

Bizim



Toptan



Sustainability

Report 2024



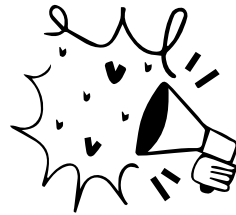
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About the Report

At Bizim Toptan Satış Mağazaları A.Ş., we adopt Yıldız Holding's "This is Our World" sustainability approach and share our environmental, social and governance performance, projects and targets through our sustainability reports every year. With this report, we aim to inform all our stakeholders in the most transparent manner within the scope of our sustainability journey.

We care that our sustainability report is accessible to all our stakeholders and that we receive feedback and ideas from our stakeholders about our report. You can access our report at <https://www.bizimtoptan.com.tr/s/surdurulebilirlik> and send your questions and comments about the report to the e-mail address "surdurulebilirlik@bizimtoptan.com.tr".

REPORTING SCOPE

The information in our report covers the operations of Bizim Toptan Satış Mağazaları A.Ş. and g2mEksper Satış ve Dağıtım Hizmetleri A.Ş. for the period January 1 - December 31, 2024. We have prepared our report in accordance with the GRI Standards 2021 version. You can easily find the sections that contain information on the standards by following the relevant tables in the GRI Content Index section

in the "Annexes" section at the end of our report. At the same time, in the "Annexes" section, you can review the detailed version of the performance indicators related to our material issues, which we have included in our report, going back three years. Throughout our report, we include a mapping of our contribution to the Sustainable Development Goals (SDGs) published by the United Nations in 2015.

INDEPENDENT ASSURANCE

For selected environmental, social and economic performance indicators in our report that serve our sustainability approach, we receive independent assurance services in accordance with ISAE 3000 (Revised) and ISAE 3410 standards. In this way, we ensure the accuracy of our data and work to provide reliable trend analysis.

You can find our Independent Assurance Statement in the [Annexes](#) section of our report.



Message from the Chairman



**Dear shareholders, business partners,
and employees,**

2025 is shaping up to be one of the most challenging years for our industry. As one of the leading companies in the sector, we are working hard to plan appropriate measures quickly by thoroughly analyzing economic dynamics, changing consumer behavior, and the emerging effects of digitalization and artificial intelligence to support our sustainable growth.

As Türkiye's largest organized wholesale market, we are the primary supplier to a vast ecosystem comprising hundreds of institutions and companies, thousands of tradesmen, and individual customers from across the country. In this era where the world is rapidly becoming more polluted and the negative impacts of climate change are increasingly felt, sustainability initiatives within our sectoral activities have gained even greater importance both as company policy and in the eyes of our consumers. In this context, we strive to present sincere solutions and results implemented for the future of our world and humanity through our 8th Sustainability Report.

When we examine the market and consumer dynamics, we see that consumers, especially those in Generation Z, are increasingly preferring brands that have environmental and ethical values. Packaging is becoming simpler, and there is a growing trend toward recyclable, eco-friendly packaging. The growing global trend toward combating waste highlights the broad vision behind Yıldız Holding's "Zero-Waste Company" policy, and we are proud to take steps that support this approach.

As Bizim Toptan, we have been on a journey for over 20 years, building a responsible purchasing approach throughout our value chain, offering products with sustainable packaging to our customers, and providing an inclusive and equitable work environment for our employees. By expanding the SEÇ Market franchising model with local businesses and leveraging the strength of g2m, the leader in the Out-of-Home Consumption (EDT) sector, we are taking steps toward sustainability.

As part of the optimization initiative we launched across our entire supply chain in 2024, we developed warehouse optimization projects and began sharing warehouses with g2m. We also integrated our PROSAF operations into g2m. This enabled us to transform our logistics processes into a faster, more efficient, and lower-cost structure. With this approach, we have established pathways for distribution efficiency and achieved a lower carbon footprint by reaching the same destination via a single route rather than two. Thanks to the extensive logistics infrastructure we have established, we have eliminated cargo shipments in e-commerce, thereby minimizing both

As Bizim Toptan, we have been building a responsible purchasing approach throughout our value chain for over 20 years, taking steps towards sustainability with all our stakeholders.

cardboard usage and environmental impacts caused by cargo transportation. We prioritize efficiency and logistics effectiveness in new store and warehouse openings. We have eliminated single-use plastic water bottles and paper cups in our offices and switched to water filtration systems, and we are pleased that our colleagues have quickly adapted to this new arrangement. We have also made significant progress in reducing plastic bag usage. We have started using single-use packaging for product-specific outer packaging to minimize waste materials. We are steadfastly continuing to implement our Packaging Reduction Action Plan in line with the results of our Packaging Inventory Study.

Message from the Chairman

As Türkiye's leading wholesaler in the fast-moving consumer goods sector, we owe our long-term success across our broad range of activities to our fair and transparent corporate governance approach. In line with our ethical and transparent management philosophy, we have adopted and actively implemented the Corporate Governance Principles established by the Capital Markets Board since our inception. We conduct all our operations and relationships with our stakeholders in accordance with an ethical and transparent management model based on open, accountable policies and procedures.

This year, Bizim Tiptan works with 425 suppliers and g2m with 224 suppliers, sourcing our products domestically. We prioritize local suppliers to ensure the continuity of our business processes, thereby supporting local production and development.

And our valued employees... They are the key players who, with the diligence of an ant, enable us to deliver the most suitable products to our customers in the fastest way possible in this challenging and dynamic sector. While supporting

As Turkey's leading wholesaler in the fast-moving consumer goods sector, we owe our long-term success across our wide range of activities to our fair and transparent corporate governance approach.

their development at every stage, we strive to eliminate safety-related risks by swiftly integrating the latest measures and practices into our business processes. I extend my gratitude to all our stakeholders, employees, and customers who walk alongside us, strengthening our strength. Together, we will continue to work diligently toward a better world.

With respect,

Cengiz Solakoğlu

Bizim Tiptan Satış Mağazaları A.Ş.
Chairman of the Board of Directors

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Bizim Toptan at a Glance

Our Vision

OUR VISION

To be the number one wholesaler of Türkiye with its widespread, modern and reliable concept in the fast moving consumer good industry.



Our Mission

OUR MISSION

To be a strategic business partner that reduces the cost and risk of its customers and suppliers and provides them with competitive advantage.



We started our journey with 14 stores in 2002 and as of the end of 2024, we continue with 182 stores in 72 provinces of Türkiye. As the largest company in terms of the number of stores in the Cash&Carry sector, the most widespread and innovative company in terms of accessibility; we bring together the branded products of national and international companies with high consumer recognition and our private label products, with our wide customer portfolio consisting of grocery stores, markets, specialized retailers, wholesalers, hotels, restaurants, cafes, gas station markets, school canteens and individual customers.

Our product portfolio includes approximately 8,000 different products in main product categories such as food, soft drinks, cleaning, personal care, paper products and tobacco products. Our private label product portfolio consists of more than 450 products with 27 brands under Bizim Toptan and 138 products with 6 brands under g2m, totaling nearly 600 products with 33 brands. There is also a separate exclusive product portfolio consisting of 8 exclusive brands and 438 products under g2m.

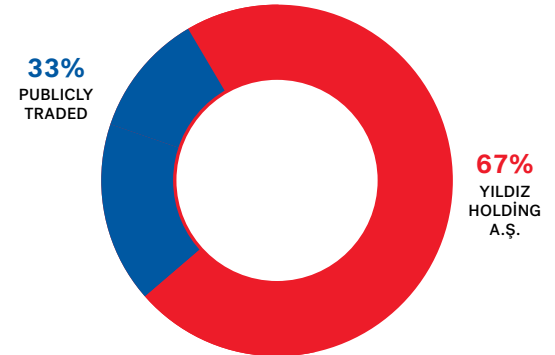
By adapting to changing market dynamics, we adopt a multi-channel sales

strategy. Thanks to our "Click and Collect" application, our customers can order from our online platforms and easily pick up their products from the store of their choice within the time frame they specify. We integrated our micro distribution power for our corporate customers – Professional Sales Force (PROSAF) into our g2m company, which we took over at the end of 2023, during the year. Thus, we manage our OHC channel more efficiently by creating synergies between our operations in the field of out-of-home consumption (OHC). In addition, with our business partnership merchandise supply system (franchising system) SEÇ Markets, we reach our products to individual customers by combining the traditional artisan culture with a modern grocery approach.

In addition to all these sales channels, we started to transform our stores into "Bizim Gross" format in 2024. In this transformation, we offer fruits, vegetables, meat, poultry, fish, open delicatessen, bakery and café products to our individual customers instead of dry food and out-of-home consumption products in sizes that appeal to B2B customers, unlike our conventional stores. By the end of the year, we converted five of our stores into Bizim Gross.

OUR PARTNERSHIP STRUCTURE

As Türkiye's largest Cash&Carry company in terms of number of stores and geographical spread, we continue to grow and strengthen with our strong and reliable partnership structure.



Name of the Shareholders	Share Amount (TL)	Share (%)
Yıldız Holding A.Ş.	53,587,364.76	66.59%
Publicly Traded	26,888,709.24	33.41%
Total	80,476,074	100%

Our Subsidiaries	Our Share
SEÇ Marketçilik A.Ş.	90.00%
g2mEKSPER Satış ve Dağıtım Hizmetleri A.Ş.	90.00%

Bizim Toptan at a Glance



g2m

At Bizim Toptan, we are in the leader position in Out-of-Home Consumption (OHC) sector with g2m, which stands out with more than 40 years of experience and an extensive sales-distributorship network. g2m's product portfolio includes over 3,000 products in the categories of pastry oils, catering oils, frozen bakery products, frozen fruits/vegetables, meat and meat products, breakfast products, powder mixes, milk and dairy products, snacks, auxiliary additives, meat and meat products, cleaning products, beverages, personal care, cocoa and pastry products and dry food.

With g2m, we act as a distribution channel between producers and vendors, providing trading, procurement, distribution and logistics services for food and non-food products that vendors need in their daily operations. Our out-of-home consumption sector customers include more than 16,000 hotels, restaurants, cafes, catering companies, offices and public institutions.

We also serve as business partners for our customers to manage their businesses in the most effective and professional way by undertaking the supply chain management

of the business. With this channel called TEDAFIX, we go beyond a classic sales distribution service.

In addition, we offer special services to our customers with our 11 experienced chefs. We introduce new products through demos across Türkiye and develop recipes to increase menu diversity and reduce costs. We provide consultancy for the most accurate and effective use of products and organize training programs and workshops for customers and sales teams.

As part of g2m, we operate with 11 distribution centers with a total closed area of over 44,000 m2 and a fleet of 142 vehicles, mostly 4-8 ton trucks, including large trucks, as of 2024. In 2024, we integrated our PROSAF operation, which has been serving OHC customers since 2017, into g2m. In this way, we combined our strength in the OHC sector, while creating synergies between our operations and increasing efficiency. As of year-end, approximately 36% of Bizim Toptan's consolidated revenues were generated from sales to our customers in the out-of-home consumption sector.



SEÇ MARKETS

With our Seç Market franchising model, we combine the traditional tradesmanship culture with the modern market understanding.



In line with our win-win business model, we support neighborhood shopkeepers in many areas from shelf arrangement to product supply, from digital infrastructure to social media management, from marketing to purchasing, and bring more than 5,000 products, including our private label products, and different local products according to regions, to our customers. Thus, Bizim Toptan benefits from the increased competitiveness and growth of our neighborhood shopkeepers.

As of 2024, there are 2,531 dealers in the SEÇ Markets ecosystem in 81 provinces of Türkiye, while more than 20% of our consolidated turnover is generated by SEÇ Markets. In line with our vision and growth strategy, we will continue to contribute to the national economy and the sustainability of the traditional retail channel by supporting artisan entrepreneurs in the coming years.

You can find more information about our SEÇ Markets franchising model [here](#).

Bizim Toptan at a Glance

Our Ethical Principles

- Business Conduct Rules
- Social Responsibility Awareness
- Positive Business Relationships, Impartiality, and Equal Opportunity
- Relationships with Suppliers and Competitors
- Customer Satisfaction
- Product and Service Quality
- Employee Rights and Occupational Safety
- Protection of Shareholder Interests
- Discrimination and Harassment
- Accuracy of Records
- Information Security
- Public Authorities and Community Information
- Compliance with Laws
- Acceptance and Giving of Gifts
- Environment

these topics are covered.



OUR BUSINESS ETHICS APPROACH

At Bizim Toptan, we consider all stakeholders we work with as our business partners. We see our code of ethics as a common responsibility that must be adopted and implemented not only in our own activities, but also by all our stakeholders and employees.

Our Code of Ethics, which forms the basis of our way of doing business, covers basic principles such as anti-bribery and anti-corruption, prevention of discrimination and full compliance with the law, while also guiding issues such as respect for human rights, customer satisfaction, cooperation with suppliers and relations in the competitive environment. These principles ensure that we maintain all our relations with our stakeholders in line with ethical values.

To ensure full compliance with our Code of Ethics and to prevent any non-compliance, we attach great importance to the communication and promotion of these principles. We regularly share our ethical principles and values with our internal and external stakeholders through our internal communication channels, e-mail and media tools.

We periodically inform all our employees about these principles, and we comprehensively inform our new recruits about our code of business ethics. We also include our suppliers in this ethical framework and expect them to comply with the principles. In 2024, we provided 376 hours of Code of Ethics training to 1,304 employees at Bizim Toptan group, including 242 hours of training to 968 employees at Bizim Toptan and 134 hours of training to 336 employees at g2m through our online training platforms.

In addition to our communication and training activities on ethical principles, we also meticulously evaluate the notifications received from our stakeholders.

In case of any violation of our Code of Ethics, our stakeholders can submit their notifications via Yıldız Holding Ethics Hotline (0216 524 34 24), etik.bildirim@yildizholding.com.tr e-mail address or Bizim Toptan's bildirimhatti@bizimtoptan.com.tr address. In addition, Bizim Toptan Customer Relations Center's 444 42 96 hotline and Yıldız Holding Customer Relations Center's mim@yildizholding.com.tr address are also among the reporting channels.

We evaluate all notifications regarding transactions and behaviors in violation of the Code of Ethics through the systems we have established by taking confidentiality into consideration. Thanks to these lines that allow anonymous reporting, we prevent any retaliation against our employees who report.

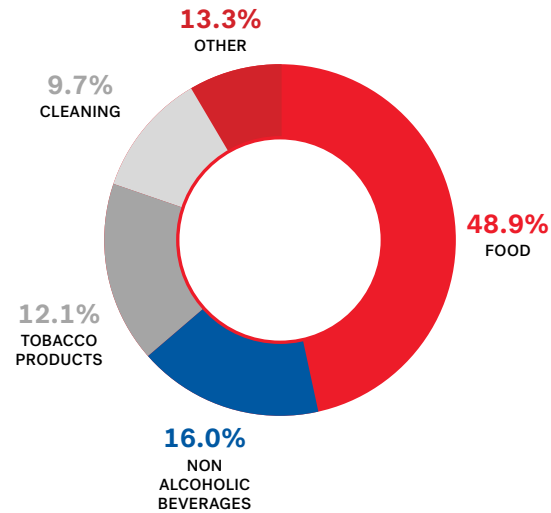
We examine the notifications in detail and take the necessary steps in coordination with the Executive Board and Disciplinary Board in case of any non-compliance. In 2024, we received a total of **13** notifications to our ethics hotlines, and we resolved all **(100%)** of these notifications.

Our Performance in 2024

At Bizim Toptan, we position ourselves as a trading platform and continue to contribute to all our stakeholders and provide value to the Turkish economy with our cash-generating growth strategy, quality and reliable product portfolio, rich product-service diversity and uninterrupted, affordable service approach.

In this context, we continued our operations in a sales area of **196,653 m²** as of 2024. Throughout the year, we generated revenues of approximately **TL 38 billion***. The category-based distribution** of our sales was **48.9% in food**, **16% in soft drinks**, **12.1% in tobacco products**, **9.7% in cleaning products** and **13.3% in other product categories**.

SALES DISTRIBUTION BY CATEGORY

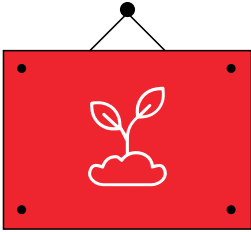


* g2m and Bizim Toptan's total private-labels.

* Consolidated figure, including TMS 29

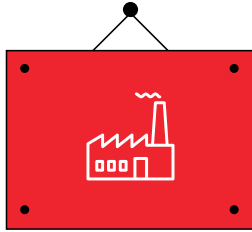
** Consolidated figure, excluding TMS 29

Our Value Chain



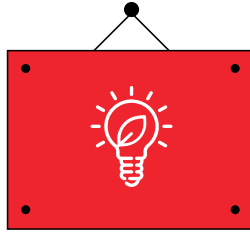
PROCUREMENT AND SUPPLY

While some of the approximately 8,000 products we offer to our customers in our stores are our private label products, while others are national and international brands with high consumer recognition. We cooperate with suppliers that fully comply with our quality and product safety standards in all our procurement processes for main categories such as food, non-alcoholic beverages, cleaning, personal care, paper products and tobacco products. Maintaining the sustainability and resilience of our supply chain is among our top priorities in this area.



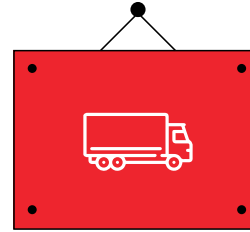
PRODUCTION OF PRIVATE LABEL PRODUCTS

In the production of our private label products, we cooperate with **94 suppliers** within the scope of Bizim Toptan and have these products produced in **104 different facilities**, and within the scope of g2m, we cooperate with **35 suppliers** and have these products produced in **35 different facilities**. Reflecting our sensitivity to quality and food safety to production processes, we conduct regular audits and quality approval processes for all our producers and do not compromise on high standards.



PACKAGING

We are working by prioritizing our private label products to switch to sustainable packaging practices without losing food safety and quality in our products.



WAREHOUSING AND DISTRIBUTION

We continue to invest in our warehouse network to provide uninterrupted service to our expanding sales channels and growing customer network. Thanks to our warehouse network that we have expanded across Türkiye, we efficiently deliver products that meet the needs of our customers to our stores. With the route optimization we implement in our distribution operations, we aim to increase operational efficiency and reduce our carbon footprint. We serve a total of 13 warehouses across Türkiye, 5 of which are in Bizim Toptan operations and 11 in g2m operations.



SALES AND MARKETING

In addition to our 182 stores in 72 provinces across Türkiye, we provide services to our customers through our SEÇ Market network of 2,531 dealers, which we have established to serve as suppliers to traditional craftsmen, and our g2mEKSPER company, which offers products and professional solutions tailored to corporate customers, especially out-of-home consumption points.



CONSUMPTION

We shape all our processes accordingly to maximize customer satisfaction. In line with our sustainable quality approach, our reputation and our goal of maintaining our leadership in the sector, we take care to establish a strong and continuous communication with our customers. While offering products of the same quality under all circumstances is among our main priorities, we maintain this priority in our private label products as well. As of 2024, we reached approximately 4 million unique customers with our private label products.

Corporate Governance

At Bizim Toptan, we prioritize building long-term and trust-based relationships with our stakeholders and believe that our corporate governance approach both strengthens our financial performance and supports the sustainability of our business model. Accordingly, we conduct all our operations in line with the principles of transparency, accountability and responsibility.

Since the day we were founded, we have adopted the Corporate Governance Principles determined by the Capital Markets Board within the framework of our commitment to ethical values and transparent management. In our annual reports published every year, we share our compliance process with these principles with the public in a comprehensive and detailed manner. In addition, within the scope of our policies and procedures, we maintain all our business processes in a structure based on ethical principles and openness.

