

# ANNEXES

A photograph of a Zen garden. The foreground is filled with light-colored sand, meticulously raked into concentric, wavy patterns that recede into the distance. On the right side, a smooth, dark grey stone sits on the sand, partially obscuring the raked patterns. The background is softly blurred, showing more of the same sand patterns under a bright, natural light.

# ANNEX 1: Stakeholder Relations and Communication

As Sabancı Holding, we ensure alignment with our stakeholders' priorities and foster strong, transparent relationships through Collaboration and Effective Communication with Stakeholders.

STAKEHOLDERS	FREQUENCY	COMMUNICATION PLATFORMS	STAKEHOLDER PRIORITIES
Employees	Daily	Regular e-mails, internal communication bulletins, employee-CEO meetings, social activities, workshops on different topics, employee engagement and satisfaction surveys, trainings	Business results, remuneration, performance and talent management, professional growth, leadership, communication between Group companies, work-life balance, sustainability performance, diverse and inclusive work environment
Shareholders and Investors	Constantly	Investor meetings, conferences, roadshows, SBU day meetings, analyst day meetings, ESG day meetings, corporate and IR websites, annual reports, sustainability reports	Financial performance, sustainability performance, future targets, responsible investment approach
Suppliers	Periodically	Audits, supplier meetings, training	Business performance, incentives, quality, investment in sustainable business models
Dealers and Partners	At least weekly	Regular meetings, field visits	Business performance, business goals
Professional Associations	Periodically	Meetings, panels, project partnerships	Sectoral problems, compliance, benchmarking, advocacy, industry enhancement
Public Institutions	Periodically	Regular meetings, projects	Compliance, transparency and accountability
National and International Regulatory Bodies	Periodically	Panels, conferences and regular meetings	Compliance, enhanced standards, transparency, and public trust
Local Administrations	Periodically	Visits, panels	Social impact, public services, local development, partnership on sustainability issues
Nongovernmental Organizations	At least monthly	Conferences, project partnerships, panels, regular meetings	Social justice and community empowerment, thought leadership, partnership on sustainability issues, advocacy, influence
Universities	Project-based	Career days, project partnerships	Research & development, education, industry partnerships, innovation, talent development and creating positive impact on society
Mass media	Daily	Press conferences, press releases, exclusive interviews, special news studies, digital communication channels	Business goal development, driving sectoral development, agenda assessment, transparency

# ANNEX 2: Corporate Memberships and Initiatives

STAKEHOLDERS	REPRESENTATION
The World Economic Forum (WEF)	Partner
30% Club Türkiye	Member
World Business Council for Sustainable Development (WBCSD)	Member
UN Global Compact	Member
The Turkish Industry and Business Association (TÜSİAD)	High-Level Representation and Representation in Various Commissions and Working Groups
Foreign Economic Relations Board (DEİK)	Business Councils Member / Member
Corporate Governance Association of Türkiye (TKYD)	Member
Istanbul Chamber of Commerce (İTO)	Member
Turkish Investor Relations Society (TÜYİD)	High-Level Representation / Board Member / Member
The Board of Directors Association	Member
The American Turkish Society	Board Member
The World Energy Council	Board Member
The Turkish Cement Manufacturers' Association	Chair
The Cement Industry Employers' Association	Board Member/Member
The Global Cement and Concrete Association	Member
Global Impact Coalition	Member
Business Plastics Initiative (İPG)	Member
Business Council for Sustainable Development Türkiye (SKD Türkiye)	Board Member/Member
Ethics and Reputation Society (TEİD)	Member
The People Management Association of Türkiye (PERYÖN)	Member
UNICEF Türkiye	Member
The Institute of Internal Auditing Türkiye (TİDE)	Member of Ethical Board

# ANNEX 3: Performance Indicators

## ENVIRONMENTAL PERFORMANCE INDICATORS

Energy Consumption	2021	2022	2023
Total energy consumption (MWh)	43,342,048	38,141,793	33,014,062 ✓
Renewable energy consumption (MWh)	355,920	1,169,642	1,369,537 ✓
Purchased heat/steam/cooling (kg)	39,873	37,802	30,925 ✓

Savings and Reductions Based on Environmental Investments	2021	2022	2023
Energy savings (MWh)	43,157	73,792	70,816 ✓
Greenhouse gas emission reductions (ton CO <sub>2</sub> e)	117,570	334,678	300,431 ✓

Greenhouse Gas Emissions (ton CO <sub>2</sub> e) <sup>1</sup>	2021	2022	2023
Scope 1	9,977,578	9,065,147	8,077,625 ✓
Scope 2 (market-based)	1,227,675	887,826	863,964 ✓
Total (Scope 1 and Scope 2 (market-based))	11,205,253	9,952,973	8,941,589 ✓
Scope 3	11,594,615	10,290,896	9,368,685 <sup>2</sup> ✓
Total	22,799,868	20,243,869	18,310,274 ✓

<sup>1</sup> Scope 1,2 and 3 GHG emissions of the Group for the year 2020 and 2021 have been restated due to the change in consolidation approach. Sabancı Holding's GHG emissions have been calculated by using the equity share approach in accordance with the Greenhouse Gas Protocol. Accordingly, Sabancı Holding accounts for GHG emissions from operations according to its share of equity in the operation.

