



a Story of

Growing Through
Responsible Flavor

TUKAŞ GIDA SAN. VE TİC. A.Ş.
TSRS ALIGNED

**SUSTAINABILITY REPORT
2024**



The Taste of Supporting Producers

TUKAŞ GIDA SAN. VE TİC. A.Ş.
TSRS ALIGNED

**SUSTAINABILITY REPORT
2024**



The Taste of
Respect for Nature



TUKAŞ GIDA SAN. VE TİC. A.Ş.
TSRS ALIGNED

**SUSTAINABILITY REPORT
2024**



The Taste of
Taking Responsibility



TUKAŞ GIDA SAN. VE TİC. A.Ş.
TSRS ALIGNED

**SUSTAINABILITY REPORT
2024**



6	—	About the Report
7	—	Governance
10	—	Strategy Identifying Types of Climate-Related Risks and Opportunities Scenario Analysis Our Climate Resilience Approach Our Approach to Climate-Related Risk and Opportunity Management Business Model and Value Chain Financial Situation, Financial Performance and Cash Flows
10	—	Risk Management
19	—	Metrics Climate-Related Metrics Industry-Based Metrics Water Management Energy Management Procurement of Ingredients Activity Metrics
20	—	Appendices TSRS 2 Compliance Index Events After the Reporting Period Independent Limited Assurance Report

ABOUT THE REPORT

The Türkiye Sustainability Reporting Standards "TSRS 1 - General Requirements for Disclosure of Sustainability-related Financial Information" and "TSRS 2 - Climate-related Disclosures" were promulgated by the Public Oversight, Accounting and Auditing Standards Authority (POA) in the Official Gazette of 29 December 2023 issue 32414-bis, and implemented for the accounting periods starting on or after 1 January 2024.

Tukaş Gıda San. ve Tic. A.Ş. ("Tukaş" or the "Company") prepared this report in compliance with TSRS as its first TSRS-Aligned Sustainability Report. The report discloses significant information, which is useful for primary users of general purpose financial reports when making decisions, regarding climate-related risks and opportunities which may reasonably be expected to impact Tukaş's short-, medium- or long-term cashflows, access to finance or cost of capital.

While drafting the report, the standards developed by the Sustainability Accounting Standards Board (SASB) in the framework of the International

Sustainability Standards Board (ISSB) and Guidance on Sector-Based Application of TSRS 2, Volume 20 - Agricultural Products were taken as bases.

Disclosures in this Sustainability Report should be evaluated holistically considering the interrelations between the Financial Statements and Independent Audit Report for the period of 1 January - 31 December 2024 ("Financial Report") as drawn up by Tukaş in compliance with the Turkish Financial Reporting Standards (TFRS). The currency unit in the Report is Turkish Lira ("TRY") as used in Tukaş's financial statements and consistent with the Financial Report. Tukaş uses the "Operational Control" approach when defining the organizational boundary when calculating greenhouse gas emissions. Such preference comes from the fact that Tukaş wields full authority on the directly-managed production processes, environmental performance practices and day-to-day operations. The report fully discloses the direct (Scope 1) and indirect (Scope 2) energy-related emissions from the assets within organizational boundaries.

The following conceptual foundations are observed to ensure that the information is presented in a transparent, reliable, comparable, verifiable, timely and understandable manner, enhancing its usefulness:

Fair Presentation: The information in the report is presented fairly through complete, neutral and accurate depictions.

Materiality: The report discloses critical information on climate-related risks that could reasonably be expected to affect Tukaş's prospects.

Institutional Source: All information is provided and verified by Tukaş.

Connected Information: The disclosures in this report on governance, strategy, risk management and metrics and targets are presented as a coherent whole in a manner that enables primary users to understand the types of connections.

ABOUT THE REPORT

Transitional Provisions

As the Report is the first report drawn up by Tukaş in line with TSRS requirements, the following transitional exemptions were used as set out in TSRS 1 and TSRS 2.

Under TSRS 1, in relation to this first reporting period:

- This contains no comparative information with regard to any previous period(s).
- As it is the first year of application, the focus is only on disclosures of climate-related risks and opportunities; information on sustainability matters other than climate-related ones will be addressed in the next reporting period.
- As it is the first year of application, Tukaş's financial disclosures on sustainability have been reported after the release of relevant financial statements.

Under TSRS 2:

- As it is the first year of application, data relating to Scope 3 emission sources such as supply chain, logistics and product lifecycle has not been disclosed in the context of transitional exemptions in this reporting period.



The Report covers Tukaş's subsidiaries in addition to own activities of Tukaş. Unless otherwise stated, all information and disclosures in this Report cover Tukaş Gıda San. ve Tic. A.Ş. and Tukaş Dış Ticaret A.Ş.

ABOUT THE REPORT

Material Judgments and Measurement Uncertainties

Professional judgment is exercised when identifying, classifying and assessing the materiality of climate-related risks and opportunities. In this framework, analyses are conducted to ascertain whether the said matters could reasonably impact Company's strategy, business model and financial outlook.

Tukas calculates greenhouse gas emissions in line with the GHG Protocol and ISO 14064-1:2018 standard, selecting the appropriate method for each category according to data availability and quality. Activity data are acquired directly from invoices, official consumption records and maintenance documents on the basis of data reliability and traceability.

