. Monitoring government incentives and collaborating with relevant industry organizations

Climate risks for Atakey Patates are primarily shaped by extreme weather events, water availability, agricultural production processes, and areas related to primary raw material supply. These risks have the potential to impact both the company's direct operations and its value chain, including agricultural suppliers.

Throughout Atakey Patates's business model and value chain, climate-related risks have been observed to concentrate particularly on operational processes, infrastructure, workforce, water and energy management, and the agricultural supply chain. In the Central Anatolia, Black Sea, and Aegean regions of Türkiye, where Atakey Patates operates, drought, flooding, and frost events associated with climate change have been observed; this situation has been assessed to bring about conditions that may pose risks in terms of agricultural production and raw material supply.

It is observed that heavy rainfall and storm events may lead to delays and temporary disruptions in logistics and distribution processes, while extreme weather conditions constitute a risk area that may cause operational disruptions and yield fluctuations in production facilities and agricultural production areas.

In addition, in the event of inadequacy in compliance processes in the field of climate and sustainability regulations, there is a potential for risks associated with legal sanctions and reputational loss to arise.

Considering the risks mentioned above, it is observed that, geographically, risks may intensify in regions where agricultural production is concentrated, and, in process terms, in agricultural production, key raw material supply, water management, and operational activities, in the medium and long term, if climate-related impacts are not managed with adequate measures.

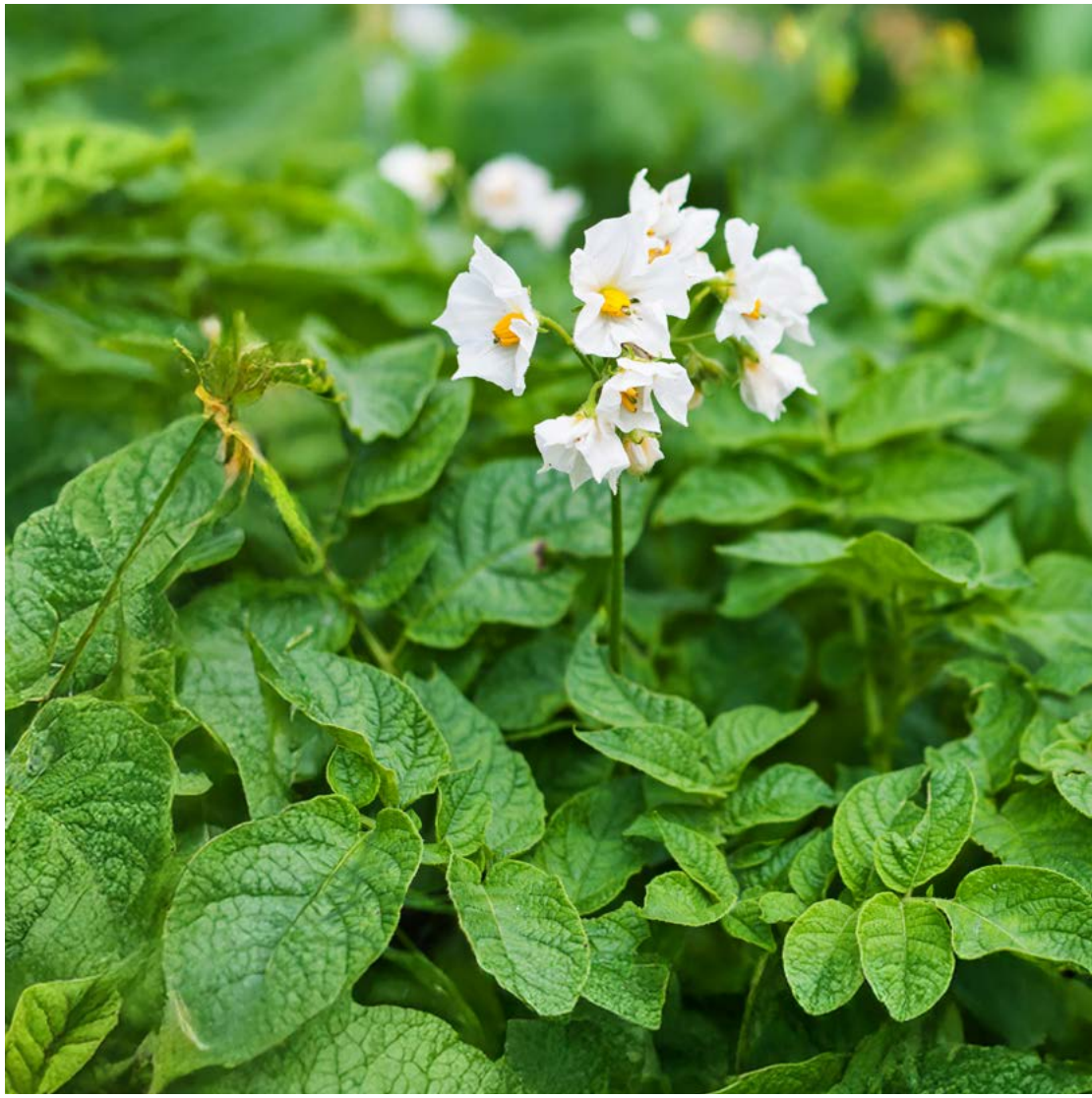
In order to enhance our operational resilience against the identified climate risks, we monitor sustainability regulations through early warning notifications and regular monitoring activities. Within the scope of managing risks related to agricultural production and key raw material supply, we aim to strengthen our operational continuity through regular communication with farmers, training and support programs, strategic collaborations, and supply chain diversification approaches.

Scenario Analysis and Climate Resilience

At Atakey Patates, we conducted a climate scenario analysis for the first time in the previous reporting period to assess the potential impacts of climate change on our business strategy, evaluate our risk exposure, and identify opportunities that may arise under different climate scenarios.

Atakey Patates's resilience to climate-related physical and transition risks has been evaluated under various warming scenarios, maintaining the analytical framework established in the previous reporting period and incorporating current climate projections and policy developments.

Within this scope, specifically for Atakey Patates's operations, physical and transition risks arising from climate change have been addressed collectively across the dimensions of operational processes, infrastructure, workforce, water and energy management, and the agricultural supply chain. The assessment conducted aims to demonstrate to what extent the existing measures can mitigate risks under different climate scenarios and to reveal the Atakey Patates's strategic resilience.



SSP1-RCP1.9 (1.5°C Scenario): In the low-warming scenario, the impacts of rising temperatures on mechanical systems and cooling infrastructure are projected to remain limited. Energy efficiency practices, automation systems, and predictive maintenance approaches are expected to support operational continuity. In this scenario, in addition to physical risks, transition risks related to compliance with sustainability regulations and energy and water efficiency legislation are also expected to remain at a limited level; it is assessed that the existing ISO 14001 and ISO 50001 management systems, along with regular monitoring and training activities, will support compliance capacity. Within this framework, it is concluded that Atakey Patates's overall level of resilience against physical and transition risks is high.

SSP2-RCP4.5 (2.5°C Scenario): In the medium warming scenario, it is assessed that rising temperatures and more frequent extreme weather events may increase pressures on maintenance, energy consumption, and water use. While existing energy efficiency and water recovery practices may partially mitigate physical risks, it is projected that transition risks arising from energy costs, agricultural inputs, and water-related regulations may become more pronounced. In this context, it is assessed that, although transition risks cannot be eliminated, they can be maintained at a manageable level through collaborations with farmers, supply chain diversification strategies, and the proactive monitoring of regulations. In this scenario, Atakey Patates's overall level of resilience is concluded to be medium–high.