You can find our policies [here](#) and our Corporate Governance Principles Compliance Report on pages 64-79 of our [2024 Annual Report](#).

Board of Directors

Our Board of Directors, which guides the success of our company, serves as the highest-level body of our corporate governance structure. Shaped in line with the Capital Markets Board's Corporate Governance Principles, our Board of Directors has a total of eight members, one of whom is a woman and three of whom are independent.

While most of our Board members are non-executive directors, the fact that our Chairman of the Board of Directors and our chief executive officer are different individuals strengthens the principle of separation and balance in management.

In addition, our independent members have the qualifications to fulfill their duties independently from external influences and by allocating sufficient time, while fully complying with all criteria set by the Capital Markets Board. In line with the importance we attach to the principle of transparency in corporate governance, the authorities and responsibilities of our Board members and executives are clearly set out in the Company's Articles of Association, which are published on www.bizimtoptan.com.tr and on the Public Disclosure Platform.

Our Board of Directors held 5 meetings in 2024 with a 90% participation rate. During the meetings, a total of 33 new decisions were taken by taking the opinions of our members on the issues on the agenda. As a result of the meetings, we publicly announced important decisions regarding the issues that need to be shared with the public via the Public Disclosure Platform immediately after the meetings.

Board Demographics

FEMALE MEMBER RATE

12.5%

INDEPENDENT MEMBER RATE

37.5%

AVERAGE YEARS OF WORK EXPERIENCE

34.5

Board of Directors' Educational Level

MASTER'S DEGREE

37.5%

BACHELOR'S DEGREE

62.5%

Corporate Governance

Name Surname	Mission	Committees Involved
Cengiz Solakoğlu	Chairman	Corporate Governance Committee – Member Early Detection of Risk Committee - Member
Mehmet Tütüncü	Deputy Chairman	-
Ali Ülker*	Member	
Yahya Ülker	Member	
Uğur Demirel **	Member	
Berrin Akarsu	Independent Member	Corporate Governance Committee - Chairman Audit Committee - Member
Ahmet Bal	Independent Member	Audit Committee - Chairman
Ömer Faruk Sevgili	Independent Member	Early Detection of Risk Committee - Chairman

* Following the resignation of Board Member Ali Ülker, the vacant position on the Board of Directors has been filled by Fahrettin Günalp Ertik, who was elected on May 7, 2025, to complete the remaining term in accordance with the provisions of Article 363 of the Turkish Commercial Code, and to be submitted for approval at the The term of office of the newly appointed member will be completed in accordance with the provisions of Article 363 of the Turkish Commercial Code, and the appointment will be submitted for approval at the first General Assembly meeting. The appointment was made on May 7, 2025, and approved at the Ordinary General Assembly meeting held on June 18, 2025, with the relevant developments being disclosed on the Public Disclosure Platform.

** Following the resignation of Board Member Fahrettin Günalp Ertik, he has been elected to fill the vacancy in accordance with the provisions of Article 363 of the Turkish Commercial Code, to complete the remaining term and be submitted for approval at the first General Assembly. This development was announced by the Company on July 29, 2024, on the Public Disclosure Platform, and approved at the Ordinary General Assembly meeting held on June 18, 2025, with the relevant developments being disclosed on the Public Disclosure Platform.

Committee	Mission	Meeting Frequency
Corporate Governance Committee	It is responsible for monitoring the Company's compliance with corporate governance principles, and in particular, to investigate the extent to which corporate governance principles are implemented in the Company, to determine the reasons for non-implementation, and to identify the negative effects of non-implementation and to recommend remedial measures to be taken.	At least four times a year
Audit Committee	The Audit Committee is responsible for ensuring that all necessary measures are taken to ensure that all internal and independent audits are conducted in a sufficient and transparent manner, and for monitoring the functioning and effectiveness of independent audits and the company's internal control system.	At least four times a year
Early Risk Detection Committee	Within the scope of company activities, the department is responsible for identifying any risks that may affect decisions to be made or already made, and that may endanger the existence, development, and continuity of the company; implementing the necessary measures and actions; and conducting, coordinating, and reporting to the Board of Directors on the management and review of risks within a management system.	Six times in a year

Corporate Governance

Our Senior Management

Our senior management team, consisting of nine senior executives with expertise in various fields ranging from strategy to information security, sales and marketing to supply chain, makes strategic and operational decisions regarding our value chain **under the leadership of our Retail Group President** and ensures that processes are managed effectively in collaboration with the relevant teams.

Name Surname	Mission
Uğur Demirel	Head of Retail Group Presidency
Altan Sekmen*	General Manager Group Trade and Operations of Bizim Toptan
Furkan Akiner**	General Manager, Seç Marketçilik A.Ş.
Deniz Alkaç***	General Manager, g2mEksper Sales and Distribution Services A.Ş.
Emir Yılmazoğlu	CFO
Özer Şimdi	Director of Sales and Operations
Necip Cem Gülaç	Logistics Operations and Supply Chain Director
Serkan Çakıcıoğlu	Director of Strategy, Growth, and Data Management
Serhat Altıncılıç	Director of Trading

* In 2024, Veyssel Hasanhocaoğlu served this function and in 2025, he was replaced by Altan Sekmen as General Manager responsible for Bizim Toptan Stores.

** In 2024, Altan Sekmen was the General Manager. In 2025 Furkan Akiner was appointed as General Manager of Seç Marketçilik A.Ş.

*** In 2024 Furkan Akiner was the General Manager. However, in 2025 Deniz Alkaç was appointed as General Manager of g2mEksper Sales and Distribution Services A.Ş.

**** In 2024, Gökay Tarkan Aydın served as the Chief of Information Technologies. In 2025 he stepped down from his position.

Corporate Governance

SUSTAINABILITY MANAGEMENT

At Bizim Toptan, we manage issues such as monitoring national and international developments regarding sustainability, identifying risks and opportunities for sustainability and integrating them into our corporate risk management, determining strategies, targets and policies in line with current conditions and monitoring our performance in line with these targets through our Early Detection of Risk Committee and Corporate Governance Committee. At Corporate Governance Committee meetings, we put sustainability-related issues on the agenda and take decisions on the steps to be taken and the work to be carried out in this regard. Our sustainability efforts are reported to the Corporate Governance Committee, which also includes the Chairman of the Board of Directors, by the managers who monitor sustainability issues as members of the Committee, and our Board Members are informed.

In addition, our Sustainability Working Group, which we established in 2019, is an important part of our sustainability governance structure. Our Working Group includes representatives from the Special Channels Department, Channel Development Department, Supply

Chain Department, Human Resources Department, Finance Directorate, Trade Department, IT Department, Sales Directorate and Project Department.

In addition, **our Retail Group President** takes part in the Yıldız Holding Sustainability Platform as part of our sustainability approach. The Sustainability Platform within Yıldız Holding considers the global agenda, megatrends and the emerging regulatory environment (including the UN Sustainable Development Goals) and supports the management of the main issues raised by all stakeholders in a strategic framework of unity of discourse and action.

RISK MANAGEMENT

At Bizim Toptan, we consider the risks that may hinder the achievement of our financial and operational targets and damage our company's reputation and the trust relationship with our stakeholders. To improve our risk management processes, we continue to analyze, update, root cause and probability, consequence and probability studies of our strategic goals and possible risks in achieving these goals. We continuously monitor the risk map we have created and regularly share it with the Early Detection of the Risk Committee.

Activities related to risk management at our Company are carried out by the Early Detection of Risk Committee, which reports to the Board of Directors. The Committee comprehensively evaluates risk factors and then develops precautionary plans against potential risks. The Strategy, Growth and Data Governance Directorate within our company and the Risk Management and Internal Audit units of Yıldız Holding support each other in our risk management processes.

Within our risk understanding, we categorize our risks into five main categories. These categories include **strategic** risks, which include factors such as regulations that may affect our sales and growth targets or restrict our business; **financial** risks, which include effects such as access to resources and cost increases; **operational** risks, which include situations that may threaten our business continuity and operational performance; **compliance** risks arising from legal obligations or lawsuits that could result in the loss of our ability to operate; and **other risks** related to sustainability, climate change, occupational health and safety, corporate image, and fraud.

At Bizim Toptan, we consider the risks that may hinder the achievement of our financial and operational targets and damage our company's reputation and the trust relationship with our stakeholders.

Corporate Governance

Sustainability Focused Risk-Opportunity Analysis

Main Risk	Risk Factor (Root Cause)	Risk Mitigation Steps
Raw Material and Supply Shortages The risk of raw material and supply shortages refers to any situation that arises at any stage of our supply chain and makes it difficult, delayed or impossible to supply materials. At Bizim Toptan, we strive to respond to the needs of our consumers by offering a wide range of products. Any interruption in the raw material and supply chain can cause problems in terms of stock and product supply. Risk factors may arise from external factors such as operational problems experienced by our suppliers, logistics problems, natural disasters, political tensions or global pandemics.	Causing shortages or unavailability of products in our store and warehouse inventories	Working with alternative suppliers from different regions or countries Preventing short-term supply shortages by maintaining product stocks at safe levels
	Additional resources and time must be spent to ensure that supply chain processes are not disrupted.	Receiving additional premium for logistics from suppliers Maximizing vehicle occupancy rates
Talent Gap A talent gap is the challenge of finding staff with the skills and knowledge required for certain positions, especially in a rapidly changing business world. With technological changes, digital transformation and changes in consumer behavior, our employees need to acquire new skills or improve their existing skills. Talent Gap risk is one of our potential risks, both in terms of the difficulty of finding the right candidates in retail and in management.	Increase in voluntary resignations due to various external factors such as changes in lifestyle or job expectations	To access a wider talent pool by reviewing recruitment processes To increase the interest of young talents in Bizim Toptan by collaborating with universities
	Disruptions in store and warehouse operations	Adopting a flexible recruitment strategy for different positions and roles Organizing continuous training and development programs to increase the competencies of existing employees

Corporate Governance

Sustainability Focused Risk-Opportunity Analysis

Main Risk	Risk Factor (Root Cause)	Risk Mitigation Steps
<p>Water Shortage</p> <p>Water shortage risk is a reduction in water resources or difficulties in accessing water that could affect our operations, supply chain or products. It can be caused by the physical scarcity of water or other factors, such as declining water quality, changes in water rights or the increased cost of water.</p>	<p>Problems in access to water disrupting operational processes</p>	<p>Educating and raising awareness of employees on water conservation and sustainable water use</p> <p>Adopt water saving technologies to reduce water usage of stores and warehouses</p>

Corporate Governance

Sustainability Focused Risk-Opportunity Analysis

Main Risk	Risk Factor (Root Cause)	Risk Mitigation Steps
Waste and Plastic Pollution Failure to manage waste and plastic products properly can lead to environmental pollution and damage ecosystems. Waste and plastic pollution are among our potential risks, as our sector can lead to an increase in plastic and other waste, especially from the sale of packaged products.	Social reactions due to waste generation and use of plastics have a negative impact on brand value	Increasing brand value by providing consumers with information on sustainable packaging Informing customers about recycling and sustainable product use and making them a part of the process.
Changing Consumer Behavior Changing consumer behavior due to technological innovations, environmental awareness, sociocultural trends and socio-economic factors are among our potential risks, affecting our product and service portfolio, marketing strategies and business model.	Falling behind in competition as a result of failure to respond to changing consumer behavior	Continuously interacting with consumers to get feedback and integrating this feedback into the business model Having a flexible business model to respond quickly and effectively to changing consumer demands.
	Loss of market as a result of not taking timely action on changing consumer behavior	To closely monitor consumer trends and conduct market research. Analyzing customer behavior and updating the product and service range. To closely follow new market trends and determine the product portfolio strategy for future periods in advance.

Corporate Governance

Sustainability Focused Risk-Opportunity Analysis

Main Risk	Risk Factor (Root Cause)	Risk Mitigation Steps
Human Rights Human rights risk is one of our potential risks in terms of directly or indirectly causing or contributing to human rights violations that may arise in our company's supply chain, operations or business relationships, including working conditions, supplier relationships, customer rights, shareholder rights or interactions with local communities.	Human rights violations damage brand image and undermine the trust of consumers, investors or other stakeholders	Create safe and effective mechanisms for employees, suppliers and partners to report human rights violations. Regularly share human rights practices and performance with stakeholders.
Information Security Information security and cyber risk includes hackers, malicious software, data leaks and other cyber threats that could target our company's information assets and customer information and impact our IT infrastructure, data security and digital operations.	Leakage of customer information or trade secrets can lead to financial and legal consequences	Establishing internal and external information security policies and ensuring that all employees adopt these policies. Investments in security software, firewalls, anti-virus software and other security infrastructure.
	Information security breaches negatively affect brand reputation and undermine customer confidence	Organizing trainings for employees on information security and raising cyber security awareness. Backing up data and preparing business continuity recovery plans.
Restrictive Regulatory Decisions Our potential risks include the risk of restrictive regulatory decisions, as the introduction of new or tightening of existing laws, regulations or requirements by regulatory authorities could adversely affect our business continuity, financial performance and operations.	New decisions to be taken regarding product content and content may lead to prolonged collection and removal of the product from the shelf, delays in the supply of substitute products, customer dissatisfaction and loss of sales	Create business continuity plans to quickly adapt to regulatory changes Establishing fast and strong communication with suppliers before regulatory decision processes are enacted.
	In particular, changes to product packaging deposits, pallet and separator usage instructions, and stretching management may create additional costs	To closely follow the developments in the sector in which regulatory authorities operate and to be prepared for future regulations. Taking measures to reduce the use of consumables in warehouses and stores and providing awareness trainings.

Corporate Governance

Climate Risks	TCFD (Task Force on Climate-Related Financial Disclosures)		Related Value Chain Step	Term
	Risk Group	Risk Type		
Transition to ETS and Carbon Taxation	Transition	Policy and Legal	Operations	Short
Transition to Nearly Zero Energy Buildings (NZEB) Concept	Transition	Policy and Legal	Operations	Short
Potential Non-Compliance with Current Legislation in Environmental Advertising	Transition	Policy and Legal	Downstream	Short
Failure to Respond to Changes in Consumer Preferences	Transition	Market	Downstream	Medium - Long
Loss of Agricultural Yield due to Climate Change	Physical	Chronic	Upstream	Medium - Long
Issues in Accessing Water Resources	Physical	Chronic	Operations	Long
Operational Disruptions and Physical Damage Due to Extreme Precipitation and Flood Disaster	Physical	Acute	Operations	All Terms
Operational Disruptions and Physical Damage Due to Climate-Related Fires	Physical	Acute	Operations	All Terms

Climate Opportunities	TCFD (Task Force on Climate-Related Financial Disclosures)	Related Value Chain Step	Term
	Opportunity Group		
Reducing Energy Costs with Renewable Energy Investments	Energy Resource	Operations	Medium
Expanding the Sustainable Product Portfolio	Market	Downstream	Medium - Long

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Our Sustainability Approach

At Bizim Toptan, we consider not only economic success but also sustainability-focused performance to be a criterion for success. We focus on long-term sustainability for all our stakeholders; inspired by Yıldız Holding's **"This is Our World"** approach, we embrace the **"Zero-Waste Company"** model.

Our materiality analysis, updated in 2022, guides us on our sustainability journey. We closely monitor global and sectoral trends and conduct regular assessments to adapt to rapid changes. The steps we take in this regard contribute directly and indirectly to the United Nations Sustainable Development Goals.

In line with our priorities, which we have shaped under three main focus areas, we are committed to minimizing our environmental impact as part of our efforts to combat the climate crisis and **Working for the Future of the Environment**. With an approach that contributes to social and economic development, we are **Growing Stronger with Stakeholders** and aiming to create a positive impact across all segments we engage with. At the same time, by integrating an innovative and solution-oriented perspective into our processes, we are **Inspiring the Future**.



WE ARE WORKING FOR THE FUTURE OF NATURE

We are minimizing the environmental impact caused by our company operations to fight against the climate crisis, and enabling the renewal of natural resources throughout the entire value chain.



WE ARE STRENGTHENING OURSELVES WITH OUR STAKEHOLDERS

We provide supportive, transformative and empowering contributions for companies to invest in stakeholder welfare-oriented, future-oriented and healthy-lifestyle prioritizing business models throughout their value chains.



WE ARE INSPIRING THE FUTURE

We provide supportive, transformative and empowering contributions for companies to invest in stakeholder welfare-oriented, future-oriented and healthy-lifestyle prioritizing business models throughout their value chains.

Our Sustainability Approach

GLOBAL AND SECTORAL TRENDS

In today's business world, it is crucial for companies to closely monitor global and sectoral developments and develop strategies that are appropriate for rapidly changing conditions to achieve long-term sustainable success.

At Bizim Tiptan, we closely monitor global and sectoral dynamics as we shape our sustainability approach. We conduct detailed analyses of developments that may affect the way we do business in line with international sustainability initiatives, index reports, and sectoral analyses. In this way, we assess the potential impacts we may face in the future with a holistic approach and aim to take proactive and compliant steps.