Disclosures in this context do not involve measurement uncertainty which would impact financial figures reported in the climate-related financial disclosure. Disclosures on climate-related risks and opportunities are qualitative. There may be measurement uncertainties about timing and impact size due to variability of external environmental factors. Presented indicators are mostly operational in nature (e.g. energy and resource use, greenhouse gas emissions), and not directly associated with any item of financial statements.

Audit Information

The disclosures on sustainability have been subjected to a limited assurance engagement by Deneyim Bağımsız Denetim ve Danışmanlık A.Ş. in accordance with ISAE 3000 "Assurance Engagements Other Than Audits or Reviews of Historic Financial Information" and ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements", in the context of the mandatory independent assurance required by POA. The limited assurance statement has been included in the report.

GOVERNANCE

GOVERNANCE



Our corporate governance philosophy is built on the principles of transparency, accountability, fairness and responsibility.

We adopt such approach as our primary guidance for all of our management processes. We fully comply with the mandatory Corporate Governance Principles issued by the Capital Markets Board (CMB).

Our Board of Directors is comprised of 5 members, one being female. We define powers and responsibilities of Board members in accordance with our Articles of Association. Two independent members of the Board have been selected in line with the CMB's Corporate Governance

Principles, and their statements of independence are included in our annual report released to the public.

Committing to convene at least six times in a year, our Board of Directors convened 25 times in 2024. All meetings had 100% attendance. The General Manager's Secretariat coordinates meeting processes as well as calls, information sharing and drawing up meeting minutes. We provide the meeting agenda and relevant documents to all Board members in advance to ensure an equal flow of information.

We encourage various voices in our decision-making processes, and record reasoned dissenting votes in the meeting minutes. We do not grant preferred share or veto power to any member; and make decisions collectively along collective wisdom.

GOVERNANCE

As our Chair of the Board of Directors and Chief Executive Officer (General Manager) are different persons, we effectively separate executive and supervisory functions. We do not confer unlimited power of decision-making to any member.

The remuneration for Board members are set by our General Assembly. Through our financial reports and footnotes, we publish the total benefits provided to our managers. Currently, we do not have a documented system of evaluating Board performance; or take out executive liability insurance to cover office-related losses.

We set up three committees so that our Board of Directors could discharge its duties and responsibilities more effectively:

- **Audit Committee**
- **Corporate Governance Committee**
- **Early Risk Detection Committee**

Our Board of Directors lays down the terms of reference, working principles and compositions of these committees. During 2024, Audit Committee met 5 times, Corporate Governance Committee met 3 times, and Early Risk Detection Committee met 6 times; and 17 reports were prepared and submitted to the Board. All committee members were in full attendance at committee meetings.



STRATEGY

As Tukaş, we prioritize reducing our environmental impact, boosting social good and creating economic value. In our operations, we consider sectoral dynamics, needs of the ecosystem in which we operate, and expectations of our stakeholders. We adopt a production philosophy respecting the nature, sensitive to human beings, and responsible to future generations. Such approach is a cornerstone of our corporate culture.

With the establishment of the Sustainability Committee, we aim to formulate and institutionalize our Company's long-term sustainability strategy. The Committee will assume a central role in defining strategic priorities, setting objectives in environmental, social and governance (ESG) domains, and monitoring the performance and progress towards such objectives. The sustainability strategy will thus be directly integrated into decision-making mechanisms, and implemented in line with a shared vision and direction.



STRATEGY

Identifying Types of Climate-Related Risks and Opportunities



Physical Risks: These are short-term (acute) and long-term (chronic) physical impacts induced by climate change. They include extreme weather events (flood, hail, frost, etc.), temperature increases, and precipitation instability. Physical risks may have direct impacts on our supply chain, production efficiency, and operational continuity.

Physical Risk – Agricultural Production: Declining agricultural productivity due to reduced rainfall and increased temperatures could create uncertainty in raw material supply and difficulties in production planning. This could impact our supply continuity and cost structure in the short to medium term.

Physical Risk – Extreme Weather Events: An increase in events such as flood, hail and frost may lead to disruptions in our supply chain, difficulties in stock management and fluctuations in our cash flow.

Transition Risks: These are risks arising from regulatory, technological, market,

and reputational changes that may occur during the transition to a low-carbon economy. They include volatility in energy costs, compliance requirements with new regulations, and shifts in customer preferences.

Transition risks have currently no decisive impact on our Company's strategy. We are closely monitoring potential regulatory and market developments over the medium to long term.

Opportunities: They are opportunities of investment, efficiency, and innovation that may arise through adaptation to climate change and transition. They include renewable energy investments, water and energy efficiency practices, circular economy solutions, and sustainable transformation of the supply chain.

Opportunity – Energy Supply Security and Efficiency: We aim to enhance our energy independence and reduce our carbon emissions through Solar Power Plant (SPP) investments and energy efficiency efforts.

STRATEGY

Scenario Analysis

As Tukaş, we conducted a basic scenario analysis for the 2024 reporting period to manage uncertainties related to climate change and strengthen our strategic planning processes. In this study, we assessed the short-, medium-, and long-term impacts of physical and transition risks and considered the specific dynamics of the agricultural sector.