SSP5-RCP8.5 (4°C Scenario): In the high warming scenario, it is projected that persistently high temperatures may exert significant pressure on mechanical systems, cooling infrastructure, and the workforce, and that chronic stress on water resources may increase operational vulnerability. In this scenario, it is assessed that transition risks, such as rising energy costs, adverse changes in agricultural incentive policies, and the tightening of sustainability regulations, may also increase cost and investment requirements. Although existing measures play a role in limiting the impacts of risks, it is projected that, in the long term, additional infrastructure investments, financial resource allocation, and the strengthening of supply strategies may be required. Within this context, Atakey Patates's level of resilience against physical and transition risks is assessed to be medium.

Within the scope of the analysis, macroeconomic indicators were taken into account in the evaluations related to technology and energy use. In addition, under different climate scenarios, energy efficiency practices, infrastructure resilience, variability in energy costs, and the operational and financial impacts of technological developments were also incorporated into the analysis process. In addition, factors such as projected climate policies for Türkiye, regional climate projections of the IPCC, local trends, and demographic variables have also been taken into consideration.

Among the assumptions used in the analysis, it was projected that the impacts of evolving climate regulations in Türkiye would increase, that climate-related increases in electricity and water consumption would continue, that climate-induced disruptions and cost pressures would be experienced in agricultural production, and that these factors could affect Atakey Patates's operational cost structure. During the analysis process, significant uncertainties in areas such as the scope of national policy implementations and the regional intensity of climate impacts were also considered.

As we approach 2050, the impacts of physical risks are observed to intensify and become increasingly prominent. In parallel, transition risks, including those related to compliance with climate regulations, are considered likely to be a key determinant of our business model in the medium term. Therefore, our strategic adaptability has been evaluated by considering both physical and transition risks on a scenario basis.

The outputs of these analyses will be taken into consideration by our Board of Directors and senior management in updating short-, medium- and long-term strategy and business planning.

Scenario	Resilience to Physical Risks	Resilience to Transition Risks	Overall Resilience
SSP1 – RCP1.9	High	High	High
SSP2 – RCP4.5	Medium-High	Medium-High	Medium-High
SSP5 – RCP8.5	Medium	Medium	Medium

Assets Exposed to Climate Risks and Vulnerability Assessment

Within the scope of assessing assets exposed to climate risks, water-related risk indicators of agricultural lands were analyzed by considering the locations in which Atakey Patates operates. In this analysis, the relative risk levels of agricultural lands in the relevant locations were evaluated in terms of water stress, water depletion, and drought risks.

At present, it is observed that a partial portion of agricultural lands falls within the high and extremely high-risk categories in terms of water stress. For the 2030 and 2050 projections, it is considered likely that risk levels will increase, with a greater number of locations falling into the high and extremely high categories.

In the assessment conducted with respect to water depletion risk, it is projected that agricultural lands currently under high risk may exhibit an increasing trend in the medium term. This finding indicates that additional pressures may arise, particularly in terms of the sustainability of water resources and long-term agricultural production.

Within the scope of the drought risk indicator, although it is observed that the agricultural lands analyzed in the current period do not fall within the high-risk category, a definitive assessment could not be made for the 2030 and 2050 periods due to data limitations related to forward-looking projections. When these indicators are considered collectively, it is assessed that water-related risks are currently at medium levels, but may exhibit a pronounced increasing trend in the medium and long term. Atakey Patates's vulnerability to transition risks may become more pronounced in the medium term, depending on the pace and scope of the transition process of climate policies. Within the scope of Atakey Patates's agriculture-based value chain, the potential for water-related vulnerabilities to become more pronounced over time has increased the importance of monitoring these risks and implementing adaptation-oriented measures.

Strategic and Operational Evaluation

Our company has a strong liquidity management and financial planning capacity against climate-related risks. Both our current capital structure and investment prioritization processes offer short-term intervention and long-term adaptation against high-cost climate risks.

As Atakey Patates, the Company addresses its strategy for managing climate-related risks and opportunities with a focus on the continuity of agricultural production, efficient use of water resources, and supply chain resilience, and within this framework qualitatively assesses the potential impacts of these factors on its financial performance and cash flows in the short, medium, and long term. In the short term, it is assessed that fluctuations in agricultural production due to drought conditions and risks related to access to water may exert pressure on operational costs; however, it is expected that the impact on cash flows will remain limited, supported by existing supply structures, contract farming practices, and inventory management applications.

In the medium term, it is anticipated that the risk to agricultural production under drought conditions and the risk of declining groundwater levels could create a high level of financial impact, while the likelihood of infrastructure damage due to extreme weather events may increase. In this context, alternative sourcing channels, contract farming practices, and operational adaptation measures are considered likely to play a balancing role in mitigating potential pressure on financial performance.

In the long term, although it is acknowledged that the external impacts of climate risks on agricultural production and the supply of main raw materials may increase, it is expected that, thanks to existing control mechanisms, the residual risk levels related to mechanical systems, infrastructure damage, regulatory compliance, and production continuity will predominantly remain at a moderate level, while the impact of high temperatures on the workforce is anticipated to remain low. Accordingly, these risks and opportunities are projected to have gradual and manageable effects on financial performance and cash flows.

Resource Allocation and Investment Planning

Atakey Patates plans to take transformation steps in its business model, both in terms of operational structure and resource allocation, to enhance its strategic resilience against climate-related risks and opportunities. This transformation aims to strengthen the Company's resilience particularly against physical risks (drought, water scarcity, temperature increases) and transition risks (carbon regulations, sustainability compliance obligations).

Within this scope, supporting the use of renewable energy through renewable energy certificates, water recovery practices, and operational and managerial practices that take climate risks into account are addressed within budgeting and resource allocation processes, considering the results of risk assessments and scenario analyses.

Considering the increasing water risk, an investment of **TL 10,871,036** has been made for the establishment of a wastewater recovery system at the wastewater treatment plant in order to support the efficient use of water. Through this investment, it is aimed to increase the amount of water reused in processes, thereby reducing total water withdrawal and decreasing dependency on water resources.

In 2025, Atakey Patates's total resource allocation for reporting, consultancy, certification, emission management, and audit activities aimed at compliance with sustainability regulations amounted to approximately TL **3.1 million.**

In addition, the contract farming model aims to ensure the required product quality and quantity through production using the Company's own seeds, thereby securing a sustainable raw material supply. Within this scope, agricultural production is conducted in different regions to ensure geographical diversification, and it is aimed to balance climate-related risks in raw material supply arising from climatic conditions.

Transition Plan and Path to Targets

Atakey Patates's climate transition plan aims to establish a resilient and sustainable business model against climate-related physical and transition risks. It is structured around the pillars of carbon reduction, resource efficiency, regulatory compliance, and environmental impact mitigation. Within this scope, the Company made a commitment to the Science Based Targets initiative (SBTi) in 2023, and its near-term science-based greenhouse gas emission reduction targets were approved in October 2025. In alignment with the Paris Agreement, the transition plan envisages the phased implementation of emission reduction projects through 2030.

Within the scope of the transition plan, concrete practices are being implemented in the areas of energy and water efficiency, agricultural supply chain resilience, and regulatory compliance. Systematic improvements in energy management and water resource management, along with geographical risk diversification in agricultural production, farmer training programs, and planned regenerative agriculture practices, are considered as key tools to mitigate the potential impacts of climate change–related drought and extreme weather events. This approach supports the integrated management of climate-related risks across operational processes and the value chain.

