

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

Eren Bağımsız Denetim A.Ş.
Maslak,Eski Büyükdere Cad.
No.14 Kat :10
34396 Sarıyer /İstanbul,Turkey

T + 90 212 373 00 00
F + 90 212 291 77 97
www.grantthornton.com.tr

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

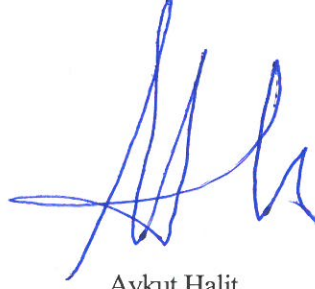
Information on the Early Risk Identification System and Committee

The company established the early risk identification systems and committee, and it is comprised of 15 members. The committee has submitted the relevant reports for the period 1 January- 31 December 2022 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 Ünspeđ Gümruk Müřavirliđi Ve Lođistik Hizmetler A.ř.'s early risk identification systems and committee is sufficient, in all material respects, in accordance Article 378 of TCC.

Eren Bađımsız Denetim A.ř.
Member Firm of Grant Thornton International



Aykur Halit
Partner

İstanbul, 10 April 2023