



ebebek TSRS Compliant Sustainability Report 2025



ebebek 



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About the Report

This report has been prepared by ebebek Mağazacılık A.Ş. ("ebebek") in accordance with the Turkish Sustainability Reporting Standards (TSRS). In line with the requirements of TSRS, the scope of ISO 14064-1 and the relevant sector-based guidance included within the scope of TSRS 2 - Additional Volume 1: Apparel, Accessories and Footwear; Volume 4: E-Commerce; and Volume 6: Multiline and Specialty Retailers and Distributors - were assessed, and the related metrics were not included in the report because they were not considered applicable.

This TSRS report covers ebebek's activities in its headquarters, as well as its activities in the directly operated Gebze warehouse and Uşak warehouse. The scope of the report is in full compliance with financial reporting boundaries.

The reporting period covers the dates 1 January 2025 – 31 December 2025. The organization's activity and financial report also covers the same period, that is, between 1 January and 31 December 2025. The financial data in the report is presented in Turkish Lira (TL), consistent with the financial statements.

All information and data presented in the report were compiled from the Company's official records, operational reporting systems and publicly available sources.

About ebebek

The foundations of ebebek were laid in 2000 with the Bebek.com content platform, which was established to provide reliable information about mother and baby health. With the launch of the ebebek.com e-commerce platform in 2001, the products needed by expectant mothers and fathers began to be offered safely and easily from a single point.

Following the experience gained in e-commerce, the company also invested in physical retailing by applying the "click-to-brick" business model for the first time in Türkiye. Expanding its store network over the years, ebebek has become one of the leading companies operating in the retailing of mother and baby products.

ebebek offers its customers the products and services needed during the development process of babies, starting from the prenatal period until the age of 4. Wide product range; In addition to its own brands, it also includes national and international brands and includes options that appeal to different budgets.

As of the end of 2025, ebebek serves its customers through its stores throughout Türkiye as well as its operations and digital sales channels in the United Kingdom. The company also

reaches consumers in different countries through e-commerce platforms and international marketplaces.

Exemptions Used in Reporting

Within the scope of the report prepared in line with the Turkish Sustainability Reporting Standards (TSRS), with the Board Decision published by the Public Oversight, Accounting and Auditing Standards Authority (KGK) in the Official Gazette dated 30 December 2025, the transition exemptions granted to the businesses that will comply with TSRS for the first time and report in the 2025 reporting period have been applied. In line with the said regulation, the following transition exemptions in the TSRS 1 Annex E - Effective Date and Transition section have been used:

- TSRS 1 E5: 2025 reporting period focused only on climate-related risks and opportunities (disclosures under TSRS 2). Detailed explanations of other sustainability issues (e.g. social and governance elements) will be presented in subsequent reporting periods.
- TSRS 1 E3, E4 and E6: Transitional provisions not to provide comparative information regarding sustainability-related risks and opportunities have been used. Accordingly, in the 2025 reporting period, comparative information from the previous reporting period was not included in the statements regarding sustainability-related risks and opportunities.
- TSRS 2 C4(a): The transitional provision for not providing comparative information on climate-related risks and opportunities in the first reporting period has been used. In this regard, comparative information for the previous reporting period was not presented in the disclosures within the scope of climate-related governance, strategy, risk management, metrics and targets for the year 2025. In accordance with the Provisional Article 3 regulation of the KGK's Board Decision dated 27.12.2023, scope 3 greenhouse gas emission disclosures were evaluated within the scope of exemption and scope 3 disclosures were not included in the report.

Judgments and Measurement Uncertainties

During the preparation of the TSRS Compliant Sustainability Report, the management made evaluations in various areas regarding the creation of financial disclosures regarding sustainability and climate. In this context, climate-related risks and opportunities were determined by taking into account the company's business model and value chain, and the information subject to reporting was determined based on financial materiality. In studies aimed at assessing financial impacts and calculating greenhouse gas emissions, assumptions were used in cases where directly accessible data were not available. These

assumptions were created taking into account international scenario analyses, Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard and relevant regulatory developments. The data presented within the scope of the report is obtained from the company's internal systems and third-party data providers that are considered reliable. However, in cases where data could not be obtained, assumptions were used. In addition, utmost care is given to the accuracy and consistency of the data, methods and assumptions used. The selection of sources used for guidance was based on scientific basis, compliance with international standards and consistency with industry practices. The basic judgments used in the preparation of sustainability and climate-related financial disclosures and the areas subject to measurement uncertainty are presented in the tables.

Subject	Description
Materiality Process	ebebek's Board of Directors is responsible for overseeing the process of identifying and evaluating the company's sustainability and climate-related risks and opportunities. In this context, financial materiality is evaluated by taking into account the potential effects of these risks and opportunities on the company's financial position, financial performance, cash flows, access to financing and cost of capital, as well as their importance in terms of the economic decisions of primary users.
Determining Guidance Sources	In line with the guidance approach within the scope of TSRS 1, judgment was used in selecting sources directly related to company activities among TSRS 2 sector guides and SASB standards. The sector guides were evaluated taking into account their applicability and materiality.

Subject	Description
Greenhouse Gas Emission Metrics	The greenhouse gas emission calculations presented in the report were performed based on certain judgments and assumptions. The calculation of Scope 1 emissions was based on the guidelines and emission factors published by the Intergovernmental Panel on Climate

	Change (IPCC). In calculating Scope 2 emissions, Türkiye's national grid emission factors published by the Ministry of Energy and Natural Resources were used for domestic operations, while emission factors published by the European Energy Agency were used for overseas operations. Data on fuel density, lower heating values and other parameters, as well as the factors used in indirect emission calculations, were obtained from internationally recognized sources. The calculations performed in this context involve a certain degree of measurement uncertainty due to the assumption-based nature of emission factors and methodological choices. Detailed information is provided in the Metrics and Targets section of the report.
Financial Impacts of Climate Risks and Opportunities	In assessing the financial effects of climate-related risks and opportunities, the potential effects on ebebek's revenue structure, cost profile and capital allocation were analyzed by taking into account international sector projections and sector-specific regulatory developments. The assessments involve a certain degree of uncertainty due to factors such as assumptions regarding climate scenarios, limitations in datasets, the scope of customer-based emissions and location data, and developments in regulatory frameworks. Detailed information is provided in the Strategy section of the report.
Climate Scenario Analysis	Climate scenario analyzes involve significant measurement uncertainty due to their nature of forward-looking assumptions. In this context, the inputs and assumptions used in scenario analyzes affect the sensitivity of the analysis results, and if different scenario sets or assumptions are used, the magnitude, timing and financial effects of the risks

	ebebek is exposed to may vary significantly. Detailed information is included in the Strategy Section of the report.
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Business Model and Value Chain

ebebek is an omnichannel retail company that offers the products and services needed by mothers, babies and families throughout babies' development from the prenatal period until the age of 4. Through both its stores and digital sales channels, the Company makes its wide range of products available to parents 24 hours a day, 7 days a week, together with its high-quality service approach, expert support, accessible pricing policy and after-sales services.

