

PENTA TEKNOLOJİ 2024

SUSTAINABILITY

REPORT



-penta®

INDEX

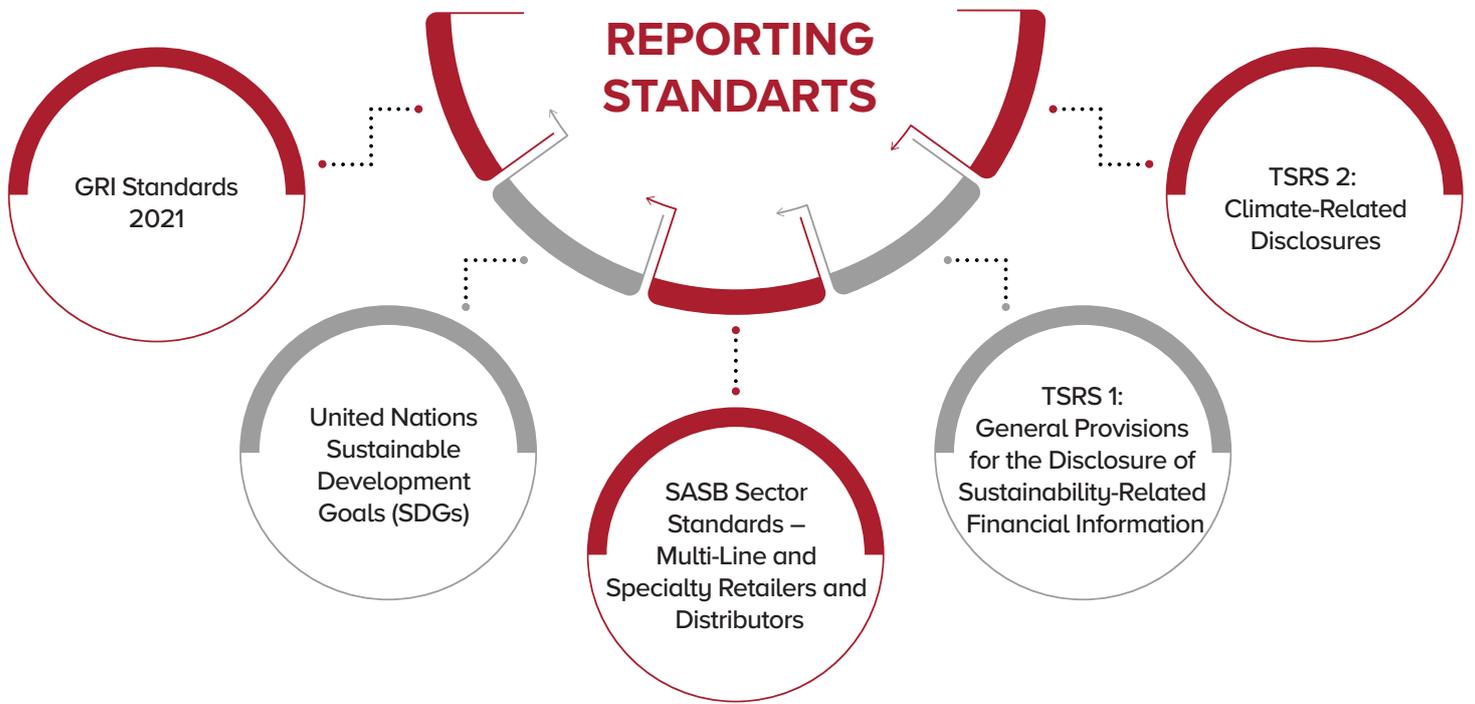
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ABOUT THE REPORT

As Penta Teknoloji, we share our perspective, performance and activities in environmental, social, and governance areas with our stakeholders in a transparent manner through our sustainability report. The performance indicators and data shared in our sustainability report cover all of our operations (100%) between January 1st and December 31st, 2024.

We place great importance on making our sustainability report accessible to all our stakeholders and on receiving their feedback and ideas regarding the report. In this context, you can access our current and past reports at <https://www.penta.com.tr/surdurulebilirlik/raporlar>. For any questions, comments or suggestions regarding our report and sustainability efforts, please contact us at "surdurulebilirlik@penta.com.tr".



You can find the references and mapping of the Guidelines and Standards used in our report in our **Annexes** section.

INDEPENDENT ASSURANCE

For the selected environmental, social and economic performance indicators included in our report that align with our sustainability framework, we have obtained independent assurance services in accordance with ISAE 3000 (Revised) and ISAE 3410 standards. This enables us to ensure the accuracy of our data and conduct reliable trend analysis.

You can find our Independent Assurance Statement in the **Annexes** section of our report.

GENERAL MANAGER'S MESSAGE



How does Penta Teknoloji define sustainability?

At Penta Teknoloji, we embed sustainability at the core of our corporate strategy, organizational culture, and operational model. Rather than limiting it to the management of environmental impacts, we view sustainability as a guiding principle that shapes how we conduct business and create long-term value. For us, sustainability is a holistic transformation process that lies at the intersection of value creation, longevity and social benefit. We embrace this understanding as an integral part of our corporate identity and recognizing sustainability as the cornerstone of our long-term value creation and the source of our competitive strength.

Our sustainability approach is shaped around three main strategic focuses; **Value-Creating Business Model**, **People-Centered Perspective** and **Respect for Nature**. In line with these focus areas, we manage not only our financial performance but also our social, environmental and ethical impacts with a holistic perspective.

With our people-centered perspective, we aim to build an inclusive and equitable work culture and strengthen diversity and equal opportunities. We support not only the individual development of our employees but also their sense of belonging by providing them with an inspiring work environment. We view our social responsibilities as opportunities for change and develop long-term projects by involving our stakeholders in our journey towards a sustainable future. Our environmental responsibilities are managed through systematic and innovative approaches that go beyond regulatory compliance. We translate our respect for nature into concrete actions to reduce our environmental footprint and develop more sustainable business solutions by leveraging the power of technology.

We closely monitor global sustainability trends and transformation dynamics; we determine our strategic priorities with a proactive and agile approach and take concrete actions in this direction. In this way, we strive to make both direct and indirect contributions in line with the **United Nations Sustainable Development Goals**.

How do you assess your performance in 2024 with a focus on sustainability?

2024 was a turning point for Penta Teknoloji as we further deepened our sustainability strategy, supported our strategic approach with concrete outputs and created value together with our stakeholders. One of the most critical steps we took this year was **the double materiality analysis**, through which we systematically analyzed both our company's impact on environmental and social issues and the impact of these issues on our operations. As a result of this prioritization process, which integrated the views of our stakeholders, we identified **13 material issues** that shape our sustainability approach and positioned them around our strategically defined focus areas: **Value-Creating Business Model**, **People-Centered Perspective** and **Respect for Nature**.



Under the **Value-Creating Business Model**, we implemented applications focused on stakeholder satisfaction while strengthening operational excellence with our digitalization and integration projects in 2024. Thanks to our digital services such as Bayinet and Penta Integration, we facilitated the processes of our business partners by providing them with faster, more efficient and transparent services. The solutions we offer through these platforms have strengthened the digital collaboration between us and our business partners. Additionally, by obtaining the ISO 22301 Business Continuity Management System certification, we have documented our corporate capacity in business continuity and crisis management. With our continuous improvement culture focused on customer satisfaction, we have further strengthened our business model and solidified our position as a value-added solution partner in the industry.

With our **People-Centered Perspective**, we have aligned our human resources with our strategic priorities and continued to implement initiatives that prioritize the development and well-being of our employees with determination in 2024. Within the framework of "**Strategy and Future**", which we have determined as this year's training theme in line with our organization's development path and the changing needs of the business world, we organized numerous training programs to support the professional development of our employees. By basing our human resources policies on the principles of diversity, equal opportunity and inclusiveness, we have created a work environment where everyone feels valued and a sense of belonging.

Within the framework of our focus on **Respect for Nature**, we have adopted a systematic and holistic approach to environmental sustainability. As part of our **Energy Efficiency-Focused Transformation Projects**, we have implemented energy-saving applications in many areas, from lighting systems to climate control equipment, automation software and energy consumption measurement systems in our headquarters. Additionally, with our planned **Energy Monitoring System** investment for our headquarters and logistics centers, we have established an infrastructure that enables us to analyze energy data in greater detail. In addition to energy management, we have made significant progress in waste management and the circular economy. Throughout 2024, we **recycled 79% of** the waste we generated, contributing to resource efficiency. Through e-waste management and reuse projects, we have translated circular economy principles into concrete actions.

What message would you like to convey to your stakeholders, the readers of this report?

At Penta Teknoloji, we view sustainability as a strategic responsibility not only for our organization but also for the future of our entire value chain and ecosystem. In line with this approach, we define our sustainability journey as a collective transformation process rather than an individual effort and we consider the contributions and cooperation of all our stakeholders to be one of the most valuable elements of this process.

With this report, prepared in line with our principles of transparency, accountability and continuous improvement, we sincerely share with you the initiatives we have implemented, the concrete gains we have achieved and the areas for future development. With unwavering commitment to the future, we will continue to fulfill our environmental and social responsibilities while **advancing forward our vision of being a value-added solution partner for the industry.**

We extend our heartfelt thanks to all our stakeholders-especially our employees and business partners-who walk this path with us. Together, we remain dedicated to building a more sustainable future.

Fatih Erünsal

Penta Teknoloji General Manager



PENTA TEKNOLOJİ AT A GLANCE



PENTA TEKNOLOJİ AT A GLANCE

➔ PENTA TEKNOLOJİ IN NUMBERS

Through our partnerships with global and local technology brands, our commitment to operational excellence, the customer experience we deliver, our digital infrastructure and our services, we are positioned as Türkiye's leading value-added technology distributor.

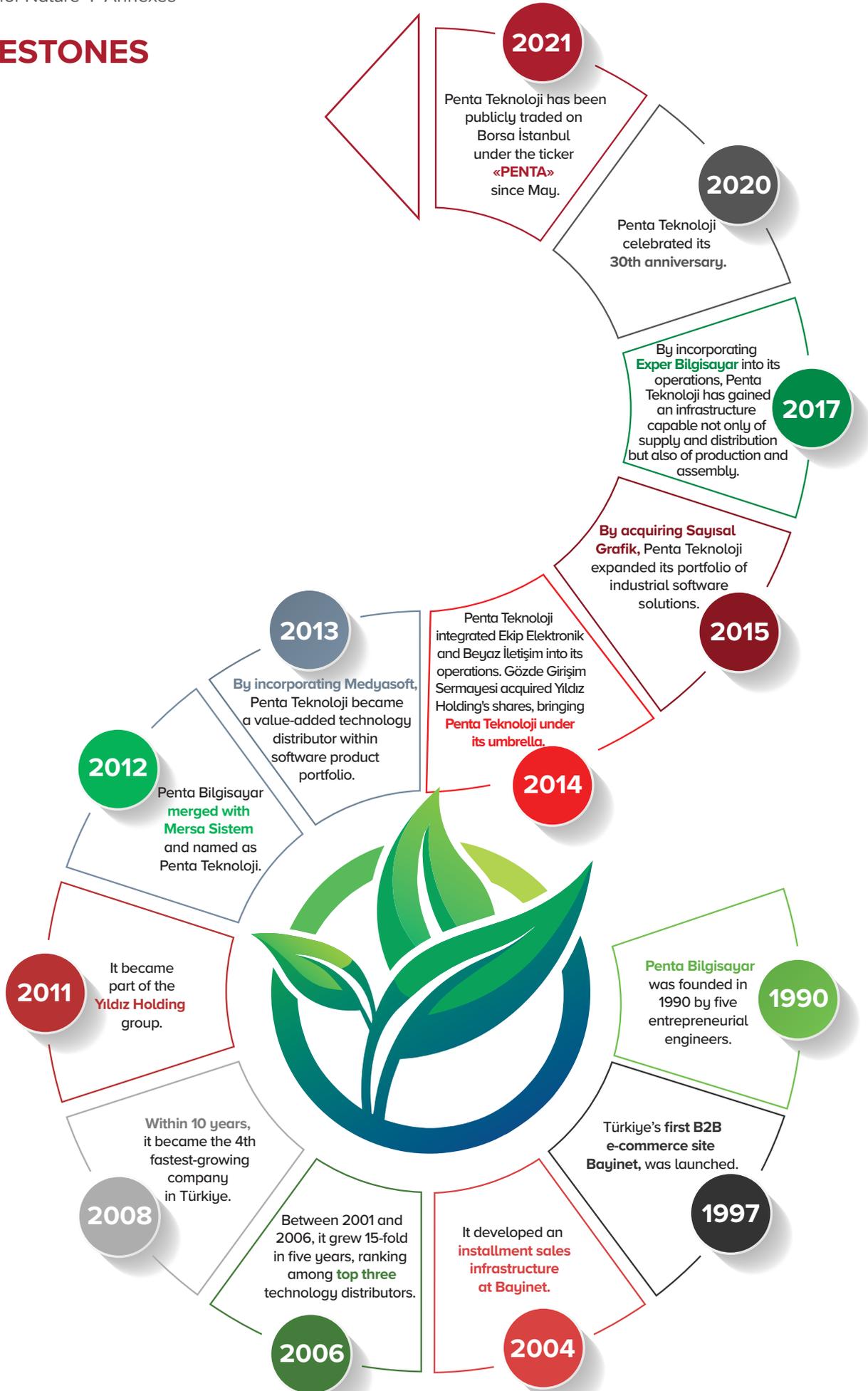
While introducing the innovative products of the world's largest technology companies to the domestic market, we enable our business partners to purchase the products they desire from a one stop shop, Penta Teknoloji, without the need to search for them in different locations, thanks to our extensive product range and distribution network.

Committed to building a sustainable future, we combine the transformative power of technology with our people-centered growth strategy and corporate governance principles.

Driven by the strength of our employees, we create value for society while prioritizing environmental, social and economic sustainability in line with our innovative vision.



➔ MILESTONES



MISSION

We are Türkiye's Value-Added Technology Distributor. Through our innovative and integrated supply chain solutions, fully equipped technology centers and technical expertise, we enhance operational efficiency and effective business processes, advancing our business partners forward.

VISION

We strive to become Türkiye's leading technology distributor by perfecting our integrated business process solutions, which we have developed and digitized with the aim of making our business partners more profitable and competitive.

VALUES

We provide an **inclusive** and **safe** working environment with a **people-centered** perspective and we embrace a **success-driven** sustainability mindset while adhering to **ethical** principles.



➤ HIGHLIGHTS OF 2024 ACHIEVEMENTS

Lenovo Highest Workstation Revenue of the Year

Huawei Top Marketing Partner

Lenovo Broadest Sales Capacity of the Year

Lenovo Highest Breadth of the Year

Kodak Alaris Highest Market Share Growth Award FY24



Huawei Best Gold Distribution Partner



Lexar Rising Star – Outstanding Performance Award

IBM Innovation Champion Distributor of the Year

Dell Technologies Highest Breadth Distributor of the Year

HP Distributor with the Largest Business Partner Network

➔ OUR APPROACH TO CORPORATE SOCIAL RESPONSIBILITY

While continuing to make a positive impact on people and the environment with determination, we prioritize ensuring that all our activities demonstrate a comprehensive approach to social responsibility that affects the community we are part of.

In this context, we are advancing forward with our mission to be a company that develops projects to ensure equal opportunities and diversity in the field of technology through the associations we are members of, with a particular focus on enabling young people, girls and women to receive quality education and participate in employment in this field.

Details of our work with civil society organizations can be accessed in the [People-Centered Perspective](#) section of our report.



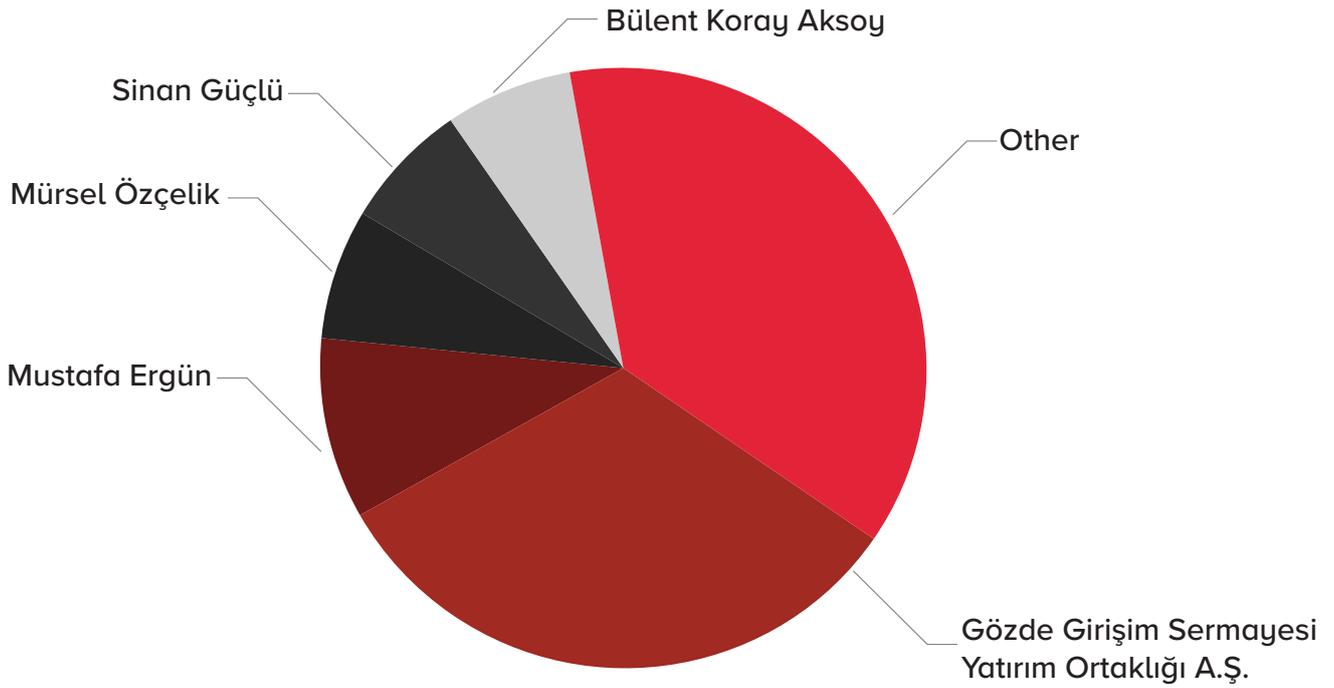
ABOUT PENTA TEKNOLOJİ



ABOUT PENTA TEKNOLOJİ

As Penta Teknoloji, we have been continuing our journey, which we started in 1990, under the Yıldız Holding since 2011. With 35 years of industry experience, a strong distribution network, advanced IT infrastructure, operational excellence, innovative financial solutions, and 358 employees who are the driving force behind our success, we are Türkiye's value-added technology distribution company.

We connect the products of over 40 brands that offer technological products to the market with more than 9.000 business partners. With our operational excellence approach and value-added services, we help our business partners become more efficient, profitable and competitive. We make a difference with our end-to-end services, ranging from logistics to financial solutions, pre-and post-sales support services, and digital applications.



Partners*

Payment Amount (TL)

Share Ratio

● Gözde Girişim Sermayesi Yatırım Ortaklığı A.Ş.	126.753.831	32,21%
● Mustafa Ergün	38.377.971	9,75%
● Mürsel Özçelik	27.611.870	7,02%
● Sinan Güçlü	26.909.492	6,84%
● Bülent Koray Aksoy	26.780.870	6,81%
● Other	147.081.966	37,37%

*As of December 31st, 2024



➔ COMPANY VALUES

We believe that our greatest strength in our journey toward success is our employees and we are working together to go beyond excellence. With this understanding, our people-centered perspective forms the foundation of our company values. While aiming to elevate our employees' development and work experience to the highest level, we are building a sustainable and inspiring corporate culture based on our shared values of trust, inclusiveness, success and ethical principles.

Success:

Our primary goal in every business process is to advance all of our stakeholders forward. Therefore, our definition of success is reaching the targets we set together as a team-equipped with data-inspired decision-making, AI-supported analyses and digital capabilities-on our journey to go beyond simply doing well. We systematically monitor progress and pursue success not only in the past but also while shaping the future.

Trust:

Without ever compromising our fair and honest approaches, we not only maintain a foundation of trust but also redefine it using the possibilities of the digital age. By integrating next-generation technologies into our ways of working, we aim to be not only a reliable company today but also tomorrow. In all the digital processes and AI-based applications we develop, transparency is our guiding principle, placing human trust at the heart of technology. Every step we take with courage reflects both our people-centered values and the vision shaped by technology.

People-Centered:

Concepts that make us human-such as respect, love, conscience and loyalty-lie at the heart of all our values. In every business process where we invest our mind and heart, we see technology as a lever that unlocks human potential. We design solutions powered by next-generation technologies with empathy, implementing them to enhance employee experience, accelerate growth and sustain our culture of loyalty in the digital age. For us, being people-centered is not merely a principle, but a responsibility to shape technology for people and together with people.

Inclusivity:

We work together without regard to ethnicity, religion, gender, age or any other distinction. We see diversity and inclusion not only as an integral part of our corporate culture but also as essential elements of our digital solutions. To ensure that digital infrastructures operate in an unbiased, fair and representative manner, we develop continuously learning systems and leverage inclusive technologies to transform differences into ethical value.

Ethics:

Our reputation is our greatest asset. Our ethical and moral principles guide not only human behavior but also the technologies we use. We act with awareness of our ethical responsibility in digitalization and emerging technologies, never compromising on principles of data privacy, fairness and transparency. We safeguard our reputation not only through our words but also through the principles embedded in our digital systems and the integrity reflected in our decisions.



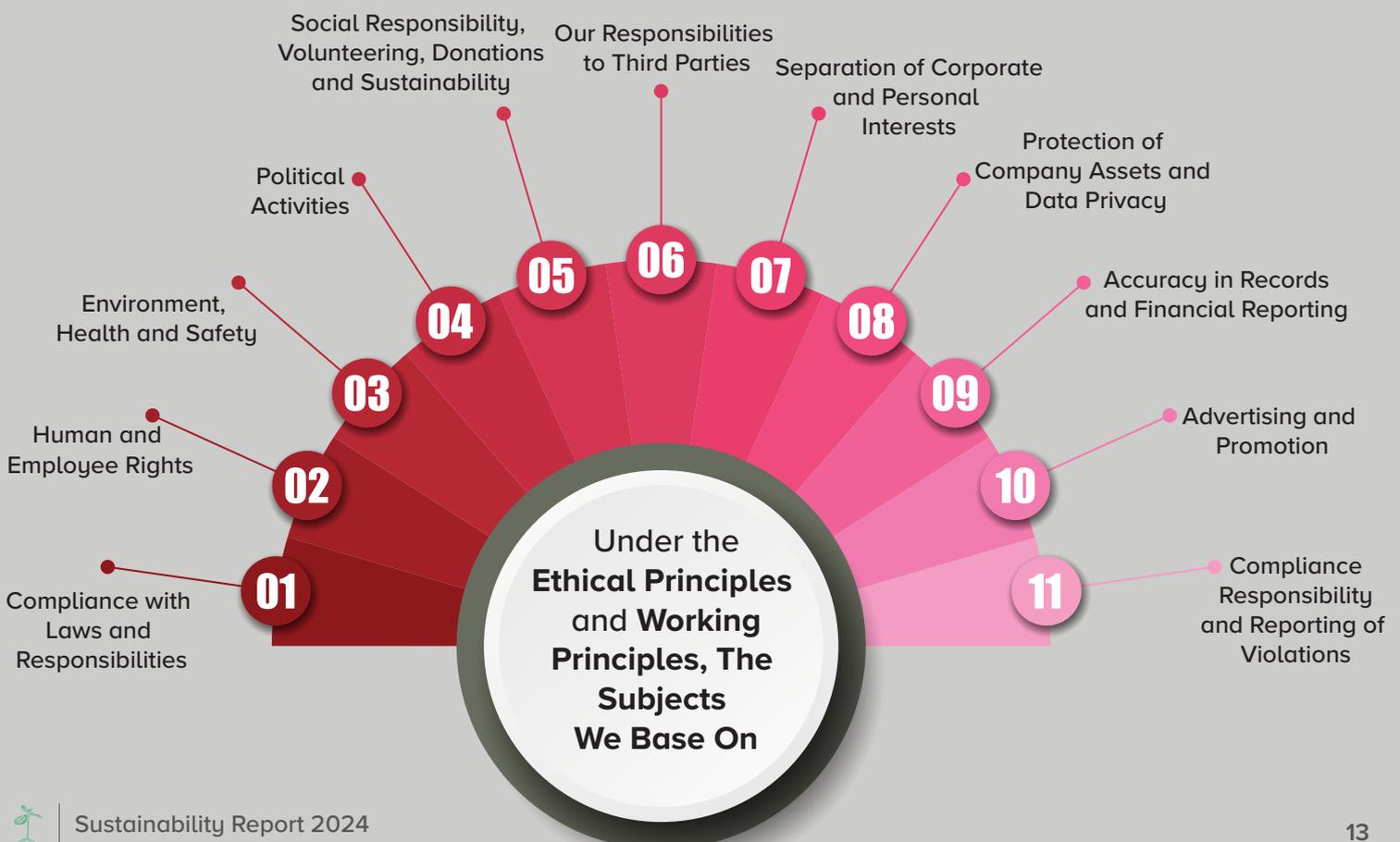
➤ OUR ETHICAL PRINCIPLES AND UNDERSTANDING

The ethical principles that form the foundation of our business processes guide us in how we conduct our relationships with our employees, business partners, vendors, shareholders, public institutions, the environment and society. Our ethical principles include matters such as human and employee rights, the environment, health and safety, data privacy, accuracy in reporting and compliance with competition law, as well as necessary regulations to prevent conflicts of interest, corruption, bribery and payments made to facilitate or expedite business.