In addition, the emission measurements and reduction efforts of companies with the highest purchasing volumes are specifically monitored. This approach contributes to the management of emissions and risks that fall outside the Company's direct control and supports the reduction of climate-related impacts across the value chain.

From a financial perspective, the practices under the climate transition plan are integrated into existing investment and operational decisions, delivering indirect financial benefits and risk mitigation through projects aimed at enhancing energy, water, and environmental efficiency. As of the 2025 reporting period, no specific investment (CAPEX), divestment, business transformation, or new business development plan that directly supports climate-related strategies has been identified. The climate transition plan is addressed as a framework that is supported by regular monitoring and evaluation processes and remains open to updates in the coming periods.

In addition, no specific determination has been made as to whether climate-related risks or opportunities carry a risk of causing a material adjustment to the carrying amounts of assets and liabilities presented in the financial statements in the next reporting period.

RISK MANAGEMENT

Risk Management

Our Risk Management Approach

As Atakey Patates, we conduct our processes of identifying, assessing, prioritizing, and monitoring climate-related risks in an integrated manner with our corporate risk management system. Accordingly, in accordance with the "Corporate Risk Management Policy" and "Risk Management Instruction" defined under TFI, we operate a structured process aiming to manage the impacts of climate risks at both strategic and operational levels. For governance mechanisms and senior responsibilities on how climate-related risks are integrated into our enterprise risk management system, please refer to ***Governance - Roles and Responsibilities in Governance*** *and* ***Management Controls and Procedures Supporting Oversight of Climate-Related Issues.***

Risk Governance

Climate risk management is conducted under the leadership of the Early Detection of Risk Committee, together with the Corporate Governance Committee, Atakey Patates Sustainability Board and TFI Sustainability Coordination Board. Through these structures, information collected on climate risks is periodically communicated to our senior management. For details on the duties and responsibilities of our committees, please refer to ***Governance - Board Oversight*** *and* ***Committee Structure Supporting Board Oversight.***

Risk Management Processes

Our Climate Risk Identification, Prioritization, Assessment and Monitoring Processes

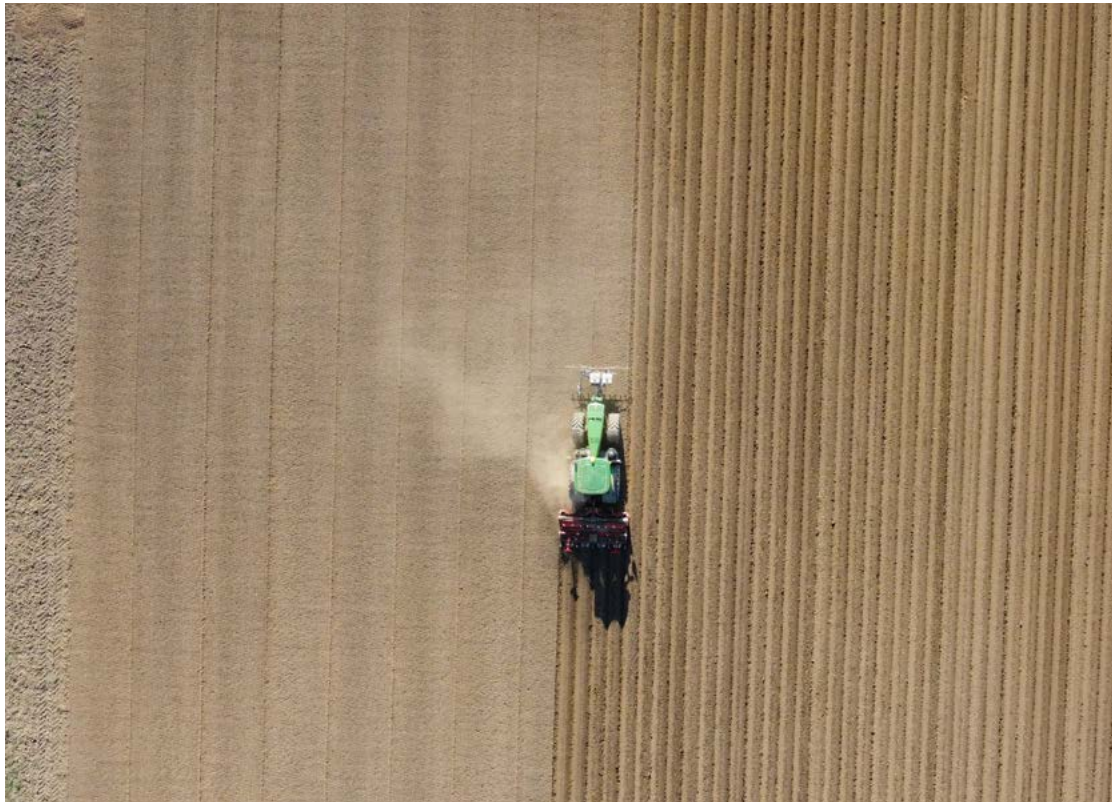
Within our corporate risk management system, we conduct the identification, prioritization, assessment, and monitoring of climate-related risks with a structured approach. While these processes are systematically operated within the framework of the TFI Enterprise Risk Management Policy, risk indicators in the field are also integrated into the processes with the contribution of our operational teams. Please refer to *Governance - Roles and Responsibilities in* ***Governance; and Management Controls and Procedures Supporting Oversight of Climate-Related Issues - Governance of Sustainability Strategy and Goals for governance***-related transfer mechanisms of climate-related risk.

Identification of Risks

In identifying climate-related risks, we use both internal data (OHS, ethics and employee indicators, energy, water, supply, customer behavior, financial indicators, etc.) and external sources (SASB, national and international regulations, FAO, IPBES, EEA, WRI Aqueduct, IPCC SSP2-4.5/RCP4.5 scenarios, TurkStat and national climate policies). On a global scale, we used the SSP2-4.5 scenario as it realistically presents the environment in which Atakey Patates operates. As last year, we continued to use the RCP4.5 scenario as it addresses both physical and transition risks at a reasonable level of uncertainty.

Further details are available in the section *Strategy* - ***Atakey Patates's Future Projection and Scenario Analysis and Resilience*** sections.

As in the previous year, extreme weather events and events that may be caused by extreme temperatures were assessed for physical risks, and developments such as carbon regulations and packaging legislation were assessed for transition risks. For the outputs of this process, please refer to the ***Strategy - Analyzing Climate Risks*** section.



Risk Assessment

For each risk, we perform qualitative and quantitative assessments based on criteria such as the likelihood of realization of the risk and financial and non-financial impact assessment. This assessment structure is defined in accordance with our Corporate Risk Management Policy to ensure consistency in our decision-making processes.

Standardized criteria matrices are used to ensure that the probability and impact of all risks are assessed in the same way by the Management. Climate risks are assessed according to the probability matrix and short-medium-long term classification is made by considering the predictions of occurrence.

All risks are scored and ranked according to the "probability x impact" matrix.

Risk Probability

The probability of a risk is the likelihood that a particular risk event will occur within a given time frame. It is a measure of the likelihood of adversely affecting the realization of the objective (i.e., the probability of occurrence). The probability of occurrence for the risk factor is defined on a scale of 1 to 5.