In this context, we considered the Representative Concentration Pathway (RCP) 4.5 (moderate) and RCP 8.5 (high impact) climate scenarios developed by the Intergovernmental Panel on Climate Change (IPCC); and analyzed the possible impacts of both scenarios on temperature, precipitation and water stress conditions in Tukaş's production locations.

As a result of the analyses, we found in the RCP 4.5 scenario that production efficiency and water supply

risks were at manageable levels, while in the RCP 8.5 scenario, moderate vulnerability might arise in terms of water stress and supply continuity, especially in Niğde and Manisa facilities.

In line with these assessments, we are planning to (i) identify alternative supply geographies, (ii) expand water recovery systems, and (iii) add climate risk criteria to agricultural production contracts as priority action areas for our Company.

We conducted the analysis with a simple modelling approach commensurate with existing skills and resources as specified in paragraph B6 of TSRS 2; and aim to develop quantitative simulation-based scenario analyses in future reporting periods.



STRATEGY

Our Climate Resilience Approach

We adopt a planned approach to strengthen the climate resilience of our activities against the physical and transition risks that may be posed by climate change.

In 2024, we reviewed the critical processes of our production facilities in physical risk scenarios (flood, temperature increase, drought) and ensured operational continuity by commissioning closed-loop systems with cooling towers and water recovery technologies at our Torbali and Bor factories.

In the context of transition risks, we increased awareness of energy supply security and carbon costs, and strengthened the company's low-carbon production infrastructure with existing SPP investments and energy efficiency practices.

Through such practices, we increased the resilience of our production processes to water resource and energy price shocks, and achieved the "adaptive and resilient business model" under paragraph 18(a) of TSRS 2.

In the future periods, we will integrate climate resilience analyses into scenario analyses, supported by financial stress tests, so that we can more concretely monitor the level of resilience to climate change in our Company's long-term strategic planning.



STRATEGY

Our Approach to Climate-Related Risk and Opportunity Management



We execute our strategic planning process in the framework of short- (1 year), medium- (3 years), and long- (over 5 years) term horizons. These timeframes serve as our primary reference points when analyzing climate-related risks and opportunities.

We design our risk and opportunity management to protect our current operations and contribute to long-term value creation.

Planning Term	Time Range	Focus Area
Short Term	1 years	Establishing a harvest and supply plan; strengthening quality standards; increasing efficiency in acceptance and processing; improving stock monitoring and traceability.
Medium Term	3 years	Investments in process efficiency, energy and water optimization; improving supplier performance; strengthening distribution channels.
Long Term	5 years and beyond	Establishing a multiple and sustainable supply structure; promoting digital traceability systems; perpetuating export-oriented growth and brand positioning.

STRATEGY

Business Model and Value Chain

A subsidiary of ours is included in our financial consolidation. It contributes to our operational structure by carrying out foreign trade activities within our value chain. The basic information about our subsidiary is as follows:

- **Commercial Title: Tukaş Dış Ticaret A.Ş. (Tukaş Foreign Trade Inc.)**
- **Field of Activity: Foreign Trade Transactions**
- **Company Capital: 200,000 TL**
- **Shareholding: 100%**
- **Nature of Relationship: Subsidiary**

Our subsidiary, Tukaş Dış Ticaret A.Ş., employed an average of 5 personnel between 01.01.2024 and 31.12.2024.

Tukaş Dış Ticaret A.Ş. currently has no specific assessment or corporate practice regarding climate risks and opportunities. However, we as the parent company aim to align our processes with our subsidiaries within the framework of our sustainability approach. To this end, we plan to conduct informational and capacity-building activities in the coming period to raise awareness in sustainability and ensure basic-level compliance

with sustainability principles at Tukaş Dış Ticaret A.Ş.

We carry out our operations at four main locations with our production facilities in İzmir-Torbali, Balıkesir-Manya, Manisa-Akhisar and Niğde-Bor.

On the motto "Safe food starts from the field," we procure our raw materials from producers whom we have included in our controlled agricultural system; we process the harvested products as quickly as possible and deliver them to our consumers with our products certified with international quality and safety certificates.



STRATEGY

Business Model and Value Chain



TUKAŞ PRODUCTION FACILITIES

Facilities	Izmir-Torbali	Balikesir-Manyas	Manisa-Akhisar	Nigde-Bor
Products	Tomato paste	Tomato paste	Pickle	Tomato paste
	Canned	Canned	Canned	Canned
	Sauce (Ketchup-Mayonnaise-Other)	Frozen Product	Roasted	
	Jam	Roasted	Olive	
Production Cap. (tons/yr)	120,580	64,036	157,182	76,624

TUKAŞ VALUE CHAIN

Upstream	Our operations	Downstream
<ul style="list-style-type: none"> Producers and cooperatives within the controlled agricultural system Agricultural supply - seasonal fresh vegetable supply Packaging and input suppliers (glass, metal, plastics, labels, lids, boxes) Energy, water, chemicals and cleaning material suppliers Logistics and storage service providers 	<ul style="list-style-type: none"> Product acceptance and pre-processing (fresh vegetable control, sorting, washing) Production and processing (Tomato paste, canned food, pickles, jam, sauce, frozen product production in Torbali, Manyas, Akhisar, Bor facilities) Filling, sealing and packaging Storage and shipping preparation Quality and food safety management R&D and product development 	<ul style="list-style-type: none"> Retail chains Distributors and export channels E-commerce End consumers

STRATEGY

Business Model and Value Chain

The physical and transition risks associated with climate change are crucial to our strategy, business model, and financial planning, given the sector in which we operate. Our production structure, particularly its reliance on agricultural raw materials, increases our vulnerability to climate-related changes.