	Trend	Bizim Tiptan Perspective	Relevant Material Issues
Combating Climate Change	Climate change stands out as one of the most critical global issues, redefining the way businesses operate across all sectors. This situation poses serious risks not only in environmental terms but also in economic, social, and health domains. According to the 2025 WEF Global Risk Report, the top four long-term risks over the next decade are extreme weather events, biodiversity loss and ecosystem collapse, critical changes in Earth systems, and natural resource scarcity. Additionally, the summer of 2024 went down in history as the hottest summer ever recorded globally .	Climate change stands out as a critical factor that directly affects retailing as well as all sectors on a global scale. Rising temperatures, changing precipitation regimes and increasingly frequent extreme weather events affect many aspects of the sector, from supply chains to operational costs, from product variety and quality to consumer behavior. The European Union's policies and regulations on combating climate change are also shaping developments in Türkiye. In addition, studies reveal that climate change could increase global food costs by an average of 1.5% to 1.8% each year until 2035. The retail sector is among the sectors that need to take proactive steps to adapt to these developments.	Energy Efficiency and Carbon Emission Reduction Circular Economy Waste Management and Reduction of Plastic Use Food Waste Reduction Sustainable Packaging and Packaging Reduction Activities Sustainable Agriculture Water Consumption and Efficient Use
The Growing Importance of Workforce Management	In a rapidly changing business world, work cultures that protect diversity, ensure equality, promote inclusion and foster a sense of belonging are better positioned to meet the new challenges of the modern era. In addition, technological advances, economic uncertainties, demographic shifts and green transformation are among the key factors that are transforming today's workforce and will continue to do so in the future. While the number of jobs on a global scale is expected to increase by 2030, differences between growing and shrinking roles could deepen the talent gap.	The retail sector, which brings diversity to the workforce by directly and indirectly contributing to youth and women's employment, employs a wide range of employees worldwide. The critical role of human resources in the sector is revealed by the ability of employees to accurately analyze customer needs, communicate effectively and provide an excellent customer experience. This makes the success of businesses in workforce management a strategic element.	Diversity, Inclusion and Equality Employee Satisfaction, Talent Management and Development Employee Health, Safety and Wellbeing
Adaptation of a Multi-Channel Strategy	PwC's Voice of the Consumer Survey, conducted with 20,662 consumers in 31 countries and regions, reveals a balanced distribution in shopping preferences. While 55% of respondents prefer to visit physical stores and have one-to-one communication with sales representatives, 45% prioritize online research and shopping. Advantages such as the opportunity to easily compare prices, access to affordable prices, the practicality of the shopping process, wide product options and fast delivery stand out among the reasons why online shopping is preferred. On the other hand, the opportunity to see and evaluate products directly, the accessibility of stores, the expectation of a personal experience and the tendency to see store visits as a social event are decisive for consumers who prefer physical stores.	The digitalization process, which accelerated after the pandemic, brought our industry to the center of transformation. Today, shopping has evolved from a transaction that takes place only in a physical store or online to a holistic experience that moves seamlessly across channels. Consumers can research a product online and buy it in a physical store, or vice versa. This change requires companies to offer consistent, practical and user-friendly experiences across both digital and physical channels. Therefore, companies that adopt innovative solutions and meet customer expectations at different touch points stand out from the competition.	Customer Experience and Transparency Innovation and Digitalization Data Security and Privacy
Changing Consumer Preferences	Although consumer behavior is open to change in every period, it has entered a significant transformation process in recent years, especially with the pandemic. As the pandemic reshapes social norms and sustainability becomes more on the agenda on a global scale, it also affects consumer habits. Increasing sensitivity to environmental and social issues is causing individuals to reconsider their preferences. Today, more consumers are making purchasing decisions based on the impact of products on nature, the ethicality of production processes and the social responsibility of brands.	Increasing environmental and social sensitivity in consumer behavior redefines expectations in many areas from product diversity to transparency. At Bizim Tiptan, we diversify our product portfolio with more responsible options to respond to these evolving expectations, and we observe sustainability principles in our supply chain. At the same time, we are committed to providing our customers with a transparent shopping experience by sharing more information about the content, origin and production conditions of our products. We reinforce this approach both in our stores and on our digital platforms to support consumers in making informed choices.	Food and Product Safety Health and Nutrition Customer Experience and Transparency

¹ Sustainability and Climate Trends to Watch 2025, MSCI

² Climate Change and Food Inflation, Central Bank of the Republic of Türkiye

³ The Future of Jobs Report 2025, WEF

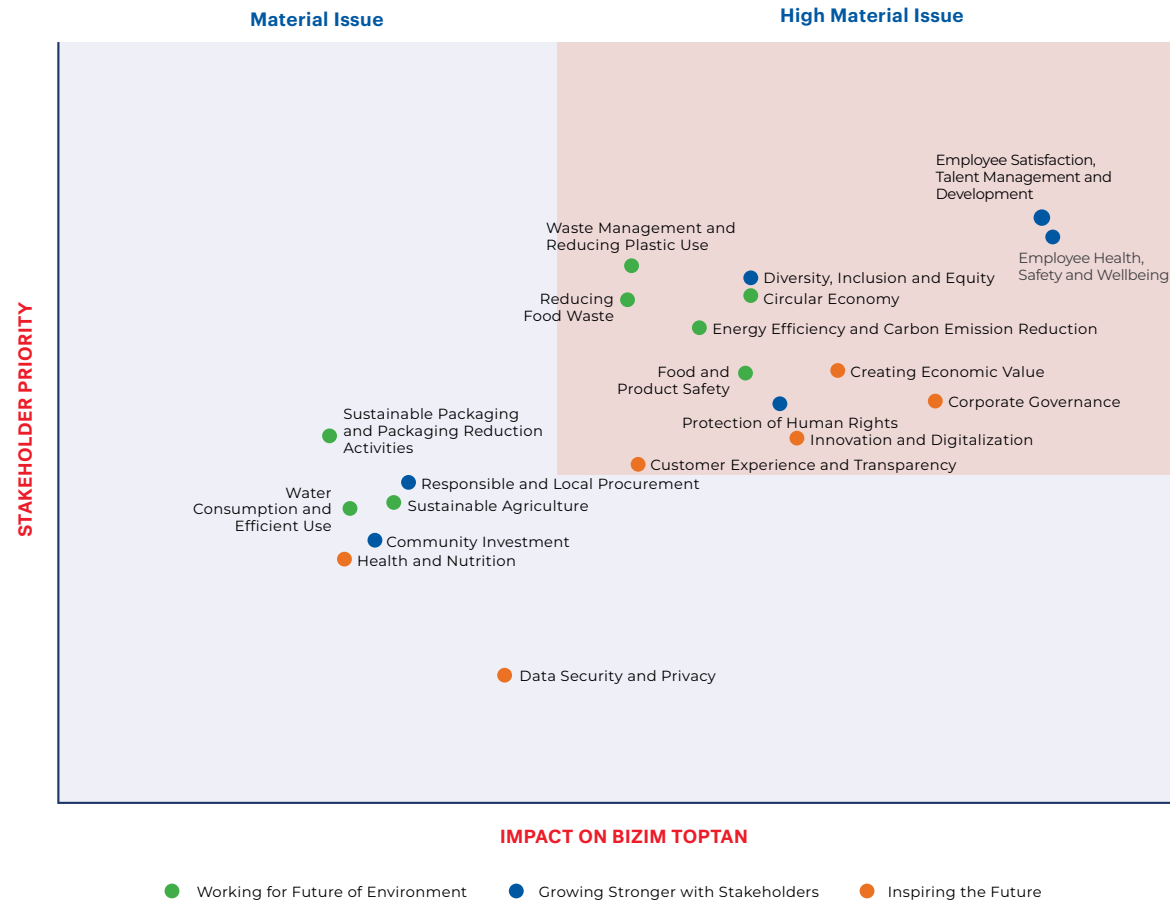
Our Sustainability Approach

MATERIAL ISSUES


























At Bizim Toptan, we continue our sustainability efforts with a roadmap based on our materiality analysis conducted in 2022 with the participation of 234 of our internal stakeholders (employees, senior management and shareholders) and 30 of our external stakeholders, with the opinions of more than 260 stakeholders in total.

According to the results of our 2022 materiality analysis, we have a total of 20 material issues, 12 of which are high priority. We group these issues under the three main focuses of our sustainability approach, which we have created under the guidance of Yıldız Holding. We also map our fields of activity and the Sustainable Development Goals we contribute to, considering the impact we create across our entire value chain.

The results of our prioritization analysis are shown in the matrix below. Details of our work can be found in our [2022 Sustainability Report](#)



Our Sustainability Approach

Our Focus Area	Scope and Purpose	Related Material Issues	Our Relevant Value Chain Steps	SDGs We Contribute to
Working for Future of Environment	We are implementing comprehensive projects on waste and plastics, one of the areas where the environmental impact of our sector is felt most intensely, both in our private label products and in all products offered for sale in our stores. While working for the sustainability of nature, we aim to develop projects with high energy efficiency to reduce our carbon emissions as part of the fight against climate change.	<ul style="list-style-type: none"> • Energy Efficiency and Carbon Emission Reduction • Circular Economy • Waste Management and Reduction of Plastic Use • Reduction of Food Waste • Water Consumption and Efficient Use • Sustainable Packaging and Packaging Reduction Activities • Sustainable Agriculture 	 Packaging  Storage and Distribution  Sales and Marketing	    
Growing Stronger with Stakeholders	Throughout our value chain, we aim to create a safe, egalitarian and open communication-based working environment that offers continuous development opportunities for our employees, who are among our most important stakeholders, while signing various collaborations in our supply chain to ensure the protection of human rights and establish a sustainable supply structure.	<ul style="list-style-type: none"> • Employee Satisfaction, Talent Management, and Development • Diversity, Inclusion, and Equality • Employee Health, Safety, and Well-being • Protection of Human Rights • Responsible and Local Procurement • Social Investment 	 Purchasing and Procurement  Sales and Marketing	    
Inspiring the Future with Purpose Driven Products and Business Models	We adapt our way of doing business to the future and offer innovative experiences to both our customers and business partners with the opportunities offered by digital technologies. We manage our processes transparently based on our corporate governance principles, and we make our achievements even more meaningful by contributing to our country's economy.	<ul style="list-style-type: none"> • Food and Product Safety • Economic Value Creation • Corporate Governance • Innovation and Digitalization • Customer Experience and Transparency • Data Security and Privacy • Health and Nutrition 	 Purchasing and Procurement  Production of Private Label Products  Packaging  Sales and Marketing  Consumption	    

Working for Future of Environment

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30 Water Consumption and Efficient Use

31 Waste Management and Plastics

33 Reduction of Food Waste



Working for Future of Environment

At Bizim Toptan, we consider the protection of natural resources as one of our fundamental responsibilities in order to leave a livable world to future generations; we shape all our activities with the awareness of our responsibility towards the environment and our planet.

We are waging a strong and decisive fight against the climate crisis with steps such as increasing energy efficiency, promoting the use of renewable energy, protecting the health of the soil, implementing circular economy principles, reducing the use of plastic and similar materials with sustainable packaging solutions, and developing practices to prevent food waste.

To minimize our environmental impact, we conduct all our activities in full compliance with legal regulations and obligations.

In this process, our [Environmental Policy](#) and [Basic Principles of the Environmental Management System](#) guide us, ensuring that our policies and procedures are not only applied to our own operations but also considered in processes within our supply chain; we place great importance on all our stakeholders adopting a responsible environmental management approach.

We believe that one of the most important steps we can take to minimize our environmental impact is to measure our impact

As a company operating in the retail sector, our environmental impact consists of our carbon emissions from logistics, energy consumption in our warehouses and stores, and packaging waste. We measure and systematically manage our environmental performance in accordance with international standards. In this context, we hold the ISO 14001:2015 Environmental Management System Certificate, which covers our headquarters in 2024. We report all our activities in line with the requirements of the ISO 14001 Standard to the relevant unit managers and our senior management once a year.

In addition, thanks to our diligent and systematic work, we have no environmental fines for 2024.



Carbon Emissions Reduction and Energy Efficiency

As the effects of climate change become more visible every day, problems such as extreme weather events, ecosystem losses and depletion of natural resources threaten all life. We are taking responsibility for this global crisis and making climate action an integral part of our way of doing business.

We are working to reduce our environmental footprint by adhering to our Environmental Management System through practices such as increasing energy efficiency and accelerating the shift to renewable sources. As part of our environmental management system, we monitor our energy consumption on a regular and systematic basis. In 2024, our total energy consumption was **63,369 MWh***, while our energy consumption per employee was **23.8 MWh/employee***

Our electricity consumption accounts for the largest share of our total energy consumption with the **%74 ratio**. At the same time, all our Scope 2 emissions, which also play an important role in our carbon emissions, stem from electricity consumption. For this reason, we focus on carefully managing our electricity consumption. We regularly monitor the electricity consumption data we obtain from our stores and carry out various improvement efforts to use energy more efficiently and reduce consumption. In 2024, while measuring our Scope 2 emissions at **20,650 tons of CO₂e*** and our Scope 1 emissions at **19,815 tons of CO₂e**, our total emissions amounted to **40,464 tons of CO₂e***. By adhering to our environmental management system, we continue to work systematically to achieve reductions across all emission categories.

RENEWABLE ENERGY USE

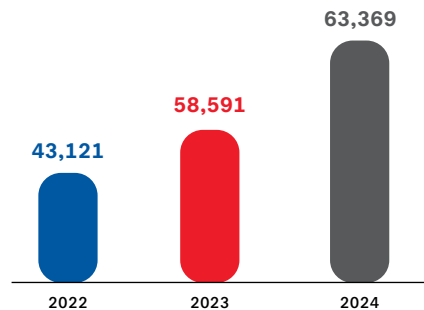
While combating climate change and protecting nature play a critical role in shaping the world we will leave to the future, turning to renewable energy sources is at the center of these efforts.

At Bizim Toptan, we have been producing electricity from solar energy with our solar energy system (GES) with an installed capacity of 264 kWp, which was completed by the end of 2022 and is located at our Gebze store, as part of our efforts to

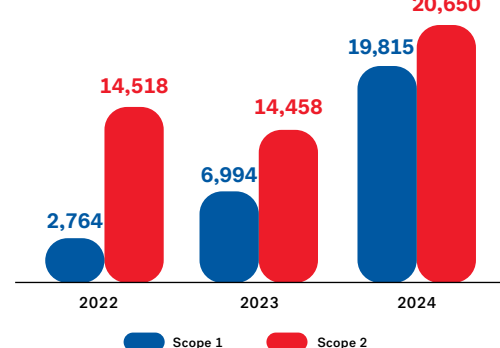
reduce our carbon emissions and produce sustainable solutions. In 2024, we generated a total of **248 MWh** of electricity, fully covering the electricity costs of our Gebze store with renewable energy.

In addition to reducing our carbon emissions from our operations, we also care about supporting our customers, one of the most important stakeholders in our value chain, in their efforts to combat climate change. In this context, we have charging stations for electric vehicles in **12 of our stores**.

TOTAL ENERGY CONSUMPTION (MWH)



SCOPE 1-2 CARBON EMISSIONS (ton CO₂e)



* The 2022 and 2023 figures only include Bizim Toptan operations, while the 2024 figures include Bizim Toptan and g2m operations..



Carbon Emissions Reduction and Energy Efficiency

INITIATIVES

In 2024, as an important synergy effort, we closed our cold storage operations, which were previously within our organization, to increase efficiency in the warehouse and logistics network growing with g2m, and started to use the existing warehouses with cold storage features within g2mEKSPER. Thus, by making our warehouse and logistics activities more efficient, we saved our costs arising from these activities, as well as carbon emissions from electricity, water, heating and transportation. As of the end of the year, Bizim Toptan operates from Istanbul Gebze, Denizli, Diyarbakır, Adana and Erzurum warehouses, while g2m operates from Adana, Ankara, Antalya, Bursa, Diyarbakır, Erzurum, İzmir, Milas, Pelitli, Trabzon and Kırklareli warehouses, and we share Adana, Diyarbakır and Erzurum warehouses.

In addition, the project to test the conversion of BIZON vehicles, which we use in the micro distribution business of PROSAF, our out-of-home consumption (OHC) organization, to electric vehicles continued with our Kadıköy and Zeytinburnu stores. The distribution vehicle, which has a monthly carbon emission of 1,129 kd, was replaced with an electric vehicle in Kadıköy and Zeytinburnu

By making our warehouse and logistics activities more efficient, we saved our costs arising from these activities, as well as carbon emissions from electricity, water, heating and transportation.

stores, and a total of nearly 4,000 km was covered with the use of electric vehicles between January and August. Later in the year, as part of another synergy project with g2m, we integrated our PROSAF operations into g2m, thus saving on the resource utilization created by PROSAF's micro distribution vehicles and serving our customers from a single source with high efficiency.

In addition, we closed the shipping channel of our e-commerce operation and started to provide service only with click-and-collect operation. In this way, we eliminated the fuel consumption caused by paper, boxes and transportation due to shipping.



Water Consumption and Efficient Use

Irregular rainfall regimes and increasing consumption are increasing the pressure on water resources every day. Water, which is vital for the continuity of life, is increasingly under threat due to climate change. This picture brings with it serious risks of water scarcity, not only in environmentally but also in socio-economic terms. Türkiye is among the countries that are likely to face high water stress in the future.

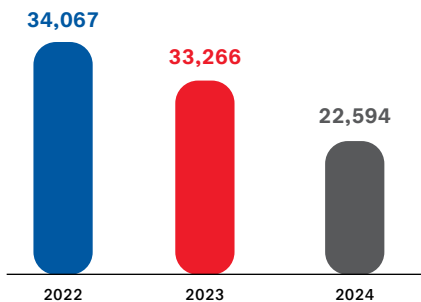
We take responsibility for the efficient use of water, develop measures to reduce our water consumption and prioritize saving-oriented practices in our operations.

At Bizim Tiptan, we are aware that we operate in a region facing water stress. Therefore, we take responsibility for the efficient use of water, develop measures to reduce our water consumption and prioritize saving-oriented practices in our operations.

A large portion of our water consumption stems from the daily use of our employees in our stores and headquarters. For this reason, we find it important for our employees to be aware of water saving; we raise awareness with informative content, warnings and guidance that encourage efficient use of water in our head office and stores.

In 2024, our total water consumption was **22,594* m³**, while our water intensity per employee was **8.48* m³**.

TOTAL WATER CONSUMPTION* (m³)



* 25 Countries, Housing One-Quarter of the Population, Face Extremely High Water Stress, WRI

* The 2022 and 2023 data only cover Bizim Tiptan operations, while the 2024 data cover Bizim Tiptan and g2m operations.



Waste Management and Plastics

Managing waste effectively, adopting sustainable packaging practices and reducing the use of plastics are among the key priorities of our environmental sustainability approach and our strategy to protect nature.

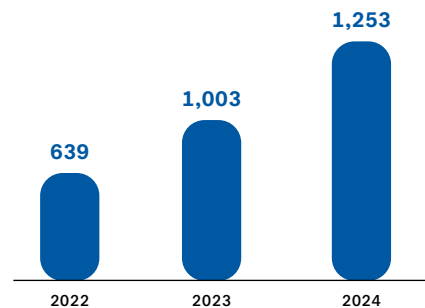
We comply with the Zero Waste practice initiated by the Republic of Türkiye Ministry of Environment and Urbanization to prevent waste, use natural resources efficiently, reduce waste generation and improve the separation of waste at source. In this context, we record and monitor the amount of waste generated in our stores through the Integrated Environmental Information System.

In addition, we sort the waste in our stores at the source and cooperate with licensed organizations to ensure that it is included in the recycling process. We collect the packaging waste generated in our stores through local administrations and authorized institutions and contribute to its recycling into the economy. Thanks to our effective efforts, 22 more stores were awarded Zero Waste certificates in 2024, bringing the number of stores with Zero Waste certificates to 160. We aim to adopt a more systematic and sustainable structure in waste management by increasing the number of Zero Waste certificates every year.

In 2024, our total amount of waste amounted to **1,253 tons***, 99.84% of which was non-hazardous waste. We recycled **1,251 tons*** of this waste and brought it back into the economy.

We not only recycle operational waste, but also carry out various communication activities to raise awareness about recycling among customers visiting our stores. In the coming period, we plan to include messages on the packaging of our own-brand products that encourage recycling and provide guidance to consumers. Through these steps, we aim not only to reduce our operational waste, but also to raise the recycling awareness of our customers.

TOTAL WASTE AMOUNT* (tons)



* The 2022 and 2023 data only cover Bizim Toptan operations, while the 2024 data cover Bizim Toptan and g2m operations.

Waste Management and Plastics

OUR PLASTIC REDUCTION EFFORTS

At Bizim Toptan, we are making improvements at every stage to increase efficiency and reduce material usage, focusing on using resources more efficiently. In our efforts to reduce plastic usage, we are guided by the [Yıldız Holding Plastic Guide](#). This enables us to contribute to the voluntary Business Plastics Initiative established in November 2019 by Global Compact Türkiye, the Business World and Sustainable Development Association (SKD Türkiye), and TÜSİAD, of which Yıldız Holding is a member. Additionally, we are part of the Plastic Working Group established within Yıldız Holding, which consists of managers primarily from the quality, procurement, and environmental departments of the holding companies.

Until we ceased our shipping operations at the end of 2024, we recycled old or worn-out cardboard boxes used in our e-commerce stores by converting them in special packaging processing machines. The high-quality packaging materials obtained from these machines were used as protective packaging to prevent damage to the products sent by cargo. With this practice, we not only recycled cardboard waste but also reduced the

use of new packaging materials in our e-commerce operations. Thus, we contributed to the circular economy by recycling packaging waste. At the same time, we improved our waste management processes by preventing the generation of new waste. In late 2024, we decided to continue our e-commerce activities only with click-and-collect. Thus, we ended cargo operations that could generate waste, even though we carried out them with precision.

In addition, cardboard and packaging waste is generated both in our stores and in our 13 warehouses owned by Bizim Toptan and g2m due to our line of business. With our sensitivity to this issue, we send paper, cardboard, plastic and wood waste for recycling through contracted recycling companies.