In addition, we adopt and implement **Code of Conduct** of Yıldız Holding, to which we are affiliated. These principles create a common corporate culture in terms of business ethics, increase sensitivity and awareness in this regard, and guide all parties in our business processes to act with ethical responsibility. We prioritize ensuring that all our stakeholders adopt our ethical principles and working principles and view them as part of our corporate identity.

All our stakeholders can report any violations of ethical principles and compliance issues to etik.bildirim@penta.com.tr. We ensure that reports made by our stakeholders are investigated by our Ethics and Disciplinary Committee. During this process, we keep the identity of the reporting person anonymous and address any conduct or behavior that violates our ethical principles in accordance with our disciplinary procedures.

Additionally, we provide our employees with training in ethical principles and compliance with these principles. We aim to establish a shared organizational culture of business ethics, enhance awareness and sensitivity in this area, and ensure that all parties involved in our business processes act with ethical responsibility.



➤ STRONG BRAND PORTFOLIO AND PRODUCT DIVERSITY

As Penta Teknoloji, we manage the marketing and distribution activities of over 40 global and local technology brands across Türkiye. We classify our product portfolio, which we develop by considering market dynamics, customer needs and industry trends, into three main strategic segments: corporate solutions (Enterprise), consumer hardware products (Broadline) and software solutions (Software).

While creating our product portfolio, we focus not only on technological diversity but also on ensuring that these products complement each other. Thanks to this strategic approach, we are able to offer our business partners end-to-end solutions from a single point of service.

By bringing together all IT needs of both individual and corporate consumers under one roof, we offer our wide range of hardware, software, and service products to our business partners. Through our value-added services and product portfolio, the technology ecosystem we provide delivers significant advantages to our business partners, such as faster processes, increased operational efficiency and optimized costs.

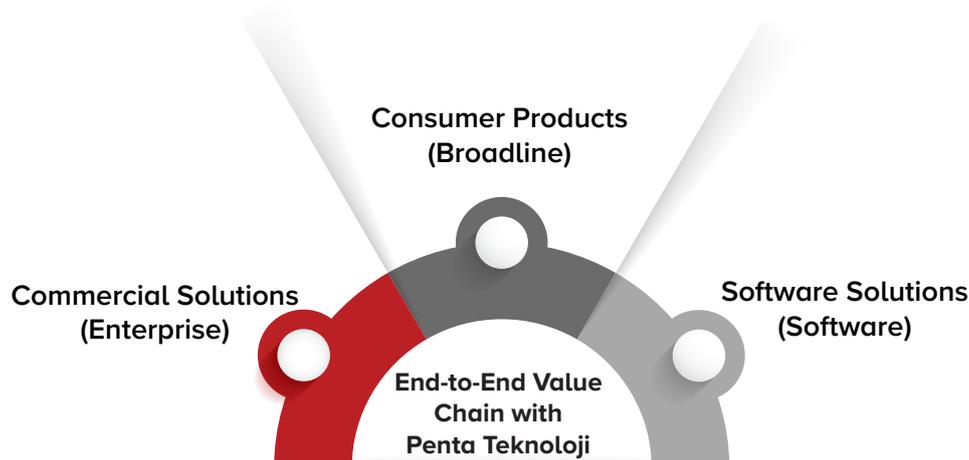
At Penta Teknoloji, we embrace the principle of delivering not just products, but comprehensive solutions to our business partners. This approach enables us to stand out in post-sales support, technical service processes, and brand-product integration. By ensuring that products from different vendors work seamlessly together we deliver smooth and efficient experience from installation to active use.

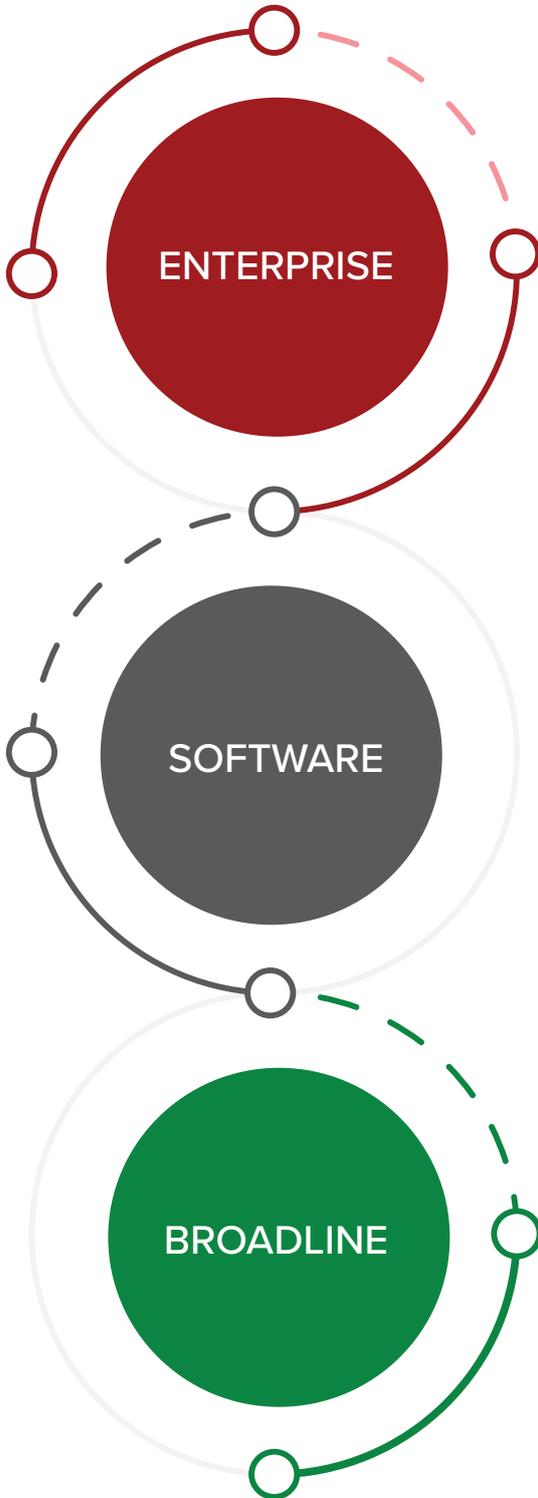
This holistic solution architecture is designed to meet not only today's but also tomorrow's IT needs, providing our business partners with a sustainable and scalable infrastructure.

Being the sole authorized distributor in Türkiye for globally leading brands provides us with both a strategic advantage and a strong market position. Through these privileged partnerships, we are able to offer our customers the latest products via a reliable supply chain and under competitive conditions.

The direct relationships we have established with brands also make a difference in areas such as speed in after-sales services, expertise in technical support thereby increasing customer satisfaction.

In line with all these approaches, Penta Teknoloji aims to be not just a technology provider but a value-driven and sustainable solution partner. Our business model, designed to anticipate our business partners' current and future needs, is built on making technology accessible, manageable and sustainable.





Server - Data Storage - Security & Networking Solutions - Communication



Business Applications - CAD Software - Content Creation Software - Middleware Software - Security Software - Data Storage Software - Entertainment Software



Computers - Tablets - Workstations - Keyboards, Monitors, Mice - Motherboards and Graphics Cards - Hard Disk Drives - Processors - USB Devices - Projectors - Printers - Photocopiers - Consumables



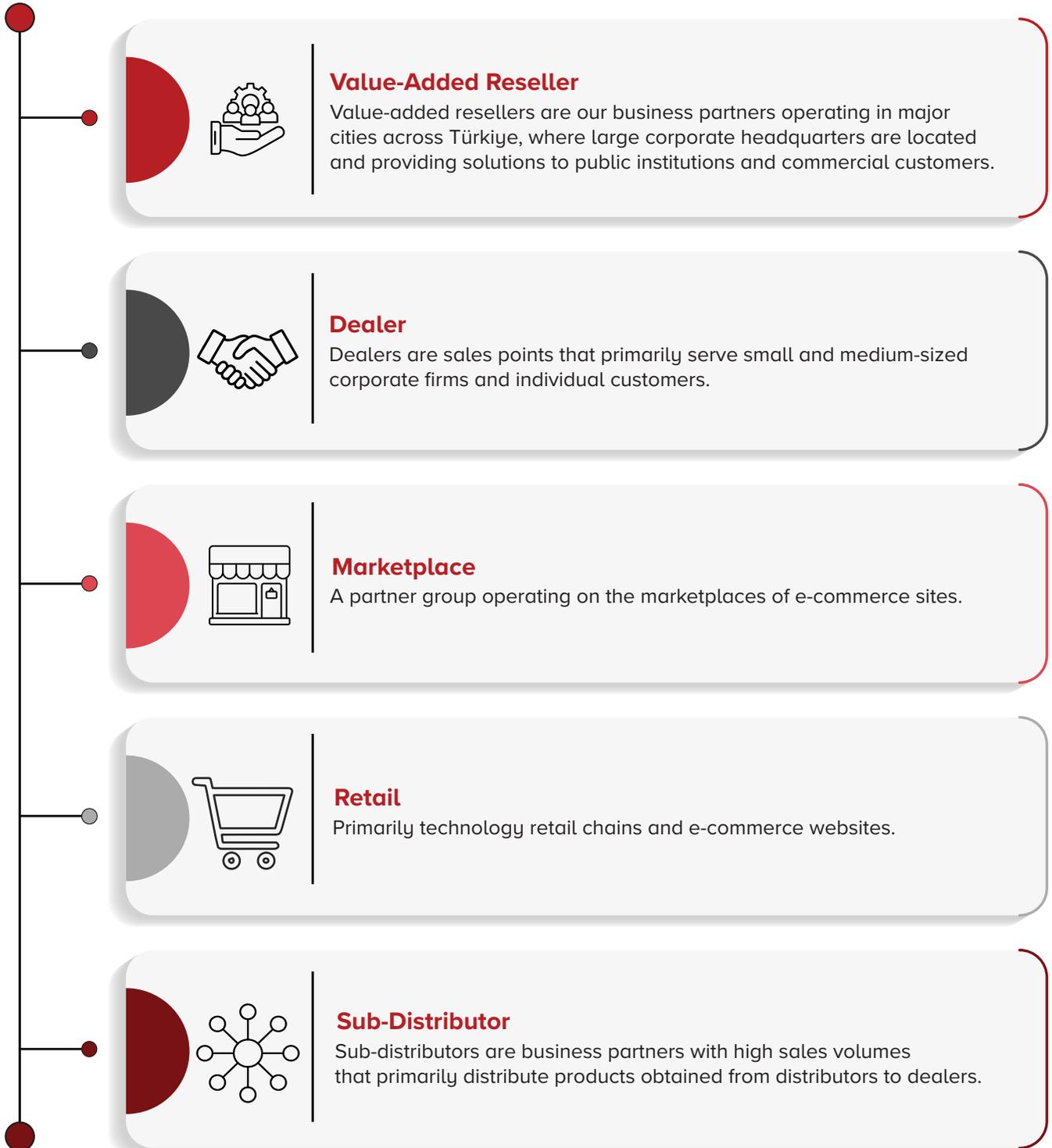
* Brands for which we are the sole distributor

** Brands for which we are the sole distributor in specific product groups



➤ CHANNEL MANAGEMENT

As Penta Teknoloji, we have over 9.000 business partners. While all our sales are conducted with business partners in the B2B (Business-to-Business) channel, we manage our channel operations in five categories, taking into account differences in business partner structure and business models.



CORPORATE GOVERNANCE



CORPORATE GOVERNANCE

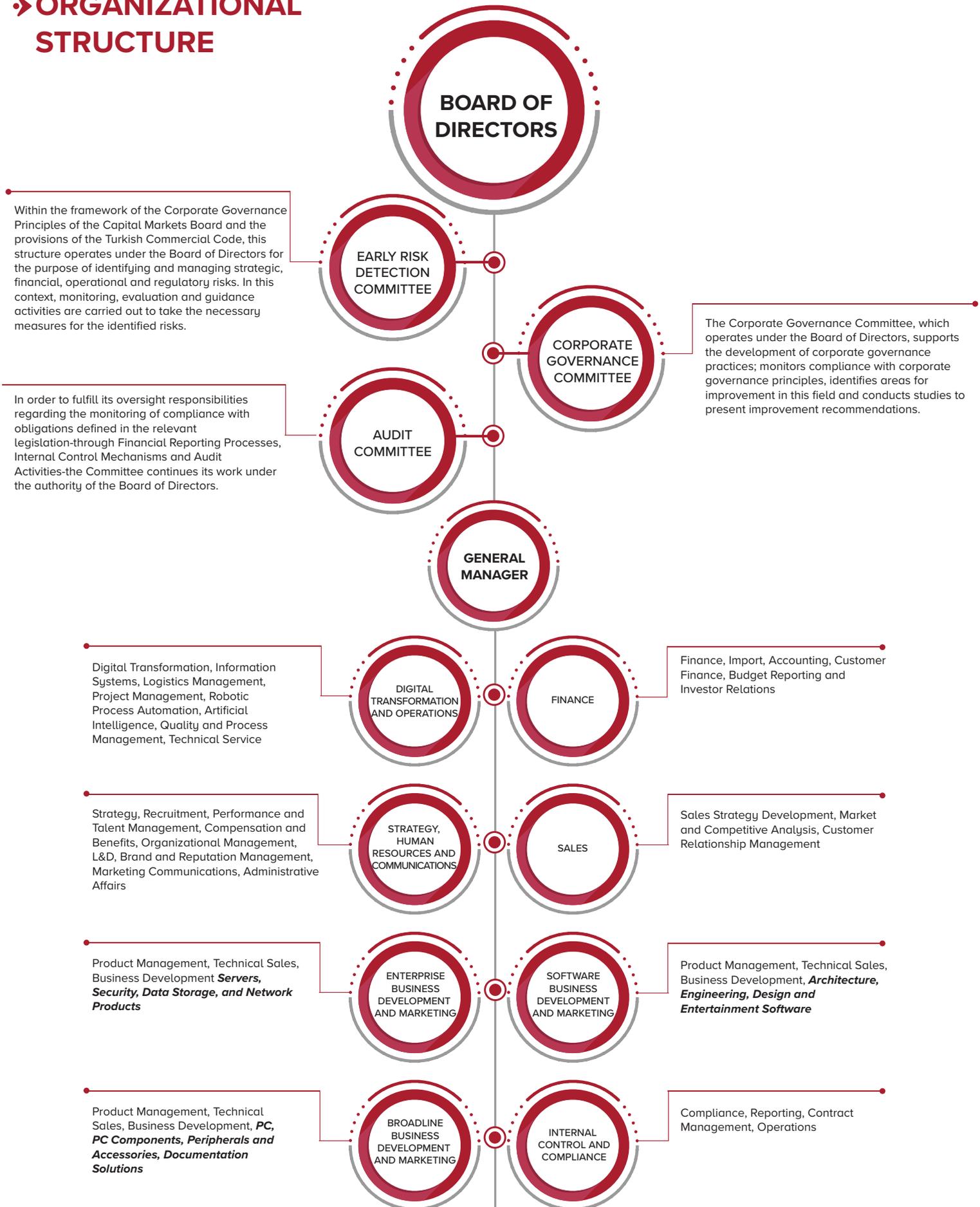
At Penta Teknoloji, the foundation of the trust-based relationships we have established with all our stakeholders is built on a corporate governance approach that is equitable, transparent, responsible and accountable.

This approach, which is an integral part of our operations, is guided by applicable legal regulations and the "Corporate Governance Principles" established by the Capital Markets Board (CMB). Ensuring full compliance with these principles and continuously improving our practices are among our top priorities. In our annual activity reports and disclosures on the Public Disclosure Platform (KAP), we transparently share our level of compliance with the Corporate Governance Principles and the reasons for any principles that have not yet been implemented.

In this context, you can access our Corporate Governance Principles Compliance Report on pages 5-17 of our [2024 Annual Activity Report](#).



➤ ORGANIZATIONAL STRUCTURE



➔ BOARD OF DIRECTORS

Board of Directors, which is the highest body of our corporate governance structure, consists of six members, two of whom are independent. Our Board of Directors, which includes two female members, meets as often as necessary, provided that the majority of members are present, depending on the needs arising from our company's activities.

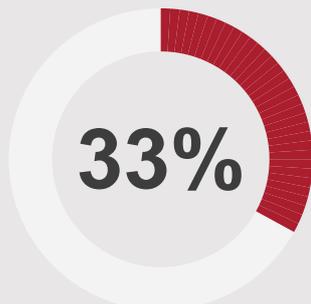
All members of the Board of Directors, except one, are non-executive members. In this context, non-executive members of the Board of Directors do not hold any administrative positions other than their board membership and do not interfere in daily operations or routine activities.

Additionally, the committees under our Board of Directors assist in its guiding and advisory role. Our Board of Directors conducts evaluations within the company, presents its ideas on strategic actions and ensures that the necessary steps are taken through these committees. In this regard, the Audit Committee, Corporate Governance Committee and Early Risk Detection Committee, established under the Board of Directors, continue to actively perform their duties.

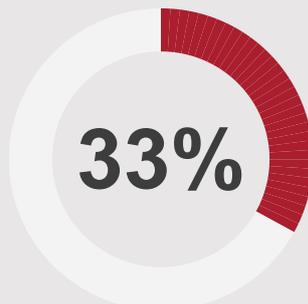
Name and Surname	Position	Committees Served On
Mehmet Tütüncü	Chairperson	-
Ali Ülker*	Vice Chairperson	-
Mürsel Özçelik	Member (Board of Directors Executive Director)	-
Erman Kalkandelen	Member	Early Risk Detection Committee (Member)
Aytaç Saniye Mutlugüller	Independent Member	Audit Committee (Chairperson) Early Risk Detection Committee (Chairperson) Corporate Governance Committee (Member)
Fatma Pınar Ilgaz	Independent Member	Audit Committee (Member) Early Risk Detection Committee (Member) Corporate Governance Committee (Chairperson)

*Mr. Ali Ülker has resigned from his positions as Deputy Chairman of the Board of Directors and Member of the Board of Directors as of April 28th, 2025.

Board of Directors Demographics



Independent Member Ratio



Female Member Ratio



Average Years of Work Experience

➤ MANAGEMENT TEAM

We implement our strategic objectives in line with the vision set under the leadership of General Manager. To strengthen our operational efficiency and corporate governance structure, our committees, which specialize in different areas within the company, actively perform their duties and assume responsibility.

Management Team

Name and Surname	Position
Mehmet Fatih Erünsal	General Manager
Eren Mantaş	Financial Affairs Director
Yasemin Budak	Digital Transformation and Operations Director
Bülent Köken	Sales Director
Arda Serim	Business Development and Marketing Director
Dilara Alpar	Strategy, Human Resources and Communications Manager

Management Team Demographics



Female Member Ratio



Average Work Experience

Our Boards

Ethics and Discipline Committee

Risk Committee

Sustainability Committee

01

03

05

02

04

06

Occupational Health, Safety and Environment Committee

KVKK
(Personal Data Protection Law)
Committee

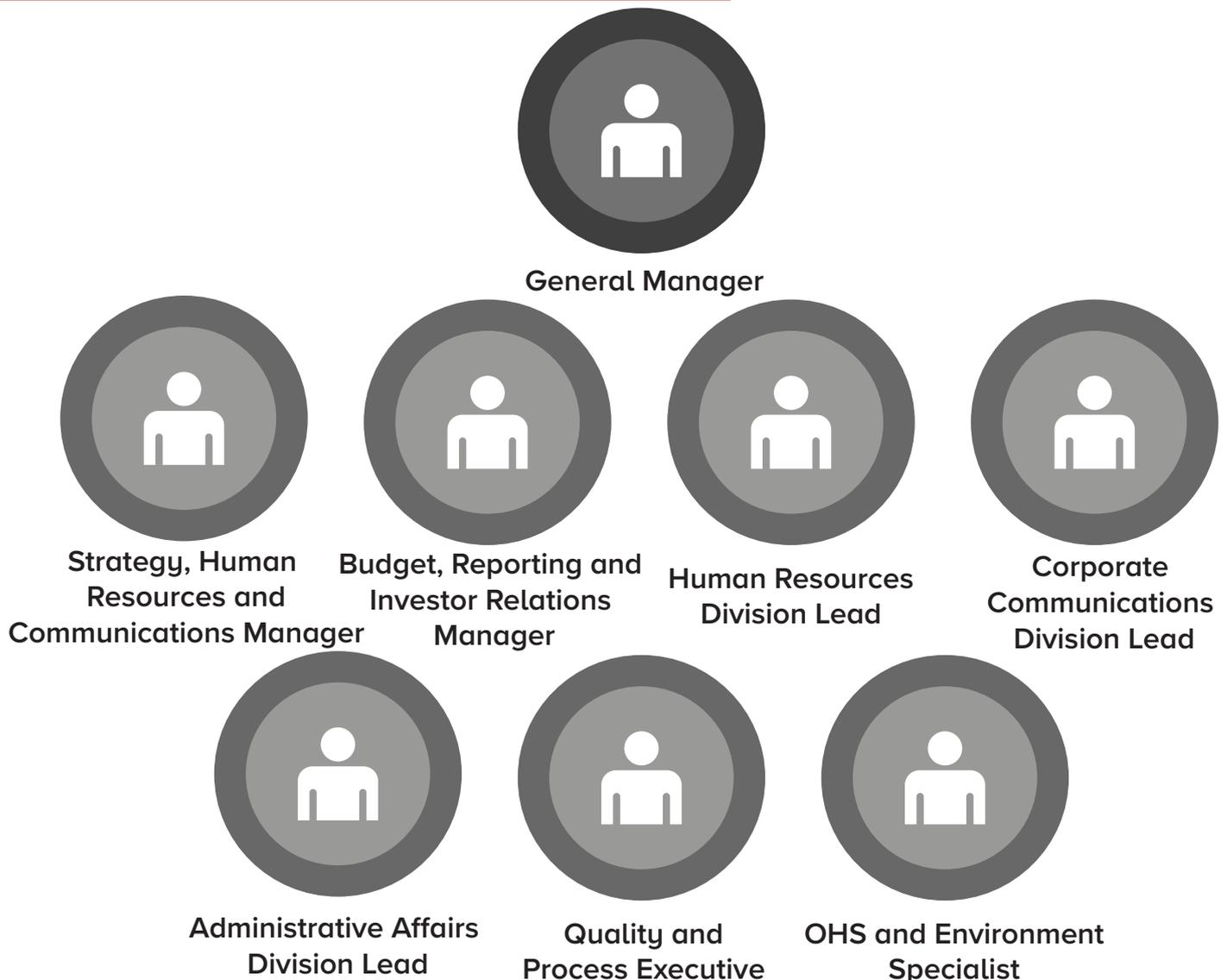
Information Security Committee



➤ SUSTAINABILITY MANAGEMENT

We implement our sustainability management, which we view as an integral part of our corporate governance structure, through **Sustainability Working Group**. Our seven-member working group, which operates under the supervision of our General Manager and consists of managers and employees from departments such as Human Resources, Corporate Communications, Investor Relations, Digital Transformation and Operations and Occupational Health and Safety, meets quarterly and reports on its activities.

Our Sustainability Working Group is responsible for determining our sustainability strategy, roadmap, policies, targets and performance criteria; conducting activities to integrate our sustainability perspective into our business operations; monitoring national and international developments; and proactively managing risks related to social, environmental and corporate governance issues. Our sustainability working group also meticulously oversees processes related to the compliance of our activities with international standards such as the ISO 14001 Environmental Management System and the ISO 9001 Quality Management System.



RISK MANAGEMENT



RISK MANAGEMENT

As Penta Teknoloji, we closely monitor global and local developments that may affect the sustainability of our operations. Guided by the Yıldız Holding Corporate Risk Management Procedure, we effectively address and manage risks that may arise as a result of developments in today's rapidly changing world.

We carry out our risk management processes through the Early Risk Detection Committee, which reports to the Board of Directors and the Risk Committee, which is composed of our employees and meets as needed. We address the risks we identify separately for each relevant department, determine key indicators for each risk and closely monitor these indicators together with our senior management.

You can find the details of the rules regarding the working principles and formation of our Early Risk Detection Committee in the [Early Risk Detection Committee Duties and Working Principles](#) document and information about the committee members on page 16 of our [2024 Activity Report](#).

We begin our corporate risk management process **by identifying risks** that may affect our strategic decisions and objectives. At this stage, we determine potential risks through scope analysis, stakeholder opinions and risk narratives. We then **assess these risks** by identifying root causes and potential outcomes, determine our risk appetite and analyze uncertainties. Within the scope of the risks we have identified, **we develop risk mitigation actions** according to our target priorities and create action plans starting with the most critical risks. In the final stage of the process, we ensure the effective implementation of these actions by **regularly monitoring our risks and actions and** reporting them along with key risk indicators to enable continuous improvement.

Within the scope of risk management, we categorize all risks into six main categories: strategic, financial, operational, compliance, occupational health and safety and other risks. We address sustainability and climate risks under the **"other risks"** category.

Strategic Risks: Risks that could affect our ability to achieve our long-term strategic objectives.

