

07 July 2025

To whom it may concern,

This note is meant to serve as confirmation that **Egemen Küçükgül I** has successfully passed the Fundamentals of Sustainability Accounting (FSA) Level I exam and Level II exam provided by the IFRS Foundation, steward of the SASB Standards. **Egemen Küçükgül** is a FSA Credential Holder.

The FSA Credential is designed for professionals who benefit from understanding the link between financially material sustainability information and a company's ability to drive enterprise value. The majority of candidates are professionals in investment analysis, consulting, and corporate sustainability. To earn the FSA Credential, candidates must pass two exams, the FSA Level I and FSA Level II, requiring approximately 30 hours of preparation each. The objectives of the exams are broadly summarized below:

LEVEL I – focuses on principles and practices:

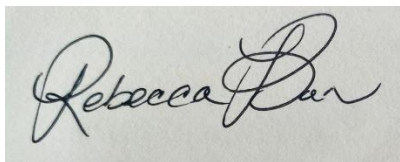
- Learn how sustainability factors impact enterprise value and investment performance
- Gain a common language to effectively communicate financially material sustainability information to professionals across the capital markets

LEVEL II – focuses on application and analysis:

- Learn how industry-specific, financially material sustainability information can inform corporate strategies or investor recommendations
- Gain the skills needed to evaluate corporate performance on sustainability factors

Egemen Küçükgül (candidate ID: Redacted) passed the FSA Level I exam on March 31, 2024 and passed the FSA Level II exam on June 29, 2025.

Yours sincerely,



Rebecca Bar

Director of Membership