Reduced rainfall and increased temperatures due to climate change increase the risk of a decline in agricultural productivity. This creates uncertainty in raw material supply, challenges production planning, and potentially leads to revenue losses and increased production costs.

The increase in extreme weather events such as flood, hail, and frost carries the risk of disruptions in supply chain and inventory management processes; and increases the likelihood of production interruptions and cash flow fluctuations due to raw material loss.

The impacts of climate change on precipitation and temperature regimes exacerbate operational risks in regions experiencing high water stress. The basins where our facilities are located are critical in this regard, and according to data from the World Resources Institute's (WRI) Water Risk Atlas (Aqueduct), their water stress profiles are as follows:

- **Izmir-Torbali facility: Extremely High Water Stress**
- **Balikesir-Manyas facility: High Water Stress**
- **Manisa-Akhisar facility: Extremely High Water Stress**
- **Niğde-Bor facility: Extremely High Water Stress**

Meanwhile, the provinces of Izmir, Balıkesir, Manisa, Bursa, and Niğde which are our Company's largest supply sources, are experiencing high or extremely high water stress. Other supply regions with smaller shares are also at similarly high water risk.



STRATEGY

Financial Situation, Financial Performance and Cash Flows

Our Company conducts basic empirical analyses to assess the financial impacts of climate-related risks and opportunities; however, due to the high measurement uncertainty and the inability to reliably estimate individual impacts, quantitative financial information could not be presented during this reporting period.

Institutional capacity-building efforts for quantitative data production are ongoing, and it is planned to disclose the amounts or amount ranges related to

the financial impacts of climate risks starting from the next reporting periods.

However, it is anticipated that climate-related risks and opportunities may impact our operations and financial planning in the upcoming periods.

Accordingly, climate risks and opportunities which are viewed material, their potential qualitative impact on strategy and financial structure, and planned actions are presented below:



STRATEGY

Financial Situation, Financial Performance and Cash Flows

CLIMATE RISKS

Risk Definition	Type (Acute-Physical)	Term	Strategy-Impact on Business Model	Explanation	Planned Actions
Decrease in agricultural productivity due to reduced rainfall and increased temperatures due to climate change	Physical	3 years	Uncertainty in raw material supply, difficulty in production planning	Revenue losses, increase in production costs	Import plans will be prepared for alternative raw material sources and the contract-farmer model will be expanded.
Increase in extreme weather events such as flood, hail, and frost	Physical	5 years	Disruption in supply chain and inventory management processes	Production disruptions and cash flow fluctuations due to raw material loss	Production regions will be diversified.

CLIMATE OPPORTUNITIES

Opportunity Description	Type	Term	Strategy-Impact on Business Model	Explanation	Planned Actions
Ensuring energy supply security through Solar Power Plant (SPP) investments	Energy Source	1 year	Helps achieve energy independence and contributes to sustainability goals.	Reduction in energy costs, increase in operational efficiency	SPP investments will continue. An Investment Incentive Certificate will be obtained for this SPP investment, and financing will be provided through loans or leasing. Energy efficiency audits will be conducted.