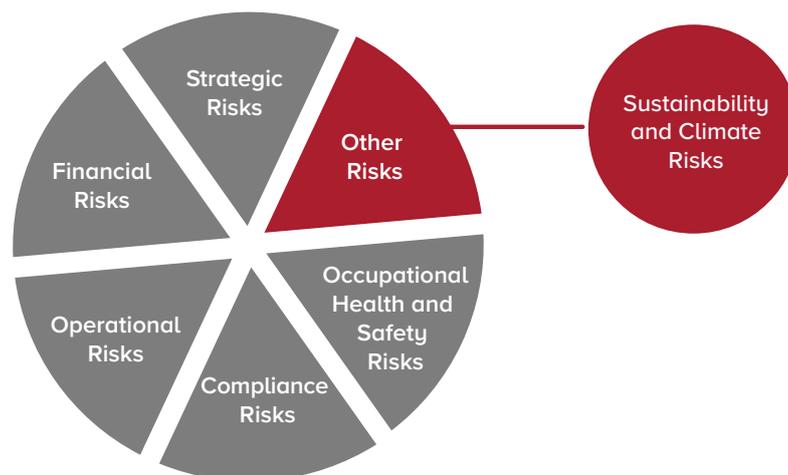
Financial Risks: Risks that could affect our financial position, investments, profitability and cash flow.

Operational Risks: All internal and external risks that could affect our normal business processes, procedures and systems.

Compliance Risks: All risks arising from non-compliance with laws, regulations, decrees, guidelines and internal company policies and rules.

Occupational Health and Safety Risks: All risks related to occupational health and safety.

Other Risks: Risks that may impact our operations despite not being directly related to our activities.



When assessing our risks, we consider both the impact and the likelihood of occurrence. In the impact assessment, we analyze the financial consequences and sectoral effects of the risk and classify risks into five different levels, from 'normal' to 'critical'. Similarly, we rate risks on a five-level scale, from 'unlikely' to 'certain', based on the likelihood of occurrence. Through our scoring analyses, we determine the magnitude of each risk, enabling us to prioritize risks.

Additionally, to analyze the effects of risks over time more accurately, we divide the time horizon into three categories: short-term (1-3 years), medium-term (3-5 years) and long-term (5 years and above). This approach enables us to make more effective and informed decisions in strategic planning.

Probability	Description
Unlikely (1)	May occur in exceptional circumstances.
Low (2)	May occur rarely within a specific time frame.
Possible (3)	May occur within a specific time frame.
High (4)	Highly likely to occur under most conditions.
Certain (5)	Expected to occur in most cases.

Impact	Description
Normal (1)	Less than 10% Net Profit Impact
Low (2)	10%-20% Net Profit Impact
Medium (3)	20%-30% Net Profit Impact
High (4)	30%-40% Net Profit Impact
Critical (5)	Over 40% Net Profit Impact



➤ SUSTAINABILITY AND CLIMATE RISKS

The uncertainties facing the business world today have made risk management one of the fundamental elements of corporate sustainability. With the growing importance of environmental and social issues, company performance is now measured not only by financial indicators but also by success in environmental, social and governance areas. This situation requires a more comprehensive approach to risk management.

At Penta Teknoloji, we took an important step this year and began to assess not only financial but also non-financial risks in a more systematic manner. As part of this effort, we identified sustainability risks that could impact on our current operations and future business practices.

As a result of our work, we have identified 26 sustainability risks and 3 climate risks. In addition, in line with the guidance provided in IFRS S1 General Requirements for Disclosure of Financial Information Related to Sustainability and TSRS Türkiye Sustainability Reporting Standards, we have established links between the risks we have identified and our sustainability priorities.

For more details on our material issues, [Double Materiality Analysis](#).

Sustainability Risks	Related Value Chain Step	Likelihood	Time Horizon	Financial Impact*
Increased Costs of Packaging Materials	Upstream - Operations	Low (2)	Medium Term	Normal (1)
Trend of Rising Energy Prices	Operations	Possible (3)	Short - Medium Term	Normal (1)
Decrease in Employee Loyalty and Loss of Talent	Operations	Low (2)	Short - Medium Term	Normal (1)
Inability to Attract and Retain Qualified Workforce	Operations	Low (2)	Short Term	Normal (1)
Risk of Fatal and Lost-Time Work Accidents Due to Security Breaches	Operations	Low (2)	All Terms	Low (2)
Need to Reduce Physical Workload	Operations	Low (2)	Short Term	Normal (1)
Decrease in Employee Satisfaction	Operations	Low (2)	Short - Medium Term	Normal (1)
Decrease in Operational Efficiency Due to IT Infrastructure or Process Disruptions	Operations	Low (2)	Short Term	Medium (3)
Lack of Sustainable Solutions for Packaging Materials	Operations	Low (2)	Medium Term	Normal (1)

➤ SUSTAINABILITY AND CLIMATE RISKS

Potential Legal Non-Compliance in Waste Management Processes	Operations	Low (2)	All Terms	Normal (1)
Increased Costs of Green Logistics Preferences	Operations - Sub-trend	Possible (3)	Medium Term	Low (2)
Data Security Threats	Operations	Low (2)	All Terms	Critical (5)
Disruption of Logistics Service Quality	Operations	Low (2)	All Terms	High (4)
Falling Behind Current Trends and Developments in Value-Added Services	Operations	Low (2)	Medium - Long Term	Medium (3)
Failure to Ensure Equal Opportunity in All Operations	Operations	Low (2)	Short Term	Normal (1)
Changing End-User Expectations	Sub-trend	Possible (3)	Medium - Long Term	Normal (1)
Risk of Failing to Meet Vendor Expectations	Upstream	Low (2)	All Terms	High (4)
Price and Campaign Wars Negatively Affecting Financial Performance	Operations	Possible (3)	All Terms	Normal (1)
Challenges Arising from Processes in the Turkish Economy	Upstream - Operations	Possible (3)	All Terms	Medium (3)
Sector-Specific Regulations	Upstream - Operations	Low (2)	All Terms	High (4)
Interruptions in Vendors’ Business Continuity	Upstream	Low (2)	All Terms	Medium (3)
Geopolitical Issues-Related Disruptions	Upstream	Possible (3)	All Terms	Low (2)
Disruptions/Delays Due to Customs Processes	Upstream	Not Likely (1)	All Terms	Low (2)
Infrastructure Outages	Operations	Low (2)	All Terms	Medium (3)
Non-Compliance with CMB Requirements	Operations	Unlikely (1)	All Terms	Low (2)
Ethical Non-Compliance	Operations	Low (2)	All Terms	Medium (3)



➔ CLIMATE RISKS

In our sustainability-focused risk assessment, while identifying environmental, social and governance-related risks across our value chain, we addressed climate risks separately. Within this scope, we have mapped the three climate risks we have identified—under the headings of transition risks and physical risks- referencing the Task Force on Climate-related Financial Disclosures (TCFD). We will provide details of our climate risk work in our TSRS Report.

Climate Risks	TCFD		Related Value Chain Step	Time Horizon
	Risk Group	Risk Type		
Transition to Nearly Zero Energy Buildings (NZEB) Concept	Transition	Policy and Legal Risks	Operations	Short Term
Physical Damage and Logistical Disruptions That May Occur Due to the Increase in the Severity and Frequency of Extreme Weather Events	Physical	Acute	Operations	All Terms
Flood				
Wildfire				



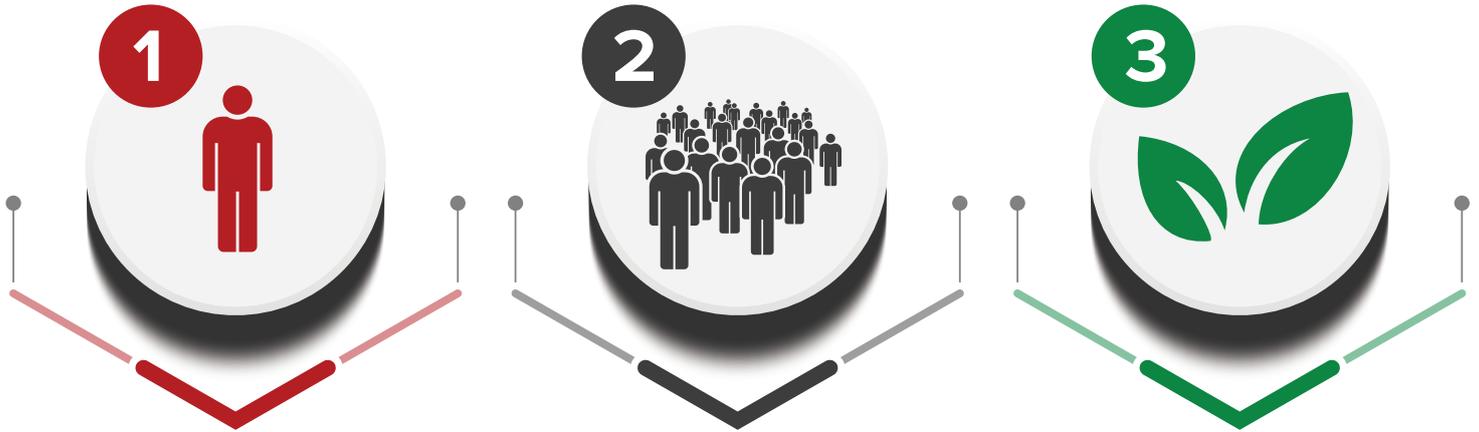
SUSTAINABILTY AT PENTA TEKNOLOJİ



SUSTAINABILITY AT PENTA TEKNOLOJİ

➤ OUR SUSTAINABILITY COMMITMENT

We position our sustainability efforts as an integral part of our corporate identity and recognize it as one of the fundamental components of our strategic development. Our approach encompasses conducting our business in harmony with the environment and society, encouraging our employees to act in this direction and assisting our stakeholders in adopting more sustainable business practices.



PEOPLE

We believe that our commitment to diversity, equal opportunity and inclusion makes our employees feel appreciated, heard and that they belong.

While providing good and equitable working conditions, we encourage lifelong learning among our employees and invest in their continuous skill development.

SOCIETY

We continuously optimize our business processes to make our operations more sustainable; we optimize our business processes with new generation technologies.

We act with a sense of social responsibility toward our employees, vendors and the community and we collaborate on joint projects with Civil Society Organizations.

NATURE

We address all issues related to the environment and nature with a systematic and holistic approach.

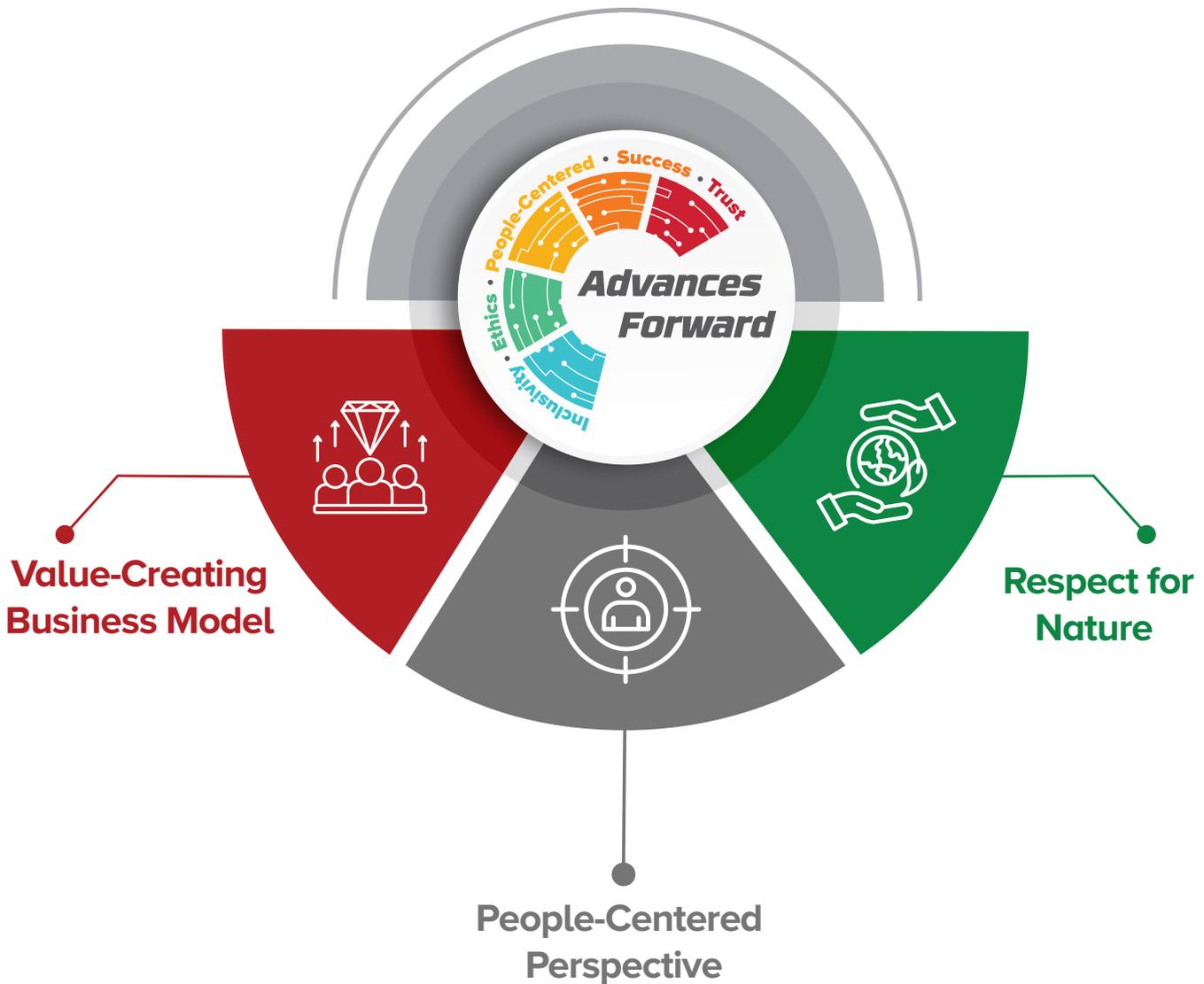
We carry out our environmental management processes in full compliance with applicable laws and regulations.

➤ STRATEGIC SUSTAINABILITY FOCUS AREAS

We shape our strategy, which forms the basis of our understanding of sustainability, under the main focus areas of "**Value-Creating Business Model**", "**People-Centered Approach**", and "**Respect for Nature**". We aim to advance forward the value we create on behalf of all our stakeholders through the activities we carry out within the framework of these focus areas.

We closely monitor rapidly changing global dynamics and sectoral transformations and proactively assess emerging needs and expectations in the field of sustainability. In line with our three main focus areas, we identify steps to increase our impact and guide our work in these areas.

Through our sustainability initiatives and business practices, we directly and indirectly contribute to the United Nations Sustainable Development Goals (SDGs).



➔ GLOBAL AND SECTORAL TRENDS

We keep our sustainability approach up to date by conducting global and sectoral trend assessments based on international sustainability initiatives, index reports and sectoral analyses. We address developments that have the potential to impact our sector and the regions where we operate alongside our material issues and we determine our strategic steps with this comprehensive perspective.

Trend	Potential Impact on Penta Teknoloji	Material Issue
<p>Impact of Geopolitical Developments on Global Supply Chains</p> <p>Geopolitical tensions, which have been rapidly increasing globally in recent years, are creating significant uncertainties and vulnerabilities in supply chains. This situation may extend product delivery times and increase costs for companies. Moreover, such uncertainties may cause fluctuations not only in the import process but also in product prices and customer demands. Geopolitical developments highlight the need for supply chain management strategies that consider not only costs but also risks.</p>	<p>Geopolitical tensions and increasing supply chain uncertainties on a global scale can cause delays and cost increases, especially in our import-dependent product supply processes. This situation can lead to fluctuations in product availability, negatively affecting both our inventory management and all operational processes.</p>	<p>Business Continuity and Financial Performance Business Partner Satisfaction Product and Service Quality</p>
<p>New Generation Workforce</p> <p>Technological advancements, digitalization, flexible work models and increasing expectations for diversity are driving a fundamental transformation in the business world. According to the World Economic Forum’s Future of Jobs Report 2025, 86% of employees cite information processing technologies and artificial intelligence (AI) as the biggest factors that will transform their jobs by 2030. The new generation of workforce demands continuous development opportunities, a meaningful work experience and a strong work-life balance. This change requires companies to reshape their human resources strategies and offer their employees more flexible, inclusive and development-oriented work environments.</p>	<p>If we fail to adapt to the increasing expectations and demands of the new generation workforce, we may face problems in attracting and retaining the skilled and qualified human resources that set us apart in our sector. Therefore, at Penta Teknoloji, aligning our human resources strategies with current trends, retaining qualified workforce, and maintaining our competitive edge in the industry have emerged as strategic necessities.</p>	<p>Employee Development and Talent Management Diversity, Inclusion and Equity Employee Health, Safety and Well-being</p>
<p>Circular Economy Approach in Technology Products</p> <p>The circular economy is becoming one of the most widely adopted sustainability approaches in the technology sector. This approach focuses on reducing waste, extending product lifecycle and promoting recycling and reuse. Especially in hardware products, adopting this approach throughout their lifecycle helps reduce resource consumption and minimize environmental impacts.</p>	<p>As the circular economy approach gains importance in the technology sector, applications developed in areas such as technical services, spare part supply, buyback and e-waste management to extend the life cycle of products play a critical role in both fulfilling environmental responsibilities and gaining a competitive advantage.</p>	<p>Circular Economy and Waste Management</p>



➤ MATERIAL ISSUES

Double Materiality Analysis

As Penta Teknoloji, we conducted a prioritization analysis in 2024 with a double materiality approach in order to establish our sustainability strategy on solid foundations and correctly identify the areas we need to focus on.

We started our work with comprehensive external environment analysis. During this process, we reviewed global sustainability initiatives such as the SASB Materiality Map and MSCI ESG Industry Materiality Map to assess sustainability priorities in our industry. Additionally, we conducted benchmark studies with over 10 national and international companies to analyze best practices in the industry. Following the external environment analysis, we developed a comprehensive list of material topics. This list was reviewed with our senior management to identify potential material areas.

In order to gather our stakeholders' views on our environmental and social impact regarding the 13 potential material issues we identified, we prepared a survey defining each potential material issue. We shared the survey with our stakeholders, asking them to rank the issues in order of priority according to their own perspectives. A total of 178 people participated in our survey, including internal stakeholders such as members of the Board of Directors, the Executive Group, shareholders and employees, as well as external stakeholders such as vendors, business partners and Yıldız Holding, to which we are affiliated.

Following our stakeholder analysis, we focused on assessing the financial impacts of the potential materiality issues we identified on Penta Teknoloji. In this context, we mapped our sustainability-focused risks and opportunities with our material issues. To analyze the financial impact of each risk and opportunity more effectively, we conducted evaluations in collaboration with our experts in the relevant fields.

In the final stage of our work, we evaluated our material issues from a holistic perspective, taking into account their environmental, social and financial impacts and ranked them on a single plane. We consolidated our findings, completed our double materiality analysis and created a prioritization matrix that includes our high-material and material issues.

Additionally, throughout this process, we conducted our analyses in accordance with international standards, taking into consideration the IFRS S1 General Requirements for the Disclosure of Sustainability-Related Financial Information, the European Financial Reporting Advisory Group (EFRAG) Double Materiality Guidance and the GRI Double Materiality Principles.

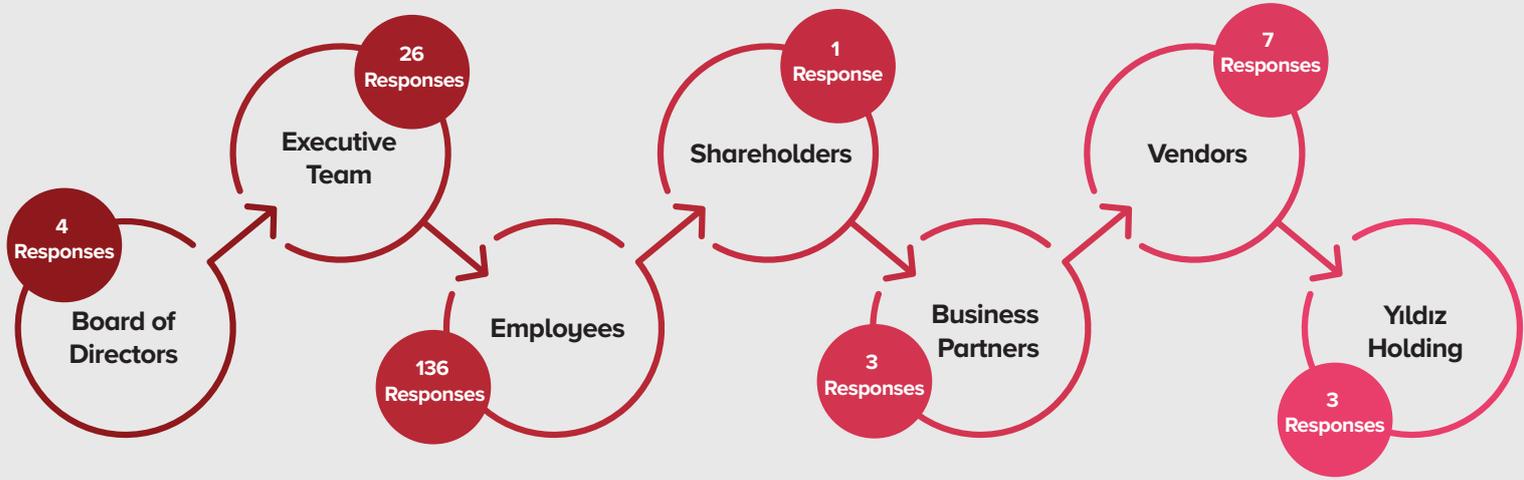
What Does Double Materiality Mean for Penta Teknoloji?

Our double materiality approach involves assessing potential material issues by understanding the environmental and social impacts on all our stakeholders, considering their views, while also analyzing the financial impacts of these issues on our company.