Category	Supply Issue
Upstream Value Chain	• Raw material and product suppliers • Domestic and international manufacturers • Private label product manufacturers • Packaging suppliers • Logistics and transportation service providers • Business partners offering storage and distribution services • Organizations that perform product safety, quality and conformity tests
Own Operations	• Product portfolio and category management • Purchasing and supplier relationship management • Demand forecasting and stock planning • Quality control and product safety processes • Warehouse and distribution center operations • Physical store operations • E-commerce operations (ebebek.com and ebebek.co.uk) • Marketing and customer experience management • After-sales support services • Corporate management, digitalization and data analytics processes
Downstream Value Chain	• Mother, father and parents • Use of products for babies • Product delivery via physical stores and digital channels • After-sales support and customer service • Collection and evaluation of customer feedback • Return and exchange processes

Sustainability and Climate Governance

The organizational chart illustrates the structure of the Sustainability Working Group and its interactions with other organizational units. The chart is color-coded: yellow for hierarchical relationships, green for sustainability-related relationships, and grey for informal relationships.

- BOARD OF DIRECTORS** (Red box) is at the top, receiving **Reporting** and providing **Oversight** to the **EXECUTIVE BOARD**.
- EXECUTIVE BOARD** (Blue box) reports to the Board of Directors and oversees the **GROUP CEO**.
- GROUP CEO** (Blue box) oversees the **GENERAL MANAGER**.
- GENERAL MANAGER** (Blue box) oversees a large group of directorates and units, including:
 - COMMERCIAL DIRECTORATE
 - SUPPLY CHAIN DIRECTORATE
 - REGIONAL OPERATIONS DIRECTORATE
 - INFORMATION TECHNOLOGIES DIRECTORATE
 - FINANCE AND ADMINISTRATIVE AFFAIRS DIRECTORATE
 - MARKETING DIRECTORATE
 - E-COMMERCE DIRECTORATE
 - HUMAN RESOURCES DIRECTORATE
 - TEXTILE COMMERCIAL DIRECTORATE
 - STORE DEVELOPMENT DIRECTORATE
 - PLANNING, ANALYSIS AND INVESTOR RELATIONS DIRECTORATE
 - CEO OFFICE DIRECTORATE
 - INTERNATIONAL OPERATIONS UNIT
 - UK COUNTRY DIRECTORATE
 - INTERNAL CONTROL, RISK MANAGEMENT AND INTERNAL AUDIT DIRECTORATE
- SUSTAINABILITY WORKING GROUP** (Green vertical bar) is a central hub for sustainability-related activities. It receives **Information** from the **EXECUTIVE BOARD** and provides **Information** to the **EARLY DETECTION OF RISK COMMITTEE**. It also receives **Delegation** from the **GROUP CEO** and provides **Reporting** to the **BOARD OF DIRECTORS**.
- Corporate Governance Committee** (Red box) reports to the Board of Directors and provides **Oversight** to the **EARLY DETECTION OF RISK COMMITTEE**.
- EARLY DETECTION OF RISK COMMITTEE** (Red box) reports to the Board of Directors and provides **Oversight** to the **AUDIT COMMITTEE**.
- AUDIT COMMITTEE** (Red box) reports to the Board of Directors.
- GROUP CEO ASSISTANT** (Blue box) is positioned at the bottom right, providing support to the **GROUP CEO**.
- Marketing Manager** (Pink box) reports to the **GENERAL MANAGER**.
- Corporate Communications and Sustainability Manager** (Light blue box) reports to the **Marketing Manager**.
- Sustainability Specialist** (Light green box) reports to the **Corporate Communications and Sustainability Manager**.

Legend:

- Yellow line: Hierarchical
- Green line: Sustainability
- Grey line: Informal

Figure 1. ebebek Board of Directors Structure

Governance Roles and Responsibilities

Board of Directors

ebebek Board of Directors consists of six members who are experts and experienced in their fields. Two of the six members are independent members. The Board, as the company's highest level management body and final decision-maker, is responsible for determining strategic goals and directing them within the framework of corporate governance. Under the leadership of the Board of Directors, the company aims to create a strong corporate structure and continuously improve its business processes. At the same time, it ensures that all activities are carried out in compliance with the relevant legislation, articles of association, internal regulations and determined policies. In addition, the appointment of the General Manager and the assignment of senior managers in line with his recommendation are also within the authority of the Board of Directors. Members of the Board of Directors and their duties are given in Table 1.

Within the scope of the corporate governance structure, the Audit Committee, Corporate Governance Committee and Early Detection of Risk Committee are actively operating, and these committees continue to work effectively in line with corporate governance principles.

Board Committees

The Board of Directors operates with three subcommittees. These committees; They are the Audit Committee, Corporate Governance Committee and Early Detection of Risk Committee. Working Principles of Committees; It was created within the framework of the legislation contained in the Turkish Commercial Code, Capital Markets Legislation, Corporate Governance Communiqué and the Corporate Governance Principles in its annex.

Audit Committee

The Audit Committee is responsible for monitoring and evaluating the company's accounting and financial reporting processes and the activities of the independent audit and internal control systems. The committee works in coordination with independent auditors and relevant managers to ensure that financial information is disclosed to the public in an accurate, reliable and transparent manner. The Committee reviews whether the annual and interim financial statements comply with the accounting policies applied by the company and whether they reflect the truth. In addition, related party transactions are evaluated, practices to prevent possible conflicts of interest are followed, and the effectiveness of the relevant processes is audited.

Corporate Governance Committee

The Corporate Governance Committee monitors and evaluates the implementation of corporate governance principles within the company. It identifies the justifications for principles that are not implemented and the possible conflicts of interest that these situations may create, and offers suggestions to the Board of Directors to improve corporate governance practices. It also oversees the activities of the Investor Relations Department. The Committee also fulfills the duties of the Nomination and Remuneration Committee. In this context, it evaluates the Board of Directors and senior management structure and contributes to the creation of policies and processes for the identification, development and remuneration of suitable candidates.

Early Detection of Risk Committee:

The Early Detection of Risk Committee operates to detect risks that may threaten the existence and continuity of the company at an early stage, to take the necessary precautions against these risks and to manage the risks effectively. The committee develops solution suggestions for identified risks; It evaluates operational, strategic and financial risks and reports regularly to the Board of Directors. These reports are also shared with independent auditors.

