

ARÇELİK A.Ş.
REPORT OF RELATED PARTY TRANSACTIONS
EXPECTED TO BE REALIZED IN 2026

General Information

This report is issued as per Article 10 of Corporate Governance Communiqué II-17.1 (the Communiqué) by Capital Markets Board (CMB). As per the aforesaid article, if it is estimated that the rate of the amount of common and continuous transactions carried out by the companies whose shares traded on Istanbul Stock Exchange and subsidiaries thereof with their related parties within an account period to:

- a) For a purchasing transaction; to the costs of goods sold and,
- b) For a sale transaction; to the revenues produced,

exceeds 10%, the board of directors of the publicly held company shall issue a report regarding the conditions of the transactions and comparison thereof with the market conditions, and the full report or the results chapter thereof shall be disclosed at the Public Disclosure Platform (KAP).

of Arçelik A.Ş and subsidiaries thereof with the related parties in 2026, defined in the Turkish Accounting Standard (TMS 24) on the Related Party Transactions under CMB legislation, provided that they are not commercial secrets, and prove that any adverse result for our Company is foreseen when such conditions are compared to the market conditions.

Detailed information about our company's related party transactions in 2025 are given in the footnote 34 of our publicly disclosed Financial Statements related to our activities in 2025, and this report addresses the conditions for the transactions, projected to exceed the limit set as 10% for the total amount of transactions within 2026 account period.

Information about Arçelik A.Ş.

Registered to the Trade Registry with 54957/4388 registration number and located at the address of Sütlüce Karaağaç Caddesi No:2/6 Beyoğlu 34445 Istanbul, ARÇELİK A.Ş. is engaged in the manufacture, marketing, sales and after sales services in the fields of durable goods, consumer electronics, small home appliances and kitchenware.

The company is the taxpayer of the BÜYÜK MÜKELLEFLER Office Directorate with tax number 0730018000.

The company has capital of TL 675,728,205 and its shareholding structure is given in the below table:

Shareholder	Share Amount	Capital Ratio
KOÇ HOLDİNG A.Ş.	327.928.625,03	48,53
KOÇ AİLESİ	58.590.764,33	8,67
KOÇ HOLDİNG EMEKLİ VE YARDIM SANDIĞI VAKFI	30.166.920,00	4,46
TEMEL TİCARET VE YATIRIM A.Ş.	18.576.870,00	2,75
VEHBİ KOÇ VAKFI	808.976,88	0,12
TEKNOSAN BÜRO MAKİNA VE LEVAZIMI TİC.VE SAN. A.Ş.	81.428.336,95	12,05
BURLA TİCARET VE YATIRIM A.Ş.	37.571.663,05	5,56
DİĞER ORTAKLAR	120.656.048,76	17,86
Total Capital	675,728.205.00	100.00

*As of December 31, 2025, the nominal value of our company's ARCLK shares is TL 19.572.288 representing 2.90% of the company's capital.

Arçelik Anonim Şirketi (“Arçelik” or “the Company”) and its subsidiaries (collectively, “the Group”) undertake all commercial and industrial activities in respect of the production, sales and marketing, customer services after sales, exportation and importation of consumer durable goods and consumer electronics. The Group operates 38 manufacturing plants in Turkey, Romania, Russia, China, Republic of South Africa, Poland, Slovakia, Italy, Thailand, Pakistan, India, Bangladesh, and Egypt. The Company is controlled by Koç Holding A.Ş., the parent company, Koç Family and the companies owned by Koç Family.

The company is registered to Capital Market Board (“CMB”) and has been traded on Istanbul Stock Exchange (“ISE”) since 1986.

The average number of staff members working in the Group in 2025 is 48,784 and by their categories 12,653 staff members work on a monthly salary basis, while 36,131 staff members are compensated on an hourly rate.

Our company's summary financial data for 2025 are given below as compared to the previous period.

(Thousand TL)	31.12.2024	31.12.2025
Total Assets	520,592,827	543,531,612
Equities of the Parent Corporation	98,252,467	75,905,153

(Thousand TL)	01.01.2024-31.12.2024	01.01.2025-31.12.2025
Revenue	560,936,754	523,933,321
Cost of Sales	(406,350,247)	(373,140,054)
Net Profit for the Period (Share of Parent Corporation)	2,210,878	(8,355,688)

Information About the Related Companies Mentioned in the Report

Arçelik Pazarlama A.Ş. was established in Türkiye on 30.12.2016 with a capital of TL 2,000,250,000 as a wholly owned subsidiary of Arçelik A.Ş.

Arçelik Pazarlama A.Ş. is engaged in all business activities related to the marketing, sales and after sales customer services of durable goods and consumer electronics.

Information About the Conditions of Transactions Between Related Parties and Their Conformity with the Market Conditions

Arçelik Pazarlama A.Ş. manages the activities related to domestic dealer management, advertising and sponsorship activities, inventory and stock management, logistics management, warranty services management, assembly, and after-sales services. Domestic marketing and sales functions will be carried out through Arçelik Pazarlama A.Ş., and it has been concluded that the resale price model is the best model reflecting the essence of the transaction. The price determined by this method is in accordance with market conditions.

During the accounting period from 01.01.2026 to 31.12.2026, related party transactions expected to exceed the 10% threshold of the company will be conducted with Arçelik Pazarlama A.Ş., and information regarding these transactions is summarized in the table below.

Information on transactions exceeding 10% of revenue				
Related Party	Nature of Transaction	Amount of Transaction (000' TL) (2025)	Ratio of Transaction Amount to Revenue/COGS (2025)	Transaction Method
Arçelik Pazarlama A.Ş.	Dealer management at home, Product Sales, Warranty, Assembly and Servicing	110,996,782,125	%21	Resale Price Method

Conclusion

As per Article 10 of Communiqué on Corporate Governance No. II-17.1 (Communiqué) issued by the Capital Markets Board (CMB), it is foreseen that the amount of common and continuous manufacturing transactions of our Company with Arçelik Pazarlama A.Ş. within 2026 account period shall exceed 10% of the amount of revenue/cost of sales given in the 2025 financial statements, which are the last annual financial statements disclosed to public; conditions, price determination method and reasons for the selection of such method for the transactions, which are carried out with Arçelik Pazarlama A.Ş and foreseen to continue in 2025 under similar conditions, are explained in this report, giving information about the conformity of these transactions to market conditions.