➤ MATERIAL ISSUES

Stakeholder Feedback



Financial Impact

High Material Issue

Material Issue

Material Issue

- Data Security and Privacy
 - Product and Service Quality
 - Digitalization and Integration
 - Business Continuity and Financial Performance
- Corporate Governance and Business Ethics
- Business Partner Satisfaction

- Responsible Supply Chain
- Employee Health, Safety and Well-being
- Resource Utilization and Conservation
- Energy Management
- Circular Economy and Waste Management
- Employee Development and Talent Management
- Diversity, Inclusion and Equity

Enviromental and Social Impact

- Value-Creating Business Model
- People-Centered Perspective
- Respect for Nature



➤ MATERIAL ISSUES

Focus Area	High Material Issue	What We Do	Risk
Value-Creating Business Model	Data Security and Privacy	We structure our processes in accordance with the ISO 27001 Information Security Management System, based on the principles of confidentiality, integrity and availability. We identify potential security risks through regular audits and take proactive measures to address these risks.	Data Security Threats
	Product and Service Quality	Through our products and services, we aim to deliver experiences that go beyond expectations for our business partners and all stakeholders. Our understanding of quality is not limited to the product itself; we approach it holistically across multiple areas including process management, customer satisfaction, information security, environmental responsibility, and occupational health.	Disruptions in Logistics Service Quality
			Falling Behind Current Trends and Developments in Value-Added Services
	Satisfaction of Business Partners	In our partnerships with brands, we fulfill our responsibilities such as inventory management, promotional activities and achieving sales targets in line with sales and marketing goals. With our value-added services, we increase customer satisfaction and support brands on their growth journey. To continuously improve our service quality, we closely follow global developments and the expectations of our stakeholders.	Risk of Failing to Meet Vendor Expectations
			Changes in End-User Expectations
	Corporate Governance and Business Ethics	At Penta Teknoloji, the foundation of the trust-based relationships we build with all our stakeholders is a corporate governance approach that is equitable, transparent, responsible and accountable. We embrace this approach as an integral part of our activities, in line with legal regulations and the "Corporate Governance Principles" of the Capital Markets Board (CMB).	Ethical Non-Compliance
			Non-Compliance with CMB Requirements
	Responsible Supply Chain	We aim to extend the high quality standards we have adopted in our own processes to every stage of our supply chain. We evaluate our suppliers not only on their performance but also on their approach to sustainability, quality and corporate responsibility and we shape our partnerships in line with these values.	Increased Costs of Green Logistics Choices

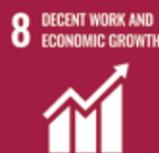


➤ MATERIAL ISSUES

Focus Area	High Material Issue	What We Do	Risk
<p>Value-Creating Business Model</p>	<p>Business Continuity and Financial Performance</p>	<p>We develop business continuity plans that identify our critical areas of operation and include intervention steps to address potential disruptions in these processes. We regularly review process-based scenarios, task assignments and response times and test our plans through both internal and external audit mechanisms. All our work is aligned with the ISO 22301 Business Continuity Management System standard.</p>	<ul style="list-style-type: none"> The Negative Impact of Price and Campaign Wars on Financial Performance Challenges Arising from the Turkish Economy Sector-Specific Regulations Supply Chain Disruptions Disruptions Caused by Geopolitical Issues Disruptions Caused by Customs Processes Infrastructure Disruptions
	<p>Digitalization and Integration</p>	<p>We are transforming our business processes with the most advanced digital technologies in line with our goals of efficiency, speed and low error rates. We are aligning our reporting infrastructure with digital applications to increase process traceability and support strategic decisions more effectively.</p>	<ul style="list-style-type: none"> Reduction in Operational Efficiency Due to IT Infrastructure or Process Disruptions



VALUE-CREATING BUSINESS MODEL



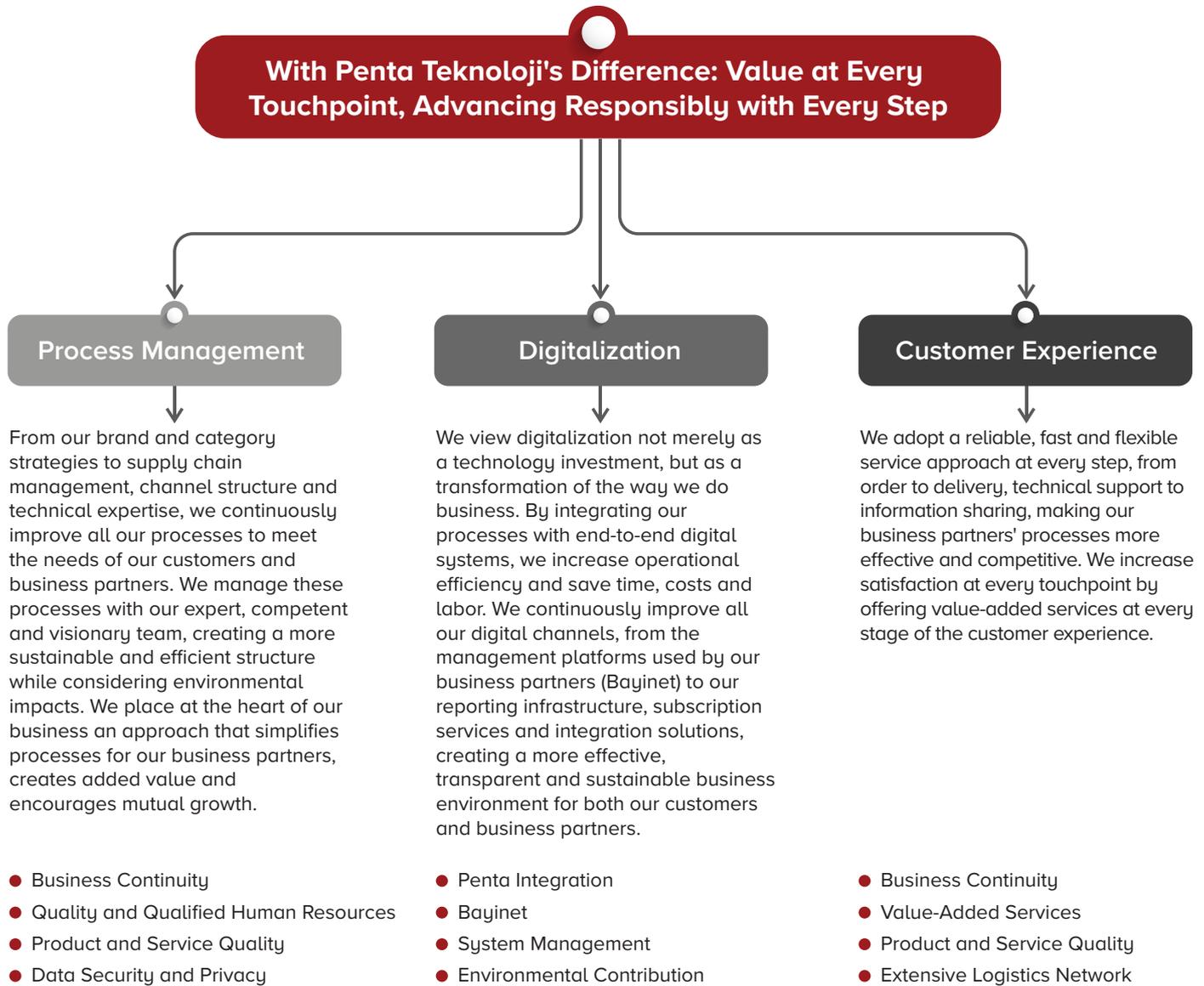
VALUE-CREATING BUSINESS MODEL

➤ VALUE CHAIN

We occupy a unique position in the industry thanks to our value-added services, solution partnership approach and the impact and reach we achieve through our vendor and business partner network.

While executing the core operational steps that form our business model—product sourcing, logistics and warehousing, sales and channel management, customer experience management and technical solutions and support—with the highest quality and efficiency, we are focused on enhancing the competitive strength of our business partners and delivering **sustainable value** to our stakeholders.

With this understanding, we continuously improve our performance in areas such as business continuity, digitalization, service quality and human resources, and manage every step of our business model with high standards. We **advance** all our stakeholders **forward** with a business model that creates value and makes a difference in the industry.



➔ BUSINESS CONTINUITY AND FINANCIAL PERFORMANCE

The key to achieving sustainable success in the face of evolving technologies, changing market dynamics and unexpected external factors lies in a robust business continuity approach. The resilience and preparedness demonstrated by companies during crises not only enable them to protect their reputation but also allow them to maintain a stronger and more stable financial position.

We systematically manage our processes to strengthen our corporate resilience, ensure the continuity of our operations, and maintain stable financial performance under all conditions. We view business continuity not as a process that is activated only in times of crisis, but as a fundamental part of our corporate structure. In this context, we minimize dependencies based on people, machines, equipment and locations and adopt the principle of redundancy in all our critical processes.

As part of our business continuity efforts, we identify our critical operations and create business continuity plans that detail the actions to be taken in the event of potential interruptions in these processes. We regularly work on response times, responsibility distribution and process-based scenarios and test these plans through both internal audits and audits conducted by external authorities.

The Penta Teknoloji Business Continuity Management System offers significant advantages, particularly in terms of ensuring uninterrupted service in our IT processes. We also conduct regular **"disaster tests"** to test risk scenarios and make continuous improvements to minimize the impact of potential business interruptions. Thanks to these tests, we reassess the adequacy of our plans every year and share resource requirements with senior management when necessary.

In March 2024, following audits conducted by **the Turkish Standards Institute (TSE)**, the compliance of our Business Continuity Management System with the **ISO 22301 Business Continuity Management System** standard was certified and we received our certification accordingly.

"Our Proactive Approach to Storage Security

With full awareness of our responsibility to be prepared for earthquake risks, we conducted a comprehensive analysis process to enhance the durability of the shelving systems in our main and auxiliary warehouses. Through these analyses, we evaluated our existing shelving structures in detail and identified areas for improvement.

Based on our findings, we swiftly initiated reinforcement efforts to elevate the safety of our shelving systems to a higher level. In doing so, we not only enhance the physical safety of our storage areas but also take a significant step toward ensuring operational continuity in the event of an earthquake.

This proactive approach demonstrates our commitment to prioritizing employee safety while also emphasizing the importance we place on the sustainability of our business processes."

Our Operational and Financial Performance

At Penta Teknoloji, our business processes consist of product supply, transportation, storage and distribution operations. Thanks to our robust logistics infrastructure and efficient distribution capabilities, we maintain our operational processes with high efficiency.

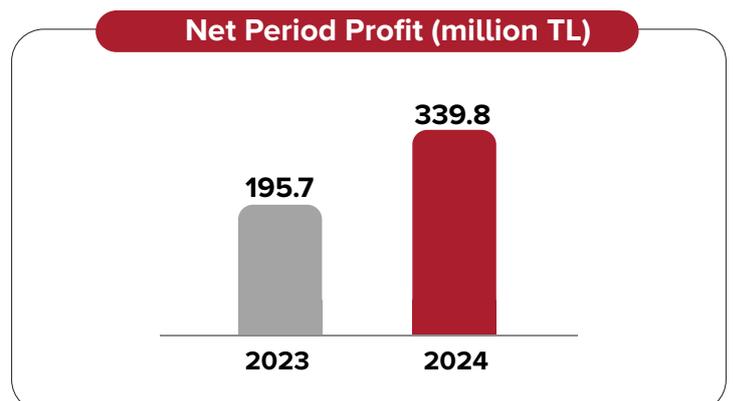
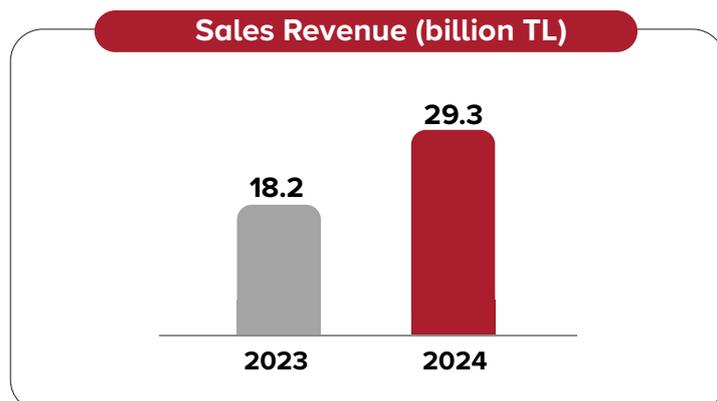
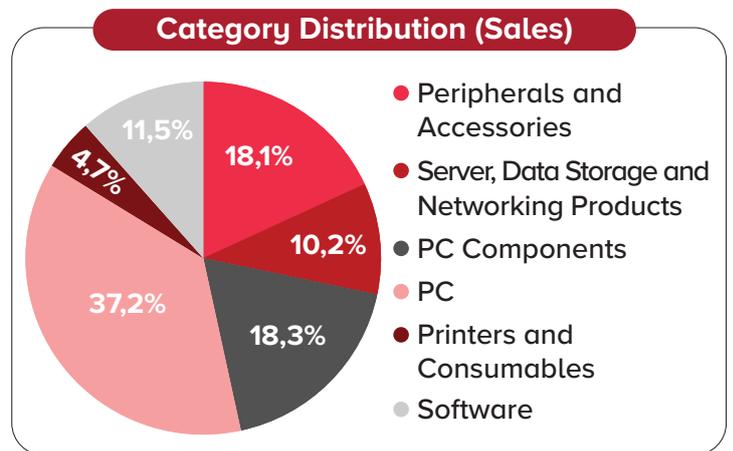
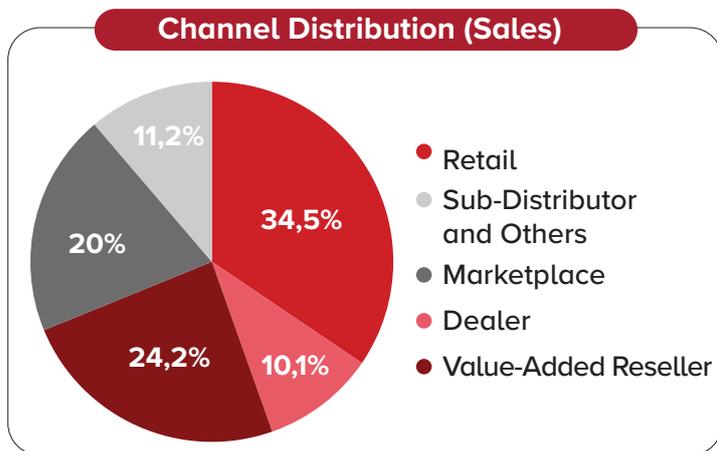
We operate from two different locations in Istanbul, with a total of **15.000 m²** of warehouse space and a product capacity of approximately **9.000 pallets**. In 2024, we delivered a total of **1.9 million packages to 98.000 different delivery points**. We maintained our commitment to fast and reliable service by delivering **82% of our orders within one business day and 27% on the same day**.

We also increased our operational control and brand visibility by completing **52% of our deliveries** using Penta-branded vehicles. Additionally, we continue to serve our business partners through our specialized field sales teams operating in various regions of Türkiye.

Our successful operational performance in 2024 also positively reflected in our financial performance.

This year, our sales revenue increased by **32%** compared to the previous year, reaching **23.9 billion TL**. Our gross profit margin was **7.3%**, while our net period profit increased by **74% to 339.8 million TL**.

For further details on our financial performance, please refer to [our 2024 Annual Report](#).



➤ DIGITALIZATION AND INTEGRATION

As a company operating in the information technology sector, **we prioritize digitalization investments** in line with both the nature of our sector and our multi-dimensional business structure. We utilize digital solutions at every stage of our business model to minimize errors, increase speed and efficiency and make our operations scalable.

Within this scope, **ensuring business continuity, enhancing operational excellence and increasing the satisfaction of our business partners** are among the core objectives of our digitalization strategy.

Through the digital platforms we have developed, such as **Bayinet, CRM (Customer Relationship Management), Penta On Air, Penta Subscription Management and Penta MyWarehouse**, we offer both our business partners and internal teams fast, practical and user-friendly access to processes. This digital infrastructure not only provides speed and convenience but also enhances the value of our services, creating a more competitive and sustainable structure.

In addition, we integrate our reporting infrastructure with digital systems to **increase operational traceability and strengthen decision-making processes**. This enables effective monitoring of processes, identification of areas for improvement based on data and access to **instant, accurate and regular data flow** for managers. With the **Partner BI Reports** service we have launched in line with this vision, we are making our business partners' end-to-end processes more efficient and contributing to their digital transformation.



The increasing volume of data in our sector, supply chain processes and environmental regulations highlight the need for technological infrastructures that are not only fast but also responsible and compliant. As Penta Teknoloji, we embrace this responsibility and shape our **digital transformation with a sustainability perspective**. The agile, accessible and user-friendly solutions we deliver to our business partners form the building blocks of a more sustainable ecosystem. With this vision, every step we take is designed not only to meet today's needs but also to directly contribute to the quality of life of future generations.

Yasemin Budak
CIO & COO



All these steps reflect the strategic and measurable steps we are taking toward a more livable future by combining the power of digital transformation with environmental responsibility.



Penta Integration



The Penta Integration system, which we have implemented to increase operational efficiency and strengthen service continuity, enables direct and two-way data communication between our business partners' systems and Penta Teknoloji's systems. Thanks to this system, our business partners can access information such as stock status, price information and product codes in Penta Teknoloji in real time through their own ERP systems.

Penta Integration not only facilitates information sharing but also digitizes order processes. Business partners can create orders directly through the system without the need for manual intervention, thereby reducing processing time and eliminating the risk of errors.

In addition, documents such as shipping tracking and invoice information for orders placed through our integration system can be accessed instantly. This allows all stages of the order to be tracked transparently, enabling our business partners to provide faster and more reliable service to their customers.

In line with the growing demand for integration, we are continuously improving this infrastructure to enable more business partners to join this fast and efficient process. With the Penta Integration system, we are building a flexible and robust structure that will not only meet today's needs but also future operational requirements.

External Warehouse Integration



We have implemented external warehouse integration to maintain business continuity in the event of potential operational disruptions at our two main warehouses in Istanbul. Thanks to our digital infrastructure, this integration can be seamlessly activated.

This system integrates external warehouses into Penta Teknoloji's main operational infrastructure, ensuring that operations can continue at the same speed and accuracy from a different location in the event of any disruption. This not only guarantees process continuity but also strengthens customer satisfaction and reliability.

Digital Warranty Documents



Our digitalization investments also contribute to minimizing our environmental impact. In this context, instead of physical warranty documents for the products we import, we make warranty documents accessible digitally via QR codes. This application eliminates the need for printing processes, saving approximately 5 tons of paper and PVC annually. Additionally, by enabling end-users to access warranty documents easily and quickly, we are improving customer satisfaction.

Electronic Account Summary



One of our digitalization investments, the Electronic Account Summary (EHO) system, allows us to directly integrate bank data related to wire transfer transactions into our system. Previously, payment information obtained manually from banks was entered into systems manually, but now this process is fully digital and automated. Thanks to this integration, we prevent delays that may occur in delivery processes. Additionally, the Electronic Account Summary system enables us to provide our business partners with a 10 to 10 Delivery service.

➔ PARTNER SATISFACTION

As a company that connects the products of technology brands shaping the market with customers, we position ourselves as a strategic solution partner that adds value for our business partners and supports sustainable growth.

At the core of our business model is the goal of enhancing the satisfaction and success of both our global technology brand partners and our business partner portfolio. With our expert, dynamic and solution-oriented human resources, service infrastructure, financial strength, end-to-end integrated logistics capabilities, advanced digital systems and technical support power, we offer reliable, sustainable and scalable solutions to all our stakeholders.

As a business partner that acts in line with our vendors' sales and marketing strategies, we work with our brands on product management, advertising and promotional activities, channel development and target-based sales strategies, developing long-term and mutually beneficial partnerships.

With this approach, we not only bring products to customers, but also act as a growth catalyst that contributes to the achievement of regional strategic goals of brands. We ensure satisfaction, loyalty and operational efficiency with the value-added services we offer.

We prioritize continuous improvement and proactively follow global trends, our business partners' expectations and our customers' changing demands. In this regard, we develop innovative applications, place digitalization at the center of all our business processes and pioneer new business models.

At the heart of all our efforts are trust-based relationships, customer satisfaction, sustainability and creating shared value. Going beyond the traditional distributor model, we are advancing with the goal of becoming a transformative force in the technology ecosystem.

This approach is reflected in our sole distribution rights for global brands and the awards we have won. **As of 2024, we are the sole distributor of 15 brands in the market.**

In addition, we conduct our customer satisfaction processes in accordance with the requirements of the **ISO 10002 Customer Satisfaction Management System** certification. We value our business partners' feedback in order to improve the quality of our services.

“In 2024, we carefully reviewed 53.112 reports received through our Customer Relations Center and resolved 80% of them.”

You can access our Customer Satisfaction Policy [here](#).

VALUE-ADDED SERVICES

Our innovative and functional services, which are one of the cornerstones of our value-driven business model, enable our business partners to simplify their operational processes, support business continuity and achieve sustainable competitive advantage.

With the value-added services we have developed, we offer comprehensive solutions tailored to the diverse needs and expectations of our business partners, helping them improve their operational excellence, strengthen their competitive power and achieve their sustainable growth goals.

Through this approach, we support sustainable partnerships focused on efficiency, agility and value creation and take on the role of a transformation partner that provides long-term benefits to the entire ecosystem.



BAYINET

The B2B e-commerce platform Bayinet offers our business partners the opportunity to manage all their operational processes, from order to delivery, payment transactions to subscription tracking, under a single digital roof. Users can review products with detailed technical specifications on the platform, track the current status of products purchased through "Penta MyWarehouse" in real time and complete payment transactions. Additionally, Bayinet provides information on warranty and technical support processes, enabling real-time tracking of order status and current account transactions, thereby offering our business partners a faster, more efficient and more controlled working experience.

In line with our user experience-focused transformation strategy, we have completely revamped Bayinet in 2024 by creating an integrated structure with modern infrastructures (ERP, CRM, business intelligence) and launched Bayinet V3. In the new version, we have improved search and filtering features to increase product access speed and enriched technical content with HTML and videos. Additionally, thanks to the new software licensing module and Outlet Market functions, we reduced order processing times **by 70%**. With these updates, we not only improved efficiency but also laid a strong foundation for our digital transformation journey by creating a flexible, scalable and integrated infrastructure that is open to future developments.

The approximately **300.000 orders** placed through Bayinet in 2024 are the most concrete evidence of the speed, ease and high user satisfaction offered by our digital solutions.

Thanks to our digitalized processes with Bayinet, we are creating sustainable value for our business partners and taking another step toward our goal of operational excellence.

PENTA SUBSCRIPTION MANAGEMENT

With our Penta Subscription Management (PAY) service offered through Bayinet, we enable our business partners to easily view and effectively manage their customers' subscriptions. This service supports the sustainability of existing customer relationships and contributes to the creation of new sales opportunities.

With Penta Subscription Management, you can quickly and easily add or remove new products, define new users and change the number of users for existing subscriptions. Additionally, you can access information about business partners whose subscriptions are nearing expiration through the Opportunity Tracking Report and sales transactions can be completed automatically without any manual order process thanks to the automatic renewal feature.

Thanks to the seamless integration of all these processes with Bayinet, ERP, and vendor systems, subscription orders can be processed within minutes and contracts can be automatically renewed when the time comes.

With our PAY service, we enable our business partners to quickly complete their order operations, use their resources more efficiently and devote more time to business development processes. At the same time, potential sales opportunities can be identified more easily through subscription reports, enabling more effective revenue and profitability targets to be set. Continuous communication with business partners throughout the subscription cycle ensures timely renewal reminders, thereby enhancing customer satisfaction and loyalty.



PENTA MYWAREHOUSE

Our exclusive storage and shipping solution, Penta MyWarehouse, enables us to securely store products ordered from Penta Teknoloji and invoiced to our business partners in a dedicated area. After the sale is completed, the products are shipped to the specified address quickly and reliably through our Penta Shipping service.

Thanks to Bayinet integration, our business partners can track all their inventory online and manage their operations digitally from start to finish. Our business partners are not limited to products purchased from Penta Teknoloji; they can also store products sourced from other supply chains in Penta MyWarehouse and manage their shipping processes through Penta Shipping.

Penta MyWarehouse is not just a logistics and warehousing service; it is also an important cost optimization and scaling tool for our business partners. By providing significant savings in operational items such as storage operations, rental expenses, labor, security, energy consumption, cargo and shipping, it contributes to our business partners' ability to manage their supply chains in a more flexible, cost-effective and sustainable manner.

10 TO 10 DELIVERY

We have implemented our 10 to 10 Delivery service to provide our business partners and their end-users with more reliable, fast and robust deliveries.

Under this service, orders placed through Bayinet by 10:00 PM on weekdays for shipments to Istanbul, Ankara, Bursa, Yalova, Kocaeli and Sakarya are delivered to our business partners by 10:00 AM the next day via Penta Delivery. This enables us to deliver orders placed late in the day by the early hours of the next day, enhancing our business partners' operational flexibility and strengthening the end-user experience through our on-time delivery performance.

“

“By completing 82% of the approximately 2 million deliveries we made in 2024 within 1 business day, we have demonstrated our commitment to fast and reliable delivery with concrete results.”

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PENTA TECHNOLOGY CENTERS

Penta Technology Centers, which provide services in line with our vision of offering end-to-end solutions to our business partners and their customers, are an important part of our innovative and value-added service approach. With their fully equipped infrastructure, our centers enable our business partners to conduct proof-of-concept studies, product demonstrations and test software-hardware integrations in real-world scenarios. This allows all parties to experience the solutions before making investment decisions, enabling them to make more accurate and informed choices.

Penta Technology Center

Our center consists of three different demo rooms, features systems such as lighting, ventilation, LED screens, video walls, roller blinds and information screens, all integrated with the Control4 automation infrastructure. Presentations can be viewed simultaneously on different screens and can also be followed via mobile devices when necessary. The structure, which allows customized presentations to be made to multiple business partners at the same time, stands out with its personalized experiences.

Our special data center infrastructure located in the center offers high-speed internet connection, up-to-date servers and storage systems and smart solutions developed against energy and power management risks. Demos can be easily performed without physical access via remote connection and site-to-site VPN. With video conferencing support, our business partners and end users can instantly join the process from wherever they are.

Penta Printing Technologies Center

Bringing together leading brands in the field of printing technologies, the center offers the opportunity to experience different usage scenarios such as wide format, industrial printing, office and home printer solutions in real-world conditions. This enables our business partners to determine the most suitable solutions for their end users' needs while conducting technology-based decision-making processes more effectively.

Additionally, we organize product positioning and technical development activities in this field to offer solutions that enhance our business partners' competitive edge.



“In 2024, we conducted 48 demo processes with 322 participants at Penta Technology Centers.”



PRINTING SOLUTIONS MANAGEMENT

Developed in line with our customer-focused service approach, Penta Printing Solutions Management offers our business partners and their customers a long-term, digitized and highly efficient printing management model. With this service model, we simplify printing processes, make them controllable and ensure business continuity.

As part of the service, end-user printer usage and consumable consumption are monitored in real-time through online systems. Consumables required based on consumption data are delivered free of charge to end-users by Penta Teknoloji throughout the contract period. Technical service needs are fully addressed in accordance with service level agreements (SLA), including on-site support when necessary.

By billing monthly based on cost per page, we make our business partners' cost management predictable and simplify reporting processes. Thanks to the support of replacement devices during the technical service period, end users' operations continue without interruption.



Penta Printing Solutions Management not only increases operational efficiency but also reduces the workload of our business partners' IT and procurement teams and simplifies customer management and follow-up processes. This enables us to create a more sustainable, efficient and controlled printing infrastructure.

PENTA ON AIR

Penta On Air is our digital communication platform where we share promotional and educational content about the products and solutions we distribute on a daily basis. As part of our monthly publication program, we feature technical and strategic content that supports channel development in the morning sessions, while the afternoon broadcasts include comprehensive presentations that benefit both our business partners and end users.

We deliver our content, tailored to the industry's current needs and designed to encourage participation, through Bayinet integration. This makes access to information easier and more sustainable.

With the Penta On Air, we enhance technical expertise of our business partners while effectively utilizing digital communication tools to make a strong contribution to our shared growth objectives with our stakeholders.

“

“In 2024, we conducted 45 sessions with 1.437 participants.”