The committee meets regularly every two months and the meeting results are recorded in minutes and presented to the Board of Directors. Meetings can be held physically or electronically, and the decisions taken are recorded in writing. The reports prepared by the Committee are forwarded to the Board of Directors.

The Committee, which also benefits from expert opinions when necessary, plays a role in the creation of the company's sustainability strategy and presents important decisions that require the approval of the Board of Directors to the Board of Directors through the Committee Chairman. The Committee carries out studies on the development of the sustainability strategy and ensures that this strategy is integrated into business processes. It then determines priority sustainability issues, creates short, medium and long-term goals and develops projects towards these goals. ebebek also organizes training for its employees on climate, sustainability risks and opportunities.

Table 2. Board Committees and their details

Committee Name	Members	Meeting Frequency	Areas of Duties and Responsibilities
Corporate Governance Committee	<u>Committee</u> <u>Chairman:</u> Dr. Soner Canko	At least 2 times per year	It monitors the effective implementation of corporate governance principles within the

	<u>Committee</u> Members: Aynur Çolpan, Musa Topbaş, Pinar Topsakal Eşici		company, evaluates areas for improvement and potential conflicts of interest and presents the necessary recommendations to the Board of Directors.
Audit Committee	<u>Committee</u> <u>Chairman:</u> Dr. Soner Canko <u>Committee</u> <u>Member:</u> Aynur Çolpan	At least 4 times per year	It is responsible for overseeing the selection of the independent audit firm and the effective execution of the audit process. The Committee ensures that independent audit services are determined and submitted to the Board of Directors for approval. It evaluates complaints and notifications regarding accounting, internal control and independent audit processes.
Early Detection of Risk Committee	<u>Committee</u> <u>Chairman:</u> Aynur Çolpan <u>Committee</u> <u>Members:</u> Dr. Soner Canko, Musa Topbaş, Tolga Koyuncu	At least 6 times per year	It carries out studies to timely identify, evaluate and effectively manage risks that may affect the company's existence, sustainable growth and continuity of operations. While the committee supports taking necessary precautions and actions against identified risks, it also regularly monitors the effectiveness of risk management systems. It reviews these systems at least once a year and makes suggestions for improvement.

Sustainability and Climate Competencies of the Board of Directors

The units and officials responsible for sustainability studies at ebebek have the necessary knowledge, experience and competence in environmental, social and governance issues. The knowledge and competencies of the responsible units are regularly reviewed in order to effectively manage sustainability-related strategies, policies, targets and practices. If

needed, the development of employees and relevant teams is supported through training, consultancy and information sharing activities.

Progress towards the targets is currently monitored with the contribution of relevant units through energy consumption, greenhouse gas emissions and other sustainability performance indicators, and the results obtained in the reporting periods are evaluated and necessary improvement works are planned. Currently, climate-related performance measures are not directly integrated into executive compensation policies. Evaluation and development studies on this issue continue within the scope of the TSRS compliance process, and it is planned to be addressed in line with the corporate governance structure in the future. TSRS 2 paragraph 6 (a)(v)

In addition, he has corporate knowledge and application experience for integrating sustainability principles into operational processes. Continuous improvement efforts are carried out in order to strengthen the technical capacity of the relevant units. In this context, tools are developed to increase the effectiveness of reporting, monitoring and performance measurement processes and the processes are made more efficient.

Informing the Board of Directors about Sustainability and Climate-Related Risks and Opportunities

With the change made in the sustainability management structure in 2025, the responsibility for identifying and evaluating sustainability and climate-related risks and developing strategies for these risks was given to the Early Detection of Risk Committee. In this direction, the duties of the Sustainability Committee were rearranged and the structure was reconstructed as the Sustainability Sub-Working Group and transformed into a mechanism that provides support to the Committee.

Evaluations and recommendations prepared by the Early Detection of Risk Committee are regularly presented to the Board of Directors. Although the Board of Directors evaluates sustainability and climate-related agenda items as needed, these issues are discussed at least twice a year at the Board of Directors meetings.

Sustainability Working Group

As of 2025, the Sustainability Working Group was established in order to integrate sustainability studies into the corporate structure more effectively. The group operates under the leadership of a sustainability expert.

The group's work is also linked to the areas of responsibility of the Early Detection of Risk Committee and contributes to the inclusion of environmental and climate-related risks in corporate risk management. Meeting agendas were determined jointly by the sustainability

expert and the Corporate Communications and Sustainability unit, and all meetings during the year were recorded. The Group contributes at the corporate level to monitoring sustainability performance, determining priority issues and developing targets for these issues.

Strategic Management of Sustainability and Climate-Related Risks and Opportunities

As of 2025, strategic management of sustainability and climate-related risks and opportunities is considered an integral part of the corporate risk management approach. In this context, environmental, social and climate-related risks that may have an impact on activities are regularly evaluated. At the same time, opportunities that can support sustainable growth are analyzed. In line with this approach, it is aimed to create sustainable value through practices that increase resource efficiency, emission reduction studies, digitalization investments and projects that adapt to stakeholder expectations.

Climate-related risks have been identified within the scope of the Corporate Risk Inventory for the year 2025, and these risks are regularly monitored and evaluated by relevant departments and risk managers. The realization of risks and the actions taken are evaluated by the Early Detection of Risk Committee and the matters deemed necessary are presented to the Board of Directors for opinion. As of the reporting period, there is no formal trade-off evaluation mechanism in making climate-related decisions. However, the Early Detection of Risk Committee observes the balance between operational continuity, cost impact and strategic priorities when evaluating climate-related risks. It is planned to carry out these evaluations in a more systematic framework in the future.

Compensation and Incentive for Sustainability Performance

Association with Systems

Within ebebek, studies are carried out to develop performance-based compensation systems in order to strengthen the ownership of sustainability targets at the governance level and to monitor progress towards these targets. As of the reporting period, senior executive salaries are not tied to climate-related performance metrics, and evaluation and regulation efforts are continuing within the scope of the TSRS compliance process.

Although there are no sustainability KPIs directly integrated into variable compensation calculations yet, these indicators are aimed to be included in the performance evaluation processes of managers. In this regard, it is planned to establish performance criteria in areas such as energy efficiency, waste management, reduction of greenhouse gas emissions, social impact projects and employee satisfaction.

Board Oversight and Supporting Committee Structure

The Early Detection of Risk Committee meets regularly every two months under the chairmanship of an independent board member and periodically evaluates sustainability and climate-related risks and opportunities. The Committee identifies risks that may have a significant impact on the company's business model and financial performance and reports them to the Board of Directors.

