

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

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**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 to subparagraph 1 of Article 378 of Turkish Commercial Code (“TCC”) No. 6102; Board of Directors is required to form an expert committee, and run 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 established the early risk identification systems and committee, and it is comprised of 6 members. The committee has submitted the relevant reports for the period 1 January- 31 December 2018 to the Board of Directors that had been prepared for the purpose of early identification of risks that jeopardise the existence of the company and its development, applying necessary measures and remedies in this regard, and managing the risks.

**Conclusion**

Based on our audit, it has been concluded that Unsped G mruk Musavırlığı Ve Lojistik Hizmetler A.S.'s early risk identification systems and committee is sufficient, in all material respects, in accordance Article 378 of TCC.

Eren Bağımsız Denetim A.Ş.  
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Aykut Halit  
Partner

İstanbul, 5 April 2022