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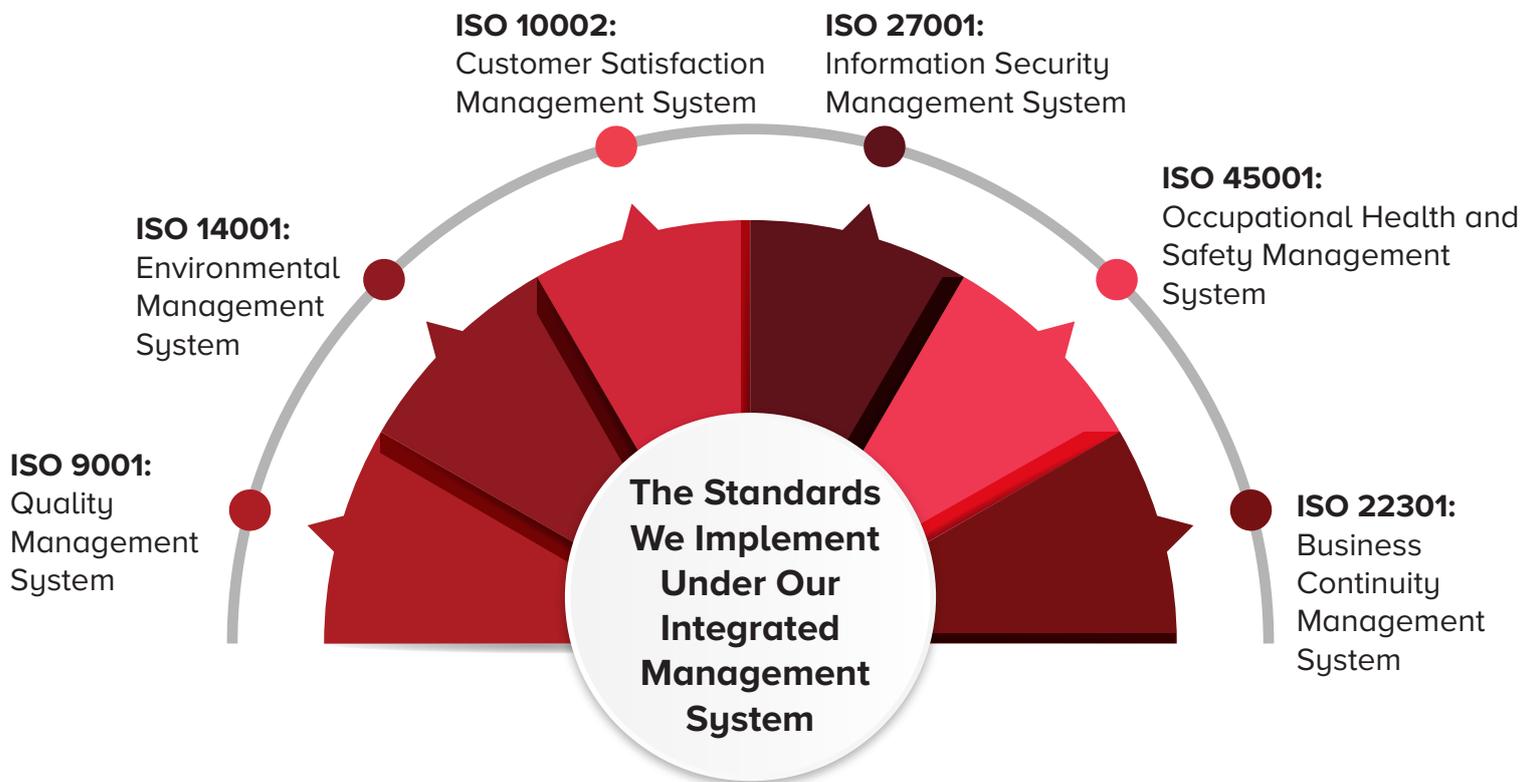


➤ PRODUCT AND SERVICE QUALITY

At Penta Teknoloji, we view quality not just as a goal but as the cornerstone of sustainable success at every stage of our operations. By acting in line with the principles of reliability, sustainability and transparency in the products and services we offer, we aim to provide our business partners and all stakeholders with experiences that exceed their expectations.

We do not limit our understanding of quality to products alone; we take a holistic approach that encompasses process management, customer satisfaction, information security, environmental responsibilities and occupational health. In this context, we strengthen our corporate structure with international management systems and continuously improve our processes.

In 2017, we initiated our transition to international standards, making quality management an integral part of our corporate culture.



In accordance with these standards, we manage all our business processes in compliance with procedures and instructions; aiming to reduce risks, increase trust and ensure stakeholder satisfaction.

Through our management systems, we effectively implement internal audit mechanisms and promote a responsible supply chain approach across the entire organization. This enables us to build a sustainable and ethical business model that secures not only the present but also the future.

You can access our quality certificates [here](#).

INTERNAL AUDIT

We carry out our internal audit processes in a systematic and planned manner to ensure the effectiveness and continuity of our integrated management systems. In accordance with the internal audit plan we prepare annually on a unit basis, we evaluate activities within the framework of relevant international standards and legal requirements. Additionally, we ensure consistency across the Holding and the continuation of high-quality standards within Penta Teknoloji by taking into account Yıldız Holding's quality criteria.

In our internal audits, we not only verify compliance but also identify opportunities for process improvement and provide recommendations to enhance work quality.

Within this scope, we successfully completed a total of 20 quality audits in 2024 to evaluate the effectiveness of integrated management system processes and contribute to continuous improvement.

We share audit findings and recommendations with process owners to ensure the follow-up of improvement actions; all results are reported annually to top management. This enables us to maintain our quality management system as a living and evolving structure.

RESPONSIBLE SUPPLY CHAIN

We do not limit our commitment to high quality to our own operations; we also prioritize ensuring that our suppliers adhere to the same rigorous processes.

We conduct our supplier evaluation and management process within a broad framework that encompasses all suppliers working with our various departments. Within this framework, we list all our suppliers and classify them into three levels, taking into account their impact on our products and services. We include the suppliers classified in the 1st Degree level in our evaluation processes.



We structure our evaluation process in collaboration with the departments that the relevant supplier serves. Together with department managers, we determine evaluation criteria specific to the scope of services provided by the supplier and create customized question sets based on these criteria. This allows us to evaluate each supplier according to parameters tailored to their specific service area.

We conduct these evaluations digitally through the EBA system in an integrated manner, making the process transparent and traceable. Thanks to this digital infrastructure, we score our suppliers based on objective criteria and review our cooperation strategies with those who do not meet our sustainability and quality standards. Additionally, we aim to establish a corporate culture where critical suppliers undergo on-site audits in areas such as physical suitability, Occupational Health and Safety and environmental standards, thereby continuously enhancing the resilience and sustainability of our supply chain.

➔ DATA SECURITY AND PRIVACY

At Penta Teknoloji, we ensure the security of our information assets in accordance with the principles of confidentiality, integrity and availability. By establishing a structure that complies with the ISO 27001 Information Security Management System standard, we focus on continuously improving the effectiveness of our system. We regularly review our practices, identify areas for improvement and quickly implement the necessary improvements.

We develop [our Information Security Policy](#) under the leadership of top management and share it with all our employees. While ensuring physical and environmental security, we record and control all processes from storage to the transmission of our information assets. We monitor our information security practices through regular internal audits, take preventive measures against identified risks and take steps to prevent their recurrence.

As a publicly traded company, we implement our Information Security Policy in full compliance with the relevant circular of the Capital Markets Board, adhere to applicable laws and regulations and integrate best practices into our operations. We continuously update our technological infrastructure and policies.

We prioritize information security standards in all processes we carry out with our business partners and create a collaborative environment based on mutual responsibility. We provide regular Information Security Awareness Training to our employees and encourage them to report any potential risks or violations to the Information Security Team.



PEOPLE-CENTERED PERSPECTIVE

4

QUALITY
EDUCATION



5

GENDER
EQUALITY



8

DECENT WORK AND
ECONOMIC GROWTH



10

REDUCED
INEQUALITIES



16

PEACE, JUSTICE
AND STRONG
INSTITUTIONS



PEOPLE-CENTERED PERSPECTIVE

We believe that the greatest driving force behind technological advancement is people capital. With our qualified, competent and highly motivated employees, we are advancing both our company and the industry forward.

As Penta Teknoloji, Türkiye's value-added technology distributor, we place a people-centered perspective at the heart of our corporate culture and believe that our employees are our greatest strength on our journey to success. With this understanding, we focus on continuously improving the employee experience, supporting career journeys and providing development opportunities that unlock potential. By designing systems that support sustainable high performance and efficiency, we shape all our processes with this perspective in mind. In our people-centered perspective, we aim not only to foster individual growth but also to create a strong and inclusive work environment across the entire organization.

In line with this, we implement our human resources policies and employee communication based on the following core principles:

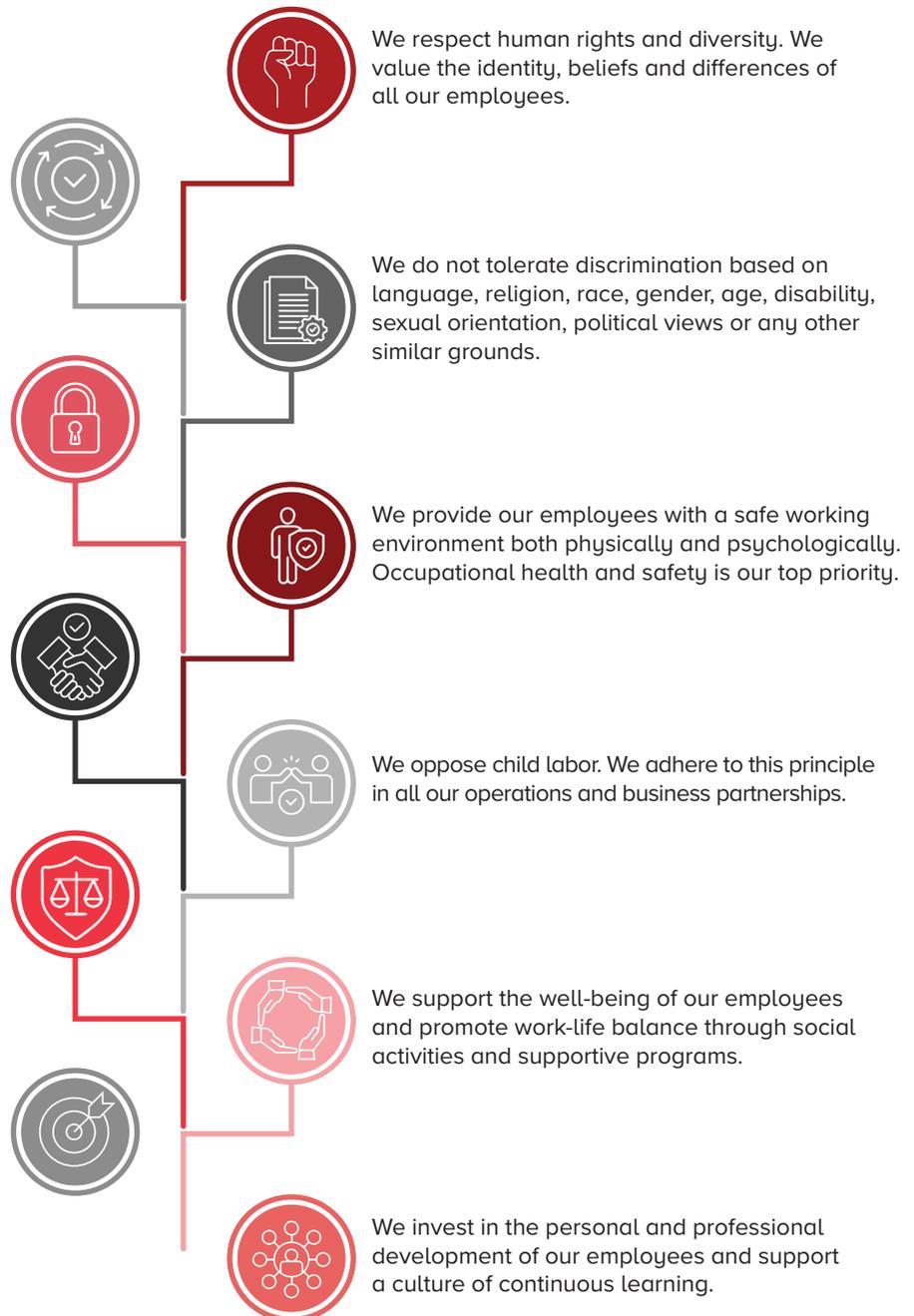
We embrace an equitable management approach. Transparency, equity and equal opportunity are fundamental to all our decisions.

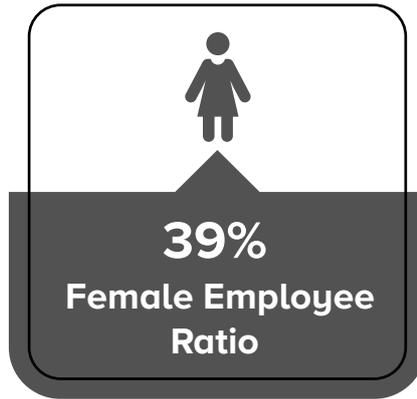
We protect the privacy of personal data and adhere to legal regulations and ethical principles in all information processing procedures.

We have a zero-tolerance policy against mobbing (harrasment), bullying and any form of mistreatment.

We fully comply with the laws, regulations and ethical standards applicable in the regions in which we operate.

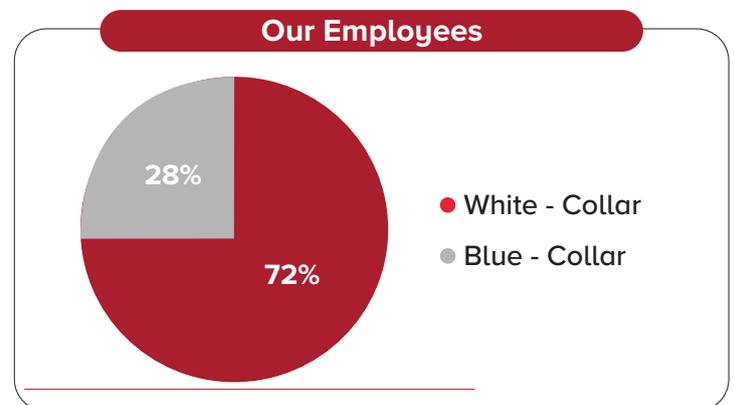
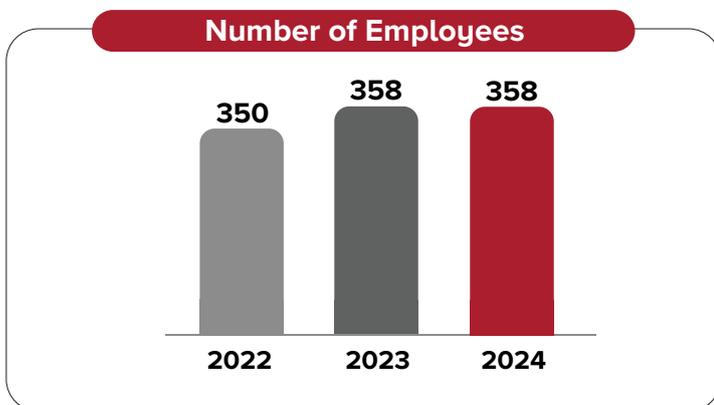
We act with a sense of responsibility toward society, the environment and our social stakeholders. We prioritize reducing our impact and increasing our contribution.





We design our human resources processes not only to meet today's needs but also to create a sustainable and inclusive structure for the future.

As of 2024, **we continue to create value with** a total of **358 employees**, with white-collar teams **making up 72% of** our workforce, contributing to the success of our organization.



➔ DIVERSITY, INCLUSION AND EQUITY

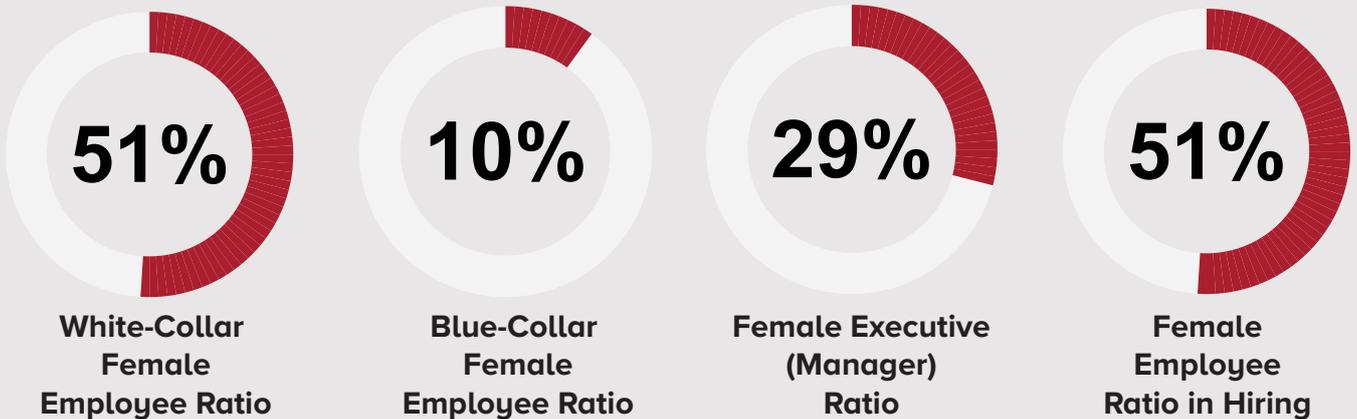
We shape our human resources policy and all people-centered perspective practices based on standing against discrimination, ensuring equal opportunities and supporting diversity. We adopt a equitable and inclusive approach in all processes, from recruitment to career development, training and compensation. Regardless of rank or position, we do not define roles based on gender; we base all our decisions on merit and competence.

We are committed to equal opportunity in all positions and are taking steps to increase the number of female employees and leaders, including at management levels. As of this year, **39%** of our employees are women, with women making up **51% of** our white-collar employees and **10% of** our blue-collar employees.

We are aware that some operational roles, particularly blue-collar positions, require physical strength due to the nature of our business model. Therefore, we are investing in systems and equipment that reduce physical strain, starting with warehouse areas. Through these improvements, we support greater participation of female employees in these areas, enhance equality of opportunity and create a more inclusive, accessible and safe work environment for all our employees.

We embrace an inclusive and equitable work culture within our company. Thanks to this approach, our female employees are actively involved in many critical roles, from leadership to strategic positions. As of today, we have **11** female employees at the manager level and **91** in other positions.

2024



This table shows that our female employees' competencies guide our company's strategic goals and that their representation within the organization is naturally balanced. Women's knowledge, leadership skills and visionary perspective contribute significantly to our company's sustainable growth and inclusive corporate culture.

While embracing gender equality as a fundamental principle, we also value the participation of people with disabilities in the workplace and provide an inclusive work environment. In this context, we support the employment of people with disabilities by creating job opportunities. As of 2024, **10** colleagues with disabilities are continuing their careers Penta Teknoloji.

➤ EMPLOYEE DEVELOPMENT AND TALENT MANAGEMENT

At Penta Teknoloji, we aim to select our employees, who play the most important role in our success, from among high-potential candidates and provide them with a working environment that will enable them to continuously advance their skills throughout their career journey.

We approach the entire process, from the moment our employees first come into contact with Penta Teknoloji to their last day, with four main focuses. This process, which begins with the selection of potential talent, is followed by talent management, employee satisfaction and loyalty. In addition, we place great importance on maintaining positive relationships with our employees even after their careers at Penta Teknoloji have come to an end.

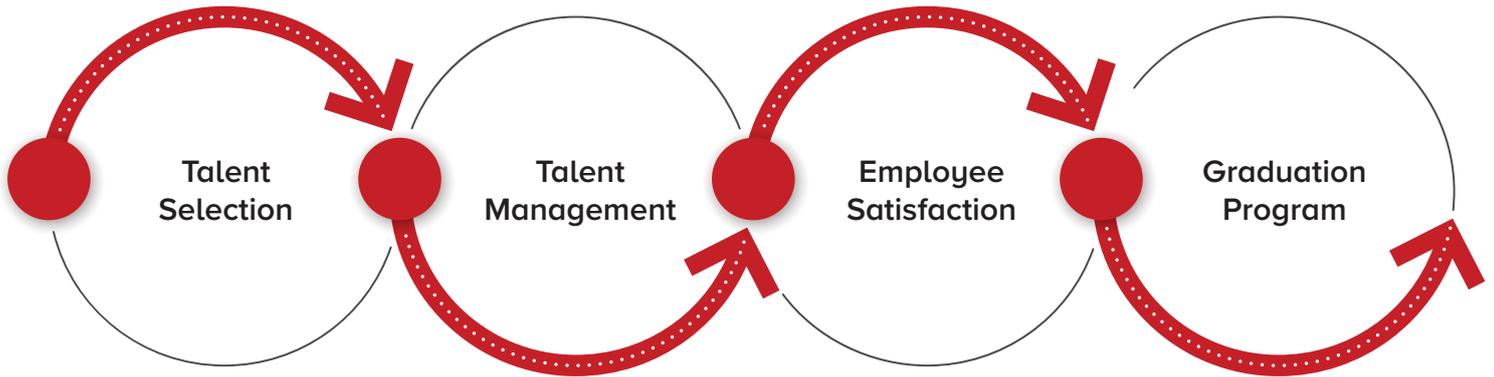


We believe that the foundation of corporate sustainability lies in a holistic management approach that puts people at the center. With this understanding, we prioritize building an inclusive and equitable working environment that supports the development of our employees. We shape our corporate culture around a structure that promotes diversity, provides equal opportunities and enables employees to realize their potential. In this structure, where every individual's contribution is valued, we identify development areas aligned with our strategic goals and strengthen internal engagement through practices that enhance employee commitment.

In managing communication with transparency, we take our employees' opinions into account and advance forward with determination toward becoming a learning and evolving organization. Every step we take to continuously improve the employee experience is part of our goal to build a human resources structure that addresses not only today's needs but also those of the future. This approach not only ensures the long-term success of our company but also ensures that our employees share in this success.

Dilara Alpar
Strategy & HR & Communications Manager





TALENT SELECTION

In the hiring process, we strive to provide equal opportunities to all candidates by carefully evaluating the necessary competencies for each position and applying transparent and equitable selection criteria. By supporting a culture of merit and respect, we aim to build a resilient and innovative team that can lead positive changes and align with our company values.

As Penta Teknoloji, we position ourselves as a school that discovers promising talents in the industry, supports them in their career journeys with training and development opportunities and contributes qualified workforce to the industry. While prioritizing being an employer of choice under all circumstances, we place particular emphasis on attracting professionals at the beginning of their careers to our company. With this approach, we aim to shape the future of both our organization and our industry. At the same time, we believe that by welcoming young talents with diverse perspectives and dynamism, we will create a more inclusive, diverse and innovative work environment.



As of this year, 24% of our current employees and 73% of our new hires are under the age of 30.



TALENT MANAGEMENT (OPERA – ORGANIZATION PEOPLE REVIEW)

We view our employees as stakeholders who contribute to our company's sustainable success, business practices and our ability to make a difference in the industry. In line with this understanding, we place talent management at the center of our people-centered approach.

In our talent management practices, we prioritize the individual development of our employees and evaluate their career paths, goals and performance using equitable and objective criteria. With our effective career and performance management tools, we support individual development and through this approach, contribute to organizational growth.



In 2024, we completed performance evaluations for all 358 of our employees.



We have structured our talent management process under the name OPERA with a holistic approach. OPERA represents a comprehensive system that enables us to monitor our employees' career development in a multidimensional way, evaluate their past performance and effectively analyze their potential. Within this framework, our employees' previous experiences, their work history at Penta Teknoloji, their performance scores over the past five years, the results of potential assessment surveys and the evaluation tests conducted during the hiring process are analyzed in detail.

We assign a unique **"talent code"** to each employee based on artificial intelligence-powered analyses. These codes enable the creation of personalized development roadmaps that maximize our employees' potential and the design of training and development plans tailored to the skills they need.



The development plans created within the scope of OPERA are reviewed at least twice a year at regular intervals. This allows us to continuously monitor our employees' career development and take swift action when necessary. At the same time, this structure enables us to systematically analyze training needs and integrate customized content into our internal development platforms.

Thanks to the effective talent management processes we implement in our company, **41 of our colleagues** have taken an important step in their careers by being promoted or transferred to different positions.

OKR (OBJECTIVES AND KEY RESULTS)

We use the OKR (Objectives and Key Results) methodology in our performance evaluations. Through OKR, a completely data-driven, systematic and measurable tool, we align the individual goals of all our employees, from the highest level of management to the entry level, with our corporate goals.

Within the scope of OKR, the main goals of all our departments are determined starting from the General Manager and senior management in line with the company's overall strategy and goals set by the Board of Directors at the beginning of the year. These goals are transformed into clear, measurable and achievable goals at every level of our organization and disseminated to all our employees.



We evaluate our employees' progress every three months based on the goals we set every six months. In addition, our employees can track all goals and progress within our company through the OKR system. Thanks to this system, where everyone's goals are clearly visible, including the General Manager, we implement a transparent performance management approach.

360-DEGREE EVALUATION SYSTEM

In addition to the OKR methodology, we implement a **360-Degree Evaluation** system as an important part of our performance and career management system. This system enables our employees to be comprehensively evaluated by different evaluator groups, such as managers, peers and team members they manage, if any, according to a 7-point rating scale based on a specific set of competencies. Through this process, we not only help our employees gain insight into their strengths and areas for improvement, thereby enhancing their self-awareness, but also foster a culture of feedback within our company by supporting a multi-source feedback environment.

PENTA ACADEMY

At Penta Teknoloji, we believe that sustainable success is achieved through long-term investments in the development of our employees. With this understanding, we have launched **Penta Academy**, a comprehensive learning and development platform that guides the individual and professional development journey of all our employees.