<sup>2</sup> Only Sabancı Holding's business travel data and employee commuting were included, along with Category 15 Scope 3 emissions.

# ANNEX 3: Performance Indicators

Air Emissions (kg)	2021	2022	2023
NOx	36,759,565	28,042,536	19,566,984
SOx	10,962,819	3,650,508	3,548,438
Persistent organic pollutants (POP)	-	0.000124	0.42
Volatile organic compounds (VOC)	347,715	252,415	251,361
Hazardous air pollutants (HAP)	11,183	850	38,295
Particulate matter (PM)	301,282	306,490	120,020
<b>Water Consumption<sup>3</sup> (m<sup>3</sup>)</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Water consumption	10,585,542	8,429,288	8,034,293 ✓
Water withdrawal	10,647,280	10,026,518	342,535,940 ✓
Water recycled and reused	23%	31%	38% ✓
Total amount of discharged water	5,378,280	2,340,655	334,217,456 ✓

<sup>3</sup> 2021 total water consumption data has been restated because of the latest calculations. The volume of water withdrawal has increased due to a change in Enerjisa Üretim's methodology, which now includes seawater in the total withdrawal data.

# ANNEX 3: Performance Indicators

Waste (ton)	2021	2022	2023
Hazardous waste	8,206	10,625	10,436 ✓
Non-hazardous waste	34,555	41,819	44,843 ✓
Non-hazardous waste including ash waste	-	2,333,819	2,373,644 ✓
Total waste without ash waste	42,761	52,445	55,279 ✓
Total waste with ash waste	-	2,344,445	2,384,080 ✓
Percentage of waste reused and recycled	80%	78%	94% ✓
Percentage of waste reused and recycled including ash waste	-	2%	2% ✓
Plastic consumption	2,725	4,066	4,256 ✓

Intensity Indicators	2021	2022	2023
Energy intensity (MWh/ million TL)	284.93	94.51	71.70 ✓
Greenhouse gas emission intensity (ton CO <sub>2</sub> e/ million TL)	73.66	24.66	19.42 ✓
Water intensity (m <sup>3</sup> / million TL)	70.11	24.78	17.45
Waste intensity (ton/million TL)	0.28	0.13	0.12
Waste intensity with ash waste (ton/million TL)	-	5.71	5.18

# ANNEX 3: Performance Indicators

## ECONOMIC PERFORMANCE INDICATORS

Total Environmental Investments and Expenditures (TL)	2021	2022 <sup>5</sup>	2023
Mitigation investments	148,608,145	3,463,624,009	5,695,878,806 ✓
Transition investments	72,309,255	297,802,375	322,281,017 ✓
Enabler investments	255,505,514	1,290,404,438	3,494,471,303 ✓
Environmental expenditures mandatory by law	19,952,712	39,984,869	114,372,066 ✓
Environmental expenditures that are not required by law	14,407,163	62,933,911	239,866,027 ✓

## SOCIAL PERFORMANCE INDICATORS

Employees by Category	2021		2022		2023	
	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN
Total number of employees <sup>4</sup>	14,118	33,687	15,218	34,687	15,969 ✓	35,137 ✓
Number of white-collar employees	9,414	13,863	11,251	14,360	11,730	14,532
Number of blue-collar employees	4,704	19,825	3,967	20,327	4,157	19,682
Employees covered by collective bargaining agreements	4,321	18,496	3,022	17,485	3,047	16,137
Number of employees with disabilities	246	986	274	1,032	304	986
Number of foreign employees	1	15	-	14	40	240
Number of full-time employees	-	-	15,173	34,659	15,872	34,939
Number of part-time employees	-	-	45	28	65	48

<sup>4</sup> Employees directly working in Türkiye operations are included in the number of employees.

<sup>5</sup> IAS 29 inflation accounting has not been applied to 2022 figures.

# ANNEX 3: Performance Indicators

	2021		2022		2023	
	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN
<b>Employees by Age</b>						
30 and younger	3,556	6,995	4,010	7,409	4,385	7,879
30-50 years old	10,404	25,529	10,990	25,849	11,237	24,794
50 and older	158	1,163	218	1,429	264	1,540
<b>Number of New Hires</b>						
Under 30	2,008	3,668	2,788	3,300	3,240 ✓	4,432 ✓
30-50 years old	818	1,567	1,306	1,789	1,475 ✓	2,142 ✓
Over 50	4	57	18	71	31 ✓	111 ✓
<b>Number of Employees Who Left</b>						
Total number of employees who left	2,015	3,569	2,089	3,719	3,064 ✓	5,516 ✓
Number of employees leaving - under 30	923	1,300	962	1,561	1,506 ✓	2,079 ✓
Number of employees leaving - 30-50 years old	1,068	2,023	1,094	1,938	1,484 ✓	2,953 ✓
Number of employees leaving - over 50	24	246	33	220	74 ✓	484 ✓
Number of employees left voluntarily	1,329	2,223	1,621	2,613	2,261	3,422
Voluntary employee turnover rate	0.09	0.07	0.11	0.08	0.14	0.10
Total employee turnover rate <sup>6</sup>	0.14	0.11	0.14	0.11	0.19 ✓	0.16 ✓