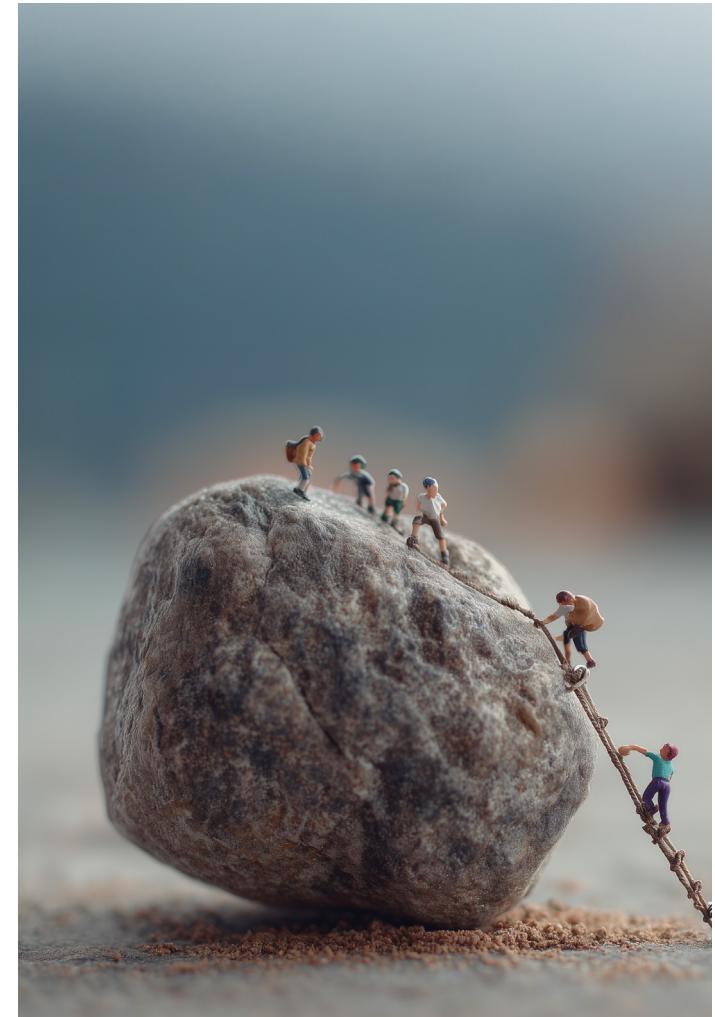
RISK MANAGEMENT

As Tukaş, we consider the potential impacts of climate change on our operations, supply chain, and financial performance as an integral part of our corporate risk management framework. We execute processes for identifying, assessing, prioritizing, and monitoring climate-related risks integratively with our existing corporate risk management system.

Currently, we use climate reports, Central Bank data, reports prepared by market research organizations, and national and international economic data as external sources in our risk assessment processes. We evaluate operational feedback and farmer analysis reports prepared by our agricultural unit as internal sources. We analyze the collected data and information particularly on the basis of such indicators as water stress, temperature increases, precipitation patterns, and extreme weather events.

We assess identified risks using a qualitative methodology based on likelihood and impact criteria. In this assessment, we consider the risk's potential impact on production continuity, raw material supply, energy supply, operational costs, supplier relationships, and cash flow. We rate each risk category on a scale of high, medium, and low, and we bring high-priority issues to the attention of the Early Risk Identification Committee.

While we have not yet conducted comprehensive quantitative scenario modeling during this reporting period, we have incorporated our Company's climate scenarios and key trends (e.g., RCP 4.5-RCP 8.5) into our planning process as a baseline. We aim to strengthen scenario analysis methods and integrate them into risk prioritization mechanisms in the upcoming periods.



RISK MANAGEMENT

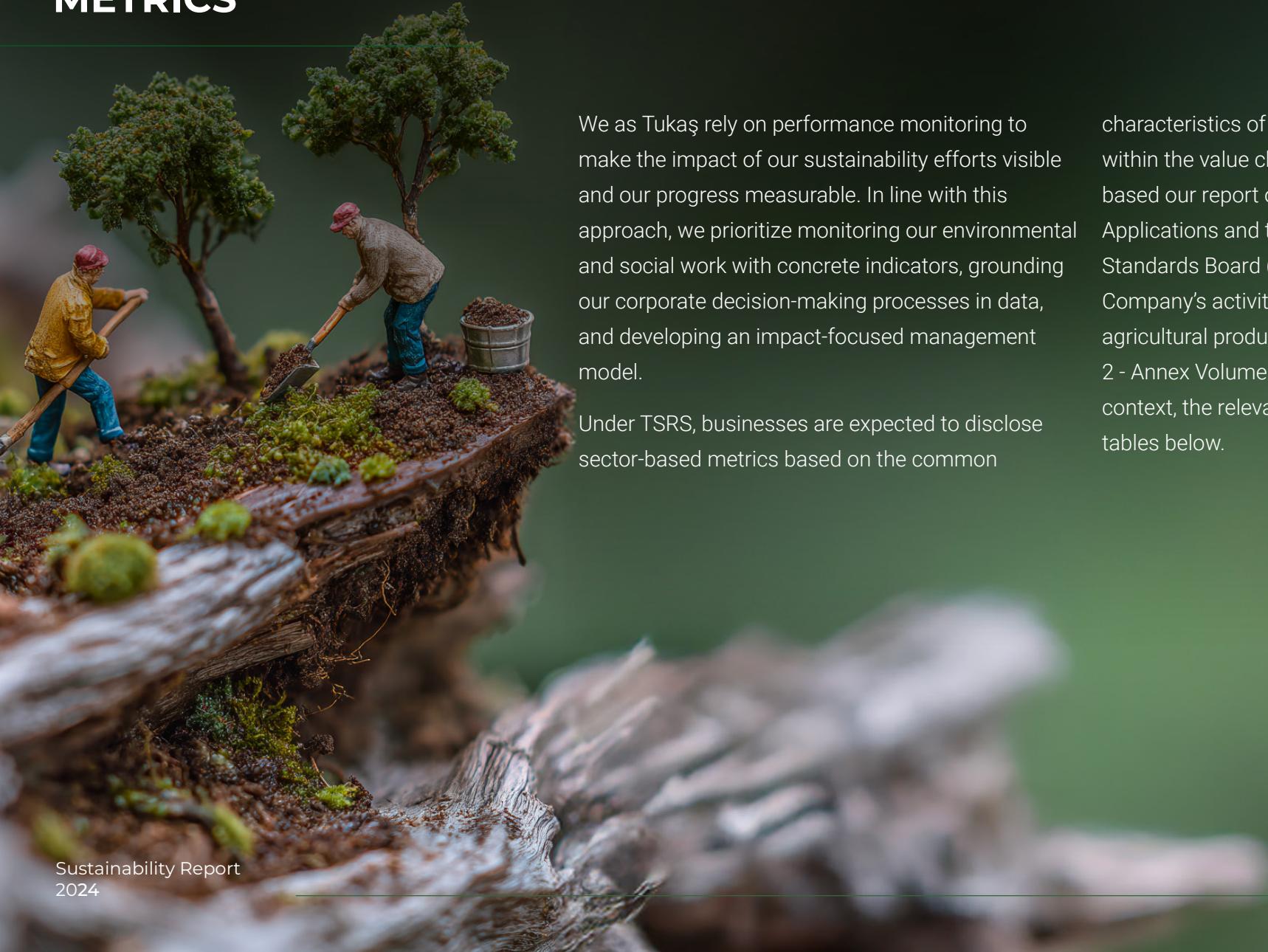
We monitor climate-related risks under the headings of water stress, energy supply security, supply chain continuity, and regulatory compliance. We regularly evaluate indicators related to these areas as part of our annual performance reports and report developments to the Board of Directors through the Early Detection of Risk Committee. Our Committee reviews climate risks alongside our overall risk profile and presents the Board with any necessary preventative measures and improvement recommendations.