The Audit Committee is responsible for the selection of the independent audit firm, execution of the contract process and supervision of audit activities. The determination of the independent audit service provider and the scope of services to be received are evaluated by the Committee and submitted to the Board of Directors for approval. In addition, the methods and criteria for examining and finalizing complaints and notifications regarding the accounting system, internal control mechanisms and independent audit processes within the framework of confidentiality principles are determined by the Committee. The Committee submits its evaluations in writing to the Board of Directors, taking into account the opinions of managers and independent auditors regarding the accuracy of the annual and interim financial statements and their compliance with the relevant accounting principles. In addition, it also carries out other supervision and monitoring duties assigned to it by the Board of Directors.

Management Controls and Procedures to Support Oversight of Sustainability and Climate-Related Matters

The Board of Directors has established various control mechanisms and procedures within the scope of corporate governance to effectively monitor, manage and report sustainability and climate-related risks. In this context, the "Documented Information Management Procedure" developed within the General Directorate, R.A.C.I., where duties and responsibilities are clearly defined. It is prepared in line with the matrix and implemented throughout the company. These procedures are carried out in integration with internal control systems and operational processes.

Within the scope of risk management processes, risky areas are determined through audit checklists and these areas are classified as high, medium and low risk according to impact and probability criteria. In this direction, audit activities are carried out. For example, department-based control deficiencies, such as the absence of a supplier contract, are considered high risk; In this context, job descriptions, authority delegation and approval processes are being reviewed. All these practices contribute to the integration of sustainability-related risks into the integrated risk management system.

STRATEGY

Assessment of Climate-Related Risks

ebebek systematically identifies and evaluates its climate-related risks within the scope of its corporate risk management approach. In this context, climate-related risks are analyzed by taking into account their potential impact on activities, supply chain and operational processes.

Identified climate risks are scored within the scope of the corporate risk inventory, taking into account probability and impact criteria; These evaluations are based on short, medium and long-term time horizons defined in line with the Company's planning periods. While this approach allows the current and future impacts of climate-related risks to be evaluated from a holistic perspective, it also ensures that risks are prioritized in line with the obtained risk scores and integrated into the risk management processes of relevant business units. The outputs obtained as a result of the evaluation are reflected in the corporate risk inventory, supporting strategic decision-making processes and contributing to the effective management of the current and potential impacts of climate change-related developments on the business model and value chain.

Short Term	0-1 Year	In the short term (0–1 years), supply chain and logistics disruptions that may arise from extreme weather events, fluctuations in energy costs and climate-related operational disruptions are considered as priority physical risks. In the same period, disseminating energy efficiency practices and developing sustainable packaging practices for monitoring greenhouse gas emissions stand out as priority opportunities.
Medium Term	1-3 Year	In the medium term (1–3 years), changes in regulatory requirements within the scope of the transition to a low-carbon economy, obligations regarding fluorinated greenhouse gases and packaging legislation, and increasing customer expectations for sustainable products constitute the main transition risks. In this period, evaluating investments in the use of renewable energy, strengthening sustainability criteria in the supply chain and disseminating practices that will ensure operational efficiency are considered important opportunities. It covers the years 2026– 2029.

Long Term	3 Year and Above	The long term has been determined to include 2030 and the following years, when long-term effects become more evident in climate projections. On the other hand, supporting the transition to a low-carbon operating model, increasing resource efficiency, strengthening supply chain resilience and developing a sustainable product portfolio are considered among long-term strategic opportunities.
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Financial statement audit materiality level was taken into account as one of the reference indicators in quantitative evaluations; Materiality assessment within the scope of TSRS was carried out by taking into account the nature, magnitude, probability of occurrence and potential to influence the decisions of primary users of the risks/opportunities. The company's independent audit materiality level for the period 31.12.2025 is 249.183.838 TL, and this amount corresponds to approximately %1 of the consolidated revenue. The financial materiality assessment of climate risks was carried out taking this threshold into account.

Climate Risks Affecting ebebek

ebebek evaluates the effects that climate change may have on its activities and value chain within the scope of its corporate risk management approach. In this regard, climate-related risks; The nature of the activities is determined by taking into account the supply chain, logistics processes and operational activities, and is classified as physical risks and transition risks. As a result of the risk assessments, supply chain continuity, supply of natural textile raw materials, warehouse and logistics operations and store operations are considered as priority areas that may be affected by climate change, and the effects of climate risks on the business model and value chain are regularly reviewed within the scope of corporate risk management processes.

The physical risks that stand out for the company include supply risks caused by climate change and water stress in the production of natural textile raw materials, disruptions in the national and international supply chain due to extreme weather events, physical damage that may occur in warehouses and logistics centers, and the effects of increasing temperatures on store, warehouse and headquarters operations. While these risks cause current effects such as increases in product prices, extensions in supply times, operational interruptions, stock losses, increases in energy consumption and decreases in operational efficiency, they have the potential to cause long-term consequences such as difficulties in

accessing raw materials, decreases in product availability and increases in operational costs.

Within the scope of transition risks, regulatory and technological developments that emerge during the transition to a low-carbon economy are evaluated. Increasing expectations for the use of renewable energy, regulations regarding fluorinated greenhouse gases used in cooling systems and changes in packaging legislation are among the main transition risks that may affect ebebek's operational processes and cost structure. However, the transformation process in question; It also offers various opportunities in terms of increasing the use of renewable energy, improving energy and resource efficiency, transitioning to sustainable and low-carbon product and packaging solutions, and strengthening compliance with environmental legislation. It is expected that the improvements to be made in this context will contribute to operational efficiency, reduce costs in the long term and strengthen competitive advantage by adapting to changing customer expectations.