This structure, consisting of four core modules tailored to employees' experience levels, aims to unlock each individual's potential, strengthen their competencies and enhance their contribution to the organization:



Penta 101

Supports new employees in adapting to the organization and preparing for professional life. Establishes a strong connection between individual awareness and organizational contribution through foundational development content.



Penta Campus

Designed for employees with two or more years of experience, this module deepens individuals' competencies through training that reinforces knowledge, experience and organizational values.



Penta Professional

Focuses on developing strategic leadership skills for managers. It equips them with effective leadership skills in areas such as decision-making, team management and digital transformation.



Penta Master

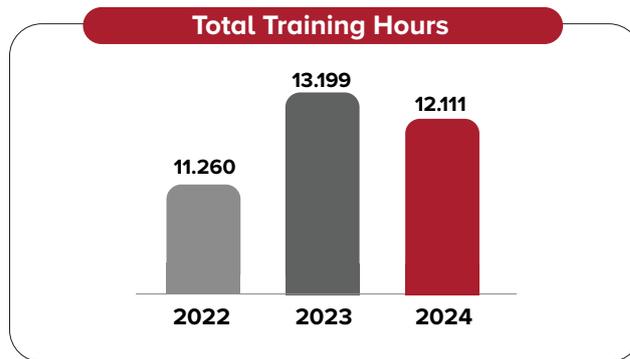
This program, specifically designed for senior management, aims to strengthen leadership vision and integrate sectoral innovations into management processes.

2024 LEARNING AND DEVELOPMENT THEME: STRATEGY AND FUTURE

We determine a theme each year for all learning and development activities offered to our employees through Penta Academy, taking into account components such as the future of skills, our company's strategy and areas of development needs. In 2024, Penta Academy L&D programs were designed around the theme of **"Strategy and Future"** which was determined in line with our company's strategic priorities. Within this theme, we prioritized developing our employees' abilities in strategic thinking, future-oriented decision-making and adapting to change.

Through our L&D programs, we aim to prepare individuals who are not only ready for today's needs but also for tomorrow's opportunities. Because we know that our organization's sustainable growth journey is only possible through quality investments made today for the future.

In 2024, we invested a total of **1.847.314 TL** in employee education. With this investment, we provided a total of **12.111** hours of training to our employees, with an average of **33,08** hours per employee. Additionally, our employees in managerial positions received **4.838** hours of training.



COPA AWARDS

As part of our talent management processes, which play a significant role in our approach to employees, we once again organized the COPA Awards this year. The name COPA is derived from the first letters of the English words Competence, Operational Excellence, Progression and Alignment.

Within the scope of the COPA Awards, all employees below the managerial level have the opportunity to express themselves to senior management and share their ideas that will contribute to the development of our company through presentations they prepare. This process contributes to the development of our employees' creativity, public speaking and presentation skills, while also supporting their personal and professional development.



With the COPA Awards, we systematically evaluate our employees' opportunities for reskilling and upskilling. At the same time, our management team has the opportunity to rediscover the potential of our employees and evaluate them for different roles through this competition.

In 2024, **44 of our employees** participated in the COPA Awards. At the end of the process, 9 of our employees won awards, while 32 employees who participated in the competition but did not win were thanked for their efforts and presented with gift cards.

This year, for the first time, we introduced the **"Values Special Award"** category to recognize employees who exemplify our corporate values in their work. **4 employees** who inspire others with their values were awarded gift cards.

To encourage participation in the award process and strengthen our corporate culture, we organized the **"5x5 Knowledge Hunt"** event, where **5 employees** who provided the fastest and most accurate answers to questions related to our corporate values over five days were also awarded.



➤ **EMPLOYEE SATISFACTION AND LOYALTY**

At Penta Teknoloji, we prioritize values such as respect, love and loyalty as part of our people-centered perspective and we place great importance on building strong bonds with our employees. We view employee satisfaction and loyalty not merely as a human resources indicator, but as one of the fundamental elements on the path to success. In this regard, we continuously take various steps to maximize employee satisfaction and loyalty and strive to create a positive and participatory work environment within the company.

We measure the satisfaction and loyalty levels of our employees on an annual basis through an **Organizational Health Check**, in which all team members participate. Through this survey, we ask our employees questions on various topics related to our company and managers and gather their opinions and feedback on issues such as loyalty, expectations, work environment and management approach.

We analyze the results in detail and share the findings transparently with both our senior management and all our employees. We then develop and implement action plans tailored to each department to increase employee satisfaction and loyalty.

“

As a result of the survey we conducted in 2024, we measured our employee satisfaction rate at 83% and our employee engagement rate at 77%.

”



In addition, we believe that increasing employee satisfaction and loyalty is not only important for becoming an employer of choice but also provides a significant advantage in retaining talented employees. As of 2024, the average tenure of our employees is **10 years**, while our voluntary employee turnover rate is **11%** and our involuntary employee turnover rate is **5%**.

COMPENSATION

Fairly recognizing the efforts and contributions of our employees is one of the cornerstones of our people-centered approach. In this regard, we are committed to providing a work environment where every employee is fully compensated for their role and we implement a transparent and equitable compensation policy based solely on measurable performance.

When designing our compensation system, we take into account each employee's job description, scope of responsibilities, competency level and the impact of their role on the organizational structure. We prioritize both internal equity and alignment with market conditions.

To ensure objectivity, our compensation policy is based on the methodology of Korn Ferry, an independent consultancy firm. In this system, it is not individuals but roles that are evaluated; similar roles with comparable qualifications and responsibilities are grouped and leveled accordingly.

This structure, built on the Job Family Model, enables us to classify roles that perform similar activities by considering the nature of the work, its development potential and differentiating factors. This approach forms the foundation not only for compensation but for all our human resources processes.

Our base salary policy is determined by considering both internal company and external market comparisons. Within this scope;



In addition, we reward our employees' achievements and encourage them to reach higher goals through our performance and target-based bonus system. In this system, individual contributions are measured objectively based on the outputs obtained through the OKR (Objectives and Key Results) system.

Through continuous review and update processes, this strengthened compensation approach supports both employee satisfaction and organizational sustainability. This comprehensive system, which values our human resources, is an important step toward creating a equitable and inclusive work environment aligned with our company's strategic goals.



INSTANT RECOGNITION

We recognize that reward mechanisms play a vital role in enhancing employee engagement and satisfaction. In this context, we have implemented the Instant Recognition program—developed under the leadership of Yıldız Holding—to promptly acknowledge employees who make outstanding contributions through their achievements.

As part of the program, we reward both the individuals who have made a clear impact on our success and the value-creating outcomes they deliver. In 2024, we recognized **43** employees through the instant reward system for their dedication and meaningful contributions.

EMPLOYEE SUPPORT

At Penta Teknoloji, we offer a range of benefits and support programs to improve our employees' quality of life and help them maintain a healthy work-life balance. Through these initiatives, we aim to ensure that our employees feel secure and fulfilled both personally and professionally.

Being present in the important moments of our employees' lives is one of our priorities. In this regard, we provide financial and emotional support through marriage and childbirth benefits, bereavement assistance, holiday bonuses and packages, and fuel support.

Reflecting our commitment to lifelong learning, we encourage academic development by offering leave for postgraduate studies and partnering with universities to provide discounted education opportunities.

The AVİTA logo is displayed in a bold, red, sans-serif font within a white circular background.

AVİTA Employee Support Hotline

Through our AVİTA Support Hotline, we provide professional support to our employees and their families in various areas where they may need assistance. Our 24/7 dedicated support line offers a wide range of services, including psychological support, legal counseling, medical counseling, healthy nutrition counseling, veterinary services, home plant care, technological support and newborn baby care. Throughout 2024, our employees submitted a total of 49 counseling requests to receive support in any area they needed.



We develop practices that take into account the individual needs of our employees. Going beyond legal regulations, we offer many special leave rights such as circumcision leave, bereavement leave for close relatives, companion leave and sick leave. With these practices, we enable our employees to take time off work for both their own and their families' special circumstances.

We have implemented a hybrid work system to adapt to the changing work models post-pandemic, providing meal allowance support to our employees on days they work outside the office. To support our employees in maintaining a healthy and comfortable working environment during remote work, we provide ergonomic support to meet their needs, such as desks and chairs. With this initiative, we aim to improve both their long-term physical health and work efficiency.

Additionally, we offer employees the option of private health insurance to safeguard their well-being, thereby contributing to the protection of both their physical and mental health.

Through all these benefits and support, we aim to strengthen our employees' commitment to the organization while contributing to social sustainability and creating an equitable and inclusive work environment.

EMPLOYEE ORGANIZATIONS



Bir İK Molası (An HR Break)

Under this program, our employees can meet with the Human Resources department to openly share their suggestions, opinions, criticisms and comments about the company. This allows our employees to contribute to the company's development by sharing their views directly with the relevant individuals. Furthermore, the open communication method plays an important role in increasing employee satisfaction and ensuring continuous improvement. In this context, **we took significant steps toward improving our human resources practices by evaluating the requests, suggestions and feedback received in 2024 and implemented a total of 69 actions.** Furthermore, these meetings serve as an important platform to inform our employees about human resources practices, processes and current developments. This strengthens internal interaction in line with the principles of two-way communication and transparency.

İçimizden Biri ve Bizden Atölyeler (One Of Us and Workshops By Us)

To enrich the employee experience and strengthen the sense of belonging within the organization, we launched two internal initiatives: **“İçimizden Biri (One of Us)”** and **“Bizden Atölyeler (Workshops by Us)”**. These programs create space for sharing individual skills and personal interests across teams.

Through the **“One of Us”** article series, our employees share their hobbies, special interests and personal knowledge with colleagues via our corporate digital platforms. By making each individual's unique experience visible, this initiative promotes diversity and inclusion while enhancing internal engagement.



Topics that receive strong interest in the article series are transformed into hands-on activities under the **“Workshops by Us”** program, offering employees the opportunity to interact directly with one another. In this way, our people contribute to the company culture not only through their professional competencies but also through their personal passions.

These initiatives aim to foster a learning and sharing community, strengthen connections among employees, and support sustainable internal communication.

Arkadaşını Öner (Bring Your Buddy)

Through our **"Arkadaşını Öner (Bring Your Buddy)"** program, employees have the opportunity to recommend new talents who align with our company's needs and values. When a referred candidate is hired and demonstrates successful performance, the referring employee is rewarded. **In 2024, 20 of our employees earned recognition through this program by helping us onboard valuable new talent.** With this initiative, we continue to strengthen our talent network while also supporting employee engagement.

Tournaments

On special occasions and at selected times throughout the year, we organize various competitions and tournaments open to all our employees. At the end of these events, participants have the chance to win prizes and gifts.

Teşekkür Kartı (Thank You Card)

We launched the **"Teşekkür Kartı (Thank You Card)"** Project six years ago to strengthen positive communication, encourage collaboration and promote mutual support among our blue-collar employees. Through this initiative, employees can express their appreciation by sending thank you cards to one another via our internal digital platform, EBA. The employee who receives the most thank you cards during the month is recognized as the **“Employee of the Month”** and rewarded accordingly. This practice not only boosts motivation but also contributes to building a strong corporate culture by fostering respect, solidarity, and positive behavior in the workplace.

Ayın Kahramanı (Hero of the Month)

“Ayın Kahramanı (Hero of the Month)” initiative, launched within our Customer Relations team to enhance employee motivation, promote success and make performance more visible, is based on a scoring system aligned with predefined performance criteria. The employee who earns the highest score throughout the month is awarded the title of Hero of the Month. This practice not only recognizes individual contributions but also supports the sustainable improvement of service quality. Through our performance-based reward approach, we foster success and create a positive competitive environment that encourages employee development.



To enhance employee engagement and motivation, we launched the HERO well-being program in 2023 and continue to implement it this year. The name HERO is derived from the four pillars of well-being we prioritize: **Hope**, **Efficacy**, **Resilience**, and **Optimism**. We ensure that every activity carried out under the HERO program supports at least one of these core themes.

The program includes a wide range of activities—from workshops and interactive trainings to team-building exercises and personal development seminars. In addition to events that support physical and mental health, we organize sports tournaments, special dining and entertainment events, social aid campaigns, nature activities, initiatives for stray animals, and awareness seminars on various topics that benefit both society and the environment. **Throughout 2024, we have held a total of 15 events aimed at contributing to our employees' development and strengthening solidarity within the organization.**



Graduation Program

At Penta Teknoloji, we care not only about the satisfaction of our current employees but also about ensuring a positive departure experience for those who choose to continue their career journey elsewhere. With this in mind, we launched the Graduation Program to improve the offboarding experience and maintain a positive perception of Penta Teknoloji.

As part of the program, we conduct exit interviews with employees who decide to leave the company and carefully evaluate the feedback gathered during these conversations. Based on the insights shared by our employees, we continuously improve our processes and take steps to enhance areas that require attention.



➤ EMPLOYEE HEALTH, SAFETY AND WELL-BEING

As a leading and value-added technology distributor in Türkiye, we consider ensuring that our employees work in a healthy and safe environment to be one of our fundamental responsibilities. With this awareness, we strive to provide safe working conditions at every stage of the products and services we offer to our business partners.

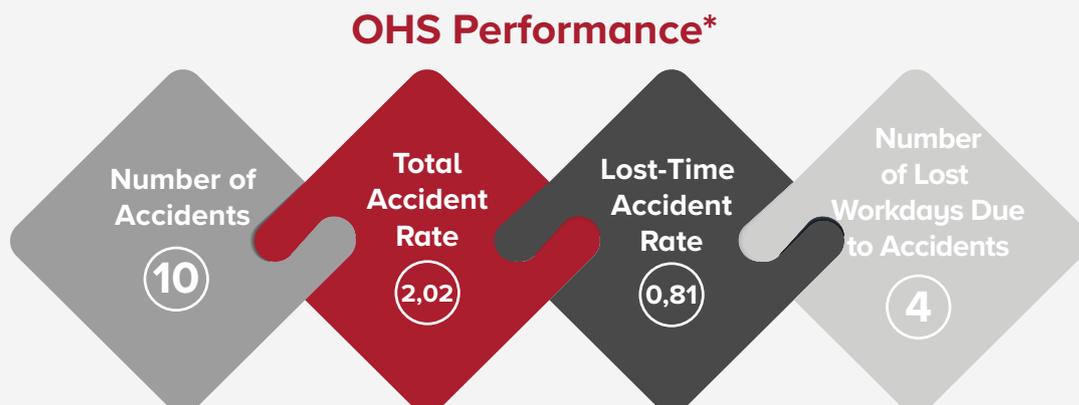
In accordance with occupational health and safety legislation, our employees are classified under three different NACE codes based on workplace hazard levels. While those involved in logistics operations fall under the hazardous category, our other employees are classified as less hazardous.

Although we do not have any employees in the high-risk category, we do not overlook even the smallest risk; we aim to minimize potential accidents and continuously improve working conditions through proactive measures. In this context, we manage occupational health and safety with a risk-based and systematic approach, in accordance with relevant legislation and the ISO 45001 Occupational Health and Safety Management System standards. Guided by **our Occupational Health and Safety Policy**, we create a safe work environment with the participation of all our employees and ensure the effective implementation and continuous improvement of our system. Our commitment in this area is certified by our **ISO 45001** accreditation.

In line with our risk-based approach, we conduct department-specific occupational health and safety risk assessments across all our processes. Based on these assessments, we identify existing risks and prioritize them. We implement improvement initiatives aimed at eliminating risks, particularly in areas with relatively high risk. Even after risks are mitigated, we maintain regular control through continuous improvement and periodic reviews.

In addition, we conduct monthly field audits to monitor and improve our occupational health and safety performance. During these audits, we check many different elements, such as electrical systems, fire safety, emergency escape routes and fall and injury risks. We report the findings identified during our inspections and inform the people responsible. The people responsible then promptly implement the necessary improvements. In this context, **we conducted 12 field inspections in 2024**.

Following our site inspections and risk assessments, we thoroughly review the findings in our occupational health and safety committee meetings. During these meetings, we investigate the root causes of any accidents that have occurred, evaluate near-miss incidents and plan the necessary preventive actions to prevent similar situations from recurring.



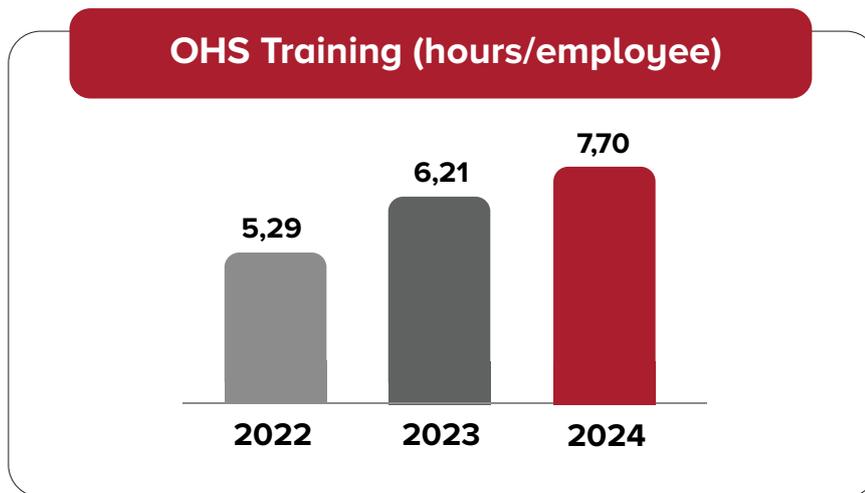
*Subcontracted workers are not included.

EMPLOYEE AWARENESS

We adopt a participatory approach in our occupational health and safety processes. We position our OHS system as a shared responsibility across the company, based on the active participation and support of all our employees.

To enhance our employees’ knowledge of occupational health and safety (OHS) and foster a strong safety culture across the organization, we conduct regular training activities. In addition to mandatory trainings required by law, we also implement supplementary programs to raise employee awareness. These trainings cover not only core OHS topics but also broader issues that impact employees’ lives, such as earthquake preparedness, fire safety, and pandemic risks. In 2024, **we delivered a total of 2,757 hours of OHS training** to our employees.

We also emphasize the importance of feedback culture in our trainings, aiming to instill the understanding that OHS is not a one-sided responsibility but a shared commitment that must be embraced and managed by all stakeholders. Through our EBA system, all employees can report hazards, near-miss incidents, and workplace accidents. We monitor these reports in real time and take swift action to address the issues raised. In 2024, our employees **submitted a total of 125 reports**.



EMERGENCY PREPAREDNESS

We meticulously execute our emergency and crisis management processes to ensure the safety of our employees. In this context, we go beyond legal requirements and comprehensively prepare for various emergency scenarios.

We are developing our emergency plans to be prepared for possible emergencies such as fires, earthquakes, collapses and floods and we are structuring our emergency teams to be ready to take responsibility for critical tasks such as firefighting, evacuation, first aid and search and rescue. In this process, we provide regular training to our emergency teams and organize special external training, especially in areas such as first aid and firefighting. Additionally, our teams participate in drills to ensure they are prepared for effective and swift response in the event of a crisis.

OCCUPATIONAL HEALTH AND SAFETY INVESTMENTS

To reduce the physical workload of our employees and improve operational efficiency, we continue to make strategic investments and enhance our warehouse systems. In this context, we have invested in vacuum lifting equipment to reduce the strain on warehouse employees when lifting boxes from the ground. These modern devices lift boxes using pressure from above, eliminating the need for physical force and providing an ergonomic working environment. Additionally, we have introduced stackers to eliminate manual labor in pallet handling operations. These machines automatically lift and lower pallets, significantly reducing physical strain and accelerating work processes.

Beyond warehouse operations, we also initiated an ergonomic chair replacement process to ensure that our office employees enjoy a more comfortable and healthy working experience during prolonged sitting periods. At the start of this process, we tested 6–7 different chair models, allowing employees to try them out in their actual workspaces. We then conducted a voting process to identify the most suitable model based on ergonomic needs. Guided by the results and feedback received, we replaced our office chairs to enhance employee comfort.



VISIT PRO

As Penta Teknoloji, we meticulously monitor the occupational health and safety (OHS) processes of our subcontractors and external employees. As part of this, we regularly check the equipment used by our subcontractors, their training status, professional qualifications and compliance with legal regulations.

In previous periods, the control processes for external employees were carried out manually. However, to prevent time loss and potential errors, we digitized this process and implemented the Visit Pro application. Now, subcontracting companies can upload the documents checked under OHS to a digital environment, so the information of employees coming to our company is ready in the system. When teams arrive at the company, we complete all necessary control processes quickly and efficiently in a digital environment. If we identify any deficiencies, we do not allow the person in question to begin the process in order to avoid putting their safety and that of other employees at risk.

➔ SOCIETY

As Penta Teknoloji, we act with an understanding of creating shared value, prioritizing respect for society and the environment. We go beyond our business practices and regard contributing to social development as an essential part of our corporate identity.

In line with our approach of social responsibility, we encourage our employees to take an active role in volunteering and charity projects. We participate in projects that are sensitive to social issues and provide financial support to contribute to the development of society. We also support projects in areas such as education, culture, art, science and sports to contribute to social life.

In our corporate donations and social support, we prioritize projects that are in line with our company values. In this context, we do not make donations to any projects, institutions, profit-oriented organizations or private accounts that could damage our reputation. In all our social responsibility activities, we adhere to the principles of social benefit and respect for the environment.

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In 2024, we made donations totaling over 18 Million TL to contribute to social development.

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 **Hayata Fark Kat (Make a Difference in Life)**

We carry out our social responsibility activities through **Hayata Fark Kat (Make a Difference in Life)**. Make a Difference in Life Club aims to reduce inequalities in society, promote a culture of mutual support and solidarity, raise awareness on various social issues and inspire through increased public consciousness.

Among the priorities of Make a Difference in Life Club is the happiness of children, who shape the future of society. In this context, our Make a Difference in Life Club regularly provides assistance to needy rural schools, meeting the educational needs of children and contributing to their happiness by touching their lives. **As of 2024, 11 of our employees have participated in activities on a voluntary basis at the Make a Difference in Life Club.** Within this scope, 3 boxes of stationery supplies were sent to rural schools in need; additionally, computer, keyboard and mouse support were provided to different schools as part of various social responsibility projects. These contributions aim to support equal opportunities in education and make children's learning processes more efficient. Believing in the power of love and solidarity, we remain committed to making a positive impact on society and acting with a strong sense of social responsibility in every step we take.



Patı Kulübü (Paw Club)

We respect the right to life of other living beings with whom we share our ecosystem and carry out activities to improve the welfare of stray animals. **Patı Kulübü (Paw Club)** is another social responsibility club that operates with the voluntary participation of our employees to meet the needs of stray animals for love, care and treatment.

Through Paw Club, various initiatives have been implemented to improve the living conditions of stray animals and provide them with a better life. In 2024, a total of **315 kilograms of food** was donated for our four-legged friends through Paw Club; the care and adoption processes of two cats-facing difficulties on the streets-were taken over, and they were provided with a loving home. At Paw Club, **15 of our employees** volunteer their time to support stray animals in living healthy and safe environments.

Guided by a sustainability philosophy that encompasses nature and all living beings, we continue to create value for society and the environment.



RESPECT FOR NATURE



RESPECT FOR NATURE

At Penta Teknoloji, we believe that sustainable growth is possible with environmental responsibility; we carefully design all our activities to minimize environmental impacts. We consider our commitment to nature and the environment an integral part of our corporate value chain.

We manage all environmental processes systematically and holistically, in line with legal regulations, relevant legislation, and international standards. Our [Environmental Management Policy](#), established in accordance with the ISO 14001 Environmental Management System, serves as a strategic framework for the continuous enhancement of our sustainability performance.

Guided by the principle of "Sustainable Environment, Sustainable Growth", we shape our product and service portfolio, which is based on advanced technologies, with a sense of environmental responsibility. We measure, monitor and develop actions to reduce our environmental impact through the implementation of practices in key areas such as the efficient use of natural resources, energy efficiency and waste management in our administrative building and logistics centers.

We aim to reduce greenhouse gas emissions by prioritizing energy efficiency in our operations and promoting sustainable usage methods by regularly monitoring and analyzing water consumption. Reducing waste at its source and reintegrating it into the economy through recycling and recovery processes are among our top priorities. Non-recyclable waste is disposed of in accordance with environmental regulations and using methods that do not harm the environment.

“

With the vision of leaving a livable world for future generations, we embrace our environmental responsibility at every level and aim to make a difference in our sector by integrating our sustainability approach into our business processes.

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➔ OUR ENERGY MANAGEMENT APPROACH

Climate change, one of the greatest environmental threats of our time, is a global crisis that directly impacts sustainable development goals. Effective action against this crisis necessitates a transformation in energy production and consumption habits.