Our risk management approach is based on the integration of climate risks into strategic planning, investment decisions, and operational practices. In this context, we implement risk-reducing projects in areas such as water and energy efficiency, renewable energy investments, supply diversity, and process optimization.

We continue to strengthen our data infrastructure and methodological capacity to measure the financial impacts of climate risks. In the medium term, we aim to monitor the financial and operational impacts of climate risks with quantitative indicators and fully integrate these analyses into our corporate risk management system.



METRICS



We as Tukaş rely on performance monitoring to make the impact of our sustainability efforts visible and our progress measurable. In line with this approach, we prioritize monitoring our environmental and social work with concrete indicators, grounding our corporate decision-making processes in data, and developing an impact-focused management model.

Under TSRS, businesses are expected to disclose sector-based metrics based on the common

characteristics of their sectors and their positions within the value chain. In this regard, we as Tukaş based our report on TSRS 2's Guide to Sector-Based Applications and the Sustainability Accounting Standards Board (SASB) standards. Because our Company's activities are considered in the scope of agricultural production, the report references TSRS 2 - Annex Volume 20: Agricultural Products. In this context, the relevant metrics are presented in the tables below.

METRICS

Climate-Related Metrics

We calculate our greenhouse gas emissions in accordance with the GHG Protocol and the ISO 14064-1:2018 standard. Based on our management and operational decision-making power over our operations, we adopt an operational control approach to calculating greenhouse gas emissions. This control approach is based on the principle that our Company assumes responsibility for emissions in areas where it can directly manage the environmental impacts of its operations and is deemed the most appropriate method for the disclosure purpose of this report. In this framework, we report emissions from our operations in İzmir-Torbali, Balıkesir-Manyas, Manisa-Akhisar, and Niğde-Bor. Our subsidiary, Tukaş Dış Ticaret A.Ş., which was included in the financial consolidation, was excluded from the greenhouse gas emission calculations because data were available during the reporting period.

We obtain the activity data used in our emissions calculations directly from invoices, and official consumption records and maintenance documents. When calculating our Scope 2 emissions, we use the national emission factor from the "Türkiye

Electricity Generation and Electricity Consumption Point Emission Factors Information Form (2022)" published by the Ministry of Energy and Natural Resources in 2024.

There were no contractual instruments (e.g., green power purchase agreements, I-REC certificates, or renewable energy supply contracts) in place during the reporting period. Therefore, only location-based Scope 2 greenhouse gas emissions are disclosed.

Our Company does not use carbon credits or internal carbon pricing. Our emissions reduction approach is primarily focused on operational improvements and efficiency.

Pursuant to the TSRS transition provisions, businesses are not required to disclose Scope 3 greenhouse gas emissions in the first two reporting periods. Therefore, by exercising this exemption, Scope 3 emissions for the reporting period have not been included in this report. We plan to report Scope 3 emissions in the future, once the relevant data collection processes are completed.



METRICS

Climate-Related Metrics

Emission Data

Greenhouse Gas Emissions	2024				Unit	Code
	Izmir-Torbalı	Balıkesir-Manyas	Manisa-Akhisar	Niğde-Bor		
Scope 1	5,696.63	9,667.47	431.75	6,340.54		
Scope 2	941.90	2,952.92	1,964.05	3,987.85	Metric ton (t) CO ₂ e	FB-AG-110a.1
Total (Scope 1 and 2)	6,638.53	12,620.39	2,395.80	10,328.39		
Grand Total			31,983.11			
Fleet fuel consumed	1,625.08	38.96	700.22	1,502.64	Gigajoule (GJ)	FB-AG-110a.3

During this reporting period, no quantitative data were produced for the amount and percentage of assets/activities vulnerable to physical risks and aligned with climate opportunities, nor for the associated capital amounts. Because

the infrastructure to link assets and activities to financial figures and climate indicators has not yet been established, the relevant metrics are not being shared.