Climate Related Risks and Opportunities:

Risk Number	Risk Area	Risk Definition	Risk Type	Examples of Factors Affecting Risk	Impact of Risk on Business Model and Value Chain	The anticipated effects of risk on the business model and value chain	The Effect of Risk on the Strategic Structure of the Business and Decision-Making Processes	Actions for Risk	Current and Projected Effects of Risk on Financial Condition and Performance
1	Textile and Natural Raw Material Supply	Decrease in agricultural productivity due to chronic climate effects such as temperature increase, precipitation regime change and drought in regions where cotton and other natural textile inputs, which have a significant share in ebebek's product portfolio, are produced; As a result, there is a risk of contraction in raw material supply, extension of supply times, need to turn to alternative supply sources and increase in product costs.	Physical Risk – Chronic	Increase in temperature in cotton production regions, change in precipitation regime, increase in drought, increase in water stress indices, decrease in agricultural productivity, contraction of cultivation area due to climate scenarios in production regions.	Geographic Area: Turkey Value Chain Stage: Supplier Concentration Area: Türkiye, Egypt, China	Current Impacts: Increase in product prices, disruptions in supply processes and decrease in product quality are observed. Predicted Effects: It is expected that there will be difficulties in accessing raw materials, product prices will increase unpredictably and products cannot be found in the market.	Impact on strategic structure: Development and diversification processes of alternative suppliers are carried out. Impact on decision-making processes: In order to ensure operational continuity, long-term agreements with large and reliable suppliers are prioritized.	Risk Action: It is planned to work with sustainable suppliers and add additional sustainability conditions to the supplier evaluation criteria. Assumptions: The price of the raw material, which varies according to supply and demand, and the cost of switching to alternative suppliers have been determined using assumptions in the short, medium and long term.	Current Financial Impact: No separately measurable financial impact was detected during the reporting period. Projected Financial Impact: • Short Term: 298.636.962 TL • Medium Term: 392.635.890 TL • Long Term: 472.598.352 TL

Scenario Analysis and Climate Resilience

ebebek conducted a climate scenario analysis for the first time in the 2025 reporting period in order to evaluate the effects of climate change on its activities and value chain. SSP1-2.6, SSP2-4.5 and SSP5-8.5 scenarios included in the IPCC Sixth Assessment Report were used in the evaluation of physical risks. Within the scope of the analysis, the potential impacts of climate-related risks on the company's operations, supply chain and business model in the short, medium and long term under different scenario conditions were evaluated.

SSP1-2.6

In the SSP1-2.6 scenario, which represents a low-emission and sustainable development path, the physical effects of climate change are expected to remain at more limited levels compared to other scenarios. In this context, the raw material supply risk evaluated in terms of ebebek's activities is expected to be at relatively lower levels in the said scenario. In this scenario, monitoring current supply processes and supply continuity, evaluating alternative supplier options if necessary, and monitoring possible disruptions are considered factors that support the resilience of the company.

SSP2-4.5In

the SSP2-4.5 scenario, which represents moderate emission reductions, physical climate risks are expected to become more pronounced compared to the SSP1-2.6 scenario. In this context, it is evaluated that the possible effects of climate change on raw material supply processes may increase and therefore pose a risk in terms of supply continuity. In this scenario, in order to increase resilience, it is important to develop alternative supplier options, monitor supply processes more closely, and evaluate supply disruptions and improve supply processes in the following periods.

SSP5-8.5In

the SSP5-8.5 scenario, which represents the high-emission development path, physical climate risks are expected to reach the highest levels. In this context, it is anticipated that the possible effects of climate change on raw material supply processes will increase and pose a higher risk in terms of supply continuity. In this scenario, ebebek's resilience; It is supported by increasing alternative supplier options, closely monitoring supply continuity, and developing necessary improvements and alternatives by evaluating the experiences gained regarding possible supply disruptions.

The year 2025 is the first reporting period in which climate scenario analysis was systematically included in ebebek's climate risk management processes. For this reason, the analysis was prepared within the framework of existing data sources, methodological assumptions and achievable climate projections. Developing the scope of scenario

analysis, data sets and analysis methods used in subsequent reporting periods; It is planned to deepen the assessment of climate resilience in line with the experience gained and improvements in the data infrastructure.

The main areas of uncertainty considered in the climate resilience assessment are uncertainties arising from climate models and scenario assumptions, data limitations in regional climate projections specific to Türkiye, the pace of change in the regulatory framework, sectoral price volatility, cost changes arising from supply chain changes, and uncertainties regarding the climate adaptation capacity of supply chain actors. Because of these uncertainties, the estimates of financial effects are not definitive; they are estimates and will be updated in future periods.

The main source used in scenario analysis is IPCC AR6. For physical risks, temperature increase and water stress data were evaluated through WRI Aqueduct and IPCC AR6. Türkiye's current climate policies and regulatory developments were also taken into account in creating the scenario framework.

As a result of the scenario analyses, the potential effects of physical climate risks on ebebek's operations and value chain were revealed. In this regard, various management actions are being evaluated in order to adapt to different climate scenarios and increase resilience. In order to strengthen supply chain resilience in scenarios where physical risks increase, it is envisaged to develop an alternative supplier network, improve stock management in critical product groups, evaluate alternative warehouse and logistics solutions and strengthen crisis management practices that support operational continuity. The results obtained from scenario analyzes support increasing the company's resilience to climate change by integrating into strategic planning, determination of investment priorities and corporate risk management processes.

The scope of operations includes store operations, warehouse activities, product supply processes, supply chain for textile and other product groups, domestic and international logistics activities and basic business processes that may affect the continuity of operations. The evaluations were based on the operational structure of the company in the 2025 reporting period. The evaluations were based on the operational structure of the company in the 2025 reporting period. In addition to the store network and headquarters operations throughout Turkey, activities abroad, supply chain and logistics processes were also handled with a holistic approach within the scope. TSRS 2 paragraph 22(b)(ii)

The assumptions used by the business in scenario analysis are stated.

Explanation on Temperature Scenarios

Temperature scenarios were created by taking into account the global surface temperature projection ranges presented by the IPCC Sixth Assessment Report for the period 2021–2040.

The IPCC's very likely temperature increase ranges over the 1995–2014 reference period are as follows:

0,4–0,9°C for scenario SSP1-2.6

0,4–0,9°C for scenario SSP2-4.5

0,5–1,0°C for scenario SSP5-8.5

The temperature values used for the years 2026, 2028 and 2030 are IPCC's modeling assumptions selected within these projection ranges.

Yield loss formula:

Efficiency loss (%) = Temperature increase (°C) × %5,5

This approach is a simplified stress test approach that considers other factors other than temperature, such as precipitation, irrigation capacity, soil structure, cotton variety grown, pests and adaptation investments, as constant.

Strategic and Operational Assessment

ebebek evaluates the potential impacts of climate change on its business model and value chain in line with its corporate risk management approach; It takes into account the effects of climate-related physical risks on strategic and operational decision-making processes. These risks are evaluated throughout the operating geographies, store operations, logistics activities and supply chain, and actions are developed to support operational continuity and business resilience.

Operating with 300 stores throughout Turkey as of the end of 2025 year, ebebek's widespread operation network and national/international supply structure necessitate climate-related risks to be addressed with a holistic approach at different operation points. In this context, climate-related uncertainties that may be experienced in the supply of natural textile raw materials, international supply chain interruptions, and resulting operational efficiency losses are considered among the priority risk areas for the company.