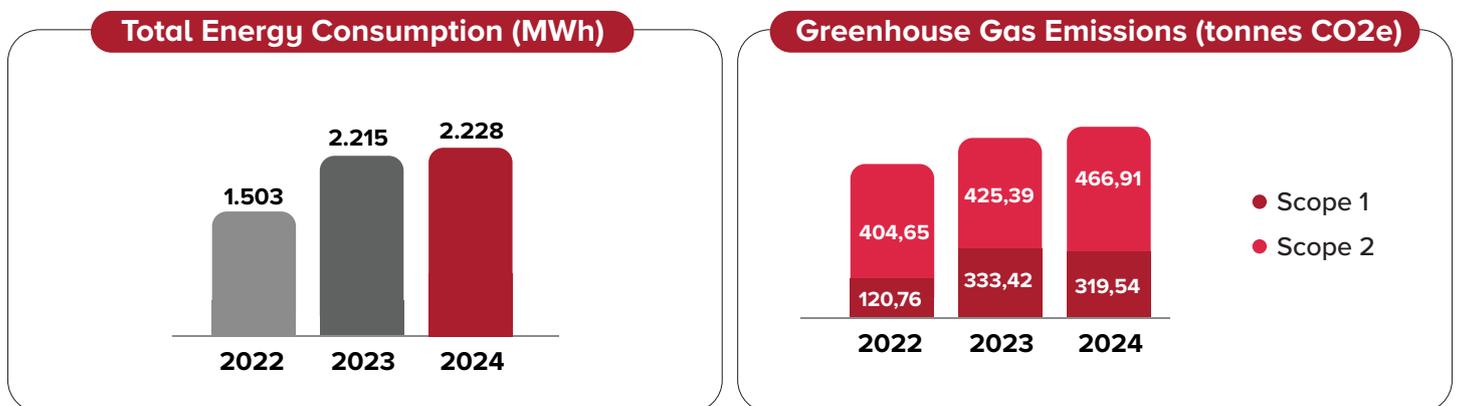
As Penta Teknoloji, we place climate change at the heart of our environmental sustainability strategy and prioritize energy management as a key area of responsibility. We develop systematic and data-driven applications to increase energy efficiency, reduce carbon footprint and minimize environmental impact in our operations.

By leveraging advanced technologies, we monitor, analyze and identify areas for improvement in energy consumption across our operational processes, thereby supporting the transition to sustainable energy use. The energy-saving initiatives we have implemented not only reduce our environmental impact but also enable us to use our resources more efficiently.

In line with our energy efficiency-focused approach, we regularly monitor energy consumption in our operations and evaluate our performance indicators based on measurable data. This enables us to establish a system focused on continuous improvement in energy management, aiming to reduce our environmental impact.

As of 2024, our total energy consumption stands at **2.228,09 MWh**. Of this consumption, **47% is electricity-based**, while **14%** is derived from **natural gas**. The energy consumption intensity per employee during the aforementioned period was calculated as **6,22 MWh**.

In order to assess the environmental impact of our energy consumption more comprehensively, we regularly monitor and report greenhouse gas (GHG) emissions from our activities. In 2024, our total greenhouse gas emissions amounted to **786,45 tons of CO₂e**, with Scope 1 emissions at **319,54 tons of CO₂e** and Scope 2 emissions at **466,91 tons of CO₂e**.



ENERGY EFFICIENCY-FOCUSED TRANSFORMATION PROJECTS

At Penta Teknoloji, we prioritize efforts to improve energy efficiency; we identify areas where consumption is concentrated and take effective and targeted improvement steps. In this context, we plan to establish an **Energy Monitoring System** in our administrative buildings and logistics centers **to analyze energy consumption more accurately and support data-driven decision-making processes.**

This system will enable us to monitor energy usage in real time and in detail, creating a robust and sustainable data infrastructure for future energy efficiency projects. This will allow us to identify consumption trends more clearly and evaluate energy savings potential more effectively.

As part of our infrastructure improvements, we have replaced our existing chiller cooling system, which had high energy consumption, with a state-of-the-art **VRF (Variable Refrigerant Flow)** system. This system **increases energy efficiency** by responding to the heating and cooling needs of different areas at the same time, while also reducing our natural gas consumption, thereby contributing to our goals of **reducing total energy consumption** and improving **workplace comfort.**

Additionally, we have initiated **a phased transition from traditional fluorescent bulbs to LED lighting systems in our building lighting systems.** This transition aims to reduce energy consumption from lighting, achieve energy savings and establish a more durable and environmentally friendly lighting infrastructure.

In addition, **in line with the increasing use of electric vehicles,** we are taking steps to transform our corporate transportation infrastructure. With the expectation that the share of electric vehicles in our rental fleet will increase in the coming period, we aim to directly contribute to reducing carbon emissions by **installing electric vehicle charging stations for the use of our employees and guests.**

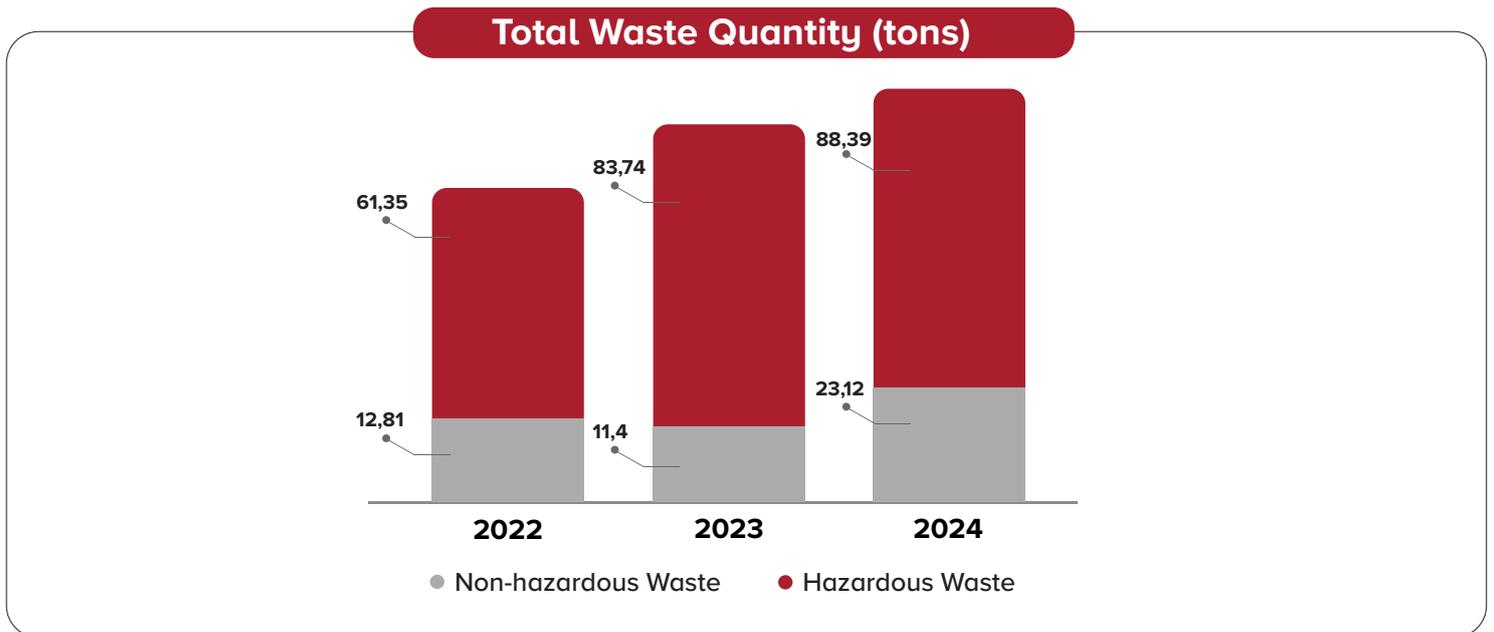


➤ OUR APPROACH TO CIRCULAR ECONOMY AND WASTE MANAGEMENT

Acting with a sense of responsibility toward nature, we place great importance on effectively managing waste generated from our operations and adopting a circular economy approach to reduce waste at its source, in line with our goal of minimizing our environmental impact. In this context, we not only focus on the disposal of waste but also on reintegrating it into the economy through **reuse, recycling and recovery**.

In our administrative building and warehouses, we separate various types of waste, such as glass, paper, metal, plastic, domestic and medical waste, at the source for recycling purposes. We collect these materials in specially designed collection bins and direct them to licensed companies for disposal or recycling processes.

In 2024, our total waste volume amounted to **111,51 tons**, of which **88,39 tons** were non-hazardous waste and **23,12 tons** were hazardous waste. Additionally, we recycled **79%** of our total waste volume, contributing it back to the economy.



REUSE PRACTISES

We integrate circular economic principles into our operations in line with our sustainability vision; we develop applications that reduce waste generation and optimize resource use.

We separate a significant portion of the products we import from their packaging in our warehouses, prepare them for sale and transfer them to Penta Teknoloji packaging. During this process, we sort the resulting boxes based on their reuse potential and reintegrate those in suitable condition back into our processes. **In 2024, this initiative enabled us to reuse 117.181 boxes, thereby preventing waste generation and achieving a financial savings of 1.193.725 TL.**



Respect for Nature | Annexes

Similarly, we evaluate cardboard packaging that comes with imported products and reuse it in our operational processes. Cardboard suitable for reuse is shredded into small pieces using our cardboard shredding machine and used as eco-friendly protective material for the shipment of breakable products. This approach reduces cardboard waste and significantly lowers the need for plastic-based packaging materials.

Pallets arriving at our warehouses are also evaluated as part of our reuse approach. Each pallet is carefully inspected, damaged ones are repaired and returned to service. **Throughout 2024, 4.555 pallets were repaired and reused in our processes.** This initiative helps reduce wood waste and minimize the need for new pallets, thereby contributing to the conservation of natural resources.

Through all these initiatives, we continue **to integrate circular economic principles into our business processes**, creating sustainable value.



E-WASTE APPLICATIONS

The uncontrolled disposal of technological devices at the end of their lifecycle poses serious risks to both human health and ecosystem. It is estimated that the global amount of e-waste will reach 82 million tons by 2030.

As a company that distributes electronic products, we prioritize the proper and sustainable management of e-waste generated as a result of our activities among our environmental responsibilities. In this context, we collect electronic waste separately using e-waste bins located at specific points in our administrative building and warehouses. We send the collected e-waste to licensed recycling companies through **TÜBİSAD (Turkish Information Technology Industries Association)**, of which we are a member. We record all these processes on the **MoTAT (Mobile Waste Tracking System)** platform of the Ministry of Environment and Urbanization. **In 2024, our e-waste amount was 25,49 tons and our battery waste was 0,062 tons.**

As Penta Teknoloji, we embrace the principles of the circular economy and prioritize initiatives aimed at reducing e-waste. In line with this approach, we strive to prevent waste generation by offering repair services for devices as part of the technical support services we provide to our business partners through our products and services.

¹United Nations Institute for Training and Research

Respect for Nature | Annexes

We restore products that can be repaired to functional condition, enabling their reuse; this not only prevents resource waste but also extends the product lifecycle. In cases where repair is not feasible, our technical service team disassembles the products, identifies reusable parts and reuses these parts as spare components in future service operations.

In 2024, we recycled **25,49 tons of spare parts** using this method, thereby reducing e-waste and contributing to sustainable technical service processes.

We separate parts that are unusable and classify them according to their value. We direct the parts we have separated and classified as valuable to licensed companies, generating revenue from this process. In 2024, we generated **45.248 TL** in revenue under this scope. We also manage hazardous waste such as batteries, battery packs, and toner cartridges with the same level of care. We collect these types of waste separately report them, and include them in the recycling process through our contracted company.

➤ RESOURCE USAGE AND CONSERVATION

As Penta Teknoloji, we consider the efficient use of natural resources, waste prevention and minimizing our environmental impact as our top priorities. We shape all our business processes based on resource efficiency principles and develop practices to reduce the consumption of basic resources such as water, paper and plastic.

Thanks to our investments in digitalization, we are reducing our dependence on physical resources, increasing the efficiency of our processes and reducing our environmental footprint. In particular, our digital solutions, which replace physical documentation, minimize paper consumption and reduce the burden on the environment.

We are aware of the negative environmental impacts of plastic use. We are conducting studies to reduce the use of plastic packaging materials in our logistics operations, particularly in product and pallet wrapping processes. Within this scope, as a result of initiative we started in 2022, we have reduced the thickness of stretch film from 19 microns to 17 microns, resulting in an annual plastic savings of nearly 1 ton. This not only reduces raw material consumption but also significantly decreases the amount of plastic waste generated.

In addition to reducing plastic consumption, we are minimizing paper consumption by digitizing our business processes. Through the digital solutions we have developed, we are minimizing the need for physical documentation and reducing the environmental impact.

Among the Initiatives We Have Implemented in this Context:



With all these applications, we contribute to increasing operational efficiency while protecting natural resources and building a more sustainable future.

WATER USAGE

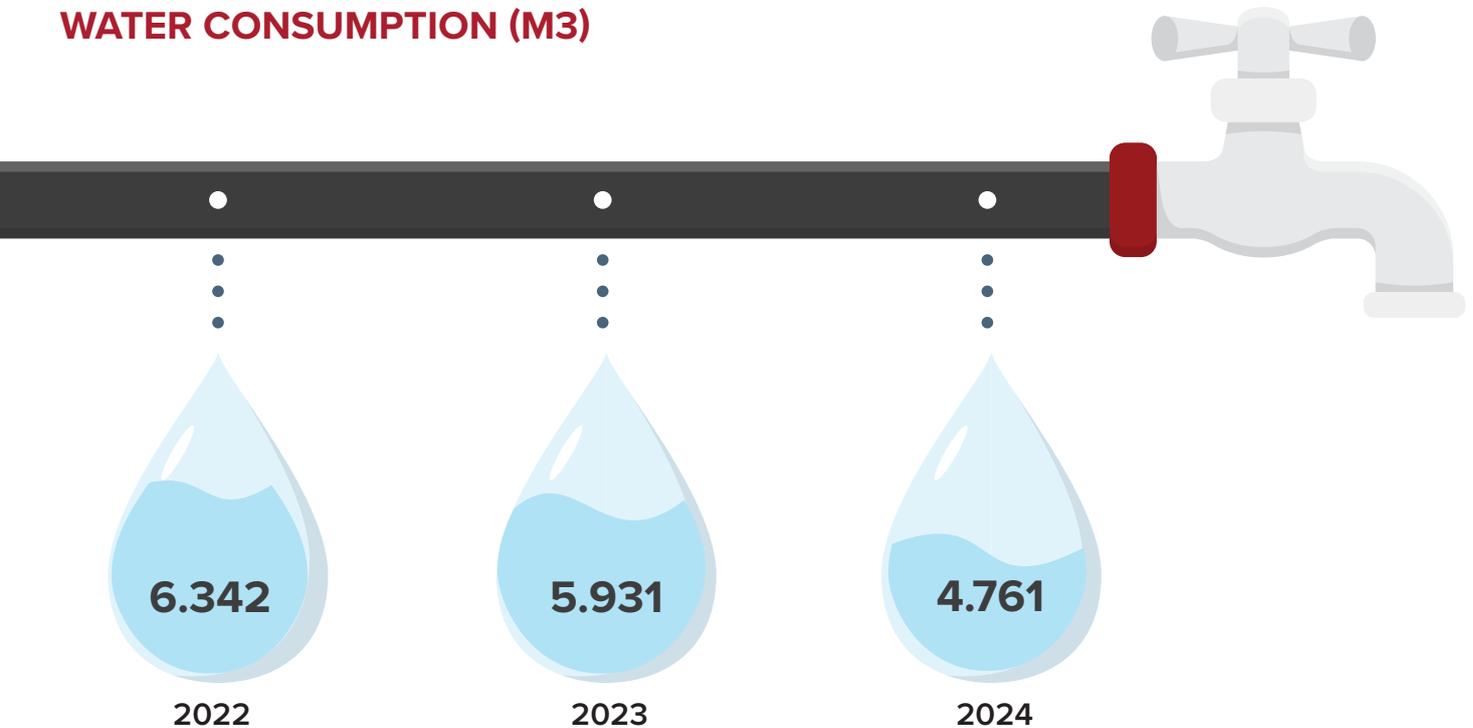
Factors such as climate change, population growth and industrialization are increasing the pressure on water resources every day. By 2070, per capita water potential in Türkiye is expected to fall to 1,040 m³, which is the water scarcity threshold. In a period when the global water crisis is deepening, the efficient and responsible use of water is no longer a choice but a necessity.

As Penta Teknoloji, despite not having water-intensive operations, we are implementing water-efficient practices across all our locations to ensure the sustainability of our water resources. We regularly monitor water consumption at our facilities and implement systemic improvements to prevent unnecessary usage. **In 2024, we consumed 4.761 m³ of water, with an average water consumption per employee of 13,30 tons.**

To reduce water consumption, we use sensor-based battery systems in our offices and facilities and take steps to prevent leaks and drips through maintenance and improvement work. Additionally, we raise water awareness among our employees through announcements and environmental training sessions organized during special days and weeks via our internal communication channels.

Furthermore, we are working to minimize the environmental impact of our wastewater. As part of these efforts, we have installed a grease trap system in the dishwashing process at our office restaurant to separate fats. This system separates domestic wastewater from oily wastewater, allowing us to dispose of oily wastewater without harming the environment. This prevents fat from our wastewater from entering the environment.

WATER CONSUMPTION (M3)



² [Drought Management](#), Ministry of Agriculture and Forestry



ANNEXES



PERFORMANCE INDICATORS

➤ ENVIRONMENTAL PERFORMANCE INDICATORS

Energy Consumption (MWh)	2022	2023	2024	
Total Energy Consumption	1.502,53	2.214,97	2.228,09	✓
Natural Gas	557,28	439,88	308,18	✓
Generator – Diesel	0	0	0	✓
Diesel - On-Road Vehicles*	-	555,93	537,41	✓
Gasoline - On-Road Vehicles*	-	256,75	326,14	✓
Electricity Consumption	915,49	962,41	1.056,36	✓
Renewable Energy Consumption	0	0	0	✓
Energy Consumption Intensity (MWh/number of employees)	4,29	6,19	6,22	✓

*Data for 2022 is not available.

Greenhouse Gas Emissions (Tonnes CO2e)	2022	2023	2024	
Scope 1 Greenhouse Gas Emissions	120,76	333,42	319,54	✓
Scope 2 Greenhouse Gas Emissions	404,65	425,39	466,91	✓
Scope 1+2 Greenhouse Gas Emissions	525,41	758,81	786,45	✓

PERFORMANCE INDICATORS

➤ ENVIRONMENTAL PERFORMANCE INDICATORS

Water Consumption (m3)	2022	2023	2024	
Total Water Consumption	6.342	5.931	4.761	✓
Water Withdrawn from the Network	6.342	5.931	4.761	✓
Water Withdrawn from Groundwater	0	0	0	
Amount of Water Extracted from Freshwater/Clean Water Sources	0	0	0	
Wastewater Amount	0	0	0	
Water Consumption Intensity (m3/employee)	18,12	16,57	13,30	✓

Waste (Tons)	2022	2023	2024	
Total Waste Amount	74,16	95,14	111,51	✓
Hazardous Waste	12,81	11,40	23,12	✓
Non-hazardous waste	61,35	83,74	88,39	✓
Packaging Waste	88,39	86,94	83,62	✓
Recycling Rate (%)	83	88	79	✓

PERFORMANCE INDICATORS

➤ SOCIAL PERFORMANCE INDICATORS

Number of Employees (by Gender)	2022	2023	2024	
Female	132	138	140	✓
Male	218	220	218	✓
Total	350	358	358	✓

Number of Employees (By Category)	2022	2023	2024	
White-Collar	261	259	257	✓
Female	132	130	130	✓
Male	129	129	127	✓
Blue-Collar	89	99	101	✓
Female	0	8	10	✓
Male	89	91	91	✓

PERFORMANCE INDICATORS

➤ SOCIAL PERFORMANCE INDICATORS

Number of Employees (by Gender and Length of Service)	2022	2023	2024	
0-5 Years	114	130	136	✓
Female	55	61	65	✓
Male	59	69	71	✓
5-10 Years	67	58	47	✓
Female	26	28	26	✓
Male	41	30	21	✓
10 Years and Above	169	170	175	✓
Female	51	49	49	✓
Male	118	121	126	✓

Number of Employees with Managerial Title (by Gender)	2022	2023	2024	
Female	12	11	11	✓
Male	26	26	27	✓
Total	38	37	38	✓

PERFORMANCE INDICATORS

➤ SOCIAL PERFORMANCE INDICATORS

Number of Members of the Board of Directors (by Gender)	2022	2023	2024	
Female	2	2	2	✓
Male	4	4	4	✓
Total	6	6	6	✓

Number of Employees in the Top Management Body (By Age)	2022	2023	2024	
Under 30 Years	0	0	0	✓
30-50 Years Old	5	3	3	✓
Over 50 Years	2	3	3	✓
Total	7	6	6	✓

Parental Leave	2022	2023	2024	
Number of Employees on Parental Leave (by Gender)	10	12	15	✓
Female	3	7	7	✓
Male	7	5	8	✓
Total Number of Employees Returning to Work After the End of Parental Leave	16	8	14	✓
Female	8	3	6	✓
Male	8	5	8	✓

PERFORMANCE INDICATORS

➤ SOCIAL PERFORMANCE INDICATORS

Number of Employees with Disabilities	2022	2023	2024	
Female	1	2	2	✓
Male	7	8	8	✓
Total	8	10	10	✓

Number of Newly Hired Employees by Gender and Age	2022	2023	2024
Under 30 Years	38	53	40
Female	10	21	22
Male	28	32	18
30-50 Years Old	7	17	15
Female	6	7	6
Male	1	10	9
50 Years and Older	0	0	0
Female	0	0	0
Male	0	0	0
Total 	45	70	55
Female 	16	28	28
Male 	29	42	27

PERFORMANCE INDICATORS

➤ SOCIAL PERFORMANCE INDICATORS

Number of Employees Who Left (By Gender and Age)	2022	2023	2024	
Under 30 Years	29	36	31	✓
Female	5	13	15	✓
Male	24	23	16	✓
30-50 Years Old	22	26	20	✓
Female	10	9	10	✓
Male	12	17	10	✓
50 Years and Older	0	0	5	✓
Female	0	0	1	✓
Male	0	0	4	✓
Total 	51	62	56	✓
Female 	15	22	26	✓
Male 	36	40	30	✓

Number of Subcontracted Workers	2022	2023	2024
Female	2	4	6
Male	22	21	24
Total	24	25	30

PERFORMANCE INDICATORS

➤ SOCIAL PERFORMANCE INDICATORS

Number of Employees Covered by Collective Bargaining Agreements Unionized Employees	2022	2023	2024
Number of Employees Covered by the Collective Labor Agreement	0	0	0

Training Provided to Employees (Hours)	2022	2023	2024
Total Training Hours	11.260	13.199	12.111
Training Provided per Employee (hours/number of employees)	32,2	36,9	33,8

Occupational Health and Safety Performance	2022	2023	2024
Number of Accidents	2	2	10
Number of Lost Days due to Accidents	15	3	4
Total Working Hours	951.505	975.134	988.152
Total Accident Rate	0,42	0,41	2,02
Lost-Time Accident Rate	0,21	0,21	0,81
Number of Fatal Accidents	0	0	0
Number of Occupational Diseases	0	0	0

Occupational Health and Safety Training (Hours)	2022	2023	2024
Total OHS Training Hours	1.852	2.223	2.757
OHS Training per Employee (hours/employee)	5,29	6,21	7,70

➤ ANNEX 1: PENTA TEKNOLOJİ A.Ş. 2024 SUSTAINABILITY REPORT – REPORTING PRINCIPLES

General Reporting Principles

This reporting principles (“Principles”) provide information on the preparation, calculation and reporting methodologies of data regarding the indicators within the scope of the limited assurance audit included in the Penta Teknoloji 2024 Sustainability Report (“2024 Sustainability Report”) of Penta Teknoloji A.Ş. (“Company” or “Penta”).

The indicators include social indicators and environmental indicators. It is the responsibility of the Company’s management to ensure that appropriate procedures are in place to prepare the indicators mentioned above in line with, in all material respects, the principles.

The information contained in these principles covers the 2024 fiscal and reporting year ending on 31 December 2024 (1 January - 31 December 2024) and the information of the following in Penta Teknoloji Türkiye operations as detailed in the "Key Definitions and Reporting Scope" section and does not include subcontractor and subcontractor information.

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

- Information Preparation – to highlight to users of the information the primary principles of relevance and reliability of information; and
- In reporting information - emphasizing the principles of comparability / consistency of information with other data, including the previous year, and intelligibility / transparency principles that provide clarity to users.

Key Definitions and Reporting Scope

For the purpose of this report, Company makes the following definitions:

Type	Indicator	Scope
	Total Energy Consumption (MWh)	In the reporting period, it represents the total of renewable and non-renewable energy consumption of the Group. It consists of Natural Gas, Diesel – Generator, Diesel - Off Road Vehicles, Gasoline - Off Road Vehicles, and Electricity Consumption.
	Total Electricity Consumption (KWh)	It represents the Company's total electricity consumption during the reporting period, as tracked through invoices received from service providers (12 months) and mapped through financial reporting systems. Consumption amounts include industrial and residential use.
	Natural Gas Consumption (m3)	In the reporting period, it refers to the total natural gas consumption of the Company, which can be mapped with financial reporting systems and calculating by converting TL to m3. Monthly retail sales prices obtained from İGDAŞ serve as the basis for monthly unit prices during the conversion.

