



Limited Assurance Report To the Board of Directors of Türk Telekomünikasyon A.Ş.

We have been engaged by Türk Telekomünikasyon A.Ş. (the “Company” or “Türk Telekom”) to perform a limited assurance engagement in respect of the Selected Information stated in the Company’s CDP Climate Change Report for the year ended 31 December 2022 and listed below.

Selected Information

The scope of the Selected Information for the year ended 31 December 2022, which is subject to our independent limited assurance work, set out on the section “Appendix 1: C6 Emissions Data Table” (“Data Table”) is summarised below:

- Total Scope 1 Emissions
- Total Scope 2 Emissions
- Total Scope 3 Emissions

Our limited assurance work was with respect to the year ended 31 December 2022 information only and we have not performed any procedures with respect to earlier periods or any other elements, other than Selected Information included in the Data Table and, therefore, do not express any conclusion thereon.

Criteria

The criteria used by the Company to prepare the Selected Information is set out in section “Appendix 2: C6 Emissions Data Table - Reporting Principles” (“Reporting Principles”).

The Company’s Responsibility

The Company is responsible for the content of Selected Information in the Data Table and the preparation of the Selected Information in accordance with the Reporting Principles. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of Selected Information that is free from material misstatement, whether due to fraud or error.



Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining such information.

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. The precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time. It is important to read the Selected Information in the context of the Reporting Principles.

In particular, the conversion of different energy measures and energy used to carbon emissions is based upon, inter alia, information and factors generated internally and/or derived by independent third parties as explained in the Reporting Principles. Our assurance work has not included examination of the derivation of those factors and other third-party information.

Our Independence and Quality Management

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

Our firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



Our Responsibility

Our responsibility is to form a limited assurance, based on limited assurance procedures, on whether anything has come to our attention that causes us to believe that the Selected Information has not been properly prepared in all material respects in accordance with the Reporting Principles. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), “*Assurance Engagements other than Audits or Reviews of Historical Financial Information*”, and, in respect of greenhouse gas emissions, International Standard on Assurance Engagements 3410, “*Assurance Engagements on Greenhouse Gas Statements*”, issued by the International Auditing and Assurance Standards Board.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement under ISAE 3000 and ISAE 3410. Consequently, the nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- made inquiries of the persons responsible for the Selected Information;
- understood the process for collecting and reporting the Selected Information. This included analysing the key processes and controls for managing and reporting the Selected Information;
- evaluated the source data used to prepare the Selected Information and re-performed selected examples of calculation;
- performed limited substantive testing on a selective basis of the preparation and collation of the Selected Information prepared by the Company.; and
- undertook analytical procedures over the reported data.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company’s Selected Information for the year ended 31 December 2022 is not properly prepared, in all material respects, in accordance with the Reporting Principles.



Restriction of Use

This report, including the conclusion, has been prepared for the Board of Directors of the Company as a body, to assist them in reporting Türk Telekomünikasyon A.Ş.'s performance and activities related to the Selected Information. We permit the disclosure of this report within the Company's CDP Climate Change Report for the year ended 31 December 2022, to enable the Board of Directors to demonstrate they have discharged their governance responsibilities by commissioning an assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors of Türk Telekomünikasyon A.Ş. as a body and the Türk Telekomünikasyon A.Ş. for our work or this report save where terms are expressly agreed and with our prior consent in writing.

PwC Bağımsız Denetim ve
Serbest Muhasebeci Mali Müşavirlik A.Ş.

A handwritten signature in blue ink, appearing to read 'M. Cenk Uslu', is written over a light blue horizontal line.

Mehmet Cenk Uslu, SMMM
Partner

Istanbul, 25 July 2023

Appendix 1: C6 Emissions Data Table

Emission Category	Emissions (tCO2-e)
Total Scope 1 Emissions (tCO2-e)	129,913.71
Total Scope 2 Emissions (tCO2-e) – location based	570,539.20
Total Scope 2 Emissions (tCO2-e) – market based	426,875.42
Total Scope 3 Emissions (tCO2-e)	26,615.51

Appendix 2: C6 Emissions Data Table - Reporting Principles

Reporting principles provides information on the data collection and regarding the greenhouse gas (GHG) emissions (Scope 1, Scope 2 and Scope 3) included in Türk Telekomünikasyon A.Ş. (“Türk Telekom” or the “Company”) 2023 CDP Climate Change Report (“the 2023 CDP Climate Change Report”). Indicators within the scope of the audit include data from Türk Telekom’s buildings, data centers, operations and maintenance centers, cell sites, and transmission systems, unless otherwise stated.