In line with the assessment of raw material supply risk, practices and strategic approaches to support supply continuity are discussed. In this context, in order to reduce the impact of possible disruptions in raw material supply on operations, the development of an alternative supplier structure, the evaluation of alternative warehouse locations, the implementation of different logistics models, the introduction of crisis management procedures and pre-stock shipping practices are evaluated. These practices contribute to supporting supply continuity and operational resilience against the possible effects of climate-related developments on

the raw material supply chain. During the reporting period, the on-time delivery (OTIF) rate was %82,93, and this indicator is considered one of the basic indicators used in monitoring the continuity of supply chain operations and the performance of logistics processes.

In addition to developments related to climate change, the possible effects of the transition to a low-carbon economy on raw material supply processes are also evaluated. Increasing sustainability expectations and environmental requirements in the supply chain may require meeting certain criteria in raw material supply and creating compliance requirements in supply processes. The possible effects of these developments on the continuity of raw material supply and supply costs are evaluated within the scope of raw material supply risk.

Climate-related risks are reviewed regularly; Evaluations are updated in line with operational impacts, developments in the value chain and changing climate conditions. The evaluations obtained in this regard support the identification of risks at an early stage, the determination of necessary measures and the strengthening of ebebek's resilience against climate-related operational and strategic risks.

Resource Allocation and Investment Planning

ebebek integrates resource allocation decisions into its business model and operational processes in order to reduce risks arising from climate change and evaluate emerging opportunities. Investments and operational improvements made in this context; It is shaped in line with the objectives of increasing the resilience of the supply chain, optimizing logistics processes and improving resource efficiency.

The company finances activities aimed at managing climate-related risks determined within the scope of scenario analysis, mainly within the scope of its operational budgets and strategic investment plans. Studies on reducing climate-related interruptions and disruptions in raw material supply, supporting the continuity of supply and logistics processes, increasing energy and resource efficiency, and monitoring and managing climate risks are carried out by integrating them into the budgets of the relevant business units. In addition, consultancy services and technical capacity requirements for measuring, monitoring and reporting climate risks are supported by outsourcing when necessary.

In the coming period, it is planned to gradually increase resource allocation to develop supply chain practices, evaluate alternative supply opportunities, and strengthen data monitoring and evaluation capacity on climate risks in order to increase resilience against the potential effects of climate change on raw material supply and supply chain.

As of the reporting period, there are no additional large-scale investments, business partnerships or new business plans to be disclosed, other than existing practices for managing raw material supply and supply chain risks in connection with climate change.

Within the scope of the evaluations carried out by our company, no climate-related risks or opportunities have been identified that would require a significant adjustment in the book values of assets and liabilities reported in the relevant financial statements in the current reporting period in the next financial reporting period.

However, physical and transition risks resulting from climate change; It is regularly monitored and evaluated within the scope of risk management processes in terms of its possible effects on the supply chain, energy costs, regulatory developments and market conditions. If the financial effects of relevant developments become significant, necessary evaluations will be made and reflected in the financial reporting processes. TSRS 2 paragraph 16(b)

Transition Plan and Path to Goals

As of 2025, ebebek is in its first reporting period in which it systematically evaluates climate risks within the scope of TSRS. In this context, an official climate transition plan has not yet been created. Within the scope of current strategic orientations, strengthening sustainability criteria in the supply chain, continuing feasibility studies for the transition to renewable energy and energy efficiency applications in air conditioning systems have been determined as priority areas. In this context, it is aimed to complete the data management infrastructure for regular monitoring and reporting of corporate greenhouse gas emissions within the year 2026, to increase the share of suppliers that meet sustainability criteria in total suppliers, to transform feasibility studies on the use of renewable energy into investment decisions and to prioritize energy efficiency projects. TSRS 2 paragraph 14(a)(v) With the strengthening of the data infrastructure, it is planned to create measurable targets and an official transition plan in the future.

RISK MANAGEMENT

Risk Management Approach

ebebek evaluates climate-related risks within the scope of corporate risk management approach. Climate-related physical and transition risks are considered together with other corporate risks within the company's current risk inventory and are evaluated by taking into account their possible effects on activities, supply chain and operational processes.

Climate risks are evaluated within the same framework as other operational and strategic risks within the scope of corporate risk management methodology and integrated into the risk inventory. The risk inventory is reviewed at the meetings held by the Early Detection of Risk Committee at least every two months; Risk management systems are evaluated

comprehensively at least once a year. The evaluations are reported by the Committee to the Board of Directors every two months.

In the prepared risk inventory, the risk type, factors affecting the emergence of the risk, responsible department, time horizon, probability, impact and risk score are determined for each risk. In addition, the current and anticipated effects of risks on the business model and value chain, their impact on strategic decision-making processes, management actions and investment needs are recorded.

The findings obtained as a result of climate-related risk assessment studies are integrated into corporate risk management processes and provide input to strategic assessment studies. The risk inventory is updated in line with changing climate conditions and operational developments.

Risk Governance

At ebebek, climate-related risks are evaluated within the scope of the corporate risk inventory prepared with the participation of relevant business units. Risks identified by risk owners are analyzed with the contributions of relevant departments and recorded within the scope of corporate risk management studies.

The Early Detection of Risk Committee reports its assessments of all corporate risks, including climate risks, to the Board of Directors every two months. The Committee's oversight role at the governing body level and its relationship with the Board of Directors is discussed in detail in the Governance section of the report.

In the risk assessment process, the effects of risks on the business model, value chain and operational activities are taken into account; The determined actions are followed by the relevant departments.

Risk Management Processes

Processes for Identifying, Prioritizing, Evaluating and Monitoring Climate Risks

ebebek evaluates its climate-related risks in two main groups: physical risks and transition risks. When determining risks, geographies of operation, supply chain, store operations, warehouse activities and regulatory developments are taken into account.

Identifying Risks

The main data sources used in the risk assessment process are IPCC climate scenarios, IEA energy transition data, WRI Aqueduct water stress indices and the company's own operational record and invoice data. Headquarters, Gebze Uşak, Tuna Çocuk, UK, Iraq, USA, Germany logistics warehouse and store operations are included in the scope of evaluation.

In the risk inventory prepared by ebebek, physical and transition risks arising from climate change were determined by taking into account the operations and value chain. The main physical risks assessed are:

- Risk due to climate and water stress in textile and natural raw material supply
- National/international supply chain disruptions
- Risk of physical damage to warehouses and logistics centers due to extreme weather events
- Risk of extreme heat wave reducing operational efficiency

The main evaluated transition risks are as follows:

- Requirements for transition to renewable energy
- Refrigerant gas regulations in cooling systems

As a result of the evaluations, it was determined that only the raw material supply risk (material) is important among climate-related risks. Other risks remained below the materiality threshold.