<sup>6</sup> Employee turnover rate: Number of employees leaving/Total number of employees



# ANNEX 3: Performance Indicators

	2021		2022		2023	
	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN
<b>Maternal/Paternal Leave</b>						
Number of employees granted maternal/paternal leave	749	1,775	798	1,894	539 ✓	1,727 ✓
Employees who returned to work after maternal/paternal leave	682	1,775	755	1,894	464 ✓	1,580
Ratio of the employees who returned to work after maternal leave	90%		95%		86% ✓	
<b>Training</b>						
	2021		2022		2023	
Total training hours	1,508,379		1,644,186		1,623,084 ✓	
Average training hours per employee	32		33		32 ✓	
Ethics training	1,425		12,432		15,692 ✓	
Sustainability training	21,118		14,700		29,036 ✓	
Diversity and inclusion training	18,476		21,078		10,638 ✓	
Anti-Bribery training	8,890		36,770		11,245 ✓	
Average training cost per person (person/hours)	1,425		2,765		4,951 ✓	

# ANNEX 3: Performance Indicators

Occupational Health and Safety Indicators (Employees)	2021	2022	2023
Number of fatalities	3	1	2 ✓
Number of incidents	518	547	698 ✓
Number of occupational diseases	16	9	6 ✓
Incident rate (IR) <sup>7</sup>	0.89	0.87	1.18
Lost day rate (LDR) <sup>8</sup>	11.83	7.26	0.07 ✓
Injury-related Absenteeism <sup>9</sup>	5,387	4,573	4,319 ✓
OHS training hours	496,915	568,651	570,615 ✓
Average OHS training hours per employee	10	11	11

Number of Employees by Nationality	2023
Türkiye	51,095 ✓
Germany	2 ✓
Indonesia	-
Netherlands	2 ✓
Spain	-
Thailand	1 ✓
USA	1 ✓
Other	5 ✓
<b>Total</b>	<b>51,106 ✓</b>

<sup>7</sup> Accident frequency rate (IR) is found by multiplying the ratio of the total number of accidents to the total working hours in the relevant year by 200,000

<sup>8</sup> Employee hours worked

<sup>9</sup> Absentee (AR) for the respective year is the ratio of total absent days to the employee hours worked

# ANNEX 4: Reporting Principles

## Sabancı Group 2023 Sustainability Report–Reporting Principles

This reporting principles (the “Principles”) provides information on the data preparation and reporting methodologies of indicators within the scope of the limited assurance in the Hacı Ömer Sabancı Holding A.Ş. and Group companies (the “Sabancı Holding”, “Group”) 2023 Sustainability Report (the “2023 Sustainability Report”). The indicators include social indicators, environmental indicators and economic indicators. It is the responsibility of the Group’s management to ensure that appropriate procedures are in place to prepare the indicators mentioned above in line with, in all material respects, the Principles.

The data included in this guideline is for the FY 23 (1 January – 31 December 2023), fiscal year ended December 31, 2023, and as detailed in the “Key Definitions and Reporting Scope” section comprises only the relevant operations of listed companies below in Türkiye and Çimsa’s abroad location (only Bunol Facility) that are the responsibility of the Group.

- Aģesa Emeklilik ve Hayat A.Ş. (“Aģesa”)
- Akbank T.A.Ş. (“Akbank”, “Bank”)
- Akçansa Çimento Sanayi ve Ticaret A.Ş. (“Akçansa”)
- Aksigorta A.Ş. (“Aksigorta”)
- Brisa Bridgestone Sabancı Lastik Sanayi ve Ticaret A.Ş. (“Brisa”)

- Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş. (“Carrefoursa”)
- Çimsa Çimento Sanayi ve Ticaret A.Ş. (“Çimsa”)
- Enerjisa Enerji A.Ş. (“Enerjisa Enerji”)
- Enerjisa Üretim Santralleri A.Ş. (“Enerjisa Üretim”)
- Hacı Ömer Sabancı Holding A.Ş. (“Holding”)
- Kordsa Teknik Tekstil A.Ş. (“Kordsa”)
- Sabancı Dijital Teknoloji Hizmetleri A.Ş. (“SabancıDx”)
- Teknosa İç ve Dış Ticaret A.Ş. (“Teknosa”)
- Temsa Skoda Sabancı Ulaşım Araçları A.Ş. (“Temsal”)

## GENERAL REPORTING PRINCIPLES

In preparing this guidance document, consideration has been given to following principles:

- Information Preparation – to highlight to users of the information the primary principles of relevance and reliability of information; and
- Information Reporting – to highlight the primary principles of comparability / consistency with other data including prior year and understandability / transparency providing clarity to users.