Table 6: Probability Assessment Table

Score	Occurrence Frequency	Probability of Occurrence	Description
5	Once every 1-2 months or often	%80–100	The same risk is likely to occur again within a period of less than two months.
4	Every 2-6 months	%50–80	The event is expected to occur within a period of 2-6 months and every 6 months.
3	6 months - every 1 year	%20–50	It may be occasional; it may recur every year.
2	Every 1-3 years	%5–20	Very rare; may recur within 1-3 years.
1	Longer than 3 years	%0–5	Unexpected; expected to occur once every 3 years over a period longer than 3 years

Table 7: Financial Impact Assessment Table for Climate Risks (TL)

		Financial Asset		Financial Performance		Cash Flow	
		Total Assets (2025 IAS 29 Indexed)	**FA Range**	**Calculated Adjusted EBITDA (2025 IAS 29 Indexed)**	**FP Range**	**Calculated Cash Flow from Investments (2025 IAS 29 Indexed)**	**CF Range**
5	Critical	1,445	Over 1.45 Billion	42	Over 42 Million	392	Over 392 Million
4	High	1,084	1.08 Billion <= X < 1.45 Billion	32	32 Million <= X < 41 Million	294	294 Million <= X < 392 Million
3	Medium	722	722 Million <= X < 1.08 Billion	21	21 Million <= X < 32 Million	196	196 Million <= X < 294 Million
2	Low	361	361 Million <= X < 722 Million	11	11 Million <= X < 21 Million	98	98 Million <= X < 196 Million
1	Limited	181	Under 361 Million	4	Under 11 Million	39	Under 98 Million

Control and Residual Risk Level

Control is defined as any action taken to mitigate or manage a risk and increase the likelihood that the organization or process will achieve its objectives. Internal control systems and related initiatives play a significant role in reducing the likelihood and/or impact of identified risks. If management is satisfied that these controls are appropriately designed, mitigate risks and operate as intended, the likelihood and impact of the risk are reduced by taking these controls into account when making the risk assessment. The level of risk remaining after the controls are considered is defined as the 'residual risk level'. If the residual risk level is assessed as high (above 8), then preventive management actions to reduce the likelihood and corrective management actions to reduce the impact should be implemented.

Table 8: ***Control Effectiveness Evaluation Criteria***

Score	Level	Action	Description
5	Very High	Effective	Management believes that controls and/or management activities are appropriately designed and operating as intended.
4	High	Limited Development Opportunity	Management believes that controls and/or management activities are appropriately designed and operating, but that there are opportunities for improvement.
3	Medium	Intermediate Development Opportunity	Management believes that key controls and/or management actions are in place, but that there are significant opportunities for improvement.
2	Low	Significant Development Opportunity	Management believes that limited controls and/or management actions are in place and that a high level of risk remains.
1	Very Low	Critical Development Opportunity	Management believes that controls and/or management activities do not exist or have serious deficiencies and are not operating as intended.

Table 9: Residual Risk Level Prioritization Matrix

Probability					
5	5	10	15	20	25
4	4	8	12	16	20
3	3	6	9	12	15
2	2	4	6	8	10
1	1	2	3	4	5
	1	2	3	4	5
			Impact		

Priority Level:

Critical | High | Medium | Low

Risk Prioritization

All risk owners assess the probability, impact, and effectiveness of controls for each risk on a scale of 1 to 5, based on predefined criteria. In Atakey Patates's risk registers, risk ownership is assigned to departments rather than individuals, enabling multiple perspectives on the same risk. The final score is calculated as the average of these assessments. Where a risk affects more than one category, such as financial and operational impacts, the highest impact rating is taken as the basis. When evaluating risk probability and impact, risk owners first assess the situation in the absence of controls and subsequently consider how existing effective controls reduce the company's exposure to risk. If the controls and/or management actions are deemed to be appropriately designed, effective in mitigating risks, and operating as intended, high scores may be assigned to control effectiveness.

Following the assessment, risks are prioritized based on their residual risk levels and management judgments and submitted to the Early Detection of Risk Committee. The committee meets at least six times a year, reviews critical and high residual risks, and monitors the progress of action plans through regular reporting by the Risk Department.

Within risk assessment processes, climate-related risks are addressed under the general risk assessment framework that encompasses all operational and financial risks. These risks are classified and prioritized according to their potential financial impacts, in a manner consistent with other types of risks.
For further information on the materiality analysis of our climate risks under TSRS, please refer to the section ***Strategy – Climate Risks Affecting Atakey Patates – Materiality Analysis of Climate Risks.***

In the current reporting period, no material changes have been made to the process, methodology, data sources, or assumptions compared to the previous reporting period within the scope of TSRS.

Monitoring of Risks

Actions taken to address risks are periodically reported to the Board of Directors through the Early Detection of Risk Committee. All climate-related risks are reviewed on a bimonthly basis within the scope of the Enterprise Risk Management System. Risks with critical and high residual risk levels are given priority in resource allocation during the annual budgeting process. In addition, process performance is periodically audited by our Internal Audit Department. For further information on the monitoring process, please refer to the sections ***Climate Risk Governance – Roles and Responsibilities in Governance*** *and* ***Management Responsibilities – Management Controls and Procedures Supporting Oversight of Climate-Related Matters.***

Continuous Improvement and Reassessment

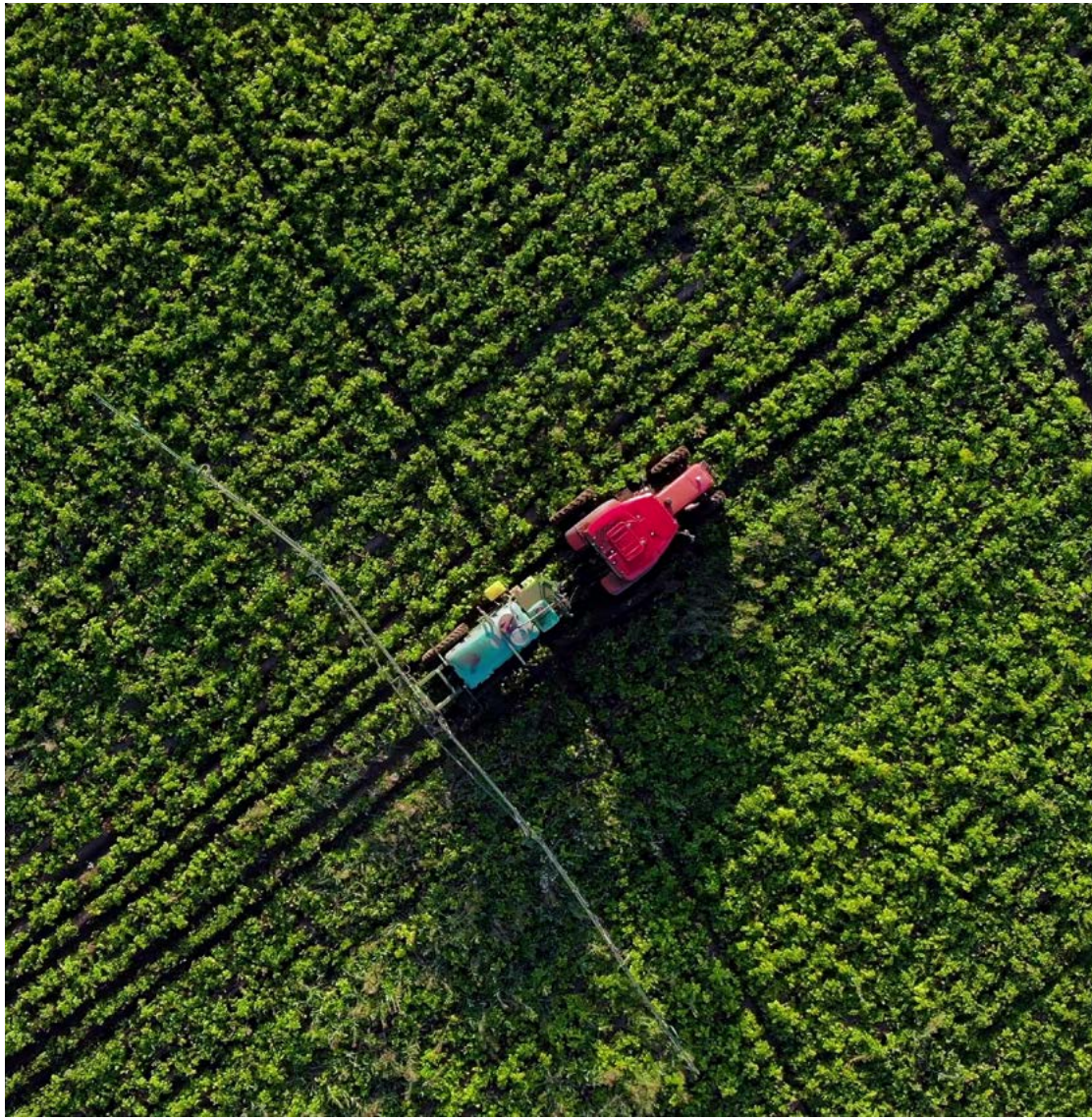
Our processes are reviewed at least once a year and updated in accordance with sectoral developments and regulatory changes. In the 2024 assessments, climate-related scenario analysis and regional water risk analyses were incorporated into our risk management processes for the first time. In the 2025 assessments ESG risks were addressed and evaluated in a holistic manner. In the coming periods, we aim to expand our inventory and data repository by collecting more comprehensive data on incidents that have arisen, or may arise, in connection with climate-related risks, and to enhance the analytical depth of our assessments accordingly.