Scenario analysis was conducted to evaluate how raw material supply risk may change under different climatic conditions. In this context, IPCC's SSP1-2.6, SSP2-4.5 and SSP5-8.5 scenarios were used.

Within the scope of the scenarios; The possible effects of physical climate conditions such as temperature increase, precipitation changes, drought and water stress on raw material supply continuity were evaluated. The results obtained were used to evaluate the future effects of raw material supply risk and ebebek's resilience to this risk.

Risk Assessment

Identified climate risks are evaluated by taking into account their probability of occurrence, potential impact and time horizon. In the risk inventory, probability, impact and risk score are determined for each risk; Additionally, the current and anticipated impacts and strategic impacts of risks on the business model and value chain are analyzed.

A five-dimensional impact scale is used in risk assessment: Financial, Reputation, Strategic, Operational and Legal Compliance. In the financial impact dimension, the evaluation is made based on possible negative effects on revenue and net profit. The risk score obtained by multiplying the probability and impact scores is used as a basis for prioritizing risks.

Risk Prioritization

At ebebek, climate-related risks are prioritized by taking into account the determined risk scores. In risk scoring methodology, the risk score is obtained by multiplying the probability and impact scores; It is divided into four priority levels: Low, Medium, High and Very High. Risks assessed at High Financial Impact (Level 4) and above are classified as risks requiring priority management action. In addition, impacts on operational continuity, reputation and legal compliance are also included in the prioritization criteria.

Actions and investment needs to be implemented by relevant departments are determined in line with the risk prioritization results.

Monitoring Risks

Climate-related risks are monitored within the scope of corporate risk inventory. Management actions, investment plans and targets determined for each risk are followed by the relevant departments.

Continuous Improvement and Re-evaluation

ebebek develops climate-related risk management practices and integrates them into corporate risk management processes. Within the scope of risk inventory studies, risk definitions, actions and evaluations are updated in line with changing conditions and new information.

The year 2025 is the first reporting period in which ebebek systematically evaluated climate risks within the scope of TSRS, and there is no process change to compare with the previous reporting period.

Materiality Analysis of Climate Risks

ebebek prioritizes climate-related risks in line with its corporate risk management approach. In this context, climate risks identified are evaluated by taking into account their probability of occurrence and potential impact on the business and are scored within the scope of the risk inventory. In line with the risk scores obtained, risks are prioritized and integrated into management processes.

During the evaluation process, the effects of climate-related risks on operational activities, supply chain and business model, as well as their current and potential effects on the financial position, financial performance and cash flows of the business are analyzed. These analyzes contribute to the evaluation of the consequences that risks may cause in the short, medium and long term and the determination of appropriate risk management actions.

Risk assessment results are reviewed regularly and updated in line with changing climatic conditions, regulatory developments and operational needs. This approach provides input

to strategic decision-making processes by supporting the systematic assessment of the severity of climate-related risks.

However, climate-related opportunities are expected to have positive effects on financial performance in the long term. It is aimed to achieve cost savings by reducing energy costs through energy efficiency practices and widespread use of renewable energy, optimizing resource use with sustainable packaging solutions, increasing operational efficiency and strengthening supply chain resilience. In addition, increasing customer demand for sustainable products and services is expected to support sales performance, and timely compliance with regulatory requirements is expected to contribute to reducing compliance costs and possible financial liabilities. These impacts are regularly evaluated in enterprise risk management and strategic planning processes, taking into account their possible consequences on the company's financial performance, cash flows and capital planning.

METRICS AND OBJECTIVES

Greenhouse Gases Consequences

ebebek calculates the greenhouse gas emissions for the year 2025 in line with ISO 14064-1 under Scope 1 and Scope 2 (based on location). It has determined the operational control approach as its calculation approach and has included the areas of activity it directly controls.

Table 1. Greenhouse Gases from ebebek and its Subsidiaries Results

Company / Subsidiary	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Total (tCO ₂ e)
ebebek (Headquarters + Gebze + Uşak)	1.834,60	16.853,01	18.687,61
UK	0,00	63,31	63,31
Tuna Child	164,15	519,44	683,59
Iraq	0,00	0,00	0,00
USA	0,00	0,00	0,00
Germany	0,00	0,00	0,00
Total	1.998,75	17.435,76	19.434,51

Note: Since no renewable energy certificate or similar contractual instrument was used during the reporting period, the reported Scope 2 emissions refer to emissions calculated using the location-based method.

Emissions

- Scope 1: Direct greenhouse gas emissions (meter and invoice based)

- Scope 1.1: Direct emissions from stationary combustion;

Direct emissions from natural gas, diesel and solvent used in the organization (process and office)

- Scope 1.2: Direct emissions from mobile combustion;

Direct emissions related to fuel consumption of vehicles used for transportation operated by the organization

- Scope 1.4: Direct emissions from leakage of greenhouse gases in anthropogenic systems;

Direct emissions from leaks in equipment owned by the organization

- Scope 2: Indirect emissions from purchased energy

- Scope 2.1 (Location-based): Indirect emissions from grid electricity consumption

Greenhouse Gas Emissions Calculation Methodology

The following approaches and inputs were used to measure greenhouse gas emissions based on ISO 14064-1. In the calculations, activity data relating to emission sources were multiplied by current emission factors obtained from official sources, such as the IPCC 6th Assessment Report and the Republic of Türkiye Ministry of Energy and Natural Resources.

Data Sources

Primary data such as energy consumption (natural gas, electricity, diesel, etc.) regarding facility and production activities and transportation data for which services are procured were taken from the enterprise's system and invoice records.

Method

For Scope 1, the fuel-based method was used; consumption values were taken directly from measured or invoiced quantities and multiplied by emission factors. Scope 2 emissions were calculated using the location-based method based on purchased electricity consumption. For operations in Türkiye, the national electricity grid emission factor published by the Republic of Türkiye Ministry of Energy and Natural Resources was used in the calculations. No renewable energy certificates (I-REC, YEK-G, etc.) or similar contractual

energy supply instruments were used during the reporting period. Therefore, no renewable energy certificate or contractual emission reduction element was taken into account in calculating Scope 2 emissions.

Calculation Methodology

Greenhouse gas emissions are calculated by two basic methods, depending on the type of emission source. These methods are calculations based on direct and indirect emissions from activities such as burning fuels or electricity consumption, and calculations based on other directly measurable sources such as refrigerant leaks.

Calculation Assumptions

Net Calorific Value (NCV) is taken as basis for all fuel types, and the calculation is made by multiplying emission factors and consumption amounts on this basis. This approach is consistent with IPCC and ISO14064-1 recommendations.