# ANNEX 4: Reporting Principles

## Key Definitions and Reporting Scope

For the purpose of this report, the Group defines:

TYPE	INDICATOR	SCOPE
	<b>Occupational Health &amp; Safety</b>	
	Number of Incidents (#)	This indicator indicates the total number of accidents which occurred during a work-related activity of the employee and monitored through notifications made to the Social Security Institution during the reporting period.
	Number of Fatalities (#)	This indicator reflects the number of fatal accidents resulted in deaths which occurred during a work-related activity of the employee and monitored through notifications made to the Social Security Institution during the reporting period.
	Number of Occupational Diseases (#)	This indicator reflects the total number of occupational diseases that refer to temporary or permanent illness, physical or mental disability, which occur due to the nature of the work, or the operating conditions of the business. This is followed up through notifications made to the Social Security Institution during the reporting period.
	Injury-related Absenteeism (#)	This indicator refers to absenteeism as a result of accidents that are machine/equipment collision, uncontrolled material movement, cutting with blades, getting stuck between machine equipment, falling/sliding/ tripping, car crashes, landings, rubbing, getting stuck between car and equipment, resulting loss of working days and followed up through notifications made to the Social Security Institution during the reporting period.
<b>Social Indicators</b>	Lost Day Rate (%)	This indicator means the rate of lost workdays due to work accidents that are machine/equipment collision, uncontrolled material movement, cutting with blades, getting stuck between machine equipment, falling/sliding/ tripping, car crashes, landings, rubbing, getting stuck between car and equipment, and monitored through notifications made to the Social Security Institution during the reporting period.
	OHS Training Hours (h)	This indicator represents the total hours of the OHS trainings, delivered to the employees and sub-contractors, that is tracked monitored through the training tracking platform of Human Resources of the Companies during the reporting period.
	<b>Total Number of Employees</b>	
	Total Number of Employees (#)	This indicator represents the total number of women and men employees who were monitored through Human Resources and were reported to the Social Security Institution during the reporting period.
	Number of Employees by Nationality (#)	This indicator represents the total number of employees from different nationalities (Türkiye, Germany, Indonesia, the Netherlands, Spain, Thailand, the U.S.A. and others) working in group companies during the reporting period. Employees by nationality are monitored through the human resources platform and Social Security Institution declarations.

# ANNEX 4: Reporting Principles

TYPE	INDICATOR	SCOPE
	<b>Distribution of Women Employees</b>	
Social Indicators	Women Employees' Rate (%)	This indicator means the ratio of the total number of women employees of the Group to the total number of employees during the reporting period.
	Ratio of Women Managers (%)	This indicator represents the ratio of the women managers (N-1; executive level who directly reports to the CEO, N-2; middle level which is two degrees away from CEO and N-3; managerial level is three degrees away from CEO) during the reporting period.
	Share of Women Managers in Revenue-Generating Roles (%)	This indicator means the ratio of the women managers worked in the roles that have an impact on the Group's revenue directly during the reporting period. Revenue-generating roles defined as the roles that when vacant, no revenue is generated.
	Share of Women Employees in STEM Roles (%)	This indicator represents the ratio of women employees worked in STEM (Science, Technology, Engineering, Mathematics) roles and tracked by Human Resources of the Companies during the reporting period.
	Total Number of Employees on Maternity Leave (#)	This indicator means the number of women employees on maternity leave within the periods specified in the regulation and tracked by Human Resources of the Companies during the reporting period.
	Total Number of Employees on Paternity Leave (#)	This indicator means the number of men employees on paternity leave within the periods specified in the regulation and tracked by Human Resources of the Companies during the reporting period.
	Total Number of Employees Returned to Work After Maternity Leave (#)	This indicator means the number of women employees returned to work after maternity leave and tracked by Human Resources of the Companies during the reporting period.
	Ratio of the Employees who Returned to Work After Maternal Leave (%)	This indicator represents the ratio of the women left and returned to work after maternal leave during and tracked by Human Resources of the Companies the reporting period.

# ANNEX 4: Reporting Principles

TYPE	INDICATOR	SCOPE
Social Indicators	<b>Trainings</b>	
	Total Hours of Trainings (h)	This indicator reflects the total hours of training provided to employees that is monitored through the training tracking platform of Human Resources during the reporting period.
	Total Hours of Trainings by Training Types (h)	This indicator reflects the total hours of training provided to the employees that is monitored through the training tracking platform of Human Resources during the reporting period. It is tracked by types (ethics trainings, diversity, equity and inclusion trainings, sustainability and environment trainings and anti-bribery and corruption trainings).
	Total Training Cost (TL)	This indicator reflects the total costs of the trainings provided to the employees that is monitored through the training tracking platform of Human Resources during the reporting period.
	Average Training Costs per Employee (TL)	This indicator reflects the average training costs per employee during the reporting period.
	<b>Total Number of Employees Hired</b>	
	Number of Employees Hired, by Age Group (#)	This indicator reflects the total number of employees hired and declared to the Social Security Institution with the Employment Declaration during the reporting period. It is tracked by age groups as under 30, between 30 and 50, and over 50.
	<b>Total Number of Employees Left</b>	
	Number of Employees Left, by Gender (#)	This indicator reflects the total number of women and men employees left and declared to the Social Security Institution of the Companies with the Declaration of Leaving Employment during the reporting period.
	Number of Employees Left by Age (#)	This indicator reflects the total number of employees left and declared to the Social Security Institution of the Companies with the Declaration of Leaving Employment during the reporting period. It is tracked by age groups as under 30, between 30 and 50, and over 50.
	<b>Turnover Rates</b>	
	Turnover Rates by Gender (%)	This indicator means the ratio of the number of employees who quit their jobs declared by the Companies to the Social Security Institution with the Declaration of Leaving Work to the total number of employees within the reporting period. It is monitored in gender breakdown.
	<b>Inclusion Programs</b>	
	People Reached Through Inclusion Programs in Reporting Period (#)	It refers to the number of people of the vulnerable groups (elderly, youth, women, socioeconomically disadvantaged people and disabled people, etc.) reached by the Group through inclusion programs during the reporting period.