METRICS

Industry-Based Metrics

Water Management

Water Management	2024	Unit	Code
Total Water Drawn	1,684,320	(m ³)	
From Regions with High Water Stress	21.66	%	FB-AG-140a.1
From Regions with Extremely High Water Stress	78.34	%	
Identification of water management risks and discussion of strategies and practices to mitigate these risks			FB-AG-140a.2
A Potato Washing Water Recycling System and a Tomato Washing Water Recycling System have been implemented at our Niğde-Bor plant. These systems allow water consumed in the washing process to be recycled after appropriate treatment steps .			
Number of non-compliance incidents related to water quality permits, standards, and regulations	0	Number	FB-AG-140a.3

Energy Management

EnergyManagement	2024	Code
Energy Used in Activities (Giga Joule)	5,780,121.09	FB-AG-130a.1
Electricity from the Mains Network (%)	1.34	
Percentage of Renewable Energy (%)	0	

METRICS

Procurement of Ingredients

Our primary sources include tomatoes, capia peppers, jalapeño peppers, corn (on the cob), cucumbers, peas, eggplants, carrots, green beans, cabbage, potatoes, onions, and peeled onions. We source these products from various provinces across Türkiye. Supply geography may vary depending on seasonality, product supply, and contracted production plans.

Of the products we procure, 83.37% are tomatoes, 5.00% are capia peppers, and 4.70% are corn (approximately 93.06% in total). Therefore, the relevant analyses and calculations were primarily conducted based on the provinces from which we source these three raw materials:

Procurement of Ingredients

Procurement of Ingredients	2024	Unit	Code
Identifying Main Crops and Identifying Risks and Opportunities Presented by Climate Change	<p>During the reporting period, 98.16% of our agricultural input procurement costs originated from provinces with high or extremely high water stress. Of this, 66.03% came from the extremely high water stress category, with the main contributors coming from İzmir (23.04%), Manisa (15.97%), Niğde (8.49%), Konya (6.51%), Aksaray (3.78%), Adana (3.14%), Karaman (1.98%), Ankara (1.31%), Eskişehir (1.04%), and Denizli (0.77%). The remaining 32.13% consists of provinces in the high water stress category; Balıkesir stands out with 17.33%, Bursa with 11.29%, Mersin with 2.21% and Kayseri with 1.30%.</p> <p>Scope Description:</p> <ul style="list-style-type: none"> The analysis was conducted based on the raw materials with the highest weight in terms of cost in supply; the provinces where these products are supplied and their cost shares. Scope: Items with a cost share of <0.77% on a provincial basis were excluded from the analysis. 	-	FB-AG-440a.1
Percentage of Agricultural Products from Regions with High or Extremely High Water Stress	98.16%	Percentage (%) by cost	FB-AG-440a.2

METRICS

Procurement of Ingredients

Activity Metrics

Activity Metrics	Category	2024	Unit	Code
Production based on main product (Tomato paste, pickles, canned food)	Quantitative	143,875	Metric ton (t)	FB-AG-000.A
Number of processing plants	Quantitative	4	Number	FB-AG-000.B
Cost of foreign agricultural products	Quantitative	1,602,359,515	TL	FB-AG-000.D

APPENDICES

TSRS 2 Compliance Index

Basic Content	Standard Article Code	Related Report Section
Governance	6.a-b	1. Governance
	9.a-d	
	10.a-d	
	11	2. Strategy
	12	2.1. Business Model and Value Chain
	13.a-b	3.1. Our Approach to Climate-Related Risk and Opportunity Management
	14.a-b	3.2. Climate Risks and Opportunities
	15.a-b	4.1 Metrics
	16.a-d	
	21.a-b	
Risk Management	25.a-c	1. Governance 2.1. Business Model and Value Chain 3.1. Our Approach to Climate-Related Risk and Opportunity Management 3.2. Climate Risks and Opportunities
	28.a-c	
	29.a,f,g	
	32	1. Governance
	33.a-c	4. Metrics and Targets
Metrics and Targets	34.c	
	36.e	
	37	

APPENDICES

Events After the Reporting Period

Following the reporting period, we established the Sustainability Committee by the Resolution of 13 August 2025 of our Board of Directors. By this step, we aim to strengthen our sustainability management at the corporate level and provide a systematic structure to our decision-making processes.

According to the Terms of Reference and Working Principles of the Sustainability Committee, it is responsible for strategy formulation, policy development, target setting, implementation, and monitoring processes related to environmental, social, and governance (ESG) matters. The

Committee meets at least twice a year; extraordinary meetings may be called upon the request of the Chair or any member when necessary. The meeting and decision quorum is a simple majority of the membership. The Committee Secretariat records meeting decisions in writing, including the date, location, and attendance information; prepares a summary of the matters discussed and maintains it with the decisions. Decisions are reported to the Board of Directors through the Committee Chair; matters requiring Board approval are submitted for approval. Expert opinions may be consulted when necessary.

The Committee consists of ten members and is chaired by a Chairperson appointed by the Board of Directors. The Investor Relations Manager is responsible for committee coordination and the implementation of decisions in the relevant departments. The Committee may seek independent expert advice when necessary, and all resources are provided by the Board of Directors.

This development was considered a significant event that occurred after the reporting period and could affect the integrity of our sustainability disclosures; relevant information was presented in this context.

APPENDICES

Independent Limited Assurance Report

INDEPENDENT LIMITED ASSURANCE REPORT ON INFORMATION DISCLOSED UNDER THE TÜRKİYE SUSTAINABILITY REPORTING STANDARDS (TSRS)

To the General Assembly of TUKAŞ Gıda Sanayi ve Ticaret A.Ş.