<p>Diesel Consumption - On Road Vehicles (lt)</p>	<p>In the reporting period, it represents the total diesel consumption tracked through meters and invoices used in vehicles accepted in the Company's Off-road class (vehicles).</p>
<p>Gasoline Consumption - On Road Vehicles (lt)</p>	<p>It represents the total gasoline consumption of vehicles used by the of the Company employees and supplied by the Company through service providers during the reporting period.</p>
<p>Generator - Diesel Consumption (lt)</p>	<p>It represents the total diesel consumption tracked through invoices used by the Company in generators during the reporting period.</p>
<p>Energy Intensity (MWh/Number of Employees)</p>	<p>In the reporting period, it represents the ratio of the Company's total energy consumption to the total number of employees as of 31.12.2024.</p>
<p>Total Greenhouse Gas Emissions (Scope 1-2) (TonCO2e)</p>	<p>In the reporting period, it represents the sum of the Company's Scope 1 Greenhouse Gas Emissions and Scope 2 Greenhouse Gas Emissions.</p>
<p>Scope 1 Greenhouse Gas Emissions (TonCO2e)</p>	<p>In the reporting period, it refers to the greenhouse gas emissions assessed as Scope 1 after the consumption of Natural Gas, Diesel - Off Road Vehicles, Gasoline - Off Road Vehicles, resulting from of the Company fixed and mobile energy consumption. The Company calculates its greenhouse gas emissions in accordance with the "TS EN ISO 14064-1:2018 Greenhouse Gases - Part 1: Guide and Specifications for the Calculation and Reporting of Greenhouse Gas Emissions and Removals at the Organization Level" standard.</p>
<p>Scope 2 Greenhouse Gas Emissions (TonCO2e)</p>	<p>In the reporting period, it refers to the greenhouse gas emissions assessed as Scope 2 after the electricity consumption and renewable energy production resulting of the Company's indirect energy consumption. The Company calculates its greenhouse gas emissions according to the "TS EN ISO 14064-1:2018 Greenhouse Gases - Part 1: Guide and Specifications for the Calculation and Reporting of Greenhouse Gas Emissions and Removals at the Organization Level" standard.</p>
<p>Hazardous Waste Amount (Tonnes)</p>	<p>It refers to the amount of hazardous waste generated by the Company during the reporting period, tracked through MOTAT (Mobile Waste Tracking System) and the Waste Tracking Report available on the Ministry of Environment portal (Integrated Environmental Information System).</p>

	Non-Hazardous Waste Amount (Tonnes)	During the reporting period, the invoices received from the Ministry of Environment portal (Integrated Environmental Information System) and licensed waste processing facilities and the Waste Tracking Report indicate the amount of non-hazardous waste generated by the Company.
	Recycling Waste Rate (%)	It represents the ratio of waste sent by the Company for recycling/recovery to the total amount of waste during the reporting period.
	Packaging Waste (Tonnes)	In the reporting period, it refers to the total amount of waste categorized as packaging waste within the non-hazardous waste amount of the Company.
	Total Amount of Water Used (m3)	In the reporting period, it refers to the total water consumption that the Company monitors daily with meters and can be mapped to financial reporting systems.
	Total Mains Water (m3)	In the reporting period, it refers to the total water consumption that can be mapped to the financial reporting systems and calculated by converting TL to m3. Monthly unit prices obtained from İSKİ (Istanbul Water and Sewerage Administration) are used as the basis for monthly unit prices during the conversion.
	Water Consumption Intensity (m3/Number of Employees)	It refers to the ratio of the total water consumption, which the Company monitors monthly with meters and can be mapped to reporting systems, to the total number of Company employees as of 31.12.2024.
Social	Number of Employees by Gender (#)	It represents the breakdown of the total number of employees by gender, tracked through the Company's Human Resources data module, and whose Employment Declaration was made to the Social Security Institution on 31.12.2024.
	Number of Employees by Category (#)	It refers to the number of white-collar employees whose Employment Entry Declaration was made to the Social Security Institution and who were tracked through the Company's Human Resources data module as of 31.12.2024.

Social	Number of Employees with Manager Title by Gender (#)	It refers to the number of employees classified as Managers who were tracked through the Company's Human Resources data module and whose Employment Declaration was made to the Social Security Institution on 31.12.2024.
	Number of Employees in Senior Management Team by Gender (#)	It refers to the number of employees tracked through the Company's Human Resources data module as of 31.12.2024 and classified as Senior Managers (Director, General Manager and BoD Executive Director) whose Employment Declaration was made to the Social Security Institution.
	Number of Members of the Board of Directors (#)	It refers to the number of employees tracked through the Company's Human Resources data module as of 31.12.2024, classified as management team (Chairperson, Member of the BoD and BoD Executive Director) for whom the Employment Declaration was made to the Social Security Institution.
	Distribution of Employees in Senior Management Bodies by Age (#)	It refers to the total number of employees tracked through the Company's Human Resources data module as of 31.12.2024, classified as total senior management bodies in the categories of under 30, between 30-50 and over 50 years of age (Director, General Manager and BoD Executive Director).
	Number of Employees on Parental Leave (#)	During the reporting period, it refers to the number of female and male employees of the Company who took maternity leave within the scope of the Regulation on Part-Time Work to be Performed After Parental Leave or Unpaid Leave, within the periods specified in the regulation.
	Total Number of Employees Returning to Work After Parental Leave Ended (#)	During the reporting period, within the scope of the Regulation on Part-Time Work to be Performed After Parental Leave or Unpaid Leave, it refers to the number of female and male employees of the Company who returned to work after the end of maternity leave within the periods specified in the regulation.
	Disabled Employees by Gender (#)	During the reporting period, it refers to the number of female and male employees who are defined as disabled in the Law No. 5378 on Disabled Persons and who were hired by the Company during the reporting period and declared to the Social Security Institution through the Employment Declaration during the reporting year.
	Number of Employees Leaving the Job by Gender and Age (#)	During the reporting period, it refers to the number of employees declared to the Company's Social Security Institution with a Notice of Leaving the Job during the reporting year, by gender and in the categories of under 30 years of age, between 30-50 years of age, and over 50 years of age.

Social	Number of Employees by Working Hours and Gender (#)	It refers to the total number of employees whose Employment Entry Declaration was made to the Social Security Institution and who were tracked through. The Company's Human Resources data module on 31.12.2024, according to gender and working years categories of 0-5 years, 5-10 years and 10 years and above.
	Total Training Hours Given to Employees (Hour)	It refers to the total training hours attended by Company employees (trainings given to subcontracted employees are not included) as tracked on the Company's training tracking platform by Human Resources during the reporting period.
	Number of Accidents (#)	Indicates the number of accidents that occurred involving Company employees during the reporting period, during activities defined by occupational safety laws and regulations, and tracked through notifications to the Social Security Institution (accidents involving subcontracted workers are not included).
	Number of Lost Days Due to Accidents (#)	The number of lost days resulting from injuries that occurred during the reporting period, as defined by occupational safety laws and regulations, involving the Company employee during the activities and that prevented him/her from coming to work the next shift or the following workday, as tracked through notifications to the Social Security Institution (lost days for subcontracted employees are not included).
	Total Working Hours (Hour)	It refers to the total working hours of the Company's employees during the reporting period, including regular 7.5-hour workdays and overtime hours (working hours of subcontracted employees are not included).
	Total Accident Rate	In the reporting period, the number of injury incidents that occurred to Company employee during the activities defined by the occupational safety laws and regulations and prevented him/her from coming to the workplace for 3 working days, and which were followed up through notifications made to the Social Security Institution, is multiplied by 200,000 and expressed as a ratio to the total working hours in the reporting period.
	Lost Time Injury Rate (#)	This represents the ratio of the number of lost days resulting from injuries that occurred during the reporting period to the total number of working hours in the reporting period, multiplied by 200,000, that prevent the Company employee from coming to work next shift or the following workday, and that are tracked through notifications made to the Social Security Institution.
	Number of Fatalities (#)	Represents the number of fatal cases involving Company employees that fall within the definition of "fatal occupational accident" under the Occupational Health and Safety Law No. 6331 and are followed up through notifications made to the Social Security Institution during the reporting period.



Social	Number of Occupational Diseases (#)	Indicates the number of occupational diseases of the Company's employees, which are defined as "occupational diseases" under the Occupational Health and Safety Law No. 6331 and are followed up through notifications made to the Social Security Institution during the reporting period.
	Total OHS Training Hours (Hour)	Indicates the total number of hours of internal, external, and compulsory training considered within the scope of OHS provided by the Company to its own employees during the reporting period (OHS training provided to subcontracted employees is not included).
	OHS Training Hours per Employee (Hour)	It represents the ratio of the number of Company employees to the total OHS training hours during the reporting period.

Data Preparation

1. Environmental Indicators

Total Energy Consumption (MWh)

As part of the Company’s direct energy consumption, primary energy sources including, Natural Gas, Diesel – Generator, Diesel - Off Road Vehicles, Gasoline - Off Road Vehicles and Electricity are reported.

The energy conversions were performed using the following methodology: Net activity data were calculated using the conversion values obtained from Defra for Penta Teknoloji's consumption activity data. Net calorific values and net activity data were used based on the IPCC, and consumption values were calculated in MWh.

The references used in the calculations are provided in the table below;

Energy Source	The Unit of Activity Data	Net Calorific Value	The Unit of Net Calorific Value
Natural Gas	M3	44	TJ/Gg
Vehicles Diesel (Off Road)	lt	43	TJ/Gg
Vehicles Diesel (On Road)	lt	43	TJ/Gg
Vehicles Gasoline (On Road)	lt	44.3	TJ/Gg
Electric	lt	-	MWh

**<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>*

**https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_1_Ch1_Introduction.pdf*



Energy Intensity (MWh / Number of Employees)

Penta Teknoloji’s energy consumption intensity is calculated with the following formula:

Total Energy Consumption (MWh) / Number of Employees

Penta Teknoloji's total number of employees refers to the total number of employees as of 31.12.2024.

Scope 1 Greenhouse Gas Emissions (TonCO2e)

Penta Teknoloji Scope 1 greenhouse gas emissions cover energy consumption from stationary combustion, transport and leakage activities with operational control principle in accordance with ISO 14064-1. Scope 1 Greenhouse Gas Emissions in the calculations made following the Greenhouse Gas Protocol methodology, the emission factors used were taken as reference from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*2, the Global Warming Potential values (100 years) in the IPCC 6th Assessment Report*3 and Defra GHG Conversion Factors*5. The greenhouse gases included in the calculation include emissions from fuel consumption activities and the Emission Management covers CO2, CH4 and N2O gases.

Formula:

*Emission Quantity (TonCO2e) = Activity Data (MWh) * Emission Factor (CO2-CH4-N2O) (Kg/Tj)*

Inventory Source	CO2 Emission Factor (Kg/Tj)	CH4 Emission Factor (Kg/Tj)	N2O Emission Factor (Kg/Tj)	Emission Factor Unit
Natural Gas	56,100	1.0	0.1	TonCO2e
Diesel On Road (Moving Combustion)	74,100	3.9	3.9	TonCO2e
Gasoline On Road (Moving Combustion)	69,300	33.0	3.2	TonCO2e
CO2 Fire Extinguisher (kg)	1	-	-	TonCO2e

*1: 2006 IPCC Guidelines for National Greenhouse Gas Inventories
<https://www.ipccnggip.iges.or.jp/public/2006gl/vol2.html>

*2: IPCC, 2014: Climate Change 2014: Synthesis Report. Contribution of Working Groups I, II and III to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change [Core Writing Team, R.K. Pachauri and L.A. Meyer (eds.)]. IPCC, Geneva, Switzerland, 151 pp.
https://www.ipcc.ch/report/ar6/syr/downloads/report/IPCC_AR6_SYR_FullVolume.pdf

*3: UK Government GHG Conversion Factors for Company Reporting, Conversion factors 2022: full set
<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022>

Scope 2 Greenhouse Gas Emission (TonCo2e)

Penta Teknoloji Scope 2 greenhouse gas emissions cover energy consumption arising from indirect combustion activities with operational control principle in accordance with ISO 14064-1. Scope 2 Greenhouse Gas Emissions in the calculations made by following the Greenhouse Gas Protocol methodology, the emission sources used were taken as reference, namely Ministry of Energy and Natural Resources, Turkey Electricity Production and Electricity Consumption Point Emission Factors Information Form: ETKB-EVÇED-FRM-042 Rev.00*4, and Defra GHG Conversion Factors*5. The greenhouse gases included in the calculation include emissions resulting from fuel and electricity consumption activities, and the Emission Management covers CO2, CH4 and N2O gases.



Inventory Source	CO2 Emission Factor	Emission Factor Unit	Emission Data Unit
Electricity	0.442	Tco2/MWh	TCO2e/MWh

*1 : Türkiye Elektrik Üretimi ve Elektrik Tüketim Noktası Emisyon Faktörleri Bilgi Formu: ETKB-EVÇED-FRM-042 Rev.00
 (<https://enerji.gov.tr/Media/Dizin/EVCED/tr/%C3%87evreVe%C4%B0klim/%C4%B0klimDe%C4%9Fi%C5%9Fikli%C4%9Fi/EmisyonFaktorleri/BilgiFormu.pdf>)

*2 : UK Government GHG Conversion Factors for Company Reporting, Conversion factors 2022: full set
 (<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022>)

Water Intensity (m3/Number of Employees)

The Company calculates water density using the following formula:
 Water Intensity = Total Water Consumption (m3) / Number of Employees

2. Social Indicators

Number of Managers by Gender

It refers to the number of employees classified as Managers in the Company.

Distribution of Employees in Senior Management Bodies by Age

It includes employees with the title of "Director, General Manager and Executive Director" at Penta Teknoloji.

Total Number of Members of the Management and Executive Board

It includes employees with the title of "Chairperson of the Board of Directors and Member of the Board of Directors".

Total Working Hours

Penta Teknoloji's daily working hours were calculated as 7.5 hours, and overtime was added.

Number of Accidents

Penta Teknoloji's accident count includes all accidents that meet the definition of a work-related accident, regardless of the lost days requirement.

Total Accident Rate

Penta Teknoloji's total accident rate is calculated using the following formula:
 $Number\ of\ accidents \times 200,000 / Total\ working\ hours$

Lost Time Injury Rate

Penta Teknoloji's lost time accident rate is calculated using the following formula:
 $Number\ of\ accidents\ causing\ lost\ days \times 200,000 / Total\ working\ hours$

OHS Training Hours per Employee

It is obtained by dividing the total number of OHS training hours given to the Group by the total number of employees.

Average OHS Training Hours per Employee = Total OHS Training Hours / Total Number of Employees

Restatements

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



➤ INDEPENDENT ASSURANCE STATEMENT

Limited Assurance Report to the Board of Directors of Penta Teknoloji A.Ş.

We have been engaged by the Board of Directors of Penta Teknoloji A.Ş. (“Şirket” or “Penta”) to perform a limited assurance engagement in respect of the Selected Sustainability Information (the “Selected Information”) stated in the Penta Teknoloji Sustainability Report 2024 (the “Sustainability Report 2024”) for the year ended 31 December 2024 and listed below.

Selected Information

The scope of the Selected Information for the year ended 31 December 2024, which is subject to our limited assurance work, set out in the pages 81. and 88. of the Sustainability Report 2024 with the sign “” is summarized below:

Environmental Performance Indicators

- Total Energy Consumption (MWh)
- Total Electricity Consumption (KWh)
- Natural Gas Consumption (m3)
- Diesel Consumption - On Road Vehicles (lt)
- Gasoline Consumption - On Road Vehicles (lt)
- Energy Intensity (MWh/Number of Employees)
- Total Greenhouse Gas Emissions (Scope 1-2) (TonCO₂e)
- Scope 1 Greenhouse Gas Emissions (TonCO₂e)
- Scope 2 Greenhouse Gas Emissions (TonCO₂e)
- Total Waste Amount (Tonnes)
- Hazardous Waste Amount (Tonnes)
- Non-Hazardous Waste Amount (Tonnes)
- Recycling Waste Rate (%)
- Packaging Waste (Tonnes)
- Total Amount of Water Used (m3)
- Total Mains Water (m3)
- Water Consumption Intensity (m3/Number of Employees)

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Social Performance Indicators

Number of Employees by Gender (#)

Number of Employees by Category (#)

Number of Employees with Manager Title by Gender (#)

Number of Directors and Executive Board Members by Gender (#)

Distribution of Employees in Senior Management Bodies by Age (#)

Number of Employees on Parental Leave (#)

Total Number of Employees Returning to Work After Parental Leave Ended (#)

Disabled Employees by Gender (#)

Number of Employees Leaving the Job by Gender and Age (#)

Number of Employees by Working Hours and Gender (#)

Total Training Hours Given to Employees (Hour)

Number of Accidents (#)

Number of Lost Days due to Accidents (#)

Total Working Hours (Hour)

Total Accident Rate

Lost Time Injury Rate

Number of Fatalities (#)

Number of Occupational Diseases (#)

Total OHS Training Hours (Hour)

OHS Training Hours per Employee (Hour)

Our assurance was with respect to the year ended 31 December 2024 information only and we have not performed any procedures with respect to earlier periods or any information other than Selected Information marked with “

Criteria

The criteria used by the Company to prepare the Selected Information is set out in section “Sustainability Report 2024 – Reporting Principles” (the “Reporting Principles”) on pages 89. and 97. of the Sustainability Report 2024.

The Company's Responsibility

The Company is responsible for the content of the Sustainability Report 2024 and the preparation of the Selected Information in accordance with the Reporting Principles. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of Selected Information that is free from material misstatement, whether due to fraud or error.

Limitations

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

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

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

Our Independence and Quality Management

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

Our firm applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to form a limited assurance, based on limited assurance procedures, on whether anything has come to our attention that causes us to believe that the Selected Information has not been properly prepared in all material respects in accordance with the Reporting Principles.

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, and in respect of greenhouse gas emissions, International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board.

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

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

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

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

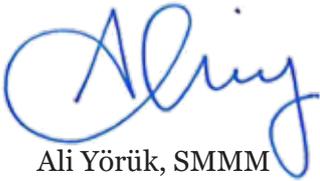
Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Company's Selected Information for the year ended 31 December 2024, is not properly prepared, in all material respects, in accordance with the Reporting Principles.

Restriction of use

This report, including the conclusion, has been prepared for the Board of Directors of the Company as a body, to assist the Board of Directors in reporting Company's performance and activities related to the Selected Information. We permit the disclosure of this report within the Sustainability Report 2024 for the year ended 31 December 2024, to enable the Board of Directors to demonstrate they have discharged their governance responsibilities by commissioning a limited assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors of Penta Teknoloji A.Ş. as a body and Penta Teknoloji A.Ş. our work or this report save where terms are expressly agreed and with our prior consent in writing.

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



Ali Yörük, SMMM
Independent Auditor

Istanbul, 5 December 2025



➤ GRI CONTENTS TABLE

Usage Statement	Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. has reported in accordance with the GRI Standards for the period 1 January to 31 December 2024.
GRI 1 Used	GRI 1: Foundation 2021
GRI Sector Standard Used	Since an industry standard for the technology product distribution sector has not yet been developed, no industry standard has been used.

GRI Standard	Disclosures	Disclosure Location	Disclosure of Information Not Provided	
General Disclosures				
GRI 2: General Disclosures 2021	2-1	Organizational Details	About the Report, page 1 Penta Teknoloji at a Glance, page 11	
	2-2	Entities Included In the Organization's Reporting	About the Report, page 1	
	2-3	Reporting Period, Frequency and Contact Point	About the Report, page 1	
	2-4	Restatement of Information	There is No Revised Declaration for the Previous Period Report.	
	2-5	External Assurance	About the Report, page 1 Independent Assurance Report, page 98-100 Penta Teknoloji at a Glance, page 11	
	2-6	Activities, Value Chain and Other Business Relationships	Value Chain, page 38	
	2-7	Employees	People-Centered Perspective, page 53-71 Performance Indicators, page 83	
	2-8	Workers Who are Not Employees	Performance Indicators, page 87	
	2-9	Governance Structure and Composition	Corporate Governance, page 18-21	
	2-10	Nomination and Selection of the Highest Governance Body	Corporate Governance, page 18-21	
	2-11	Chairperson of the Highest Governance Body	Corporate Governance, page 18-21	
	2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	Corporate Governance, page 18-21	

GRI 2: General Disclosures 2021	2-13	Delegation of Responsibility for Managing Impacts	Corporate Governance, page 18-21	
	2-14	Role of the Highest Governance Body in Sustainability Reporting	Corporate Governance, page 18-21	
	2-15	Conflict of Interest	Our Ethical Principles and Understanding, page 13	
	2-16	Communication of Critical Concerns	Our Ethical Principles and Understanding, page 13	
	2-17	Collective Knowledge of the Highest Governance Body	Corporate Governance, page 18-21	
	2-18	Evaluation of the Performance of the Highest Governance Body	Corporate Governance, page 18-21	
	2-19	Remuneration Policies	Compensation, page 62	
	2-20	Process to Determine Remuneration	Compensation, page 62	
	2-21	Annual Total Compensation Ratio	Compensation, page 62	
	2-22	Statement on Sustainable Development Strategy	General Manager's Message, page 2-3	
	2-23	Policy Commitments	Our Ethical Principles and Understanding, page 13	
	2-24	Embedding Policy Commitments	Our Ethical Principles and Understanding, page 13	
	2-25	Processes to Remediate Negative Impacts	Our Ethical Principles and Understanding, page 13	
	2-26	Mechanisms for Seeking Advice and Raising Concerns	Our Ethical Principles and Understanding, page 13	
	2-27	Compliance with Laws and Regulations	There is No Non-Compliance With Laws and Regulations.	
	2-28	Membership Associations	Our Approach to Corporate Social Responsibility, page 9	
2-29	Approach to Stakeholder Engagement	Material Issues, page 33-34		
2-30	Collective Bargaining Agreements	Performance Indicators, page 88		

Material Topics

GRI 3: Material Topics 2021	3-1	Process to Determine Material Topics	Material Issues, page 33-34	
	3-2	List of Material Topics	Material Issues, page 33-34	

Economic Performance

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Our Operational and Financial Performance, page 40	
GRI 201: Economic Performance 2016	201-1	Direct Economic Value Generated and Distributed	Our Operational and Financial Performance, page 40	
	201-2	Financial Implications and Other Risks and Opportunities due to Climate Change	Climate Risks, page 28	
	201-3	Defined Benefit Plan Obligations and Other Retirement Plans	Our Operational and Financial Performance, page 40	
	201-4	Financial Assistance Received from Government	Our Operational and Financial Performance, page 40	

Market Presence

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Our Operational and Financial Performance, page 40	
GRI 202: Market Presence 2016	202-1	Ratio of Standard Entry Level Wage by Gender Compared to Local Minimum Wage	Compensation, page 62	
	202-2	Ratio of Senior Managers Recruited from the Local Community	Corporate Governance, page 18-21	

Indirect Economic Impacts

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Our Operational and Financial Performance, page 40	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure Investments and Services Supported	Our Operational and Financial Performance, page 40	
	203-2	Significant Indirect Economic Impacts	Our Operational and Financial Performance, page 40	

Procurement Practices

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Responsible Supply Chain, page 50-51	
GRI 204: Procurement Practices 2016	204-1	Proportion of Spending on Local Suppliers	Responsible Supply Chain, page 50-51	

Anti-Corruption

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Our Ethical Principles and Understanding, page 13	
GRI 205: Anti-Corruption 2016	205-1	Operations Assessed for Risks Related to Corruption	Our Ethical Principles and Understanding, page 13	
	205-2	Communication and Training on Anti-Corruption Policies and Procedures	Our Ethical Principles and Understanding, page 13	
	205-3	Confirmed Incidents of Corruption and Actions Taken	Our Ethical Principles and Understanding, page 13	

Anti-Competitive Behavior

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Our Ethical Principles and Understanding, page 13	
GRI 206: Anti-Competitive Behavior 2016	206-1	Legal Actions for Anti-competitive Behavior, Anti-Trust, and Monopoly Practices	Our Ethical Principles and Understanding, page 13	

Tax

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Our Operational and Financial Performance, page 40	
GRI 207: Tax 2019	207-1	Tax Approach	Our Operational and Financial Performance, page 40	
	207-2	Tax Governance, Control and Risk Management	Our Operational and Financial Performance, page 40	
	207-3	Stakeholder Engagement and Management of Concerns Related to Tax	Material Issues, page 34	
	207-4	Country-Based Reporting	About the Report, page 1	

Materials

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Resource Usage and Conservation, page 78	
GRI 301: Materials 2016	301-1	Amount of Materials Used	Resource Usage and Conservation, page 78 Performance Indicators, page 82	
	301-2	Recycled Input Materials Used	Resource Usage and Conservation, page 78 Performance Indicators, page 82	
	301-3	Reclaimed Products and Related Packaging Materials	Resource Usage and Conservation, page 78 Performance Indicators, page 82	

Energy

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Our Energy Management Approach, page 74-75	
GRI 302: Energy 2016	302-1	Energy Consumption Outside of the Organization	Our Energy Management Approach, page 74-75 Performance Indicators, page 81	
	302-2	Energy Consumption Outside of the Organization	Our Energy Management Approach, page 74-75 Performance Indicators, page 81	
	302-3	Energy Intensity	Our Energy Management Approach, page 74-75 Performance Indicators, page 81	
	302-4	Reduction of Energy Consumption	Our Energy Management Approach, page 74-75 Performance Indicators, page 81	

Water and Effluents

GRI 3: Material Topics 2021	3-3	Management of Material Topics	Water Usage, page 79	
GRI 303: Water and Wastewater 2018	303-1	Interactions with Water as a Shared Resource	Water Usage, page 79	
	303-2	Management of Water Discharge-Related Impacts	Water Usage, page 79	
	303-3	Water Withdrawal	Water Usage, page 79 Performance Indicators, page 82	
	303-4	Water Discharge	Water Usage, page 79 Performance Indicators, page 82	
	303-5	Water Consumption	Water Usage, page 79 Performance Indicators, page 82	

Emissions

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