# ANNEX 4: Reporting Principles

TYPE	INDICATOR	SCOPE
Environmental Indicators	<b>Energy Consumption</b>	
	Total Energy Consumption (MWh)	This indicator represents the total amount of energy in MWh (from natural gas, coal, fuel oil, LPG, CNG, Petrocoke, Alternative Fuel, electricity from renewable and non-renewable sources, diesel and gasoline resources) consumed by Group companies during the reporting period to carry out its operations.
	Purchased Heat/Steam/Cooling (kg)	Purchased in the reporting period means the amount of R22 and other gases such as SF6, R407C, R134A, R410A and CO <sub>2</sub> purchased by the Group and the amount of refrigerant gas consumed for cooling purposes. It is reported in kg on a consolidated basis. Gases has been calculated based on maintenance/repair forms and related invoices.
	<b>Share of Renewable Energy Consumption in Total Energy Consumption</b>	
	Renewable Energy Consumption (MWh)	This represents the Group's renewable energy consumption figures by the end of the reporting period. It is reported in MWh on a consolidated basis.
	<b>Intensity Indicators</b>	
	Energy intensity (MWh/ Million TL)	It means energy consumption per revenue-TL within the reporting period. It is reported in MWh/TL on a consolidated basis.
	Greenhouse Gas Emission Intensity (ton CO <sub>2</sub> e/million TL)	It means total greenhouse gas emissions per revenue-million TL within the reporting period. It is reported in tonCO <sub>2</sub> e/million TL on a consolidated basis.
	<b>Greenhouse Gas Emissions (ton CO<sub>2</sub>e)</b>	
	The Greenhouse Gas Emissions (GHG) Consolidation Approach	<p>Sabancı Holding's GHG emissions have been calculated by using the equity share approach in accordance with the Greenhouse Gas Protocol. Accordingly, Sabancı Holding accounts for GHG emissions from operations according to its share of equity in the operation.</p> <p>The rationale of this methodological change based on distribution of the responsibility for reducing greenhouse gas emissions in a fair and equitable manner. It provides a comprehensive and balanced framework for tackling climate change and ensuring that all stakeholders are included in the efforts to reduce greenhouse gas emissions.</p> <p>In addition, the GHG equity share approach encourages investments in sustainable technologies and practices which can have lasting positive effects on environment, society, and the transformation of the economy. It also allows for flexibility in emission reduction strategies enabling the adoption of tailored solutions that best suit each stakeholder's circumstances.</p>

# ANNEX 4: Reporting Principles

TYPE	INDICATOR	SCOPE
Environmental Indicators	Scope 1 (tCO <sub>2</sub> e)	This indicator reflects the emissions of greenhouse gases due to the use of natural gas, coal, fuel oil, LPG, CNG, Petcoke, Alternative Fuel, diesel and gasoline resources consumption, SF6 and refrigerant gases and fire extinguishing devices at the relevant locations of the Group during the reporting period. It is reported in tonCO <sub>2</sub> e on a consolidated basis.
	Scope 2 (Location Based) (tCO <sub>2</sub> e)	This indicator reflects the emissions of greenhouse gases due to the use of purchased electricity and Transmission & Distribution losses from Enerjisa Enerji at the relevant locations of the Group during the reporting period. It is reported in tonCO <sub>2</sub> e on a consolidated basis.
	Scope 2 (Market Based) (tCO <sub>2</sub> e)	This indicator reflects the greenhouse gas emissions arising from the Transmission & Distribution losses in Enerjisa Enerji and use of electricity purchased from non-renewable sources (generated from non-renewable sources and without I-REC or YEK-G certification) at the relevant locations of the Group during the reporting period. It is reported in tonCO <sub>2</sub> e on a consolidated basis.
	Scope 3 (tCO <sub>2</sub> e)	This indicator includes Scope 3 emissions associated with the Holding's investments in the reporting year, not already included in Scope 1 or Scope 2. Moreover, Scope 3 also includes Holding's business travels and employee commuting figures.
	<b>Water Consumption</b>	
	Water Withdrawal by Source (m <sup>3</sup> )	This indicator represents the total m <sup>3</sup> of water supplied by the Group companies from different sources of nature (Fresh surface water, Brackish surface water/Sea water, Groundwater - from renewable and non-renewable sources, Produced/ Filtrate water and Third-party sources) during the reporting period.
	Water Consumption (m <sup>3</sup> )	This indicator represents the amount of water (consumed within the facility and not discharged directly to nature) as a result of subtracting the total amount of water discharged from the total amount of water withdrawn by the group companies during the reporting period.
	Total Amount of Discharged Water (m <sup>3</sup> )	This indicator represents the total (volume - m <sup>3</sup> ) amount of water/wastewater discharged from the Group's locations to fresh surface waters, brackish/salt surface waters, groundwater and third-party points (discharge channels) during the reporting period and is reported in m <sup>3</sup> on a consolidated basis.
	Water Recycled and Reused (%)	This indicator represents the ratio of the amount of water reused-recycled to the total consumed water in the reporting period. It is reported in m <sup>3</sup> on a consolidated basis.



