CBAM COMMUNICATION REPORT

Quarterly Report - Transitional Period

April - June 2026

PERITUS RAF COZUMLERI VE DONANIM SISTEMLERI A.S.

CBAM TECHNICAL REPORT

Document Title: CBAM Quarterly Report

Reporting Period: 1 April 2026 - 30 June 2026 (Q2 2026)

Prepared For: Importer of Record / Competent Authority of EU Member State

1. INSTALLATION DETAILS

Name of the installation	PERITUS RAF COZUMLERI VE DONANIM SISTEMLERI A.S.
Address	Akcaburgaz Mahallesi Ahmet Yesevi Cd. No:15
City / Country	Esenyurt / Istanbul, Turkiye
UNLOCODE	TRAMB
Coordinates	41.0584 N, 28.6338 E
Economic Activity	Iron and steel sector (Production of steel racks)
Authorized Representative	Ezgi YIGIT
Email	ezgiyigit@peritusracking.com
Telephone	+90 533 290 18 20

2. INFORMATION ABOUT PRODUCTS

Name of the Product	Production of steel racks and racking system components
CN Code	7308 90 98
CN Name	Structures and parts of structures of iron or steel, n.e.s. (excl. bridges, towers, lattice masts, doors, windows, scaffolding equipment, and products made principally of sheet)
Direct Emission (tCO2e/t)	2.071
Indirect Emission (tCO2e/t)	0.764
Total Emission (tCO2e/t)	2.835
Emission for Electricity EF (tCO2e/MWh)	0.465
Source of Electricity EF	Turkiye Elektrik Tuketim Noktasi Emisyon Faktorleri 2023 - EVCED (Dagitim Hatti)
Embedded Electricity (MWh/t)	0.818
Share of Emissions by Default Value	99%

3. METHODOLOGY

3.1 General Approach

This report has been prepared in accordance with Regulation (EU) 2023/956 (CBAM) and Commission Implementing Regulation (EU) 2023/1773 for the transitional period. The specific embedded emissions (SEE) are calculated following the "production process" based attribution methodology as defined in the CBAM guidance documents.

3.2 Determination of Direct Emissions

Direct emissions reported under Section 2 comprise:

Installation direct emissions: Arising from natural gas combustion on-site. Activity data is based on metered natural gas consumption (26,405 m3). Net calorific value (38.31 GJ/1000Nm3) and emission factor (56.10 tCO2/TJ) are taken from standard factors for natural gas. Oxidation factor is 100%.

Precursor direct emissions: Embedded in purchased steel precursors (CN 7306, 7219, 7208). Values are based on the European Commission's Default Values for the transitional period.

Total installation direct emissions (57.0 tCO2e) are allocated entirely to the single production process (Production of steel racks).

3.3 Determination of Indirect Emissions

Indirect emissions arise from grid electricity consumption only. No on-site electricity generation exists.

- Electricity emission factor: 0.465 tCO2e/MWh. This value is sourced from the official "Turkiye Elektrik Uretimi ve Elektrik Tuketim Noktasi Emisyon Faktorleri" for the year 2023, published by the Turkish Energy Efficiency and Environment Department (EVCED). It corresponds to the distribution-level consumption point.

- Electricity consumption is measured for the entire production process (247.941 MWh).

Precursor indirect emissions: Based on the European Commission's Default Values for the transitional period.

3.4 Attribution to Products

Emissions are attributed to products using the activity-based allocation method: Direct and indirect emissions of the production process are divided by the total output of that process (2,426.82 tonnes).
Emissions of precursors consumed in the process are fully carried forward to the output of that process.

3.5 Use of Default Values

For the specific embedded emissions of the purchased precursors, default values published by the European Commission were used, representing 99% of the total embedded emissions. The installation's own direct and indirect emissions were calculated using actual activity data.

3.6 Production Data

Production Process	Total Output (t)	Sold to Market (t)
Production of steel racks	2,426.82	2,426.82

3.7 Purchased Precursors

Precursor	CN Code	Quantity (t)	Dir. SEE (tCO2e/t)	Ind. SEE (tCO2e/t)	Source
Steel Box Profile	7306 61	632.1	1.97	0.39	EC Default Values
Steel Plate	7219 31	585.2	2.21	1.99	EC Default Values
Steel Coil	7208 39	1,209.5	2.01	0.27	EC Default Values

4. INSTALLATION EMISSIONS SUMMARY

Emission Source	Value	Unit
Direct emissions (Natural Gas)	57.0	tCO2e
Indirect emissions (Electricity)	115.3	tCO2e
Total installation emissions (direct + indirect)	**172.3**	**tCO2e**

Emissions Embedded in Purchased Precursors	Value	Unit
Direct	4,969.6	tCO2e
Indirect	1,737.6	tCO2e
Total	**6,707.2**	**tCO2e**