In addition to our efforts to reduce plastic waste in our operations, we are taking steps to increase our employees' overall awareness and contribution to this issue. To reduce the amount of plastic waste generated by our employees and minimize plastic consumption, we have started using water purification systems in our head office instead of water coolers and single-



Waste Management and Plastics

use plastic bottles. This initiative not only improves water consumption efficiency but also significantly reduces the use of single-use plastics. We have provided glass bottles to our employees for this purpose and removed trash bins containing plastic bags from under desks. Through these efforts, we have saved approximately 140,000 paper cups, over 1,500 plastic trash bags, and over 30,000 plastic water cups in our headquarters in a single year. As part of our culture, we encourage our employees to use reusable products and aim to transform our daily habits into more sustainable practices.

REDUCTION OF FOOD WASTE

Food waste continues to be a deepening problem on a global scale. Estimates for many years have suggested that around a third of the food produced worldwide is lost before it is consumed. However, recent data shows that this figure can be as high as 40%, with serious losses occurring at many stages of the food supply chain . It is stated that annual food waste in Türkiye is approximately 14.5 billion dollars .

We adopt Yıldız Holding's "Zero-Waste Company" approach and consider efforts to prevent food waste as a priority area of responsibility.

As a company that generates more than half of its turnover from food products, we adopt Yıldız Holding's "Zero-Waste Company" approach and consider efforts to prevent food waste as a priority area of responsibility. We know that food waste not only leads to product loss, but also wastes valuable resources such as labor, logistics, water, and energy from production to consumption, and increases greenhouse gas emissions. With this awareness, we develop collaborations to prevent waste.

Within the scope of the collaborations, we carry out in our stores, we separate products that have lost their sales qualifications and ensure that these products are transformed into animal feed raw materials.



⁵ How Much Food Does the World Really Waste? What We Know — and What We Don't, WRI

⁶ The True Extent of Food Waste, Istanbul Chamber of Commerce

Growing Stronger with Stakeholders

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- 44** Community Investment



Our Employees

At Bizim Toptan, we are aware that our employees are our most important strength on the road to success. Accordingly, we shape all our processes based on a people-oriented approach, aiming to create long-term value for our employees.

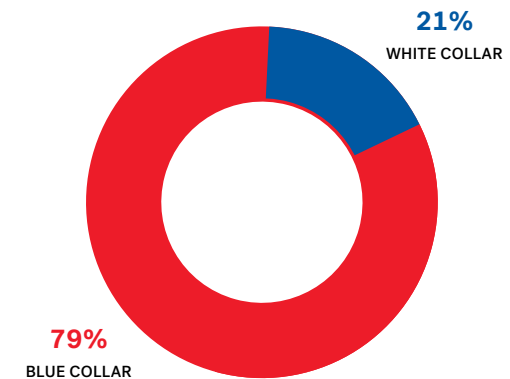
In line with our Human Resources Policy, we manage our work environment with the principle of "Happy Employee, Happy Customer". We prioritize providing our employees with an equal, inclusive, healthy and safe working environment where they can develop themselves and express their ideas freely; we aim to increase their motivation and satisfaction levels by supporting their career development, thus strengthening their loyalty to our company and carrying our culture of cooperation forward.

With our **2,663** strong and motivated human resources, we continue to grow and make a difference in our industry in 2024. Within the framework of our Human Resources vision, we prioritize diversity, inclusion and equality; talent management; employee health, safety and welfare.

The basic elements of our Human Resources Policy are as follows:

- Contributing to company strategies by analyzing environmental changes and development areas,
- Establishing the appropriate organizational structure and development systems by determining current and future human resource needs in line with our strategic goals,
- To position our company among the most desired organizations to work with in line with the sectoral leadership target by acting with a customer satisfaction-oriented, sustainable quality approach,
- Believing that human resources are the most important factor that makes a difference in competition, to increase employee satisfaction and loyalty, and to continuously develop a culture of cooperation,
- Increasing the potential of our employees and our business through continuous training and development opportunities,
- Maintaining the "Happy Employee, Happy Customer" approach

Employees by Category



Our Employees

DIVERSITY, INCLUSION AND EQUITY

At Bizim Toptan, we shape all our human resources practices in line with the principles of equality, fairness and inclusiveness. From candidate selection to career development processes, from remuneration to performance evaluation, we are based on equal opportunity at all stages and adopt a transparent and fair approach that does not allow for discrimination.

We continue our activities to increase women's participation in the workforce and contribute to women's employment, especially in different geographies of Türkiye. We are taking decisive steps to increase our female employee ratio in field and head office positions and aim to strengthen female representation, especially at management levels and in traditionally male-dominated positions. In line with these efforts, we increased our female employee ratio by 2 points in 2024. Our company-wide female employee ratio reached 19%, our white-collar female ratio reached 26% and our blue-collar female ratio reached 17%.

Bringing young talents into business life is also an important part of our diversity strategy. We support the active role of young people in our corporate culture and focus on increasing the proportion of young employees in our new hires. In 2024,

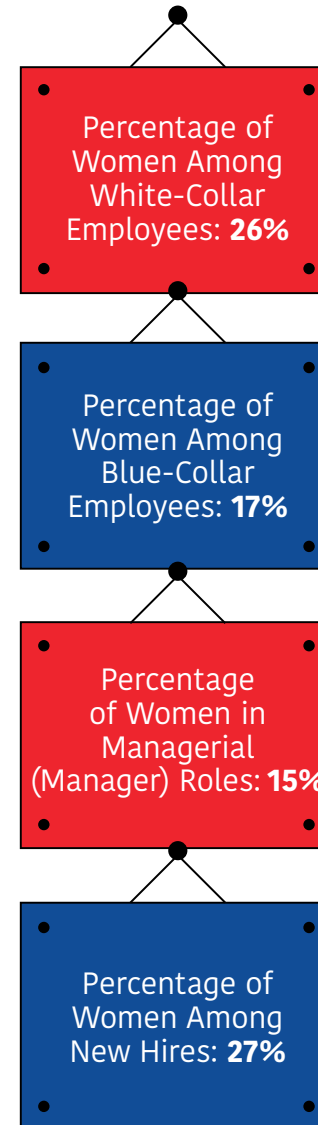
56% of our recruitments were candidates under the age of 30.

Our goal of increasing the representation of female employees is meticulously monitored especially in field operations, and we closely monitor our female field employee ratio through our OKR (Objective Key Results) system.

Collaborations Supporting Women's Leadership: Lead Network Türkiye

We contribute to mentoring projects carried out on a sectoral scale to support women to assume more visible, effective and powerful roles in business life. In this context, we participated in the Lead Network Türkiye Mentorship Program in 2024, which encourages the development of female talents in the retail and consumer products sectors.

Through the program, we aimed to help our female employees develop their leadership skills, overcome the obstacles they face in business life and become better equipped in their career journey. This year, **one of our female managers** joined the program as a mentee and received one-to-one mentoring support from experienced leaders. With this cooperation, we continue our efforts to strengthen women's leadership and improve gender balance in the sector.



We participated in the Lead Network Türkiye Mentorship Program in 2024, which encourages the development of female talents in the retail and consumer products sectors.

TALENT MANAGEMENT AND DEVELOPMENT

In the Cash & Carry sector, where competition intensifies in the light of rapidly changing consumer expectations, digitalization and global trends, we believe that the most fundamental element that differentiates us is our human resources. Therefore, recruiting, developing and retaining talented employees to create an agile and adaptable organizational structure is among our top priorities.

Our human resources approach is based on increasing employee loyalty and intra-team cooperation, as well as providing a development environment where each individual can unleash his or her potential. In this context, we adopt a fair and transparent performance evaluation approach and develop practices that support the career journeys of our employees.

Our Employees

Performance Management and Promotion Processes

With our development-oriented performance management system, we regularly monitor the competencies and contributions of our employees and support them with feedback. We use performance data not only for evaluation but also as a guide for career planning. As of 2024, **2,417 employees** were actively involved in this process.

In line with the findings of performance evaluations, we continue our promotion processes with the principle of equal opportunity and support the development of employees who make a high contribution to the company's success. In this period, a total of **238 employees**, 222 at Bizim Toptan and 16 at g2m, were promoted to new positions, and **19.7% of these promotions in Bizim Toptan** as a group were made by female employees.

In addition, we aim to expand career opportunities for our blue-collar employees and encourage our high-performing employees to transition to white-collar positions. By the end of 2024, the number of employees who have made this transition will be **8 at Bizim Toptan and 2 at g2m, for a total of 10.**

360 Degree Evaluation Approach

We implement differentiated performance systems for our employees working in our head office and field teams. Our white-collar employees receive performance feedback once a year through a 360-degree system where they are evaluated by their managers, teammates and other employees they work with. This method creates individual awareness by enabling employees to see their strengths as well as areas for development, and supports a healthy feedback culture throughout the company.

OKR System Aligned with Strategic Goals

Since 2022, we have been using the OKR (Objectives and Key Results) system, which we have been implementing under Yıldız Holding, to monitor the performance of all white-collar employees working at the head office.

This digital system aligns employees' individual goals with the company's strategies, while ensuring that goals can be monitored throughout the year and revised when necessary. Each employee can transparently view both their own progress and the goals of their teammates. Thus, the OKR approach is positioned not only as a performance monitoring tool, but also as a participatory, transparent and strategy-oriented management model.

Field Performance System

At Bizim Toptan, we regularly monitor the performance of not only white-collar employees but also blue-collar employees. The evaluation process is based on key indicators such as sales growth, profitability, customer satisfaction, inventory management and auditing. Within the scope of the field performance evaluation process that we

conduct twice a year, we analyze both the bonus entitlements and the task and competency-based performances of our employees. While the results obtained guide our human resources planning, feedback is shared with our employees whose development areas are identified, and individual development processes are initiated.



Our Employees

Employee Training

We attach great importance to employee development to support the technical, professional and personal development of our employees and to increase customer satisfaction. By using the opportunities offered by digitalization, we make extensive use of online training platforms so that we can deliver our training content to a wider audience in a more effective and efficient manner.

In 2024, we provided a total of **24,760*** hours of training within the scope of the importance we attach to employee development, while our average training hours per person was **9.3* hours**.

Through **OnCampus**, our corporate social communication and learning-development platform, we offer all our employees trainings on technical, professional and personal development topics prepared with internal resources. This platform also contributes to the spread of an internal learning culture by enabling the sharing of best practices and success stories.

For all our employees to adopt our sustainability approach, we encourage their participation in sustainability trainings organized in cooperation with Yıldız Holding.

Our head office employees have access to various trainings on leadership, personal development, technical and professional skills, and foreign languages, as well as mandatory trainings through the Yıldız Holding Training Catalog. For our headquarters and field employees, we organize flexible and target-oriented training programs throughout the year according to their needs.

In addition to our training activities, we organize seminar series with the participation of expert guests in order to increase awareness and knowledge of our employees in different fields. In these seminars, information is shared on current issues that will contribute to the professional and daily lives of our employees.

We also attach great importance to supporting the development of young talents.

We offer internship opportunities to young people through the JOB Program run by Yıldız Holding and then recruit from our

talent pool in line with the needs. In 2024, we hired 7 interns under this program and included 2 new graduates in our staff. We organize comprehensive orientation trainings for all our new employees to help them adapt to business processes faster.



* Bizim Toptan and g2m operations are included.

Our Employees

Reverse Mentoring Process

We are trying to strengthen the bond between generations by continuing the Reverse Mentoring Process, which we started in 2023 to strengthen the in-house learning culture and encourage intergenerational experience transfer. This process allows our young employees to voluntarily pair with senior executives and share their knowledge and experience.

In the first phase of the program, our volunteer mentors are identified, and in the next phase, these mentors are matched with our leaders at director level and above. Through the meetings held throughout the process, both mentors and mentees could learn and develop mutual understanding.

Thanks to the reverse mentoring practice, the perspectives of our young employees and their knowledge of the digital world meet with senior management, while our leaders could manage our organization with a more effective and inclusive approach. We believe that the Reverse Mentoring Process will contribute to leadership development in the coming years.

B-Raise Manager Training Program

At Bizim Toptan, we believe that building a strong leadership structure is critical to our sustainable growth in the retail sector. Accordingly, we implement the B-Raise Manager Training Program, which aims to train our store managers from internal resources.

Within the scope of the program, which aims to increase the competencies of our employees who start their careers in retailing and to train them as the managers of the future, we offer our employees a wide range of training content from human resources to finance, from customer management to internal audit. During the program, participants work in different positions in different pilot stores, reinforcing their theoretical knowledge and gaining practical experience in areas such as customer satisfaction, operational excellence and the importance of teamwork.

We continue to shape our B-Raise program according to the needs and continue to attach importance to training our own workforce with B-Raise Store (Store Manager Candidate), B-Raise Sales (Sales Representative) and B-Raise Campus.

In 2024, **64 of our employees** received training as part of the B-Raise Manager Training Program, providing an important development opportunity for store managers.

Master Class Academy

Master Class Academy is a training program created within g2m and is a recruitment program where candidates who are new to the OHC sector could get to know and learn the out-of-home consumption field from end to end with professionals in their field. With this

program, we provide our employees with the opportunity to become entrepreneurial, reliable, guiding and expert manager candidates in this rich field by learning from the leaders of the out-of-home consumption sector and gaining competence. The Master Class Academy, which also covers culinary techniques, menu and cost studies, contributes to our business to open the doors to opportunities in the business world and to find today's and future leaders who will contribute to this field.



Our Employees

EMPLOYEE COMMUNICATION AND SATISFACTION

At Bizim Toptan, we consider the happiness and loyalty of our employees as a fundamental element that directly affects customer satisfaction. Creating a healthy communication environment and a business culture where employees are valued forms the basis of highly motivated, productive and long-term collaborations. With this understanding, we receive feedback from our employees with different tools and methods throughout the year and develop actions in line with this feedback.

Climate Survey

The climate survey, which we regularly conduct to establish multidimensional and transparent communication with our employees, enables us to gain important insights into engagement, expectations, working environment and management approaches. Within the scope of the survey, we apply an evaluation set consisting of approximately 40 questions under the headings of Commitment and Motivation, Manager, Team and General Management. Then, we analyze the survey results to identify our areas open to improvement and form working groups that focus specifically on each development area. Working groups organize workshops throughout the process and develop solution and development-oriented action plans.

In 2024, a total of 414 employees, 170 from Bizim Toptan and 244 from g2m, participated in the climate survey we conducted for our white-collar employees.

"FROM US" - Internal Communication Bulletin

We attach importance to using internal communication tools effectively to strengthen internal transparency, participation and sense of belonging. In this context, we have created our internal communication bulletin "FROM US - BİZDEN", which we publish quarterly to inform all our employees about current developments, success stories, projects and rewarding practices in our company.

In addition to strengthening the flow of information among our employees, the "FROM US" newsletter also aims to increase motivation by sharing successes. We also celebrate Merchandising Day with all our employees on December 12 every year, reinforcing our commitment to the retail sector and the common culture in this field. We plan to continue our efforts to increase employee satisfaction and internal interaction by improving our internal communication processes in the coming periods.

Remuneration

At Bizim Toptan, we adopt a fair, transparent and competitive remuneration policy, which is one of the cornerstones of sustainable human resources management. We formulate our remuneration policies for our employees with an understanding that encourages high performance and observes equal opportunity. In our remuneration practices, we ensure that our employees are included in a fair wage system by considering the economic conditions of our country, sectoral data, the current situation of the labor market and position-based wage analysis.

As of 2024, the basic salary and allowance ratio between our female and male employees was realized as **94%**. This ratio reveals that our remuneration system does not discriminate based on gender. On the other hand, the ratio of recruitment fees to the minimum wage in our company is at an average of **123%**, supporting sectoral competitiveness and employee satisfaction.

EMPLOYEE HEALTH, SAFETY AND WELL-BEING

The health, safety and welfare of our employees is a key element of our sustainable business model. Although we do not operate in a high-risk sector, creating a safe working environment for



* Bizim Toptan ve g2m operasyonlarını kapsamaktadır.

Our Employees

our employees is one of our top priorities by aiming for zero occupational accidents in all our operations.

As Bizim Toptan, we conduct our occupational health and safety (OHS) processes in accordance with our ISO 45001 Occupational Health and Safety Management System and [Occupational Health and Safety Policy](#). We make necessary decisions on critical issues through our 29-member Occupational Health and Safety Committee, composed of senior managers based at our headquarters, and take the necessary actions in our stores through subcommittees affiliated with the committee.

We conduct site visits in all our stores to identify potential OHS risks and hazardous situations. We also conduct drills at our stores, warehouses and headquarters in preparation for emergencies. In 2024, we conducted a total of **194 field inspections** where we made assessments on OHS issues, and we also conducted **drills at the same 194 locations**.

We believe that we will achieve our goal of zero occupational accidents with our activities and awareness-raising practices. In 2024, while our total accident rate was **2.27***, **we did not experience any fatal occupational accidents or occupational diseases**.

Bizim Toptan received 886 points in the audits conducted by Yıldız Holding in 2024.

WhatsApp Earthquake Communication Project

Fast and effective communication in times of natural disasters is vital for both damage assessment and management of emergency aid processes. At Bizim Toptan, we launched the **WhatsApp Earthquake Communication Project** to use communication channels uninterruptedly and effectively in such situations where we prioritize the safety of our employees.

Within the scope of the project, through our system integrated with observatory data, when an earthquake with a magnitude of 5.0 and above occurs, we can automatically send a notification message to all our employees via WhatsApp. With this message, we collect information about the status of our employees and quickly identify the support that our employees affected by the earthquake may need and share it with the relevant units.

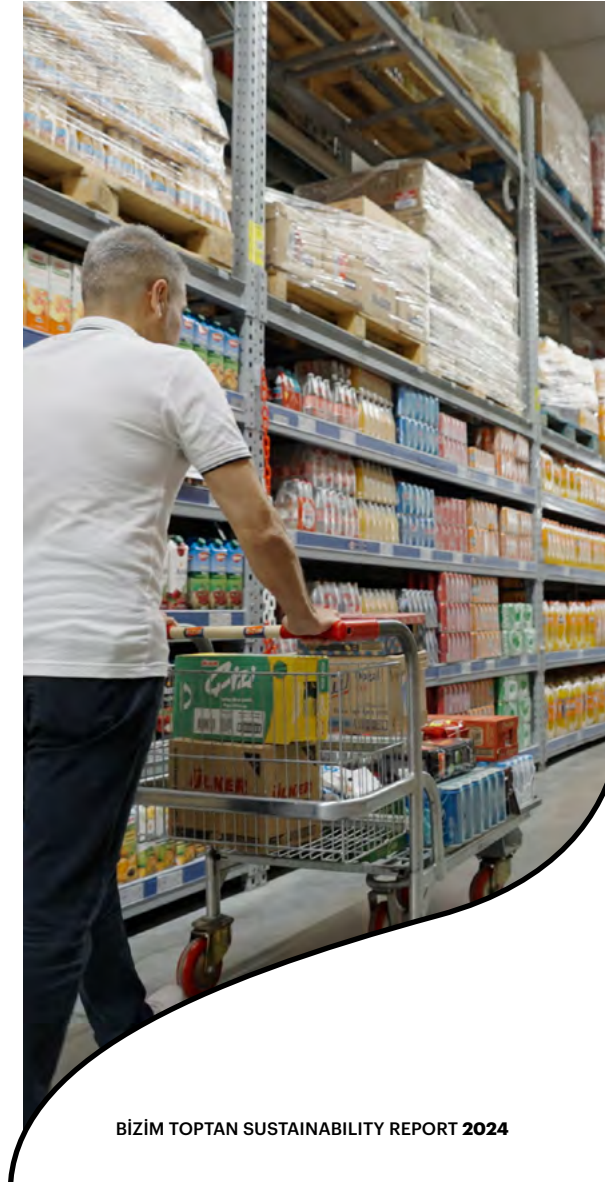
Thanks to this application, we aim to ensure uninterrupted information flows in times of disaster, to quickly activate support processes and to effectively monitor the safety of our employees.

