



**REGARDING THE ANNUAL REPORT OF THE BOARD OF DIRECTORS
INDEPENDENT AUDITOR'S REPORT**

**Ünsped Gümrük Müşavirliği ve Lojistik Hizmetler A.Ş.
General Assembly**

1. Opinion

We have audited the annual report of Ünsped Gümrük Müşavirliği ve Lojistik Hizmetler A.Ş. for the accounting period 01.01.2023-31.12.2023.

In our opinion, the financial information provided in the annual report of the Board of Directors and the discussions of the Board of Directors on the Company's position are consistent, in all material respects, with the audited full set of financial statements and the information obtained during the independent audit and presented fairly.

2. Basis for Opinion

We conducted our audit in accordance with Standards on Auditing issued by the Public Oversight Accounting and Auditing Standards Authority (POA) that are part of the Turkish Auditing Standards. Our responsibilities under these Standards are described in detail in the Independent Auditor's Responsibilities for the Independent Audit of the Annual Report section of our report. We declare that we are independent of the Company in accordance with the Code of Ethics for Independent Auditors (Code of Ethics) published by POA and the ethical requirements in the regulations issued by POA that are relevant to audit. We have fulfilled our other ethical responsibilities in accordance with the Code of Ethics and regulations. We believe that the audit evidence we have obtained during our audit is sufficient and appropriate to provide a basis for our opinion.

3. Auditor's Opinion on the Full Set of Financial Statements

We have expressed an unqualified opinion in our auditor's report dated 20.05.2024 on the full set financial statements of the Company for the accounting period 01.01.2023-31.12.2023.

4. Responsibility of the Board of Directors for the Annual Report

In accordance with Articles 514 and 516 of the Turkish Commercial Code No. 6102 (TCC), the Company management is responsible for the following in relation to the annual report:

- It shall prepare the annual activity report within the first three months following the balance sheet date and submit it to the general assembly.
- The annual report shall be prepared in such a way as to reflect the flow of the company's activities for that year and its financial status in all aspects accurately, completely, straightforwardly, truthfully and honestly. In this report, the financial situation is evaluated according to the financial statements. The report also clearly indicates the development of



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the company and the possible risks it may face. The assessment of the board of directors on these issues is also included in the report.

- c. The annual report also includes the following:
- Events of special significance that occurred in the company after the end of the activity year,
 - Sales and marketing activities of the company,
 - Financial benefits such as salaries, premiums, bonuses, allowances, travel, accommodation and representation expenses, in-kind and cash benefits, insurances and similar guarantees paid to board members and senior executives.

While preparing the annual report, the board of directors also takes into consideration the secondary legislation regulations made by the Ministry of Trade and related institutions.

5. Independent Auditor's Responsibility for the Independent Audit of the Annual Report

Our aim is to express an opinion on whether the financial information provided in the annual report and the discussions made by the Board of Directors are consistent with the audited financial statements of the Company and the information obtained during the independent audit and whether they reflect the truth, and to prepare a report containing our opinion.

We conducted our audit in accordance with ISAs. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial information in the annual report and the discussions of the Board of Directors are free from material misstatement and consistent with the financial statements and the information obtained during the audit.

İstanbul, May 20, 2024.

Muzaffer KÜÇÜK

Auditor in Charge



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