We have performed a limited assurance engagement on the *Sustainability Information* ("the Information") prepared by TUKAŞ Gıda Sanayi ve Ticaret A.Ş. ("the Company") for the year ended 31 December 2024, in accordance with *Türkiye Sustainability Reporting Standard 1 – General Requirements for Disclosure of Sustainability-related Financial Information* and *Türkiye Sustainability Reporting Standard 2 – Climate-related Disclosures*.

Our engagement does not extend to information relating to prior periods or other information not directly related to the Sustainability Information (for example, any images, audio files, documents or embedded videos published on the Company's website).

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, as described in the section "Summary of Work Performed as Basis for Conclusion," nothing has come to our attention that causes us to believe that the Sustainability Information for the year ended 31 December 2024 has not been prepared, in all material respects, in accordance with the *Türkiye Sustainability Reporting Standards (TSRS)* issued by the *Public Oversight, Accounting and Auditing Standards Authority (KKG)* and published in the Official Gazette No. 32414 (repeated) dated 29 December 2023.

We do not express any assurance conclusion on information relating to prior periods.

Inherent Limitations in the Preparation of the Sustainability Information

The Sustainability Information may contain measurement uncertainties arising from climatic, environmental, scientific or economic limitations, as explained in the section "Basis of Calculation of Metrics" of the report.

Such uncertainties include those inherent in the scientific methods used for the calculation of greenhouse gas emissions.

Furthermore, because of data limitations regarding the likelihood, timing and magnitude of potential future physical and transition risks, the disclosures are subject to a certain degree of uncertainty.

Responsibilities of Management and Those Charged with Governance for the Sustainability Information

Management is responsible for:

- preparing the Sustainability Information in accordance with the *Türkiye Sustainability Reporting Standards (TSRS)*;
- preparing and presenting the Sustainability Information free from material misstatement, whether due to fraud or error;

- establishing a system of internal control relevant to the preparation and presentation of the Sustainability Information; and
- selecting and applying appropriate sustainability metrics, targets, assumptions and estimates, and making reasonable judgments and assumptions that are appropriate in the circumstances.

Auditor's Responsibilities for the Limited Assurance Engagement on the Sustainability Information

Our responsibility as the independent Auditor is to:

- plan and perform the engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error;
- express an independent conclusion to the Company based on the procedures performed and the evidence obtained;
- perform risk assessment procedures to identify and assess the risks of material misstatement of the Sustainability Information, whether due to fraud or error, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control; and
- design and perform procedures responsive to those assessed risks and obtain sufficient appropriate evidence on which to base our conclusion.

Fraud may involve collusion, forgery, intentional omissions, misrepresentation of information, or the override of internal controls.

The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting one resulting from error.

Misstatements can arise from fraud or error.

Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Sustainability Information.

As we are responsible for expressing an independent conclusion on the Sustainability Information prepared by management, we are not permitted to be involved in the preparation of the Sustainability Information in order to maintain our independence.

Application of Professional Standards

Our engagement was conducted in accordance with *Assurance Engagement Standard (ISAE) 3000 – Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *Assurance Engagement Standard (ISAE) 3410 – Assurance Engagements on Greenhouse Gas Statements*.

In accordance with these standards, the Auditor is required to comply with ethical requirements, principles of independence, and a system of quality management.

APPENDICES

Independent Limited Assurance Report

Independence and Quality Management

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş. conducts its assurance engagements in accordance with the **Code of Ethics for Independent Auditors (including Independence Standards)** and the requirements of **Quality Management Standard 1 (KYS 1)**.

In performing the limited assurance engagement on the Sustainability Information, the principles of objectivity, integrity, competence, and confidentiality have been maintained.

Our firm operates an independent quality management system to ensure the quality of assurance engagements, and independence has been maintained throughout all stages of the engagement. Our limited assurance conclusion has been reached in conformity with these principles.

Summary of Work Performed as Basis for Conclusion

We identified areas where the risk of material misstatement in the Sustainability Information was considered to be higher and designed our work plan accordingly.

The limited assurance procedures performed were designed to obtain limited assurance as to whether the Sustainability Information is free from material misstatement, whether due to fraud or error.

The procedures performed in this context included:

- inquiries with management and personnel responsible for sustainability reporting;
- obtaining an understanding of the processes and data sources used for the collection of the Sustainability Information;
- performing analytical procedures to evaluate the accuracy and consistency of the Sustainability Information; and
- obtaining limited evidence, primarily through inquiries, regarding the design and implementation of the Company's control environment and internal control system related to sustainability reporting.

The appropriateness and consistency of the Company's methods for developing estimates have been reviewed to a limited extent.

However, the procedures we performed were not sufficient to determine whether the data underlying those estimates faithfully represent reality, or to assess the significance of uncertainties arising from the Company's estimates.

We also reviewed the processes established to identify risks and opportunities that are integrated into the Company's sustainability reporting and considered to have a material financial impact.

The procedures performed in a limited assurance engagement differ in nature, timing and extent from those required for a reasonable assurance engagement and are narrower in scope. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the level that would have been obtained had a reasonable assurance engagement been performed.

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.
Responsible Auditor: Mehmet Oğuzkaya, Sworn Certified Public Accountant (Sworn CPA)



Ankara, 30 October 2025



TUKAŞ GIDA SAN. VE TİC. A.Ş.
TSRS ALIGNED

**Sustainability Report
2024**