OHS TRAININGS

To strengthen the OHS culture, we carry out training and communication activities to increase the awareness of our employees. In 2024, we provided a total of **18,557* hours of training** to our employees within the scope of occupational health and safety, while measuring **the training time per person as 6.97* hours**.

Throughout the year, we organized training for employees interested in first aid, and **34 of our employees** were trained as certified first aiders.

The importance we attach to OHS as Bizim Toptan and its group companies is clearly seen in the scores we received in the OHS audits conducted by our main partner Yıldız Holding. Bizim Toptan received 886 points in the audits conducted in 2024.



* Bizim Toptan and g2m operations are included.

Responsible Supply Chain

We act with the awareness that responsible supply chain management is critical to achieving our sustainable growth targets. We build long-term, trust-based and quality-oriented relationships with our suppliers, with whom we cooperate at every stage of our value chain.

We carry out our demand, procurement, planning, ordering and logistics processes under the umbrella of the Supply Chain Directorate. We share the quality and compliance standards we apply in product supply processes with our suppliers and work only with suppliers that comply with these standards. At the same time, we analyze supply chain risks, monitor and manage them through a centralized system to ensure business continuity and use our resources efficiently.

We continuously improve our operational processes by taking advantage of the opportunities offered by digitalization in our supply chain. In this way, we minimize turnover losses, increase product availability and make our logistics operations more efficient. We consider the feedback we receive from our suppliers in all our improvement efforts.

In addition, we aim to ensure business continuity by strategically prioritizing local suppliers in our procurement processes, while contributing to domestic production and local development. In this context, all the suppliers we work with in 2024 are local suppliers.

RESPONSIBLE PROCUREMENT

As the largest company in Türkiye in terms of the number of stores in the cash & carry sector, we conduct our supply processes with the aim of delivering reliable, high-quality, and responsible products to our customers. In this regard, we work without compromising the relationships of trust we have established with our stakeholders.

Before starting new partnerships, we assess our food suppliers' compliance with our quality and food safety standards. We work with suppliers who have quality management systems such as ISO 9001, ISO 22000, BRC, IFS, and FSSC 22000.

We take quality and food safety as a basis in the production processes of our private-label products.



Responsible Supply Chain

We require the companies that we supply our own branded products to have at least one of the Global Food Safety Initiative (GFSI) approved quality certificates. Following our supplier evaluation processes, we start our cooperation by placing the suppliers we find suitable on the approved list. As of 2024, Bizim Toptan cooperates with **94 suppliers** and g2m cooperates with **35 suppliers** to produce our own-brand products, while our own-brand products are produced in 104 facilities for Bizim Toptan and **35 facilities** for g2m.

In addition to new supplier evaluations, we also attach great importance to regular audits of our existing suppliers.

We conduct audits at various intervals, both announced and unannounced, to check the compliance of production facilities with quality and food safety standards. In these audits, which we conduct with different frequency and scope according to product and risk categories, we inform suppliers about nonconformities identified and ensure that necessary actions are taken. In this way, we both ensure the quality of our products and contribute to the

improvement of our suppliers' processes. In 2024, we conducted a total of **203 supplier audits**, 146 times in total, for all our suppliers of self-branded products. As a result of these audits, we terminated our cooperation with **1 supplier**.

Distribution Network Support to Suppliers

Thanks to our **13 warehouses** across Türkiye, we realize fast, reliable and sustainable product distribution. With this advanced logistics infrastructure, we support both our suppliers and the local producers we work with to deliver their products to their sales points efficiently.

Local producers deliver their products to our nearest warehouse or distribution center instead of sending them individually to different locations. From there, the products are directed at the relevant sales points through our advanced distribution network. In this way, we reduce carbon emissions caused by each producer conducting a separate logistics operation, while at the same time supporting local development by enabling local producers and suppliers to access regions they cannot reach with their own logistics capabilities.



Investment to Society

We put the benefit of society at the center of all our business processes; we bear the responsibility to create value in this direction. We do not limit social benefits to social responsibility projects and ensure that our business models directly serve this purpose. We take a sensitive stance on fundamental issues such as education, public health and the environment, and integrate practices that support social development into our business processes.

Our SEÇ Markets franchising partnership model, which we launched with this understanding, plays an important role in strengthening the traditional retail ecosystem and giving local tradesmen and entrepreneurs a competitive edge. With this model spread across Türkiye, we support the transformation of small businesses in line with the modern retail approach, thus contributing to the continuity of the local economic cycle and the sustainability of the traditional retail channel.

With the SEÇ Market business model, we aim to create a strong impact not only economically but also socially; we encourage local development by supporting artisans to own their own businesses.

SEÇ MARKETS GROWING WITH LOCAL POWER

Our SEÇ Market franchising partnership model, which combines traditional artisan culture with a modern retail approach, is one of the concrete reflections of our mission to create value for society. Through this partnership with small artisans and entrepreneurs across Türkiye, we contribute to the local economy and support the sustainability of the traditional retail channel.

Launched in 2014 in cooperation with Yıldız Holding, this model provides operational, technical and financial consultancy support to our business partners, helping them modernize their businesses and gain competitive power. While our artisans continue to own their own businesses under the roof of SEÇ Market, they gain significant momentum in terms of turnover, customer satisfaction and brand strength thanks to a wide range of products, advantageous prices and corporate support.

While the consultancy services we offer within the scope of the model cover operational development in many topics from in-store category layout to shelf arrangement, from product supply to social media management, we also provide advantages in areas such as

efficient management of store expenses, profitability monitoring and access to financing with financial consultancy. With our technical infrastructure support, we offer modern solutions to shopkeepers in areas such as digital ordering system, stock control and promotion management.

In 2024, the number of stores operating under the SEÇ Market umbrella in Türkiye totaled **2,531**. The total sales revenue of these stores reached **TL 6.9 billion**, while the share of SEÇ Markets in Bizim Toptan's consolidated turnover exceeded **20%**.

With its widespread presence, strong digital infrastructure and sustainable business model, SEÇ Markets is not only a part of our growth strategy; it also supports the empowerment of neighborhood artisans, the promotion of women entrepreneurship and the development of the local economy.

With our SEÇ Market business model, we bring traditional artisan culture together with modern retail systems, while adding value to local economies and social equality with our practices supporting women's entrepreneurship. In this context, we continued the "Smile with your Power" project we launched in 2023 this year.

Within the scope of the project we prepared specifically for women entrepreneurs, we organized a comprehensive training program consisting of three separate modules in cooperation with Boğaziçi University Lifelong Education Center (BÜYEM). In the program, we trained participants in many areas such as entrepreneurship, communication and relationship management, retail management, product placement, digital transformation, financial awareness and the SEÇ Market business model. In 2024, 82 women entrepreneurs participated in our free trainings within the scope of the project and 46 women entrepreneurs received certificates of achievement.

The presence of women in the SEÇ Market ecosystem is not limited to training programs.

Nearly 10% of the **2,531** SEÇ Market stores operating across Türkiye are managed by women entrepreneurs. However, in these stores, most of which are family-owned businesses, women take active roles and participate in economic life. The increasing number of women entrepreneurs stands out as an indicator of the inclusive and sustainable structure of our SEÇ Market model.

Investment to Society

SOCIAL RESPONSIBILITY

At Bizim Toptan, we do not limit social benefit to economic support; we also reach wider audiences by developing social responsibility projects in areas of social need. As one of Yıldız Holding group companies, we actively participate in the Holding's social responsibility initiative "Make Happy Be Happy" every year.

In 2024, we celebrated the "Make Happy, Be Happy" day and gave special gifts to Bizim Toptan, g2m and Seç employees. We supported local entrepreneurs by providing the gifts we gave to our employees through the "From the Hands of Women" brand, which is prepared by entrepreneurial women who have come together to produce, trying to preserve local stories and flavors.

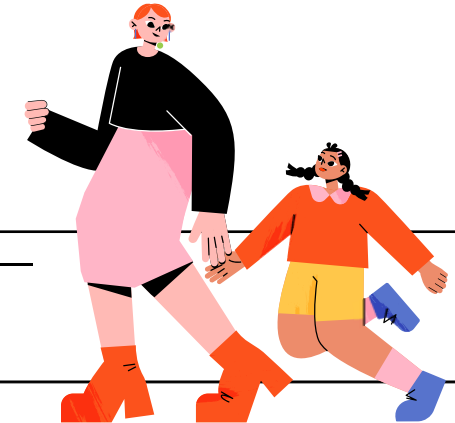
In addition, our g2m team distributed Ülker chocolate wafers to children living in container cities in the earthquake zone, and together with members of the Adıyaman Entrepreneurial Women's Association, we offered handmade chocolates made with the new premium chocolate brand Lovells to children living in Adıyaman Tent City.

A Beautiful Movement Team Continues to Do Beautiful Things

In 2024, we continued the good works we started in 2018 with the social responsibility group "A Beautiful Movement" team formed by our female employees under the leadership of our human resources department. In this context, we provided aid to those in need, especially disaster victims in the earthquake region.

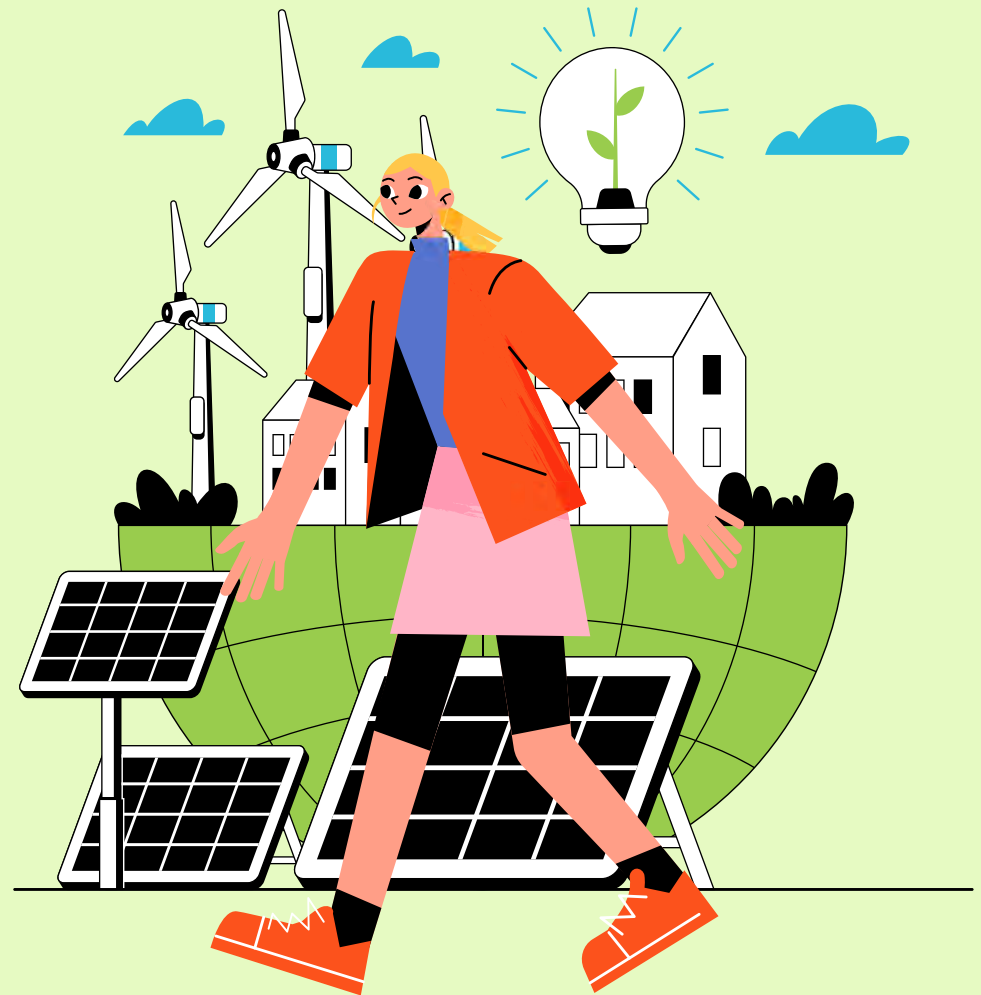
Make Happy Be Happy Day

Yıldız Holding's "Make Happy, Be Happy" day, which is one of the best examples of the culture of solidarity and solidarity within the organization, is celebrated every year on the third Thursday of November, based on the principle of Sabri Ülker, the founder of Yıldız Holding: "Everyone, wherever they are in the world, has the right to have a happy childhood". With the kindness movement in which Yıldız Holding employees participate, social responsibility activities and collaborations are carried out within the scope of a different theme every year.



Inspiring the Future with Purpose Driven Products and Business Models

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Business Continuity

Increasing uncertainties on a global scale, natural disasters, economic fluctuations and technological transformations make it more critical than ever for companies to continue their operations without interruption. Business continuity encompasses not only being prepared for the unexpected, but also maintaining operational efficiency in times of crisis, fulfilling commitments to stakeholders and ensuring long-term corporate resilience.

At Bizim Toptan, we are structuring our business continuity system in accordance with Yıldız Holding standards. We carry out our efforts to strengthen our operational resilience systematically under the Yıldız Holding Business Continuity Unit, aiming to be prepared for unexpected events, crises and rapidly changing global economic conditions that may threaten the continuity of our products and services.

We also harmonize our business continuity approach with international standards. In this context, with **the ISO 22301 Business Continuity Management System** certificate we hold, we certify our competence in being prepared for possible interruptions, taking quick and effective action in times of crisis and making our operations sustainable.

DISASTER CRISIS MANAGEMENT BUSINESS MODEL

We believe that it is critical to maintain our product and service flow in the face of extraordinary situations, especially natural disasters. Accordingly, we always keep our Disaster Crisis Management Business Model, which covers all our business processes, operations, employees and customers, ready for implementation to respond effectively to emergencies and carry out rescue operations in a coordinated manner.

We carry out our disaster preparedness activities with a 33-person earthquake committee that meets regularly every month. Our preparedness plan is structured to cover critical areas such as communication, transportation and communications. In addition, we have digital solutions such as SMS notifications and WhatsApp communication network within the scope of ADİS, which we put into operation with the awareness of the importance of an effective communication infrastructure to convey information quickly and accurately in times of crisis.

In addition, in case the information technology infrastructure fails, we have developed a 'support store' model and

created action scenarios that will make it possible to reach the scene even in the event of a communication breakdown. Thanks to these comprehensive preparations, we ensure the effective deployment of our Disaster Crisis Management Business Model.

Within the framework of our Disaster Crisis Management Business Model, we act with a broad sense of responsibility extending from our employees to our customers, suppliers and all other stakeholders. In the event of a possible disaster, our main priorities include protecting health and safety conditions, meeting basic humanitarian needs, sustainability of the supply chain and uninterrupted access to all our stakeholders. In this way, we aim to ensure the continuity of both life and our commercial activities.

We carry out our disaster preparedness activities with a 33-person earthquake committee that meets regularly every month.

Food and Product Safety

At Bizim Toptan, we consider food and product safety among our fundamental responsibilities to protect public health, prevent food waste, establish consumer confidence, increase supply chain efficiency and comply with legal regulations. In line with our mission to be a strategic business partner that reduces the costs and risks of our customers and suppliers and provides them with competitive advantage, we consider food and product safety as an indispensable part of sustainability in all our operations.

As part of our approach to product quality and safety, which focuses on two key areas, we work to ensure the safety and quality of the products we offer our customers, while also meticulously managing quality and assurance standards in the operational processes implemented in our stores, warehouses, and logistics network. Our [Food Safety Policy](#) and [Private Label Products and Quality Assurance](#) procedures guide us in processes related to product quality and assurance.

Product Quality and Safety in Our Operations

Under the leadership of our quality team, we work meticulously to ensure quality and safety in all our operational processes such as our stores, warehouses and logistics. By fulfilling the requirements of our Food Safety Management System, we ensure the sustainability of quality and safety standards in our operations.

We conduct audits in our warehouses and stores to identify situations that pose potential risks in terms of quality and food safety arising from our own operations at an early stage and to take the necessary preventive and corrective actions. In this context, we evaluated the effectiveness of our processes and analyzed the compliance of our current practices with standards through **55 food safety audits in our stores** and **111 in our distribution center** in 2024. **As a result of the audits, no high-risk violations were found.**

In addition, we strive to increase the competence level of our employees, who play an active role in product quality and safety. Thus, we aim to ensure that our products and services remain at the highest standards and are offered to our

customers with confidence. In this context, **we provided a total of 745 hours of quality and food safety training to our employees in 2024.**

Product-Based Quality and Safety Processes

We manage our approach to product safety and quality in a systematic manner and evaluate our Private Label Products as well as those of national and international brands in this context.

Our processes are based on international food safety standards, especially FSSC 22000. In order to ensure compliance with these standards, we evaluate each product group in our product portfolio according to different needs and risk levels and apply detailed analysis and audit mechanisms based on different criteria such as food safety, quality and Halal compliance.

We continue our operations with ISO 9001 Quality Management at one of our g2m locations and Bizim Toptan operations, and ISO 22000 Food Safety certificates at 7 of our g2m locations.

This approach is not limited to our own internal operations. We evaluate the suppliers with whom we cooperate with

the same rigor; we start working only with suppliers that meet our high standards by conducting multifaceted quality and safety checks before the procurement process. We put quality assurance processes in place from day one in our collaborations with our suppliers and ensure sustainable reliability through regular audits.

In addition, we regularly subject our products to laboratory analysis in order to provide our customers with consistent and high-quality products, thus reinforcing both customer satisfaction and our brand credibility.

With this systematic approach to product quality and safety, we increase our supply chain efficiency, reduce risks and strengthen our operational sustainability. As a result of all these comprehensive processes, **we did not encounter any product recalls in 2024 due to our Private Label Products or operations.**

Customer Experience and Transparency

At Bizim Toptan, we are aware of the importance of healthy, safe and affordable food and products for the welfare of society. With this understanding, we act with an approach that centers on the needs and expectations of our customers and aim to offer them an easy and efficient shopping experience with a wide range of products.

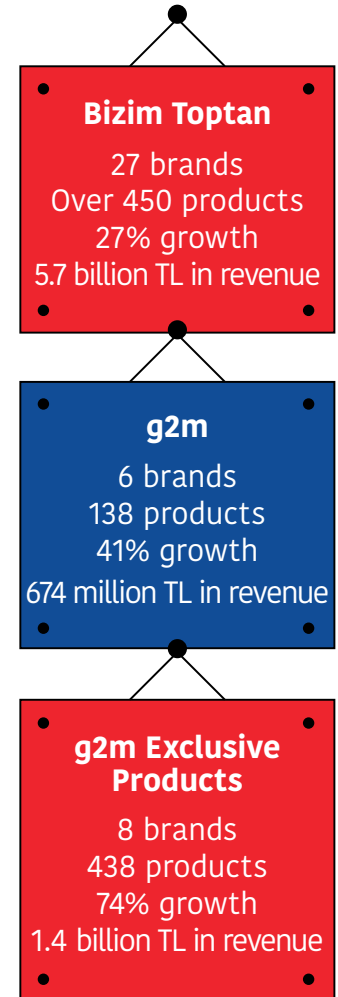
OUR DIVERSE AND EXTENSIVE PRODUCT PORTFOLIO

In all the products and services we offer, especially our private labels, we observe the balance of quality, diversity and accessibility, and we create a rich product portfolio that will meet the needs of our customers from all walks of life. We manage our private label product portfolio with the collective responsibilities of our private brands team, quality assurance team, trade teams, all sales and field teams and supply planning team.