METRICS AND TARGETS

Metrics and Targets

Greenhouse Gas Results

Atakey Patates calculates its 2025 greenhouse gas emissions under Scope 1 and Scope 2 (Location-based and Market-based) within the framework of the GHG Protocol. As its calculation approach, Atakey Patates has adopted the operational control approach and included the areas of activity over which it has direct control within the scope.



Tablo 10: Greenhouse Gases Results (tCO_2e)[2]

Indicator	Unit	2024	2025
Scope 1 Greenhouse Gas Emissions	tons CO_2e	18,301	16,268
Scope 2 Greenhouse Gas Emissions (Location-based)	tons CO_2e	12,574.65	12,410.28
Scope 2 Greenhouse Gas Emissions (Market-based)	tons CO_2e	0	0
Total[3]	**tons CO_2e**	**18,301**	**16,268**

[2]Since our group companies are suppliers or customers to each other, some emissions are excluded from the calculations to avoid duplication, and the related emissions are reported under Scope 1 emissions of other group companies.
[3]Scope 2 emissions have been accounted for using the market-based method in the calculation of total emissions.

Emissions:

- **Scope 1 Emissions (tCO_2e):** Refers to the direct greenhouse gas emissions of Atakey Patates and its consolidated entities during the reporting period, arising from stationary combustion (natural gas, diesel, gasoline) and mobile combustion (diesel, gasoline) fuel consumption monitored through third-party company invoices, as well as process-related emissions (e.g., steam boiler operations). Emissions are calculated in accordance with the GHG Standard. (16,268 tCO_2e)

- **Scope 2 Emissions – Location-based (tCO_2e):** Refers to the indirect greenhouse gas emissions of Atakey Patates arising from electricity consumption monitored through invoices obtained from service provider companies. The location-based calculation has been conducted using the average carbon intensity factor of the Turkish national electricity grid. Calculations have been performed in accordance with the GHG Protocol (2004). (12,410 tCO_2e)

- **Scope 2 Emissions – Market-based (tCO_2e):** Refers to the indirect greenhouse gas emissions arising from Atakey Patates's electricity consumption have been calculated using YEK-G renewable energy certificates. The emission impact resulting from energy consumption sourced from renewable resources has been reduced to zero under the market-based approach. Calculations have been performed in accordance with the GHG Protocol. (With YEK-G, the Scope 2 market-based emission value was 0.) (0 tCO_2e)

Emission Factors Used:

- Global Warming Potential (GWP): (IPCC)
  - CO_2: 1
  - CH_4: 27.9
  - N_2O: 273

- Natural gas: 56.1 tons CO_2/TJ; 0.001 tons CH_4/TJ; 0.0001 tons N_2O/TJ (IPCC Ch2 Stationary Combustion)

- Diesel: 54.1 tons CO_2/TJ; 0.0039 tons CH_4/TJ; 0.0006 tons N_2O/TJ (IPCC Ch2 Stationary Combustion)

- Gasoline: 69.3 tons CO_2/TJ; 0.025 tons CH_4/TJ; 0.008 tons N_2O/TJ (IPCC Mobile Combustion)

- Diesel: 74.1 ton CO_2/TJ; 0.0039 ton CH_4/TJ; 0.0039 ton N_2O/TJ (IPCC Mobile Combustion)

- Biogas: 54.6 tons CO_2/TJ; 0.001 tons CH_4/TJ; 0.0001 tons N_2O/TJ (IPCC Ch.2 Stationary Combustion)

- R404A: 4728 kg CO_2e/kg (IPCC 2006 Guidelines – Volume 3, Chapter 7)

- R134A: 1260 kg CO_2e/kg (IPCC 2006 Guidelines – Volume 3, Chapter 7)

- R410A: 2256 kg CO_2e/kg (IPCC 2006 Guidelines – Volume 3, Chapter 7)

- R32: 771 kg CO_2e/kg (IPCC 2006 Guidelines – Volume 3 , Chapter 7)
- R227ea: 3600 kg CO_2e/kg (IPCC 2006 Guidelines – Volume 3, Chapter 7)
- CO2: 1 kg CO_2e/kg (IPCC 2006 Guidelines – Volume 3 , Chapter 7)
- Electricity (Location-based): 0.434 kgCO_2/kWh (Ministry of Energy and Natural Resources)
- Electricity (Market-based): 0 kgCO_2/kWh

Activity Data:

- Natural Gas: 7,448,012.45 m^3
- Diesel: 3,355 lt
- Biogas: 74,480.08 m^3
- Diesel – on-road: 24,427.47 lt
- Diesel – off-road 48,296.00 lt
- Gasoline – on-road: 47,208.95 lt
- R404A: 58 kg
- R134A: 28.27 kg
- R410A: 5.35 kg
- R32: 2.55 kg
- R290: 200 kg
- CO_2: 1 kg
- Electricity (Location-based): 28,595,111.21 kwh
- Electricity (Market-based): 28,595,111.21 kwh

Renewable Energy:

In 2025, 100% of the imported electricity consumption, corresponding to 28,595.11 MWh, was covered by YEK-G certificates. In the market-based calculation, this amount was accounted for with zero emissions.