Emissions Management, Targets and Performance Monitoring

ebebek adopts a short and long-term emission management approach in order to effectively manage and reduce greenhouse gas emissions. Within the scope of this approach, emission calculations are carried out in accordance with ISO 14064-1. Scope 1 and Scope 2 emissions are calculated on an annual basis.

Sector Based Metrics

2025 SASB resources were evaluated within the scope of the TSRS Report. No appropriate metrics were found within the scope of risks and opportunities.

Areas with High or Extremely High Baseline Water Stress

Based on WRI Aqueduct water stress data for ebebek's Head Office and logistics warehouses, the current situation and medium and long term water stress indicators were evaluated. Within the scope of the analysis, the basic water stress levels of the regions where we operate were taken into account and the potential effects of the operations on water resources were evaluated.

According to the evaluation results, it was determined that Ataşehir, Pendik and Gebze locations were in high to very high basic water stress levels, while Uşak location was in the medium-high water stress category. This situation reflects the increasing water demand, especially in the Marmara Region, drought risks due to climate change, and the pressure of population density on water resources.

In line with climate change scenarios, water stress levels are expected to increase in the medium and long term and the pressure on water resources in existing high-risk regions is

expected to intensify. In this context, ebebek continues its efforts to monitor water consumption in the locations where it operates, disseminate efficiency practices and regularly evaluate risks related to water use.

Water stress analyzes are reviewed periodically in line with changes in activity locations and current WRI Aqueduct data. The results obtained are used as input in the development of climate-related risk assessments and water management practices. Thus, it is aimed to support the sustainable management of water resources and strengthen operational resilience.

Within the scope of its activities, the company has identified climate-related physical risks such as climate and water stress, physical damage that may be caused by extreme weather events, heat waves and interruptions in the supply chain in the supply of textile and natural raw materials. Warehouse and logistics operations are carried out through rental assets, and it is considered that all operations, including shopping mall stores and warehouses, may be exposed to physical climate risks. Due to current data constraints, vulnerable assets and activities exposed to these risks cannot be determined separately. Although the assets are covered by insurance, the level of exposure cannot be determined exactly as there is no detailed information about the scope of insurance coverage.

Within the scope of evaluating climate-related risks in raw material supply, the water stress level in the regions where raw materials are produced and/or supplied is taken into account. The presence of high or extremely high baseline water stress levels, especially in the regions where corn is supplied and in the supply chain originating from China, indicates that drought and restrictions in access to water resources may have an impact on raw material production and supply continuity. Therefore, the water stress indicator was used as a supporting indicator in assessing the vulnerability of raw material supply to climate change in these regions. Within the scope of the evaluation, the potential effects of the possible decrease in raw material supply caused by water stress on the amount and continuity of supply within the framework of relevant scenarios were taken into account.

Vulnerable Assets Against Climate-Related Physical Risks

The physical climate risk identified as material for ebebek is the climate-related disruptions that may occur in the raw material and product supply processes. In this context, fragility; It is evaluated based on the fact that production, transportation and logistics processes are affected by climatic conditions, especially in international supplies.

Within the scope of scenario analysis, the possible effects of disruptions in supply processes in different climate scenarios on supply continuity and costs were evaluated.

ebebek's resilience to this risk; It is supported by evaluating alternative suppliers, monitoring supply processes and making necessary improvements in line with the outputs obtained from the disruptions experienced.

Domestic Carbon Prices

As of the reporting period, ebebek does not have an internal carbon pricing mechanism used in investment decisions, financial planning or scenario analysis. In addition, developments in national and international carbon pricing mechanisms and regulatory changes are closely monitored, and future financial impacts and possible repercussions on the business model are regularly evaluated. There is no price applied.

Pricing

As of the reporting period, climate-related performance metrics have not been included in executive compensation criteria, and efforts to integrate them in the coming periods are ongoing.

Climate-Related Risks, Opportunities and Capital Allocation

ebebek evaluates the effects of climate change on its operations and value chain within the scope of physical and transition risks. As a result of the evaluations, the only climate risk assessed as material as of the reporting period was determined to be the chronic physical risk related to textile and natural raw material supply. Within the scope of this risk, the potential effects of climate-related developments, especially water stress, temperature increase, changes in precipitation regime and drought, on natural raw material supply continuity, raw material costs and product availability were evaluated.

In addition, energy efficiency practices, improving resource use, sustainable product and packaging solutions, and practices that will provide operational efficiency are considered among climate-related opportunities.

As of the reporting period, there is no separate capital allocation mechanism for climate-related risks and opportunities, and relevant investments are evaluated in line with operational needs and strategic priorities and integrated into investment decisions.¹

¹ 29(b), 29(c), 29(d), 29(e)

Climate-related Goals

ebebek regularly monitors its environmental performance within the scope of combating climate change. In this regard, data on greenhouse gas emissions, energy and water consumption are monitored and studies are carried out to use resources more efficiently.

Studies to improve data quality continue, and in parallel with the strengthening of the data infrastructure, medium and long-term climate targets are planned to be determined in the future.

As of the reporting period, ebebek does not use any carbon credits. Within the framework of current strategic priorities, it is aimed to achieve emission reduction through direct operational improvements. Although the use of carbon credits is not planned in the current period, it can be evaluated in line with strategic studies and developments in the future. Therefore, the disclosures in TSRS 2 paragraph 36(e)(i)-(iv) are not applicable as of the reporting period.

ebebek does not currently have any climate-related targets set. The ebebek team is working on it.

It closely follows international developments regarding climate change and the global targets determined in this context, especially the Paris Agreement and COP negotiations. Our strategies, goals and practices to combat climate change; It is regularly reviewed and improved in line with national regulations, international commitments and evolving sustainability requirements.

As of the reporting period, there are no measurable and time-bound climate-related targets disclosed to the public by the Company. In addition, studies are carried out to establish climate-related targets within the scope of combating climate change and low-carbon transformation. Studies on the scope of the targets to be developed, calculation methodology, base year, monitoring mechanisms and performance indicators are continuing. The climate-related targets being worked on at this stage have not been verified by independent third parties. In the following reporting periods, in parallel with the development and maturation of the targets, independent third-party verification of the targets and indicators deemed appropriate will be evaluated.

ebebek regularly monitors and evaluates its performance towards its climate-related targets. Within the scope of performance results, progress towards targets and trends and changes between periods are analyzed and reported.

Important Developments After the Reporting Period

After the reporting period, a decision was made in February 2026 to discontinue Tuna Çocuk's operations, and this decision was assessed as a significant event occurring after the reporting period. It was disclosed on the Public Disclosure Platform.