In 2024, our private label product portfolio, consisting of 27 brands and covering more than 450 active products, grew by 27% to TL 5.7 billion, up by TL 1.2 billion in terms of turnover. In the same period, our Private Label Products reached approximately 4 million unique customers, and their share in our solo sales excluding cigarettes and sugar was 25.2%.

Our g2m private label products portfolio, comprising 6 brands and 138 products, grew by 41% to TL 674 million in 2024, up by TL 197 million in terms of turnover. On the other hand, our exclusive product portfolio, consisting of 8 brands and 438 products, grew by 74% with an increase of TL 595 million and reached a turnover of TL 1.4 billion. With our g2m private label product portfolio, we reached 11,823 unique customers in total.

As Bizim Toptan, in addition to our private label products, we also manage very strong, well-known brands belonging to Yıldız Holding A.Ş., but which have not been marketed for a long time, under the umbrella of private brands. We contribute to the economy by determining the marketing communication strategies of these valuable brands without moving away from their brand values, designing them with an innovative perspective and changes that make them stand out in the competition, and bringing them together with our customers all over Turkey.



* Excludes g2m and tms29.

Customer Experience and Transparency

Responsible Marketing and Labeling

At Bizim Toptan, we adopt a responsible approach to the marketing of the products we bring together with our customers across Türkiye.

We aim to help consumers make informed decisions and build trust, and we provide our customers with accurate and honest information about the products they purchase from our stores through responsible marketing and labeling practices. In addition to communication practices that encourage our customers to consume responsibly, we comply with the sales and marketing restrictions required by legal regulations.

We believe that responsible labeling not only helps differentiate certain products from others, but also plays an important role in helping consumers make healthy purchasing decisions. Accordingly, by considering the advantages of responsibly labeled products for consumers and continuing our efforts in this area, we aim to increase customer loyalty and build a positive reputation and brand image for long-term success. We also demonstrate our commitment to social responsibility through responsible marketing and labeling practices. By providing accurate and honest

information about our products, we help promote fair labor practices, social justice and other ethical considerations.

CUSTOMER RELATIONS AND SATISFACTION

As a trading platform that provides services to our customers through online and offline channels, we consider customer satisfaction as one of our main priorities. We collect feedback on our products and services through different communication channels and evaluate this feedback in order to improve our service quality and better respond to customer expectations.

We receive requests from our customers through MIM's call center at 444 42 96, the contact area on the website, Şikayetvar.com, WhatsApp line and our social media accounts, and respond to each feedback quickly and effectively. In addition, notifications received by Yıldız Holding MIM are responded to within 48 hours at the latest by the Customer Experience Management Directorate within our company.

We attach great importance to customer privacy and information security in all processes in which we communicate with our customers, and we evaluate all notifications in line with the Personal Data

Protection Law (KVKK) and Yıldız Holding's MIM Policy.

In 2024, we received a total of 33,361 notifications to our customer notification channels, all of which were resolved. In addition, in 2024, we measured our

customer satisfaction score as 4.52 out of 5 points within Bizim Toptan and 3.38 out of 5 points within g2m.



Innovation and Digitalization

We see innovation and digitalization as the key drivers of growth and development; with our investments in these areas, we aim to both increase efficiency with our customers and create common success stories.

We believe that having transparent, traceable and data-driven business models offers a critical advantage in terms of rapidly adapting to changing conditions. Accordingly, we digitalize our operational processes and prioritize innovative solutions in order to manage our environmental and social impacts more effectively, reduce waste and increase our resource utilization efficiency. We make digitalization and innovation not only a vision but also an integral part of our way of doing business; we create value by transforming innovative ideas into concrete outputs through sustainability-focused investments.

At Bizim Toptan, we see digital transformation not only as a necessity but also as a strategic opportunity that creates competitive advantage.

In this direction, we aim to increase our operational efficiency and offer solutions

in line with the requirements of the era in the services we offer to our customers by advancing digitalization in all our sales channels and business processes. Maintaining our leading position in our sector, we continue to strengthen our digital infrastructure and provide a more integrated, faster and more flexible shopping experience for our customers.

In 2020, we renewed www.bizimtoptan.com.tr, our digital commerce platform, and unified our digital sales functions in a multi-channel structure under a single roof. By integrating the "Click and Collect" application with all our stores, we offered our customers a faster, easier and more accessible shopping experience. This step was followed by deepening digitalization in our operational processes by integrating our resource management system with SAP in 2022. Thus, we both achieved efficiency in our internal processes and accelerated our transformation journey by strengthening our digital infrastructure.

At a time when e-commerce is becoming widespread and customer usage habits are changing rapidly, we continue to offer our customers a powerful digital shopping experience thanks to our fast,

user-friendly and constantly developing new website and mobile application. With **610,461 users** in 2024, our mobile market application allows us to establish a closer contact with our users digitally, while performing beyond expectations in terms of accessibility, speed and ease of use.

With 610,461 users in 2024, our mobile market application allows us to establish a closer contact with our users digitally.



Innovation and Digitalization

CLICK AND COLLECT

We offer an uninterrupted and flexible shopping experience with our "Click and Collect" service, which we have designed so that our customers can pick up the orders they place through digital channels at the time of their choice and at the store of their preference. By making more than 5,000 product types accessible on our website and mobile application, we continue to produce fast and effective solutions to the changing demands in the sector.

We not only offer our customers an easy and reliable shopping experience, but also contribute to reducing our environmental impact. Since each order placed through our "Click and Collect" channel does not require an additional packaging process, it minimizes the amount of waste that may occur after consumption and supports resource savings.

In 2024, as part of the efficiency-oriented efforts we carried out in our digital sales channels, we terminated our sales channel for order delivery by cargo and directed our resources entirely to the "Click and Collect" application. With this transformation, we continued to maintain the physical retail experience through digital channels by enabling in-store pick-up of orders placed on our website through all our stores. With this model, which offers

speed, convenience and time savings to our customers, we strengthened our digitalization strategy while at the same time increasing our operational efficiency.

G2M - OBASE PROJECT

In 2024, we launched the Obase Project, which aims the digital transformation of demand optimization and order management processes, as one of the steps to increase g2m's operational efficiency.

Within the scope of the project, we made process improvements for demand forecasting, order planning and digital sales operations with artificial intelligence-supported algorithms. In this way, we reduced errors caused by manual processes while maintaining customer service levels, optimized inventory management and significantly increased operational speed and efficiency across the supply chain.

Thanks to the digital infrastructure, we transformed the order management processes, which were carried out manually before the Obase Project, into a more flexible structure that can respond quickly to seasonal demand changes. With digitalization, we minimized human intervention and reduced inventory costs and wastage rates, while increasing customer satisfaction.



Data Security and Privacy

As Bizim Toptan, we ensure the security of all our information assets and processes in accordance with the principles of integrity, accessibility, and confidentiality through our [Information Security Policy](#). Our policy also guides us in taking the necessary measures to protect the physical and environmental security of our information systems.

Aware of the responsibilities and obligations of being a publicly traded company, our policy, which we have prepared and implemented in accordance with the Capital Markets Board Communiqué on Information Systems Management No. VII-128.9, has been approved by our Board of Directors. With this policy, we have established a standardized management approach for data security and confidentiality in all our operations.

In addition to our Information Security Policy, we carry out internal audit activities to protect our information assets in our company and to ensure that the information security management system is properly implemented, and we take the necessary actions to prevent

the recurrence of security violations that we identify because of the audits. Within the scope of compliance with the Personal Data Protection Legislation, we continue our efforts to process personal data in accordance with the legislation, to prevent possible data breaches, to design processes for this purpose and in accordance with the legislation, and to take the necessary technical and administrative measures.

We call our work in the process of protecting personal data and information the KVKK Compliance Cycle. On this path we set out with the motto "Full Compliance with the Legislation Zero Risk", we proceed with effective governance, discovery of personal data, determination of standards, creation of documents, uniform practices and audit steps.



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PERFORMANCE INDICATORS

Environmental Performance Indicators

Energy Consumption (MWh)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Total Energy Consumption	43,121	58,591	48,189	15,180	63,369 ✓
Non-Renewable Energy Consumption	43,121	58,347	47,941	15,180	63,121 ✓
Total Renewable Energy Amount	0	244	248	0	248 ✓
Natural Gas	27	1,093	2,896	49	2,945 ✓
Diesel - Generator	1	256	583	118	701 ✓
Vehicle Fuels - Diesel (On-road)	10,094	24,654	8,221	4,535	12,756 ✓
Electricity Consumption	32,996	32,344	36,241	10,478	46,719 ✓
CO2 Fire Extinguisher (kg)	-	240	1,370	398	1,768 ✓
Total Refrigerant Usage Quantity (ton)	-	6	2.9	0.4	3.3 ✓
Energy Consumption Intensity (MWh/Employee)	15.11	21.6	23.16	26.08	23.80 ✓

Greenhouse Gas Emission (ton CO ₂ e)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Scope 1 - Greenhouse Gas Emission	2,764	6,994	16,459	3,356	19,815 ✓
Scope 2 - Greenhouse Gas Emission	14,518	14,458	16,019	4,631	20,650 ✓
Total Greenhouse Gas Emissions (Scope 1+2)	17,282	21,452	32,478	7,987	40,464 ✓

Water Consumption (m³)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Total Amount of Water Used	34,067	33,266	9,835	12,759	22,594 ✓
Amount of Water Withdrawn from the Mains	34,067	33,266	9,835	12,759	22,594 ✓
Amount of Waste Water	34,067	33,266	9,835	12,759	22,594 ✓
Water Intensity (Total Water Consumption / Total Number of Employees)	11.94	12.27	4.73	21.92	8.48 ✓

Waste (tons)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Total Waste Amount	639	1,003	1,140	113	1,253 ✓
Hazardous Waste	-	-	2	0	2 ✓
Non-Hazardous Wastes	639	1,003	1,138	113	1,251 ✓
Amount of Waste Recycled	-	783	1,138	113	1,251 ✓
Ratio of Recycled Waste (%)	-	78	99.82%	100%	%99.84 ✓
Packaging Waste	-	1,003	1,138	113	1,251 ✓

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PERFORMANCE INDICATORS

Social Performance Indicators

Number of Employees (by Gender)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Woman	410	466	432	75	507 ✓
Man	2,443	2,246	1,649	507	2,156 ✓
Total	2,853	2,712	2,081	582	2,663 ✓

Number of Employees (by Category)	2022	2023	2024		
			Bizim Toptan	g2m	Total
White Collar	285	281	212	348	560 ✓
Woman	95	91	72	72	144 ✓
Man	190	190	140	276	416 ✓
Blue Collar	2,568	2,431	1,869	234	2,103 ✓
Woman	315	375	360	3	363 ✓
Man	2,253	2,056	1,509	231	1,740 ✓
Total	2,853	2,712	2,081	582	2,663 ✓

Number of Employees (by Gender and Duration of Employment)	2022	2023	2024		
			Bizim Toptan	g2m	Total
0-5 years	1,727	1,704	1,202	396	1,598 ✓
Woman	336	394	364	45	409 ✓
Man	1,391	1,310	838	351	1,189 ✓
5-10 Years	516	486	396	92	488 ✓
Woman	64	59	50	15	65 ✓
Man	452	427	346	77	423 ✓
10 Years and Over	610	522	483	94	577 ✓
Woman	10	13	18	15	33 ✓
Man	600	509	465	79	544 ✓

Number of Manager (by Gender)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Woman	9	8	9	6	15 ✓
Man	59	67	52	32	84 ✓
Total	68	75	61	38	99 ✓

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PERFORMANCE INDICATORS

Social Performance Indicators

Number Senior Manager (by Gender)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Woman	2	1	0	0	0 ✓
Man	9	14	7	9	16 ✓
Total	11	15	7	9	16 ✓

Number of Employees in Senior Management (by Age)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Under 30	0	0	0	0	0 ✓
Between 30-50 Years	12	13	6	6	12 ✓
Over 50 Years	2	2	1	3	4 ✓
Total	14	15	7	9	16 ✓

Number of the Board and Executive Committee Members (by Gender)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Woman	1	1	1	0	1 ✓
Man	7	7	7	0	7 ✓
Total	8	8	8	0	8 ✓

Number of New Hires (by Gender and Age)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Under 30	600	716	745	137	882
Woman	160	223	245	22	267
Man	440	493	500	115	615
Between 30-50 Years	304	378	414	242	656
Woman	57	85	113	23	136
Man	247	293	301	219	520
Over 50 Years	1	2	10	17	27
Woman	0	0	1	0	1
Man	1	2	9	17	26
Total	905	1,096	1,169	396	1,565
Woman	217	308	359	45	404
Man	688	788	810	351	1,161

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PERFORMANCE INDICATORS

Social Performance Indicators

Number of Employees Quitting (by Gender and Age)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Under 30	395	606	904	102	1,006 ✓
Woman	92	166	259	17	276 ✓
Man	303	440	645	85	730 ✓
Between 30-50 Years	271	588	904	259	1,163 ✓
Woman	47	84	143	35	178 ✓
Man	224	504	761	224	985 ✓
Over 50 Years	2	13	23	23	46 ✓
Woman	0	0	1	0	1 ✓
Man	2	13	22	23	45 ✓
Total	668	1,207	1,831	384	2,215 ✓
Woman	139	250	403	52	455 ✓
Man	529	957	1,428	332	1,760 ✓

Employee Turnover Rate (%)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Woman	34%	43%	93%	69%	90%
Man	22%	34%	87%	66%	82%
Total	23%	35%	88%	66%	83%

Number of Employees on Parental Leave (by Gender)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Woman	12	36	18	5	23 ✓
Man	200	93	111	25	136 ✓
Total	212	129	129	30	159 ✓

Number of Employees Returning to Work After Parental Leave (by Gender)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Woman	10	28	13	3	16 ✓
Man	187	84	111	25	136 ✓
Total	197	112	124	28	152 ✓

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PERFORMANCE INDICATORS

Social Performance Indicators

Number of Employees with Disabilities by Gender	2022	2023	2024		
			Bizim Toptan	g2m	Total
Woman	5	5	6	1	7 ✓
Man	57	46	43	8	51 ✓
Total	62	51	49	9	58 ✓

Number of Subcontractor Employees	2022	2023	2024		
			Bizim Toptan	g2m	Total
Woman	6	8	7	8	15
Man	120	118	79	14	93
Total	126	126	86	22	108

	2022	2023	2024		
			Bizim Toptan	g2m	Total
Number of Employees Covered by Collective Bargaining Agreement	0	0	0	0	0

Employee Training (hours)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Total Training Hours Provided to Employees	40,920	17,069	17,784	6,976	24,760 ✓
Training Hours per Employee	9.20	6.29	8.55	11.99	9.30 ✓

OHS Performance	2022	2023	2024		
			Bizim Toptan	g2m	Total
Number of Accidents	45	98	74	24	98 ✓
Number of Lost Days due to Accident	127	195	169	42	211 ✓
Number of Accidents with Lost Time	-	-	27	11	38 ✓
Total Working Hours	7,541,137	7,686,677	7,344,378	1,286,040	8,630,418 ✓
Total Accident Rate	1.33	2.55	2.02	3.73	2.27 ✓
Lost Time Accident Rate*	0.42	0.94	0.74	1.71	0.88 ✓
Number of Fatal Accidents	0	0	0	0	0 ✓
Number of Occupational Diseases	0	0	0	0	0 ✓

OHS Training (hours)	2022	2023	2024		
			Bizim Toptan	g2m	Total
Total OHS Training Hours	17,395	9,763	13,597	4,960	18,557 ✓
OHS Training Hours per Employee	6.1	3.6	6.5	8.5	7 ✓

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STAKEHOLDER COMMUNICATION

At Bizim Toptan, we see the exchange of ideas between our stakeholders and our company as a fundamental priority in our sustainability journey. We establish regular and constructive communication with our stakeholders through many platforms, from decisions we make to new product launches, from supplier audits to employee surveys.

We not only share our activities, projects and targets, but also draw inspiration from our stakeholders' feedback. We reach the opinions of our internal and external stakeholders through interactive tools and work meticulously on issues that require attention and care. We maintain our stakeholder communication in a continuous, open and transparent manner.

Stakeholder Group		Communication Method	Communication Frequency
Employees	We listen to our employees, who have a high contribution to our success, and strive to create a happy working environment for them. At the same time, we come up with new ideas inspired by them and strive to carry Bizim Toptan to the top together.	Email, Internal Communication Bulletins, Meetings, Surveys, Website, Social Media, OnCampus (Corporate Social Communication Platform)	Continuous
Suppliers	For the continuity of our business, we consider our suppliers, who have an impact on every aspect of our value chain, as part of Bizim Toptan. We attach importance to transparent communication in order to increase our supplier resilience and management.	Audits, E-mail, Site visits, Surveys	Continuous
Customers	We strive to ensure that our customers, one of our most prioritized stakeholder groups, communicate healthy, high quality and safe products. By staying in contact with them through many platforms, we get their opinions about our products and ensure that they consume our products safely with transparent information.	Website, Social Media, Email, Text Messages, Surveys, Mobile Application, Customer Contact Center	Continuous
Business Partners	We listen to our business partners who guide Bizim Toptan's success, such as our consultants, auditors, the institutions we receive training from, and the R&D laboratories we work with, and we take their ideas as guidance.	Joint Projects, Meetings, Audits, E-mail	Continuous
Civil Society Organizations and Associations	We cooperate with many different NGOs with a focus on the retail sector; we develop sustainable solutions and create value through good practices and joint projects	Joint Projects, Membership Meetings	At Least Twice a Year
Investors and Analysts	Within the scope of our corporate perspective and sustainability priorities, we attach great importance to explaining our performance and the value we create to our investors and analysts. We take care to present Bizim Toptan in the most transparent manner through financial and non-financial indicators.	Conferences, Meetings, Sustainability Report, Activity Report, KAP, Activity Report, Presentations, Website, Analyst Day	Continuous

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Statement of Use	Bizim Toptan Satış Mağazaları A.Ş. has reported in accordance with GRI Standards for the period January 1 - December 31, 2024.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Since the sector standard for retail structures has not yet been prepared, no sector standard has been used.

