

**CONVENIENCE TRANSLATION INTO ENGLISH OF INDEPENDENT AUDITOR'S REPORT ON
THE EARLY RISK IDENTIFICATION AND COMMITTEE ORIGINALLY ISSUED IN TURKISH**

To the Board of Ünsped Gümrük Müşavirliği ve Lojistik Hizmetler A.Ş.

We have audited the early risk identification and committee established by Ünsped Gümrük Müşavirliği ve Lojistik Hizmetler A.Ş. (the "Company").

Boards of Director's Responsibility

Pursuant of subparagraph 1 of Article 378 of Turkish Commercial Code ("TCC") No. 6102; Board of Directors is required to form an expert committee, and to develop the necessary system for the purposes of early identification of causes that jeopardize the existence, development and continuity of the company; applying the necessary measures and remedies in this regard; and managing the related risks.

Auditor's responsibility

Our responsibility is to reach a conclusion on the early risk identification system and committee based on our audit. Our audit was conducted in accordance with TCC and Principles on independent auditor's report on the early risk identification system and committee or not and, if established requires us to assess whether the system and committee is operating on profit or not within the framework of Article 378 of TCC. Our audit does not include evaluating the adequacy of the operations carried out by the management of the company in order to manage these risks.

Information on the Early Risk Identification System and Committee

The company has established risk early detection systems and committee, and the committee consists of 18 members. The committee has convened five times for the purpose of early diagnosis of risks that endanger the existence and development of the company, implementation of necessary precautions and remedies, and management of the risk. He presented the reports he prepared for the period January 1 - December 31, 2023 to the Board of Directors. In this regard, we manage and manage risks.

Conclusion

Based on our audit, it has been concluded that Ünsped Gümrük Müşavirliği ve Lojistik Hizmetler A.Ş.'s early risk identification systems and committee is sufficient, in all material respects, in accordance Article 378 of TCC.

İstanbul, 20 May 2024

Muzaffer KÜÇÜK

Auditor in Charge



Royalcert Bağımsız Denetim ve Danışmanlık A.Ş.