# ANNEX 4: Reporting Principles

TYPE	INDICATOR	SCOPE
	<b>Waste</b>	
	Percentage of waste reused and recycled (%)	Represents the ratio of the amount of waste recycled by physical methods (recycling, reuse and incineration for energy recovery) inside or outside the group facilities to the total amount of hazardous and non-hazardous waste during the reporting period.
	Percentage of waste reused and recycled including ash (%)	It represents the ratio of the amount of waste recycled in the reporting period to the total amount of hazardous and non-hazardous waste including ash.
	Total Hazardous Waste (ton)	Represents the amount of hazardous waste generated as a result of the activities carried out by Group companies during the reporting period. Total hazardous waste consists of the sum of waste recycled/reused at the facility (including plastics and electronic waste), recycled/reused by a third party (including plastics and electronic waste), landfilled, incinerated with energy recovery and incinerated without energy recovery, and is reported in tons on a consolidated basis.
<b>Environmental Indicators</b>	Total Non-Hazardous Waste (ton)	Represents the amount of non-hazardous waste generated as a result of the activities carried out by Group companies during the reporting period. Total hazardous waste consists of the sum of waste recycled/reused at the facility (including plastics and electronic waste), recycled/reused by a third party (including plastics and electronic waste), landfilled, incinerated with energy recovery and incinerated without energy recovery, and is reported in tons on a consolidated basis.
	Non-Hazardous Waste including ash waste (ton)	It means the amount of non-hazardous waste including ash waste where the Group's operations take place during the reporting period.
	Total waste without ash waste (ton)	It means the total amount of hazardous and non-hazardous waste excluding ash waste where the Group's operations take place during the reporting period.
	Total waste with ash waste (ton)	It means the total amount of hazardous and non-hazardous waste including ash waste where the Group's operations take place during the reporting period.
	Plastic consumption (ton)	Total plastic consumption is followed up with invoices and waste declaration forms declared to the Ministry of Environment, Urbanization and Climate Change of Republic of Türkiye; represents the consumption amount of plastic products, pet bottles, bags and plastic packaging.

# ANNEX 4: Reporting Principles

TYPE	INDICATOR	SCOPE
	<b>Sustainable Business Model</b>	
	SDG-linked Product and Service (#)	It refers to the number of mitigation (Products that directly reduce resource use or carbon emissions. Includes activities that are considered unquestionably sustainable.), transition (Products and services that are not considered entirely environmentally friendly in nature, but can be considered as a transition to more sustainable technologies, such as cement and rubber products produced using alternative raw materials and/or fuels.), enabler (Products that are not considered as direct source/carbon emission reduction activities, but facilitate the dissemination of related technologies.) and enhancing positive social impact products and services offered by the Group during the reporting period that provide environmental and social benefits.
	SDG-linked Product and Service Revenue (TL)	It refers to the income obtained from the products and services offered by the Group during the reporting period, which provide environmental and social benefits, and have a mitigation, transitional and facilitating nature. It is reported as TL on a consolidated basis.
	SDG-Linked R&D and Innovation Investments (TL)	It refers to the sustainability-oriented R&D and innovation investments of the Group made during the reporting period. It is reported as TL on a consolidated basis.
<b>Economic Indicators</b>	Ratio of SDG-Linked R&D and Innovation Activities (%)	It refers to the ratio of sustainability linked R&D and innovation investments in the Group's investment budget to total R&D and innovation investment during the reporting period.
	<b>Environmental Investments and Expenditures</b>	
	Environmental Investments by Type (TL)	It refers to the mitigation (Products that directly reduce resource use or carbon emissions. Includes activities that are considered unquestionably sustainable.), transition (Products and services that are not considered entirely environmentally friendly in nature, but can be considered as a transition to more sustainable technologies, such as cement and rubber products produced using alternative raw materials and/or fuels.) and enabler (Products that are not considered as direct source/carbon emission reduction activities, but facilitate the dissemination of related technologies.) environmental investments carried out by the Group during the reporting period that provide environmental and social benefits. It is reported as TL on a consolidated basis.
	Environmental Expenditures by Type (TL)	It refers to expenditures that are legally required and not legally required in the reporting period. It is reported as TL on a consolidated basis.
	Savings and Reduction Based on Environmental Investments (MWh - tCO <sub>2</sub> e)	It refers to the environmental benefits in MWh and tCO <sub>2</sub> e through environmental investments and/or operations during the reporting period.