GRI Standard	Disclosure		Location	Disclosure of Withheld Information
General Disclosures				
GRI 2: General Disclosures 2021	2-1	Organizational details	About the Report, page 3 Bizim Toptan at a Glance, page 7-8	
	2-2	Entities included in the organization’s reporting	About the Report, page 3	
	2-3	Reporting period, frequency and contact point	About the Report, page 3	
	2-4	Restatements of information	There is no revised declaration for the previous period report.	
	2-5	External assurance	Independent Assurance Report, page 81-84	
	2-6	Activities, value chain and other business relationships	Bizim Toptan at a Glance, page 7-8 Our Value Chain, page 11	
	2-7	Employees	Our Employees, page 35 Performance Indicators, page 56	
	2-8	Workers who are not employees	Performance Indicators, page 59	
	2-9	Governance structure and composition	Corporate Governance, page 12-14	
	2-10	Nomination and selection of the highest governance body	Bizim Toptan 2024 Annual Report, Corporate Governance Principles Compliance Report, page 72-79	

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GRI Standard	Disclosure	Location	Disclosure of Withheld Information
General Disclosures			
GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	Bizim Toptan 2024 Annual Report, Corporate Governance Principles Compliance Report, page 72
	2-12	Role of the highest governance body in overseeing the management of impacts	Bizim Toptan 2024 Annual Report, Corporate Governance Principles Compliance Report, page 72-79
	2-13	Delegation of responsibility for managing impacts	Bizim Toptan 2024 Annual Report, Corporate Governance Principles Compliance Report, page 72-79
	2-14	Role of the highest governance body in sustainability reporting	Corporate Governance, page 12-14 Sustainability Management, page 15
	2-15	Conflicts of interest	Bizim Toptan at a Glance, page 9 Bizim Toptan 2024 Annual Report, Statement of Compliance Declaration of Independence, page 82-85
	2-16	Communication of critical concerns	Corporate Governance, page 12-14
	2-17	Collective knowledge of the highest governance body	Bizim Toptan 2024 Annual Report, Corporate Governance Principles Compliance Report, page 72-79
	2-18	Evaluation of the performance of the highest governance body	Bizim Toptan 2024 Annual Report, Corporate Governance Principles Compliance Report, page 72-79
	2-19	Remuneration policies	Remuneration Policy Our Employees, page 40
	2-20	Process to determine remuneration	Remuneration Policy Our Employees, page 40
	2-21	Annual total compensation ratio	Remuneration Policy Our Employees, page 40
	2-22	Statement on sustainable development strategy	Message from Chairman, page 4-5
	2-23	Policy commitments	Corporate Governance, page 12

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GRI Standard	Disclosure		Location	Disclosure of Withheld Information
General Disclosures				
GRI 2: General Disclosures 2021	2-24	Embedding policy commitments	Corporate Governance, page 12	
	2-25	Processes to remediate negative impacts	Corporate Governance, page 15	
	2-26	Mechanisms for seeking advice and raising concerns	Corporate Governance, page 15	
	2-27	Compliance with laws and regulations	Corporate Governance, page 15	
	2-28	Membership associations	Stakeholder Communication, page 60	
	2-29	Approach to stakeholder engagement	Our Sustainability Approach, page 22	
	2-30	Collective bargaining agreements	Performance Indicators, page 59	
Material Topics				
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Our Sustainability Approach, page 22	
	3-2	List of material topics	Our Sustainability Approach, page 24-25	
Economic Performance				
GRI 3: Material Topics 2021	3-3	Management of material topics	Bizim Toptan at a Glance, page 7	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Bizim Toptan at a Glance, page 7	
	201-2	Financial implications and other risks and opportunities due to climate change	Corporate Governance, page 16-20 Our Sustainability Approach, page 23	
	201-3	Defined benefit plan obligations and other retirement plans	Bizim Toptan 2024 Annual Report, page 130	
	201-4	Financial assistance received from government	Bizim Toptan 2023 Annual Report, page 102	

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GRI Standard	Disclosure	Location	Disclosure of Withheld Information
Market Presence			
GRI 3: Material Topics 2021	3-3	Öncelikli Konuların Yönetimi	Corporate Governance, page 12-14
GRI 202: Market Presence 2016	202-1	Ratio of standard entry level wage by gender compared to local minimum wage	Remuneration Policy Our Employees, page 40
		Ratio of senior managers recruited from the local community	Corporate Governance, page 12-14
Indirect Economic Impact			
GRI 3: Material Topics 2021	3-3	Management of material topics	Investment to Society, page 44-45
GRI 203: Indirect Economic Impact 2016	203-1	Infrastructure investments and services supported	Investment to Society, page 44-45
		Significant indirect economic impacts	Investment to Society, page 44-45
Procurement Practices			
GRI 3: Material Topics 2021	3-3	Management of material topics	Responsible Supply Chain, page 42-43
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Responsible Supply Chain, page 42-43
Anti-corruption			
GRI 3: Material Topics 2021	3-3	Management of material topics	Bizim Toptan at a Glance, page 9
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Bizim Toptan at a Glance, page 9
	205-2	Communication and Training on Anti-Corruption Policies and Procedures	Bizim Toptan at a Glance, page 9
		Confirmed incidents of corruption and actions taken	Bizim Toptan at a Glance, page 9
Anti-competitive Behaviour			
GRI 3: Material Topics 2021	3-3	Management of material topics	Bizim Toptan at a Glance, page 9
GRI 206: Anti-competitive Behaviour 2016	206-1	Legal actions for anticompetitive behavior, antitrust, and monopoly practices	During the reporting period, there were no lawsuits filed regarding anticompetitive behavior, antitrust or monopoly activities.

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GRI Standard	Disclosure		Location	Disclosure of Withheld Information
Tax				
GRI 3: Material Topics 2021	3-3	Management of material topics	Bizim Toptan at a Glance, page 7	
GRI 207: Tax 2019	207-1	Tax approach	Bizim Toptan 2024 Annual Report, page 99	
	207-2	Tax governance, control, and risk management	Corporate Governance, page 15	
	207-3	Stakeholder engagement and management of concerns related to tax	Bizim Toptan 2024 Annual Report, page 135-138	
		Country-based reporting	Bizim Toptan 2024 Annual Report, page 135-138	
Materials				
GRI 3: Material Topics 2021	3-3	Management of material topics	Waste Management and Plastics, page 31-33	
GRI 301: Materials 2016	301-1	Amount of materials used	Waste Management and Plastics, page 31-33	
	301-2	Recycled input materials used	Waste Management and Plastics, page 31-33 Performance Indicators, page 55	
		Reclaimed products and related packaging materials	Waste Management and Plastics, page 31-33	
Enerji				
GRI 3: Material Topics 2021	3-3	Management of material topics	Working for the Future of Environment, page 27	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Carbon Emissions Reduction and Energy Efficiency, page 28-29 Performance Indicators, page 55	
	302-2	Energy consumption outside of the organization	Carbon Emissions Reduction and Energy Efficiency, page 28-29 Performance Indicators, page 55	
	302-3	Energy intensity	Carbon Emissions Reduction and Energy Efficiency, page 28-29 Performance Indicators, page 55	
		Reduction of energy consumption	Carbon Emissions Reduction and Energy Efficiency, page 28-29 Performance Indicators, page 55	

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GRI Standard	Disclosure		Location	Disclosure of Withheld Information
Water and Effluents				
GRI 3: Material Topics 2021	3-3	Management of material topics	Water Consumption and Efficient Use, page 30	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water Consumption and Efficient Use, page 30	
	303-2	Management of water discharge-related impacts	Water Consumption and Efficient Use, page 30	
	303-3	Water withdrawal	Water Consumption and Efficient Use, page 30 Performance Indicators, page 55	
	303-4	Water discharge	Water Consumption and Efficient Use, page 30 Performance Indicators, page 55	
		Water consumption	Water Consumption and Efficient Use, page 30 Performance Indicators, page 55	
Emissions				
GRI 3: Material Topics 2021	3-3	Management of material topics	Working for the Future of Environment, page 27	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Carbon Emissions Reduction and Energy Efficiency, page 28-29 Performance Indicators, page 55	
	305-2	Energy indirect (Scope 2) GHG emissions	Carbon Emissions Reduction and Energy Efficiency, page 28-29 Performance Indicators, page 55	
	305-3	Other indirect (Scope 3) GHG emissions	Carbon Emissions Reduction and Energy Efficiency, page 28-29 Performance Indicators, page 55	
	305-4	GHG emissions intensity	Carbon Emissions Reduction and Energy Efficiency, page 28-29 Performance Indicators, page 55	
	305-5	Reduction of GHG emissions	Carbon Emissions Reduction and Energy Efficiency, page 28-29 Performance Indicators, page 55	
Waste				
GRI 3: Material Topics 2021	3-3	Management of material topics	Waste Management and Plastics, page 31-33	
GRI 306: Waste 2020	306-1	Waste generation and significant wasterelated impacts	Waste Management and Plastics, page 31-33	
	306-2	Management of significant wasterelated impacts	Waste Management and Plastics, page 31-33	
	306-3	Waste generated	Waste Management and Plastics, page 31-33 Performance Indicators, page 55	
	306-4	Waste Sent to Disposal	Waste Management and Plastics, page 31-33 Performance Indicators, page 55	
		Waste prevented from being sent to disposal	Waste Management and Plastics, page 31-33 Performance Indicators, page 55	

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GRI Standard	Disclosure		Location	Disclosure of Withheld Information
Supplier Environmental Assessment				
GRI 3: Material Topics 2021	3-3	Management of material topics	Responsible Supply Chain, page 42-43	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were audited using environmental criteria	Responsible Supply Chain, page 42-43	
		Negative environmental impacts in the supply chain and actions taken	Responsible Supply Chain, page 42-43	
Employment				
GRI 3: Material Topics 2021	3-3	Management of material topics	Our Employees, page 35	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Performance Indicators, page 57-58	
	401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	Our Employees, page 35-41	
		Parental leave	Performance Indicators, page 58	
Labor/Management relations				
GRI 3: Material Topics 2021	3-3	Management of material topics	Our Employees, page 35	
GRI 402: Labor/Management relations 2016	402-1	Minimum notice periods regarding operational changes	Our Employees, page 36-37	
Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	Our Employees, page 41	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Our Employees, page 41	
	403-2	Hazard identification, risk assessment, and incident investigation	Our Employees, page 41	
	403-3	Occupational health services	Our Employees, page 41	

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GRI Standard	Disclosure		Location	Disclosure of Withheld Information
Occupational Health and Safety				
GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	Our Employees, page 41	
	403-5	Worker training on occupational health and safety	Our Employees, page 41	
	403-6	Promotion of worker health	Our Employees, page 41	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our Employees, page 41	
	403-8	Workers covered by an occupational health and safety management system	Our Employees, page 41	
	403-9	Work-related injuries	Performance Indicators, page 59	
	403-10	Work-related illness	Performance Indicators, page 59	
Training and Education				
GRI 3: Material Topics 2021	3-3	Management of material topics	Our Employees, page 36-40	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Our Employees, page 38 Performance Indicators, page 59	
	404-2	Programs for upgrading employee skills and transition assistance programs	Our Employees, page 36-40	
	404-3	Percentage of employees receiving regular performance and career development reviews	Our Employees, page 36-40	

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GRI Standard	Disclosure		Location	Disclosure of Withheld Information
Diversity and Equal Opportunity				
GRI 3: Material Topics 2021	3-3	Management of material topics	Our Employees, page 36	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Corporate Governance, page 12-14 Our Employees, page 36	
		Ratio of basic salary and remuneration of women to men	Our Employees, page 40	
Non-Discrimination				
GRI 3: Material Topics 2021	3-3	Management of material topics	Bizim Toptan at a Glance, page 9	
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Bizim Toptan at a Glance, page 9	
Freedom of Association and Collective Bargaining				
GRI 3: Material Topics 2021	3-3	Management of material topics	Bizim Toptan at a Glance, page 9	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Performance Indicators, page 59	
Child Labor				
GRI 3: Material Topics 2021	3-3	Management of material topics	Bizim Toptan at a Glance, page 9	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Code of Ethics	

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GRI Standard	Disclosure		Location	Disclosure of Withheld Information
Forced or Compulsory Labor				
GRI 3: Material Topics 2021	3-3	Management of material topics	Bizim Toptan at a Glance, page 9	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Code of Ethics	
Local Communities				
GRI 3: Material Topics 2021	3-3	Management of material topics	Investment to Society, page 44-45	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Investment to Society, page 44-45	
	413-2	Significant Actual and Potential Adverse Impacts on Local Communities	Investment to Society, page 44-45	
Supplier Social Assessment				
GRI 3: Material Topics 2021	3-3	Management of material topics	Responsible Supply Chain, page 42-43	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were audited by using social criteria	Responsible Supply Chain, page 42-43	
		Negative social impacts in the supply chain and actions taken	Responsible Supply Chain, page 42-43	
Customer Health and Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	Food and Product Safety, page 48	
GRI 416: Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	Food and Product Safety, page 48	
	416-2	Incidents of noncompliance concerning the health and safety impacts of products and services	Food and Product Safety, page 48	

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GRI Standard	Disclosure		Location	Disclosure of Withheld Information
Marketing and Labeling				
GRI 3: Material Topics 2021	3-3	Management of material topics	Customer Experience and Transparency, page 49-50	
GRI 417: Marketing and Labeling	417-1	Product and service information and labeling	Customer Experience and Transparency, page 49-50	
	417-2	Incidents of non-compliance concerning product and service information and labeling	Customer Experience and Transparency, page 49-50	
	417-3	Incidents of non-compliance concerning marketing communications	Customer Experience and Transparency, page 49-50	
Customer Privacy				
GRI 3: Material Topics 2021	3-3	Management of material topics	Data Security and Privacy, page 53	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Security and Privacy, page 53	

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ANNEX-1: BİZİM TOPTAN SATIŞ MAĞAZALARI A.Ş. 2024 SUSTAINABILITY REPORT - REPORTING PRINCIPLES

General Reporting Principles

These reporting principles ("Principles") provide information on the methodologies for the preparation, calculation and reporting of data pertaining to the indicators within the scope of the limited assurance audit included in Bizim Toptan Satış Mağazaları A.Ş.'s ("Company" or "Bizim Toptan") Bizim Toptan 2024 Sustainability Report ("2024 Sustainability Report"). These indicators include social and environmental indicators. It is the responsibility of the Company's management to ensure that appropriate procedures are in place to prepare these indicators set out below, in all material respects, in accordance with the Principles.

The information contained in these principles covers Bizim Toptan's operations in Turkey and its subsidiary g2mEKSPER Satış ve Dağıtım Hizmetleri A.Ş. for the fiscal and reporting year ending December 31, 2024 (January 1 - December 31, 2024), as detailed in the "Key Definitions and Reporting Scope" section, and does not include subcontractor and subcontractor information.

The following principles have been considered in the preparation of this guidance document:

- In the preparation of information - to emphasize to the users of the information the basic principles of relevance and reliability of the information,
- In reporting information - emphasizing the principles of comparability / consistency of information with other data, including prior year, and the principles of understandability / transparency providing clarity to users.

Key Definitions and Reporting Scope

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

Type	Indicator	Scope
	Total Energy Consumption (MWh)	Represents the sum of renewable and non-renewable energy consumed by the Company during the reporting period. Natural Gas, Diesel - Generator, Diesel - Vehicles On Road and Electricity consumption.
	Total Electricity Consumption (MWh)	Represents the total amount of purchased electricity consumed at the Company's headquarters, warehouses and stores during the reporting period, which is tracked from the invoices received from service providers (12 months) and can be mapped with financial reporting systems.
	Natural Gas Consumption (m³)	This represents the total amount of natural gas consumed at the Company's headquarters and stores during the reporting period, which is tracked from the invoices received from service providers (12 months) and can be mapped with financial reporting systems.
	Generator - Diesel Consumption (lt)	It represents the total diesel consumption used in the generators in the Company's headquarters, warehouses and stores during the reporting period, calculated according to the diesel unit price obtained from the Progress Payment with a 6-month period.

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Type	Indicator	Scope
	Vehicle Fuels - Diesel Consumption (On Road) (lt)	In the reporting period, it refers to the total diesel consumption used in the Company's vehicles and distribution vehicles belonging to the Company, which is tracked by invoices obtained from service provider companies.
	CO₂ Fire Extinguisher (kg)	In the reporting period, it refers to the consumption of invoiceable refilled fire extinguishers supplied by the Company from service providers.
	Total Refrigerant Consumption (R404) (tons)	Refers to the total amount of refrigerant gas filled in the refrigeration cabinets in the Company's stores and warehouses during the reporting period and tracked by filling invoices.
	Total Renewable Energy Amount (MWh)	Represents the total amount of electricity generated at the solar power plant installed at the Company's Gebze store location during the reporting period.
	Energy Consumption Intensity (MWh/ Number of Employees)	Represents the ratio of the Company's total energy consumption in the reporting period to the total number of employees as of 31.12.2024.
	Total Greenhouse Gas Emissions (Scope 1-2) (tonCO₂)	Represents the sum of the Company's Scope 1 Greenhouse Gas Emissions and Scope 2 Greenhouse Gas Emissions in the reporting period.
	Scope 1 - Greenhouse Gas Emissions (tonCO₂)	In the reporting period, the amount of Natural Gas, Diesel - On-Road Vehicles, Diesel - Generator, CO ₂ Fire extinguisher and total amount of refrigerant usage, which are generated as a result of the Company's fixed and mobile energy consumption, represents greenhouse gas emissions considered as Scope 1 after the consumption of resources. The Company reports its greenhouse gas emissions in accordance with the "Greenhouse Gas Protocol: Corporate Accounting and Reporting" standard.
	Scope 2 -Greenhouse Gas Emissions (tonCO₂)	In the reporting period, the Company's electricity consumption resulting from indirect energy consumption represents greenhouse gas emissions considered as Scope 2. The Company calculates its greenhouse gas emissions in accordance with the "Greenhouse Gas Protocol: Corporate Accounting and Reporting" standard

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Type	Indicator	Scope
	Total Waste Amount (tons)	Represents the total amount of hazardous waste and non-hazardous waste generated by the Company during the reporting period.
	Amount of Non-Hazardous Waste (tons)	Represents the amount of non-hazardous waste generated by the Company during the reporting period, which is monitored from the Ministry of Environment portal (Integrated Environmental Information System) and invoices received from licensed waste processing facilities.
	Recycling Waste Rate (%)	In the reporting period, it refers to the ratio of waste sent for recycling/recycling to the total amount of waste.
	Packaging Waste (tons)	In the reporting period, it refers to the total amount of waste considered within the scope of packaging waste included in the Company's non-hazardous waste amount.
	Total Amount of Water Used (m3)	Represents the total water consumption of the Company, which is tracked monthly through invoices and can be mapped with financial reporting systems.
	Amount of Water Withdrawn from the Mains (m³)	Represents the total water consumption in the reporting period, calculated by mapping with the Company's financial reporting systems and converting from TL to m³. During the conversion, monthly unit prices are based on the monthly water unit prices received from the service provider companies in the locations.
	Water Consumption Intensity (m³ / Number of Employees)	In the reporting period, it expresses the ratio of the Company's total water consumption, which can be mapped with financial reporting systems and which the Company monitors monthly with invoices, to the total number of employees of the Company as of 31.12.2024.
	Amount of Waste Water (m³)	Represents the total amount of water used in the reporting period, assuming that 100% of the water used by the Company is discharged.

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Type	Indicator	Scope
Social	Number of Employees by Gender (#)	As of 31.12.2024, it refers to the breakdown of the total number of employees by gender, who are monitored by the Company's Human Resources data module and whose employment declaration is made to the Social Security Institution.
	Number of Employees by Category (#)	As of 31.12.2024, it refers to the number of white-collar and blue-collar employees who are monitored by the Company's Human Resources data module and for whom an Employment Entry Declaration is made to the Social Security Institution.
	Number of Managers by Gender (#)	As of 31.12.2024, it refers to the number of employees classified as Managers, who are monitored by the Company's Human Resources data module and whose employment declaration is made to the Social Security Institution.
	Number of Senior Managers by Gender (#)	As of 31.12.2024, it refers to the number of employees classified as "Director, CEO, General Manager, Assistant General Manager" classified as Senior Managers, who are monitored by the Company's Human Resources data module and whose employment declaration is made to the Social Security Institution.
	Number of Members of the Board of Directors and Executive Committee by Gender (#)	As of 31.12.2024, it refers to the number of employees classified as "Chairman of the Board of Directors, members of the Board of Directors and members of the Executive Board" classified as management and executive board, who are monitored by the Company's Human Resources data module and whose employment declarations are made to the Social Security Institution.
	Distribution of Employees in Senior Management Bodies by Age (#)	As of 31.12.2024, it refers to the total number of employees "Employees with the title of Director, General Manager, Assistant General Manager and CEO" in the senior management bodies in the categories of under 30, between 30-50 and over 50 years of age, which are monitored by the Company's Human Resources data module.
	Number of Employees on Maternity Leave (#)	In the reporting period, within the scope of the Regulation on Part-Time Work to be Performed After Maternity Leave, Paternity Leave or Unpaid Leave, it refers to the number of male and female employees of the Company who went on maternity leave within the periods specified in the regulation.
	Total number of employees who returned to work after the end of maternity leave (#)	In the reporting period, within the scope of the Regulation on Part-Time Work to be Performed After Maternity Leave, Paternity Leave or Unpaid Leave, it refers to the number of male and female employees who returned to work after the end of the Company's maternity leave within the periods specified in the regulation.