Greenhouse Gas Emissions Calculation Methodology

Atakey Patates has applied the following approaches and inputs in the measurement of its greenhouse gas emissions, based on the GHG Protocol: Corporate Accounting and Reporting Standard (2004). In the calculations, activity data related to emission sources are multiplied by up-to-date emission factors obtained from official sources such as the IPCC Guidelines, IEA, Ember Climate – Türkiye, and the DEFRA 2024 GHG Conversion Factor Table.

Data Sources:

Primary data such as energy consumption related to facilities and production activities (natural gas, electricity, LPG, diesel, etc.), transportation data obtained through outsourced services, quantities of purchased raw materials and packaging materials, logistics operations, and business travel records have been obtained from the company's ERP system and invoice records.

Methodology:

For Scope 1, the fuel-based method has been applied; consumption values have been taken as directly measured or invoiced amounts and multiplied by the relevant emission factors. For Scope 2, the location-based method has been adopted, and calculations have been conducted based on electricity consumption.

Calculation Methodology

Greenhouse gas emissions are calculated using two primary methodologies, depending on the nature of the emission source. These methods are based on calculations of direct and indirect emissions from activities such as fuel combustion or electricity consumption, and calculations based on other directly measurable sources such as refrigerant leaks.

Within the scope of the 2025 reporting period, an uncertainty analysis was conducted regarding our greenhouse gas emission calculations. The uncertainty analysis was carried out by taking into account the emission factors used, activity data, and calculation assumptions, and the total calculated uncertainty rate was determined to be 3.9%.

This level of uncertainty has been assessed as reasonable and acceptable within the framework of the data sources and methodology applied. In order to enhance the transparency and accuracy of its emission calculations, Atakey Patates plans to continue conducting uncertainty analyses on a regular basis in the upcoming reporting periods.

Calculation based on activities such as combustion or electricity consumption

CO_2 Emissions (t CO_2e) = Activity Data x Emission Factor

- **Activity Data:** Represents the quantitative measure of activities that cause greenhouse gas emissions. For example, natural gas or diesel consumption (in tons) or electricity consumption (in kWh).

- **Emission Factor:** Indicates the amount of greenhouse gas produced per unit of the relevant activity. For electricity-related emissions, country- or grid-based emission factors are used. For fuel-related emissions, IPCC-based emission factors determined based on the carbon content of the fuel are used.

Calculation based on fugitive emissions and direct measurement

CO2 Emissions (t CO2 e) = Emission Quantity x Global Warming Potential

- Emission Amount: Represents the quantitative number of emissions produced. For example, it represents the amount of directly measurable leaks such as refrigerant charge (e.g., tons of CH_4, kg of HFC).

- Global Warming Potential (GWP): A factor indicating the amount of heat trapped by 1 ton of a gas relative to the amount of heat trapped by 1 ton of CO2 over a specific period. It is expressed in tons of CO_2-equivalent per ton of greenhouse gas emissions (there is a factor for each type of greenhouse gas).

Changes

There has been no change in the calculation methodology compared to the previous year.

Calculation Assumptions

For all fuel types, the Net Calorific Value (NCV) has been taken as the basis, and calculations have been performed by multiplying the emission factors by the consumption amounts on this basis. This approach is in accordance with the recommendations of the IPCC and the GHG Protocol. Transportation data have been calculated based on transported tonnage and distance (tons, km), and average load factor and fuel type have been assumed for freight transport.

Management of Emissions, Targets, and Performance Monitoring

Atakey Patates adopts a short- and long-term emission management approach to effectively manage and reduce its Scope 1 greenhouse gas emissions. Within the scope of this approach, emission calculations are conducted in alignment with the Greenhouse Gas Protocol (GHG Protocol); Scope 1 and Scope 2 emissions are calculated on an annual basis and verified by independent third-party organizations.

Atakey Patates shapes its greenhouse gas emissions reduction commitments in line with internationally recognized science-based approaches. In this context, a commitment was submitted to the **Science Based Targets initiative (SBTi)** in 2023 based on the 2022 base year. In the subsequent process, in line with methodological alignment, the base year was updated to 2024 and our target related to electricity consumption was restructured and revised, and these updates were approved by SBTi on 3 October 2025. Within the scope of this revision, near-term science-based targets approved by SBTi include a 42% reduction in absolute Scope 1 greenhouse gas emissions by 2030 compared to the 2024 base year, sourcing 100% of electricity consumption from renewable sources on an annual basis by 2030, and a 42% reduction in absolute Scope 3 greenhouse gas emissions by 2030 compared to the 2024 base year.

In addition, the Company aims to achieve net zero emissions across its value chain by 2050, in line with a 1.5°C scenario.

In order to support the implementation of emission reduction targets, practices such as energy efficiency projects, the ISO 50001 Energy Management System, the use of renewable energy certificates, equipment efficiency improvements, and process optimizations are being implemented. Within the scope of these efforts, emission performance is monitored annually, carbon footprint reports are prepared, and reduction potential is regularly evaluated.

Sector Based Metrics

As Atakey Patates, within the scope of our 2025 TSRS Report, we reviewed SASB resources and TSRS 2 Supplementary Volume 25 – Processed Foods and Supplementary Volume 20 – Agricultural Products.

Table 10: Sustainability Disclosure Topics and Metrics

TSRS 2 Volume 25 Processed Foods

Metrics	Code	2024 Data	2025 Data
Total energy consumed (GJ)	***FB-PF-130a.1***	392,769.75	394,665.68
Percentage of grid electricity		24.54%	26.08%
Percentage of renewable energy		25.00%	26.53%
Total withdrawn water (m^3)	***FB-PF-140a.1***	926,206	888,035
Total water consumed (m^3)		926,206	888,035
Percentage of water withdrawn from areas with High or Extremely High Baseline Water Stress		Relevant section: ***Areas with High or Extremely High Baseline Water Stress***	
Percentage of water consumed in areas with high or extremely high Baseline Water Stress			

Number of non-compliance incidents related to water quality violations, standards, and regulations	***FB-PF-140a.2***	Atakey Patates conducts its wastewater management activities in full compliance with the discharge limits set out in Annex-1 Table 5.9 of the Su Kirliliği Kontrolü Yönetmeliği (Water Pollution Control Regulation). Process-related wastewater is treated at the on-site treatment facility, while domestic wastewater is discharged into the sewer system in accordance with applicable legislation. Throughout 2024, no legal non-compliance was identified within the scope of water quality permits and related regulations (number of non-compliances: 0). Measurements and analyses carried out by Ministry officials did not result in any violations or administrative sanctions. Treated wastewater is discharged, in compliance with legislation, into Akarçay and subsequently flows into Eber Gölü.	Atakey Patates conducts its wastewater management activities in full compliance with the discharge limits set out in Annex-1 Table 5.9 of the Su Kirliliği Kontrolü Yönetmeliği (Water Pollution Control Regulation). Process-related wastewater is treated at the on-site treatment facility, and treated effluent is regularly analyzed by accredited laboratories. Throughout 2025, no exceedance of limit values or legal non-compliance was identified (number of non-compliances: 0). Treated wastewater is discharged in accordance with applicable legislation via Akarçay into Eber Gölü.
Defining water management risks and discussing strategies and practices to mitigate these risks	***FB-PF-140a.3***	Relevant Section: *Atakey Patates 2024 Sustainability Report - Strategy and Risk Management - Climate-related risks Table*	Relevant Section: ***Strategy - Assessment of Climate-Related Risks***