This reporting principles provides information on the data preparation, calculation principles and reporting methodologies of indicators within the scope of the independent limited assurance of the Türk Telekom 2023 CDP Climate Change Report. These indicators include the greenhouse gas (GHG) emissions (Scope 1, Scope 2 and Scope 3). It is the responsibility of the Company’s management to ensure that appropriate procedures are in place to prepare the indicators mentioned above in line with, in all material respects, the Principles.

The data included in this document is for the FY 22 (1 January – 31 December 2022), fiscal year ended December 31, 2022, covers the relevant operations and subsidiaries of Türk Telekom in Türkiye that are the responsibility of the Company.

General Reporting Principles

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

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

Scope of Reporting

For FY22, the greenhouse gas (GHG) emissions data of the Company is related to:

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

- This indicator means the emission of greenhouse gases due to the use of natural gas, lingite, fuel-oil, diesel, gasoline consumption, refrigerants and fire extinguishers at the relevant locations of the Company during the reporting period.

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

- This indicator means the emission of greenhouse gases due to the use of purchased electricity (location based), and emission remaining and from non I-REC certificated electricity (market based) at the relevant locations of the Company during the reporting period.

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

- This indicator means the emission of greenhouse gases due to employee commuting, flights, paper and tuner purchasing, Waste Generated in Operations, Upstream Transportation and Distribution and Fuel & Energy Related Activities at the relevant locations of the Company during the reporting period.

Data Preparation

Greenhouse Gas (GHG) Emissions

GHG emissions were calculated in accordance with IPCC, GHG Protocol, ISO 14064 and DEFRA, as reported in CDP question 5.2. The general methodology for calculating GHG emissions is: “GHG activity data multiplied by emission or removal factors”. Boundaries of the organization were addressed with the operational control approach, and the sources causing greenhouse gas emissions related production facilities under the control of the Company are as follows:

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

- Stationary combustion data, including fuels used in buildings such as natural gas, fuel oil, lingite etc.,
- Mobile combustion data, including diesel and gasoline for company owned and leased cars,
- Fugitive gases data, including HFC gases (SF₆ and refrigerant gases).

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

- Location Based: Electricity consumption (kWh) data, including consumption of purchased electricity,
- Market Based: Non-Renewable sourced (Non I-REC Certificated etc.) Electricity consumption (kWh) data.

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

- Purchased goods and services (paper, carton and tuner),
- Fuel & Energy Related Activities,
- Upstream Transportation and Distribution,
- Waste Generated in Operations,
- Business travel and
- Employee commuting.

Scope 1, Scope 2 and Scope 3 emissions have been calculated in accordance with ISO 14064-1, with the principle of operational control within the framework of the "Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard".

In the calculations, CO₂ equivalent factors consisting of CO₂, CH₄, N₂O, HFCs (refrigerant gas) CO₂ equivalent emission factors were used. The emission factors used are detailed in the table below. Global Warming Potential (GWP) coefficients are from 5th Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) and Greenhouse Gas Protocol (<https://www.gov.uk/government/publications/greenhouse-gasreporting-conversion-factors-2021>) and the UK DEFRA 2022 Emission Factors list. The resultant ton CO₂ equivalent value is calculated by multiplying with the appropriate coefficients. Grid emission factor has been calculated by using the relevant annual data provided by Turkish Electricity Transmission Company (TEİAŞ).

Emission Source – Scope 1	Emission Factor (kg CO₂-e)
Diesel – company vehicles (kg/l)	2.68541
Gasoline – company vehicles (kg/l)	2.31413
Natural Gas (kg/sm ³)	2.15633

Fuel-oil (kg/l)	3.17523
Diesel – generators and other (kg/l)	2.65330
Refrigerant gases – R22 (kg/kg)	1,760.00
Refrigerant gases – R407C (kg/kg)	1,624.21
Refrigerant gases – R410A (kg/kg)	1,923.50
Fire Extinguishers – CO ₂ (kg/kg)	1.00

Emission Source – Scope 2	Emission Factor (kg CO₂-e/kWh)
Electricity Energy (from renewable resources)	0.000
Turkey Electricity (from grid)	0.484

Emission Source – Scope 3	Emission Factor (kg CO₂-e)
Employee Commuting (kg/vehicle.km)	0.487
Air Travel (Domestic) (kg/passenger.km)	0.14787-0.22652
Paper Consumption (kg/kg)	0.91939628
Toner Consumption (kg/piece)	5.648
Transportation & Distribution (ton.km)	0.2078
Well to tank - Natural gas (kg/m ³)	0.3434
Well to tank - Diesel (kg/lt)	0.6109
Well to tank - Fuel Oil (kg/lt)	0.6972
Well to tank - Lingite (kg/ton)	442.7895
Well to tank - Gasoline (kg/lt)	0.6325
Waste – Recycling (kg/ton)	21.294

Restatements

The measuring and reporting of carbon emissions data inevitably involves a degree of estimation.

Restatements are considered where there is a change in the data of greater than 5 percent at the Company level.