# ANNEX 4: Reporting Principles

## Data Preparation

### SOCIAL INDICATORS

#### Occupational Health and Safety (OHS) Indicators

The number of accidents and the number of fatal cases is followed by the tables that list the Social Security Institution declarations.

The following definitions and formulas are used in the calculation of occupational health and safety indicators.

Formulas:

Lost Day Rate = Accidental Absence / Total Working Hours \* 200,000

#### Distribution of Women Employees Data

The total number of employees represents the total number of employees that the companies have as of the end of the reporting year and that are based on the information included in the annual reports or human resources systems published as of 31 December 2023.

The following definitions and formulas are used in the calculation of women employee distribution indicators.

Formulas:

Women Employees' Rate = Number of Women Employees / Total Number of Employees

#### Distribution of Women Managers

Managerial levels in the scope are defined as N-1, N-2 and N-3. N-1 level is an executive level who directly reports to the CEO. N-2 level is defined as the middle level which is two degrees away from CEO. Similarly, N-3 is a managerial level is three degrees away from CEO.

Formulas:

Ratio of women managers (%) = (total number of N-1, N-2 and N-3 level women managers / total number of N-1, N-2 and N-3 level managers) \* 100

#### Distribution of Women Managers in Revenue-Generating Roles

Revenue-generating roles defined as the roles that when vacant, no revenue is generated.

Formulas:

Share of Women Managers in Revenue-Generating Roles (%) = (number of women managers in revenue-generating roles / total number of managers in revenue-generating roles) \* 100

#### Distribution of Women Employees in STEM Roles

STEM roles are directly related to Science, Technology, Engineering and Mathematics.

Formulas:

Share of Women Employees in STEM Roles (%) = (Number of women employees in STEM roles / total number of employees in STEM roles) \* 100

# ANNEX 4: Reporting Principles

## Parental Leaves

Parental leaves include maternity and paternity leaves during the reporting period.

Formulas:

Ratio of the Employees who Returned to Work After Maternal Leave =  $\frac{\text{Number of employees returned from maternity leaves}}{\text{Number of employees left due to maternity leave}}$

## Trainings

It represents the trainings provided to the employees during the reporting period.

Total training hours is divided into four sub-categories. Total training hours by gender (women and men), by age (under 30, between 30 and 50, over 50), by training types (“ethics”, “diversity and inclusion”, “sustainability and environment” and “anti-bribery and corruption”).

Total cost of the trainings represents the total cost of all the trainings provided by the Companies to their employees.

Formulas:

Average Training Costs per Employee =  $\frac{\text{Total cost of all the trainings}}{\text{the number of employees}}$

## Total Number of Employees Hired

The number of employees hired during the reporting period is divided into three categories as gender (women and men), age (under 30, between 30 and 50, over 50).

## Total Number of Employees Left

The number of employees left during the reporting period is divided into three categories as gender (women and men), age (under 30, between 30 and 50, over 50).

## Turnover Rates

Formulas:

Turnover rates by gender:

$\frac{\text{Number of women employees left}}{\text{total number of women employees}}$

$\frac{\text{Number of men employees left}}{\text{total number of men employees}}$

## People Reached Through Inclusion Programs in Reporting Period

It refers to the number of people of the sensitive groups (old, youth, women, and disabled people, etc.) reached by the Group through inclusion programs.

### ◉ Akbank:

It refers to the number of young people reached through the programs named “Gençlik Akademisi”. The number of participants is tracked through the confirmation letters received.

### ◉ Agesa:

Sensitive groups reached in 2023 include aid to people over the age of 65. These people were reached within the scope of “Her Yaşta” project that was realized in cooperation with the Non-Governmental Organization. Another sensitive group reached by Agesa is young people. The number of people represents the support for the education of 9 female students made to the Turkish Education Foundation

# ANNEX 4: Reporting Principles

AgeSA Scholarship Fund. Another group was children who were reached through the Company's "Geleceğe Umutla" project. Additionally, 100 women are also included in the sensitive group reached through a project that was carried out with five different NGOs. Other groups reached include visually and hearing-impaired people. Within the framework of its cooperation with BlindLook, AgeSA provides voice guidance services to its visually impaired customers in their digital applications and sign language support for its hearing-impaired customers, enabling them to perform all insurance transactions on their own without assistance. In the 2023 reporting period, 6,927 visually impaired and 769 hearing-impaired users entered through digital channels. Another sensitive group includes 134 people with hearing loss reached through the Company's "Sesimi Duyan Var mı?" project, which was carried out in a total of 30 tent cities in Adiyaman, Gazintep and Kahramanmaraş. Lastly, sensitive groups include 188,865 people reached through financial literacy projects carried out by Agesa.

## ◉ **Aksigorta:**

Sensitive groups reached in 2023 include people reached through the Company's "Geleceğe Umutla" project, which provided support to 400 children affected by the earthquake in Hatay.