Percentage of raw materials, food, additives, and auxiliary materials purchased that are certified according to third-party environmental or social standards (TL)	***FB-PF-430a.1***	-	18%
Third-party certified raw materials, food, additives, auxiliary materials, chemicals, packaging, and services purchased in accordance with environmental or social standards (TL)			20%
Percentage of purchased raw materials, food, additives, and auxiliary materials that meet environmental and social sourcing standards (TL)			12%
Percentage of purchased raw materials, food, additives, auxiliary materials, chemicals, packaging, and services that meet environmental and social sourcing standards (TL)			17%
Supplier social and environmental responsibility audit and non-compliance rate	***FB-PF-430a.2***	Relevant section: ***Supply chain risk management approach***	
Corrective action rate for major and minor nonconformities			

Percentage of food components obtained from regions with high or extremely high Baseline Water Stress	***FB-PF-440a.1***	*Relevant section*: ***Areas with High or Extremely High Baseline Water Stress***
List of priority food ingredients and discussion of sourcing risks related to environmental and social issues	***FB-PF-440a.2***	Potatoes, onions, cheese, coatings, additives, and sugar derivatives have been identified as priority food ingredients. These products represent a critical share of Atakey Patates's core business and production volume and are of strategic importance in terms of supply continuity and product quality. Environmental sourcing risks related to potato and onion supply are primarily linked to production fluctuations due to climatic conditions, availability of water resources, agricultural productivity, and environmental pressures in the regions where production takes place. Drought, extreme temperatures, and irregular rainfall patterns can pose risks to the yield and quality of these products. To manage these risks, Atakey Patates uses a contract farming model, ensuring product quality and quantity by producing its own seeds. By conducting production in different regions, it aims to balance climate-related risks in raw material supply.

Activity Metrics	Code	2024	2025
Weight of products sold (tons)	FB-PF-000.A	63,000	69,246.89
Number of production facilities	FB-PF-000.B	1	1

TSRS 2 Supplementary Volume-20 Agricultural Products[4]

Metrics	Code	2024	2025
Gross total Scope 1 emissions (tCO_2)	**FB-AG-110a.1**	18,301	16,268.32
Discussing long-term and short-term strategies or plans for managing Scope 1 emissions and emission reduction targets, and analyzing performance against these targets	**FB-AG-110a.2**	Relevant Section: ***Emissions Management, Targets, and Performance Monitoring***	
Fleet fuel consumption (GJ)	**FB-AG-110a.3**	7,364.41	4,270.37
Percentage of fleet fuel consumed that is renewable		0%	0%
Identifying primary crops and defining the risks and opportunities presented by climate change	**FB-AG-440a.1**	Relevant Section: *Atakey Patates 2024 Sustainability Report - Strategy and Risk Management – Climate-Related Risks Table*	Relevant Section: ***Strategy - Assessment of Climate-Related Risks***
Percentage of agricultural products obtained from regions with high or extremely high Baseline Water Stress	**FB-AG-440a.2**	Relevant section: ***Areas with High or Extremely High Baseline Water Stress***	

[4]The metrics with codes FB-AG-130a.1, FB-AG-140a.1, FB-AG-140a.2, and FB-AG-140a.3 are provided in Volume 25 Processed Foods table to avoid duplication.

Activity Metrics	Code	2024	2025
Production by main product (tons)	FB-AG-000.A	68,747	67,399.9
Number of processing plants	FB-AG-000.B	1	1
Total land area under active production (hectares)	FB-AG-000.C	4,000	3,949
Cost of externally sourced agricultural products[4]	FB-AG-000.D	Data was not available for the relevant period.	1,878,041,140.75

[5]The total cost of potatoes, onions, cheese, additives, coating materials, and sugar-derived products specified in the purchasing metrics for 2025.

Areas with High or Extremely High Baseline Water Stress

Water stress indicators for the agricultural lands where Atakey Patates operates have been assessed based on WRI Aqueduct data, covering the current situation as well as the medium and long term. This assessment focused on the fundamental water stress levels of the agricultural lands located in the relevant locations.

Currently, a portion of agricultural land is classified as having high and extremely high-water stress. In the 2030 and 2050 projections, it is estimated that more locations are likely to fall into the high and extremely high-water stress categories because of climate change.

Analyses related to water stress are regularly repeated, considering location information that is updated annually, and the results are reviewed during reporting periods.

Supply chain risk management approach

Atakey Patates conducted a Supply Chain Maturity Survey to assess the current resilience of its supply chain against climate-related risks. Based on the results of 45 suppliers who responded to the survey, the supplier ecosystem was evaluated as generally exhibiting a medium-to-high level of resilience.

According to the results, 38% of suppliers fall within Levels A (High Maturity and Resilience Integration) and B (High Performance), which represent strong practices in managing climate-related risks. While 40% are at Level C (Moderate Alignment), the remaining 22% are classified within the developing Levels D and E. This distribution indicates that a significant portion of the supplier network has established a solid foundation; however, resilience practices need to be more broadly disseminated.

Accordingly, we will continue evaluation, monitoring, and improvement efforts in the coming periods to enhance the resilience of the supplier ecosystem against climate-related risks. Certifications related to the supply chain, monitoring data collected from the field, non-compliance rates, and corrective action mechanisms are being gradually developed.

Internal Carbon Prices

As of 2025, Atakey Patates does not apply a direct internal carbon price; however, it monitors the potential impacts of carbon pricing mechanisms during the transition to a low-carbon economy. At the same time, it comprehensively assesses and implements the impacts of its current and planned investments related to climate change mitigation, adaptation, and climate resilience opportunities. Within the scope of its sustainability strategy, the Company sets short-, medium-, and long-term targets and allocates its financial resources accordingly. Türkiye's ratification of the Paris Agreement and its net zero emission target set for 2053 have been among the key factors influencing Atakey Patates's transition to a low-carbon economy.

In this context, Atakey Patates shapes its investments in accordance with the objectives of the Paris Agreement and global sustainability initiatives to align with its climate transition plan and sets emission reduction targets aligned with the Science Based Targets initiative (SBTi).

Approach:

- Based on its activities, Atakey Patates is not yet directly subject to carbon pricing mechanisms such as the European Union Emissions Trading System (EU ETS) or the Türkiye Emissions Trading System.

- Regarding CBAM (Carbon Border Adjustment Mechanism) obligations, due to its current production structure, there is no direct carbon tax liability in the short term; however, preparations are being made against the possibility of scope expansion in the medium and long term.

- Atakey Patates does not plan to use carbon credits directly in its carbon emission reduction processes; instead, it aims to achieve emission reductions by increasing operational efficiency, expanding the use of renewable energy, and scaling up sustainable agriculture practices. Developments regarding the potential use of carbon credits will be monitored in the upcoming periods, and necessary evaluations will be conducted accordingly.

Internal Carbon Price Scenario and Planning:

- The Company has not yet defined a fixed internal carbon price (e.g., €/ton CO_2e-based). However, scenarios are being developed by considering developments in EU ETS prices, CBAM guidelines, and carbon market trends, and these scenarios are considered in investment decisions and strategic planning.

Impact on Investment and Operational Planning:

- Atakey Patates takes carbon price assumptions into account in the feasibility analyses of low-carbon investments and prioritizes energy efficiency projects, water recovery systems, and renewable energy investments.

- For example, within the scope of the LED conversion project, energy savings have been achieved; when the carbon price scenario is taken into consideration, an indirect financial saving of approximately TL 33,000 was realized in 2025.

