

Topic	Recommended Disclosures	Section & Comments	Page References (Vestel Beyaz Eşya CDP Climate Change Report 2022)
Governance			
Disclose the organization's governance around climaterelated risks and opportunities.	a) Describe the board's oversight of climate-related risks and opportunities.	C1.1a, C1.1b, C1.1d	3
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	C1.2	3 - 5
Strategy			
Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	C2.1, C2.1a, C2.1b, C2.2, C2.2a	7 - 10
	b) Describe the impact of climaterelated risks and opportunities on the organization's businesses, strategy, and financial planning.	C2.3, C2.3a, C2.4, C2.4a, C3.3, C3.4	10 - 17, 19, 20
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	C3.1, C3.2, C3.2a, C3.2b	18 - 19

Risk Management			
Disclose how the organization identifies, assesses, and manages climate-related risks.	a) Describe the organization's processes for identifying and assessing climate-related risks.	C2.1, C2.1b, C2.2, C2.2a	7 - 10
	b) Describe the organization's processes for managing climate-related risks.	C2.1b, C2.2, C2.3a, C2.4a	8 - 17
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	C2.2	9
Metrics and Targets			
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	C1.3, C1.3a, C6.10, C9.1	6 - 7, 41, 47
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	C5.2, C6.1, C.6.3, C6.5, C7.1, C7.1a, C7.2, C7.3, C7.3c, C7.5, C7.6, C7.6b, C7.6c, C7.9, C7.9a, C7.9b	31 - 43
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	C4.1, C4.1a, C4.2, C4.2c	20 - 27