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Type	Indicator	Scope
Social	Disabled Employees by Gender (#)	During the reporting period, the number of male and female employees who are defined as disabled in the Law No. 5378 on Persons with Disabilities and who were hired by the Company during the reporting period and declared to the Social Security Institution with the Employment Declaration during the reporting year.
	Number of Employees Quitting Employment by Gender and Age (#)	The number of employees declared to the Social Security Institution of the Company with the Declaration of Termination of Employment during the reporting period by gender and in the categories of under 30, between 30-50 and over 50.
	Number of Employees by Gender and Duration of Employment (#)	As of 31.12.2024, the number of total number of employees, who are monitored by the Company's Human Resources data module and whose employment declarations are made to the Social Security Institution, according to gender and the categories of 0-5 years, 5-10 years and 10 years or more.
	Total Training Hours Provided to Employees (hours)	Represents the total number of hours of internal, external and compulsory training provided by the Company to its employees during the reporting period. It is monitored on the On-Campus platform.
	Number of Accidents (#)	In the reporting period, it refers to the number of accidents that occurred during the activities defined by the occupational safety laws and regulations of the Company's employees, which are monitored through notifications made to the Social Security Institution.
	Number of Lost Days due to Accidents (#)	In the reporting period, it refers to the number of lost days due to an injury sustained by a Company employee during activities defined by occupational safety laws and regulations, which prevents the employee from coming to work the next shift or the next working day, and which is monitored through notifications made to the Social Security Institution.
	Total Working Hours (hours)	In the reporting period, it refers to the sum of 7.5 hours of working time and overtime hours of the Company employees in a normal working day.
	Total Accident Rate	In the reporting period, the ratio of the number of injury incidents that occurred to the Company employee during activities defined by occupational safety laws and regulations and prevented him/her from coming to the workplace for 3 working days, which are monitored through notifications made to the Social Security Institution, multiplied by 200,000, to the total number of working hours in the reporting period.

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Type	Indicator	Scope
Social	Lost Time Accident Rate	In the reporting period, the number of lost days due to injuries sustained by the Company employee during activities defined by occupational safety laws and regulations, which prevented him/her from coming to work the next shift or the next working day, and which are monitored through notifications made to the Social Security Institution, multiplied by 200,000, and the ratio of total working hours in the reporting period.
	Number of Fatal Incidents (#)	Represents the number of fatal cases of the Company's employees during the reporting period, which fall within the definition of "fatal work accidents" within the scope of the Occupational Health and Safety Law No. 6331, and which are monitored through notifications made to the Social Security Institution.
	Number of Occupational Diseases (#)	In the reporting period, it refers to the number of occupational diseases of the Company's employees that fall under the definition of "occupational disease" within the scope of the Occupational Health and Safety Law No. 6331, which are monitored through notifications made to the Social Security Institution.
	Total OHS Training Hours	Represents internal, external and compulsory trainings provided by the Company to its own employees during the reporting period.
	Average OHS Training Hours per Employee	The ratio of the number of Company employees to total OHS training hours during the reporting period.

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DATA PREPARATION

1. Environmental Indicators

Total Energy Consumption (MWh)

Within the scope of the Company's direct energy consumption, primary fuel sources consisting of Natural Gas, Diesel - Generator, Diesel - On Road Vehicles, Electricity consumption are reported. Bizim Toptan's energy conversions were realized using the following calculations.

Net activity data of the above mentioned consumptions were calculated by using the Net Calorific Value (NCV) and densities in the table Net Calorific Value (NCV) and densities in Annex-2 of the Lower Heating Values of Energy Sources and Conversion Coefficients to Petroleum Equivalent published in the Official Gazette. Based on IPCC 2006 Guidelines for National Greenhouse Gas Inventories, Volume 1, Annex 8A.1, conversion from kcal to TJ was made and consumption was converted to TJ.

The references used in the calculation are given in the table below;

Energy Source	Activity Data Unit	Net Calorific Value	Net Calorific Value Unit	Density	Density Unit
Natural Gas	m ³	8.250	Kcal/m ³	0,670	Kg/m ³
Diesel Generator	lt	10.200	Kcal/kg	0,830	Kg/lt
Company Vehicles Diesel (On Road)	lt	10.200	Kcal/kg	0,830	Kg/lt
Electricity	KWh		MWh		

Energy Consumption Intensity

The Company's energy consumption intensity is calculated using the formula below:

Total Energy Consumption (MWh)/Total Number of Employees

The total number of employees of the Company represents the total number of employees as of 31.12.2024.

¹ Lower Heating Values of Energy Sources and Conversion Coefficients to Oil Equivalent Annex-2 <https://www.resmigazete.gov.tr/eskiler/2011/10/20111027-5.htm>

² IPCC 2006 Guidelines for National Greenhouse Gas Inventories, Volume 1, Annex 8A.1 https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1_Volume1/V1_8x_Ch8_An1_Units_Index.pdf

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Scope 1 Greenhouse Gas Emissions (tonCO₂e)

Bizim Toptan Scope 1 greenhouse gas emissions Greenhouse Gas Protocol: In accordance with the Corporate Accounting and Reporting Standard, it covers energy consumption arising from fixed combustion, transportation and leakage activities with the principle of operational control. Scope 1 Greenhouse Gas Emissions In the calculations made following the GHG Protocol methodology, the emission factors used are based on the IPCC Guidelines for 2006 National Greenhouse Gas Inventories and the Global Warming Potential values (100-year) from the IPCC 6th Assessment Report*. GHGs included in the calculation include emissions from fuel consumption activities and Emissions Management includes CO₂, CH₄ and N₂O gases.

Formula:

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

Inventory Source	CO ₂ Emission Factor (Kg/Tj)	CH ₄ Emission Factor (Kg/Tj)	N ₂ O Emission Factor (Kg/Tj)	Emission Data Unit
Natural Gas	56.100	5,0	0,1	TonCO ₂ e
Diesel Generator	74.100	10,0	0,6	TonCO ₂ e
Diesel Vehicles On Road (Moving Combustion)	74.100	3,9	3,9	TonCO ₂ e
CO ₂ Fire Extinguisher	1	0	0	TonCO ₂ e
Total Refrigerant Gas (R404)	4.728			TonCO ₂ e

Scope 2 - Carbon Emissions (tonCO₂eq)

Bizim Toptan Scope 2 greenhouse gas emissions Greenhouse Gas Protocol: In accordance with the Corporate Accounting and Reporting Standard, it covers energy consumption arising from indirect combustion activities with the principle of operational control. Scope 2 Greenhouse Gas Emissions In the calculations made by following the methodology of the Greenhouse Gas Protocol, the emission used is calculated according to the Emission Factors Information Form of the Ministry of Energy and Natural Resources, Turkey Electricity Generation and Electricity Consumption Point Emission Factors: MENR-EVÇED-FRM-042 Rev.01* , sources are taken as reference. GHGs included in the calculation include emissions from fuel and electricity consumption activities and Emission Management covers CO₂, CH₄ and N₂O gases.

Inventory Source	Emission Factor	Emission Factor Unit	Emission Data Unit
Electricity	0.442	Tco ₂ /MWh	TCO ₂ e/MWh

Water Density (m³/Number of Employees)

Bizim Toptan water density is calculated with the following formula:

Water Intensity = Total Water Consumption (m³) / Total Number of Employees

The total number of employees of the Company represents the total number of employees as of 31.12.2024.

Packaging Waste (tons)

All non-hazardous waste of the Company is monitored as packaging waste.

* IPCC 2006 Guidelines for National Greenhouse Gas Inventories, Volume 2: Energy <https://www.ipcc-nggip.iges.or.jp/public/2006gl/vol2.html>

⁴ IPCC AR6, Working Group I - Climate Change 2021: The Physical Science Basis, Chapter 7 Supplementary Material https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_Chapter_07_Supplementary_Material.pdf

⁵ Turkey Electricity Generation and Electricity Consumption Point Emission Factors Information Form: MENR-EVÇED-FRM-042 Rev.01 (https://enerji.gov.tr/Media/Dizin/EVCED/tr/%C3%87evreVe%C4%B0klim/%C4%B0klimDe%C4%9Fi%C5%9Fikli%C4%9Fi/EmisyonFaktorleri/2022_Uretim_Tuketim_EF.pdf)

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2. Social Indicators

Number of Employees with Executive (Manager) Title

Represents the number of employees with the title of manager.

Number of Employees with the title of Senior Manager

Employees with the titles of "Director, CEO, General Manager, Assistant General Manager" are included.

Distribution of Employees in Senior Management Bodies by Age

Employees with the titles of "Director, CEO, General Manager, Assistant General Manager" are included.

Total Number of Members of the Board of Directors and Executive Committee

"Chairman of the Board of Directors, Board of Directors and Executive Committee Members" of the Company are included.

Total Working Hours

For the total working hours of the Company, daily working hours are calculated as 7.5 hours and obtained by adding overtime hours.

Total Accident Rate

Bizim Toptan total accident rate is calculated with the following formula:

Number of accidents x 200,000 / Total working hours

Lost Time Accident Rate (%)

Bizim Toptan lost time accident rate is calculated with the following formula:

Number of lost days x 200,000 / Total working hours

Average OHS Training Hours per Employee

It is obtained by dividing the total OHS training hours provided by Bizim Toptan by the total number of employees.

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

Average OHS Hours per Employee

Bizim Toptan calculates the average OHS hours per employee with the following formula

Total OHS training hours / Total number of employees

The total number of employees of the Company represents the total number of employees as of 31.12.2024.

REOPINION STATEMENT

The measurement and reporting of validated data inevitably involves a degree of estimation. Where there is a change of more than 5% in the data at company level, a re-statement of opinion may be considered.

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INDEPENDENT ASSURANCE REPORT


DRT Bağımsız Denetim ve SMMM A.Ş. ("Deloitte") independent auditor's limited assurance report to the Board of Directors of Bizim Toptan Satış Mağazaları A.Ş. ("Company") and its subsidiaries (together referred to as "Group") on the 2024 Sustainability Report for the year ended 31 December 2024.

Scope of Limited Assurance Engagement

We have been engaged to perform a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and (ISAE) 3410 ("Standards") on whether the Selected Sustainability Information listed below (the "Selected Information") in the Company's Sustainability Report for the year ended 31 December 2024 (the "2024 Sustainability Report") has been prepared in accordance with the principles set out in the Reporting Guidance section of the Company's Sustainability Report on pages 72-77.

Our assurance engagement does not cover information related to previous periods, other information included in the 2024 Sustainability Report, or Sustainability Information or any other information related to the 2024 Sustainability Report (including any images, audio files, or embedded videos).

Selected non-financial performance data for limited assurance

We have been engaged by the Group to perform limited assurance procedures on the accuracy of the following key performance indicators included in the 2024 Sustainability Report for the year ended 31 December 2024. The scope of the indicators subject to limited assurance procedures and found on pages 55-59 marked with an  of the 2024 Sustainability Report for the year ended 31 December 2024 is as follows:

Environmental Indicators

- Total Energy Consumption (MWh)
- Electricity Consumption (MWh)
- Natural Gas Consumption (m³)
- Generator – Diesel Consumption (liters)
- Vehicle Fuels – Diesel Consumption (On Road) (liters)
- CO₂ Fire Extinguishers (kg)
- Total Refrigerant Usage (R12, R23, R32, etc.) (tons)
- Total Renewable Energy Consumption (MWh)

- Energy Intensity (MWh / Number of Employees)
- Total Greenhouse Gas Emissions (Scope 1–2) (tCO₂)
- Scope 1 Greenhouse Gas Emissions (tCO₂)
- Scope 2 Greenhouse Gas Emissions (tCO₂)
- Total Waste Generated (tons)
- Non-Hazardous Waste (tons)
- Hazardous Waste (tons)
- Recycled Waste (tons)
- Waste Recycling Rate (%)
- Packaging Waste (tons)
- Total Water Withdrawal (m³)
- Water Withdrawal from Municipal Supply (m³)
- Water Intensity (m³ / Number of Employees)
- Wastewater Discharge (m³)

Social Indicators

- Number of Employees by Gender (#)
- Number of Employees by Category (#)
- Number of Managers by Gender (#)
- Number of Senior Managers by Gender (#)
- Number of Board and Executive Committee Members by Gender (#)
- Age Distribution of Members of the Governing Bodies (#)
- Number of Employees on Parental Leave (by Gender) (#)
- Number of Employees Returning to Work After Parental Leave (by Gender) (#)
- Number of Employees with Disabilities by Gender (#)
- Number of Employee Departures by Gender and Age (#)
- Number of Employees by Gender and Length of Service (#)
- Total Training Hours Provided to Employees (hours)
- Average Training Hours per Employee
- Number of Occupational Accidents (#)
- Number of Lost-Time Accidents (#)
- Number of Lost Workdays Due to Accidents (#)
- Total Working Hours (hours)
- Total Accident Rate

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INDEPENDENT ASSURANCE REPORT

- Lost-Time Injury Rate
- Number of Fatalities (#)
- Number of Occupational Diseases (#)
- Total Occupational Health & Safety Training Hours
- Average OHS Training Hours per Employee

Structural constraints

All assurance engagements have inherent limitations due to the selective testing of the information under review. Fraud, error or non-compliance may therefore occur and not be detected. In addition, non-financial information, such as non-financial information contained in reporting documents, is subject to more structural limitations than financial information, given the nature and methods used to identify, calculate and sample or estimate such information. Our assurance engagement provides limited assurance as defined in ISAE 3000 (Revised) and (ISAE) 3410 ("Standards"). The procedures performed as part of a limited assurance engagement differ in nature and timing - and to a lesser extent - from a reasonable assurance engagement. The level of assurance obtained in a limited assurance engagement is therefore significantly narrower than the scope of a reasonable assurance engagement.

Special Purpose

Our work has been undertaken to inform the Group's Board of Directors of the matters we are required to report in this report and for no other purpose. To the extent permitted by law, we accept no responsibility to any person or entity other than the Group's Board of Directors for the assurance audit we have conducted or the conclusion we have reached.

This report has not been prepared within the framework of the obligation for certain businesses to comply with the Turkish Sustainability Reporting Standards (TSRS) published by the Public Oversight Authority ("POA") in the Official Gazette dated 29/12/2023, which mandates mandatory sustainability reporting as of 01/01/2024. According to the POA Decision published in the Official Gazette on 5 September 2024, these businesses are required to undergo limited assurance audits for their mandatory sustainability reporting. In the upcoming period, a separate sustainability report and limited assurance report will be prepared within this framework.



Our Independence and Competence

We comply with the independence and other ethical provisions of the Code of Ethics for Accounting Professionals published by the International Ethics Standards Board for Accounting Professionals, which sets out the basic principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

We apply the International Standard on Quality Management 1 (ISQM 1) and accordingly maintain a robust system of quality control, including policies and procedures that document compliance with relevant ethical and professional standards and requirements in laws or regulations.

Responsibilities of Management

The Group Management is responsible for the preparation, accuracy and completeness of the sustainability information and statements in the report. The Group Management is responsible for setting the Group's sustainability goals, establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Responsibilities of the Practitioner

Our responsibility is to reach a conclusion on the Selected Information based on our procedures. We conducted our limited assurance engagement in accordance with International Standards on Assurance Engagements and, in particular, International Standard on Assurance Engagements (ISAE 3000) (Revised) and Assurance Engagements on Greenhouse Gas Statements (ISAE 3410) on Assurance Engagements Other than Independent Audits.

The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of the procedures performed in a limited assurance engagement are limited compared to those required in a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is lower.

Our Key Assurance Procedures

We carried out limited assurance on the accuracy of the selected key performance indicators specified below in the section "Selected non-financial performance data for limited assurance" related to 2024 year and included into the Report.

Annexes

INDEPENDENT ASSURANCE REPORT

To achieve limited assurance, the ISAE 3000 (Revised) and (ISAE) 3410 ("Standards") requires that we review the processes, systems and competencies used to compile the areas on which we provide our assurance. Considering the risk of material error, we planned and performed our work to obtain all of the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion.

To form our conclusions, we undertook the following procedures:

- Analyzed on a sample basis the key systems, processes, policies and controls relating to the collation, aggregation, validation and reporting processes of the selected sustainability performance indicators;
- Made inquiries with employees of the Group responsible for sustainability performance, policies and corresponding reporting;
- Performed selective substantive testing to confirm the accuracy of received data to the selected key performance indicators;
- Made inquiries of management and senior executives to obtain an understanding of the overall governance and internal control environment, risk management, materiality assessment and stakeholder engagement processes relevant to the identification, management and reporting of sustainability issues; and

We believe that our evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Limited Assurance Conclusion

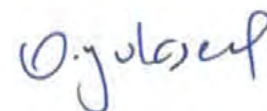
Based on our work and the assurance procedures performed, nothing has come to our attention that causes us to believe, in our opinion, that the Selected Information referred to above in the Group's 2024 Sustainability Report for the year ended 31 December 2024, for which we were engaged to provide limited assurance, has not been prepared, in all material respects, in accordance with the Reporting Manual, as described in the "Auditor's Responsibilities" section above.

Deloitte.

Restrictions on Use

This Report, including the conclusion, has been prepared for the Board of Directors of Bizim Toptan Satış Mağazaları A.Ş. to assist in reporting the Group's performance and activities related to the Selected Information. We hereby authorize the inclusion of this report in the Sustainability Report prepared for the year ending 31 December 2024, to enable Bizim Toptan Satış Mağazaları A.Ş. Board of Directors to demonstrate that it has fulfilled its responsibilities by preparing an independent limited assurance report on Selected Information. Except to the extent permitted by law and in cases where prior written approval has been obtained and expressly agreed upon, we do not accept or assume any responsibility to anyone other than the Board of Directors of Bizim Toptan Satış Mağazaları A.Ş. and Bizim Toptan Satış Mağazaları A.Ş. in connection with the work we have performed or the report we have prepared.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Member of **DELOITTE TOUCHE TOHMATSU LIMITED**



Ömer Yüksel, SMMM
Partner

İstanbul, 11 September 2025

Annexes

CONTACT

For more detailed information about our Bizim Toptan Sustainability Report and to submit your comments and suggestions:

Işıl Bük

Senior Investor Relations Manager

Telephone: +90 216 559 1060

E-mail: ir@bizimtoptan.com.tr

www.biziminvestorrelations.com

Bizim Toptan

Kuşbakışı Cad.No.19

Altunizade/ Üsküdar-İSTANBUL

Telephone: +90 216 474 42 80

Report Consultancy

Sustainee Consulting

info@sustaineeco.com

Report Design

FM İletişim / -ous! Studio

Telefon: +90 212 662 78 00

info@fmiletisim.com

LEGAL NOTICE

Bizim Toptan Sustainability Report (Report) has been prepared by Bizim Toptan Satış Mağazaları A.Ş. (Bizim Toptan) in accordance with the GRI Reporting Principles. All information and opinions contained in this document, which do not purport to be complete, have been provided by Bizim Toptan and have not been independently verified for the purpose of this document. This Report has been prepared for information purposes only and is not intended to form the basis for any investment decision. Accordingly, neither Bizim Toptan nor any of its affiliated companies, nor any of their board members, advisors, directors or employees shall be liable for any information or communications provided in this Report or for any loss or damage suffered directly or indirectly by any person as a result of any information contained in this Report, whether based on information contained in this Report or not.