- It is planned that in the future, internal carbon pricing scenarios will be integrated more systematically into investment projections and operational decision-making mechanisms.

Uncertainty Statement:

- Due to factors such as volatility in carbon prices, changes in the scope of CBAM, and developments in local ETS schemes, it is not possible to fully predict exact carbon costs and their financial impacts.

- Therefore, Atakey Patates reviews carbon price scenarios and related risks on an annual basis and adopts a flexible strategic planning approach.

Remuneration

For the reflection of climate-related matters in executive remuneration, please refer to the relevant sections under ***Governance – Remuneration Systems and Executive Management Remuneration.***

Climate-Related Risks, Opportunities, and Capital Allocation

Atakey Patates plans transformation steps in its operational structure and resource allocation processes to enhance its strategic resilience against climate-related risks and opportunities. This approach particularly aims to strengthen resilience against physical risks (drought, water scarcity, temperature increase) and transition risks (carbon regulations and sustainability compliance obligations). In this context, energy use supported by renewable energy certificates, water recovery practices, and management processes that consider climate-related risks are integrated into budgeting and resource allocation in accordance with risk assessments and scenario analyses.

Investments carried out in line with water risk management, emission control, and regulatory compliance requirements are integrated into capital planning processes. Infrastructure investments that support the efficient use of water resources, together with reporting, certification, emission management, and audit activities conducted to ensure compliance with sustainability regulations, constitute the core elements of this approach.

Climate-Related Targets

Atakey Patates's sustainability targets have been jointly determined with Atakey Patates's Sustainability Board and relevant thematic working groups, guided by the vision of creating added value for a more livable world. These targets have been designed to ensure that environmental, social, and economic impacts are managed through a comprehensive approach and have been structured as a strategic framework that supports the institutionalization of a sustainability culture across the organization. Atakey Patates aims to protect the planet, place people at the center, and make food systems more resilient in every step it takes toward a sustainable future.

Atakey Patates's climate-related targets are determined in line with its sustainability strategy and risk assessment processes. Progress toward these targets is monitored through regularly collected performance data. The targets are reviewed at least once a year by the Atakey Patates Sustainability Committee, and actual results are evaluated and updated where necessary.

For the climate-related targets disclosed in the report and measurable through quantitative indicators, 2024 has been designated as the base year. For two targets under water management (Targets 8 and 9), 2023 has been adopted as the base year. Performance assessments are conducted and monitored with reference to the relevant base year data.

In line with the adoption of the GHG Protocol methodology referenced in TSRS for the calculation of greenhouse gas emissions, the previously reported target related to the ISO 14064 Greenhouse Gas Management System has been removed from the scope. Furthermore, considering that the ISO 14067 standard for product carbon footprint does not rely on an independent certification system, lacks a reliable and standardized verification mechanism, and in order to ensure more effective allocation of financial resources, the previously reported target related to ISO 14067 has also been excluded from the scope.

In order to remain prepared for potential changes in risk levels and to manage climate-related risks with a proactive approach, short-, medium-, and long-term sustainability targets have been established and linked to the relevant risks.

Should we observe an increase in the impact of identified risks, we plan to take the necessary steps to define appropriate actions and set additional targets where required.

As of the 2025 reporting period, the defined targets and the underlying methodology have not been subject to independent third-party assurance. However, the Company's emission reduction targets have been reviewed and approved by the Science Based Targets initiative (SBTi).

Table 11: Atakey Patates's short-medium-long term sustainability targets[6]

No	Focus Area	Strategy Focus	Target Description	2024 Performance	2025 Performance	Progress Status	Metrics	Target Year
1	*Planet*	Integrated Sustainability Management	Establishment and certification of the ISO 45001 Occupational Health and Safety Management System	-	Establishment and certification process of the ISO 45001 Occupational Health and Safety Management System has been completed.	Completed	Completion of ISO 45001 Occupational Health and Safety Management System certification	*2026*
2			ISO 14046 - A Water Footprint management system will be established and certified	-	-	In progress	Completion of ISO 14046 - Water Footprint Management System certification	*2029*
3		Becoming Carbon Neutral	Becoming Carbon Neutral Covering Scope 2 emissions annually through renewable energy certificates (I-REC / RES-G).	100%	100%	Completed	Energy rate covered by I-REC/ RES-G certificate (%)	*2025*
4			Increasing the LED lighting conversion rate to 9.4% by the end of 2027 to improve energy efficiency	6.80%	7.50%	In progress	LED lighting conversion rate (%)	*2027*

[6]The short-medium-long-term sustainability targets cover only Atakey Patates's own operations.

5	*Planet*	Becoming Carbon Neutral	Verification of SBTi targets, taking action to achieve the targets	SBTi emission reduction targets have been set, and a commitment has been made to ensure that the targets will be verified by SBTi.	Emissions reduction targets aligned with the SBTi methodology have been verified.	In progress	Verification of SBTi targets and the status of actions taken towards the targets	***2030***
6			Verification of carbon footprint calculations annually by including them in the Integrated Sustainability Management System	It has been verified	It has been verified	Completed	Annual verification status of carbon footprint calculations	*2025*
7			Transition to the use of digital platforms for carbon footprint tracking	-	Carbon footprint tracking processes started to be conducted via a digital platform	Completed	Use of digital platforms in carbon footprint tracking processes	*2026*
8		Water Management	A 20% reduction in discharged water from the wastewater treatment system based on 2023 data *Amount of wastewater discharged in 2023: 698,800 m^3	727,958 m^3	533,199 m^3 (24% decrease compared to 2023)	Completed	Reduction rate (%) in the amount of water discharged from the treatment system	*2026*

9	*Planet*	Water Management	Reducing our total water intensity per unit of production by 15% compared to 2023 *2023 water consumption intensity: 13.8 m^3/tons	13.9 m^3 /ton	13.2 m^3 /ton	In progress	Total water consumption intensity reduction rate (%)	*2026*
10		Waste Management and Circular Economy	Maintaining the waste recycling rate at 95% or above by 2026	93.10%	93.60%	In progress	Total recycling rate (%)	*2026*
11			Maintaining the use of packaging materials sourced from sustainable resources at 100% for paper-packaged products	FSC rate 100%	FSC rate 100%	In progress	Sustainable material content in paper packaging rate (%)	*2030*
12		Protection of Natural Resources	Ensuring the continuity of Farm Sustainability Assessment (FSA) for the protection of natural resources through sustainable supply chain practices	100%	100%	In progress	Status of Farm Sustainability Assessment (FSA) implementation	*2025*

13	*Food*	Sustainable Value Chain	Training suppliers on code of conduct as part of amfori membership to ensure ESG compliance and increase transparency in the supply chain.	-	Amfori memberships provided training.	Completed	Amfori membership and the status of providing training on the code of conduct within the scope of amfori membership	*2025*
14			Training at least 100 farmers through farmer education programs to support regenerative agriculture practices.	30 farmers	30 farmers	In progress	Number of farmers trained in regenerative agriculture practices	*2030*
15			To support the local and regional economy and reduce carbon emissions *Collaboration with local suppliers by 5% or more To ensure sustainable development for the national economy *Maintaining cooperation with local suppliers at 90% or more	Local supplier: 5.8 Domestic supplier: 93.9	Local supplier: 6.8 Domestic supplier: 83.9	In progress	Local supplier (%) Domestic supplier (%)	*2026*

For information on the governance structure of the relevant targets, please refer to the ***Governance – Governance of Sustainability Strategy and Targets*** section.

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