## ◉ **Enerjisa Enerji:**

Sensitive groups reached in 2023 include the "Device Dependent Patients" (Hasta Var Programı), who maintain their life dependent on a device. If the medical condition of a patient requires vital medical equipment, in case of an outage in their residential area, emergency supply is provided. Furthermore, in accordance with the amendments

on the Regulation on Electricity Market Customer Services Regulation in 2023, the conditions for cutting off energy to vulnerable customers in case of unpaid bills have been altered. Accordingly, for the families of martyrs, veterans, and disabled veterans, customers over the age of 65 and customers who submitted a health report stating that they had disabilities over 40%; the electricity will be cut only in the case of three consecutive months of failure in payment.

## ◉ **Kordsa:**

It refers to the number of woman and other reached through the programs named "Hatay Kuluçka Merkezi" carried out in collaboration with Habitat Association, aims to turn the incubation center to be established in Hatay, the most affected province after the 6 February 2023 Kahramanmaraş earthquake, into a local development platform, to enable the specific target group affected by the earthquake to gain new generation competencies through trainings to be provided; to open new avenues for them in terms of employment and to ensure economic and social recovery in the region in the long term.

## ◉ **Brisa:**

Sensitive groups reached in 2023 include youth, children, and women. It represents the number of young people and children reached through activities and donations within the scope of the "Brisa Mensupları Öğrenim Destekleme Derneği (BMÖDD)" and "Sabancı Lassa Mid-School". The number of women reached represents the number of people reached by the Ideathon and "Hatay Kuluçka Merkezi" program.

# ANNEX 4: Reporting Principles

## ◉ **Temsa:**

Sensitive groups reached in 2023 include young people who benefit from university, vocational high school, summer internship programs, workplace training, children amenity events and earthquake volunteers.

## ◉ **Carrefoursa:**

Sensitive groups reached in 2023 include people reached through the Company's "Lezzet Arası" project, which used to provide food support to earthquake victims in Kahramanmaraş after the earthquake on February 6.

## ◉ **Teknosa:**

Within the scope of the "Technology for Women" project, the number of female participants who attended digital literacy training was evaluated. In addition, the number of women reached represents the number of people reached by "Hatay Kuluçka Merkezi" program.

## ◉ **Çimsa:**

In the reporting period, it refers to the number of women, youth and disabled people reached through the Company's "Mersin Disability Week", "İşimiz Eşitlik", "Su Nefestir", "Gelecek Seninle Mümkün", "Yarınlara Seninle Mümkün" projects.

## ◉ **Enerjisa Üretim :**

It refers to the the number of youths, children, women and other people reached through the Enerjisa Üretim's "Energy Youth College Long Term Internship and Mentoring Programme", "Children's Play Group Support to Söğütlü Village", "Soysallı Enerjisa School Renovation Support", "Akyeniköy Primary School Robotic Coding Classroom", "Imagination Centre - Summer education and social support programme for primary school children", "Womentum Career support programme for female students", and "Power MBA (Master of Business Administration) professional development programme" projects.

# ANNEX 4: Reporting Principles

## ENVIRONMENTAL INDICATORS

### Energy Consumption by Fuel Type

Within the scope of energy consumption data for Akbank, Aksigorta, Agesa, Enerjisa Üretim, Enerjisa Enerji, SabancıDx, Kordsa, Brisa, Temsa, Carrefoursa, Teknosa, Akçansa, Çimsa and Holding, natural gas, diesel, fuel-oil, gasoline, LPG, CNG, coal, petroleum-coke, alternative fuels and electricity have been are consumed. The data is obtained with the meter, invoice, receipt, and maintenance-repair forms of the service providers.

#### ◉ Akbank:

Akbank's headquarter and buildings, branches and vehicles are included in the calculations. In addition to the locations given above in electricity consumption, the consumption of ATMs with subscriptions is also included. For calculating these values, the consumptions are obtained from the counters and invoices of the service providers or based on the consumptions in the sample branches.

#### ◉ Aksigorta:

Natural gas consumption is obtained by dividing the unit price over the TL amount of the invoices of the service providers. Consumption values for 70% Aksigorta and 30% common area are denominated by the building management.

#### ◉ Brisa:

Diesel consumption is derived from service providers' invoices for generators, fire pumps and company-owned vehicles. Gasoline consumption is obtained from the

invoices of the service providers for the Group's vehicles. For natural gas consumption, the m<sup>3</sup> value on the invoice is considered for the Izmit, Aksaray, Altunizade and Arvento locations. Purchased electricity consumption in all locations are tracked with the invoices from the services providers. In addition, the renewable energy generation (which is consumed by the Entity) is tracked with the signed agreements/invoices made with Enerjisa Enerji.

#### ◉ Carrefoursa:

Natural gas consumption is obtained by dividing the unit prices over the TL amount of the invoices of the service providers. The unit prices used in the calculation are the prices per kWh determined by İGDAŞ for each month for 2023.

#### ◉ Enerjisa Üretim:

Natural gas, oil, diesel and LPG consumptions are obtained from the invoices of service provider companies. Coal and limestone consumptions are tracked through signed progress payment documents and stock counts, which are agreed with subcontractors and recorded. Energy consumption data covers all power plants.

#### ◉ Teknosa:

Natural gas consumption for stores is obtained by dividing the unit price over the TL amount of the invoices of the service providers. Two different unit price for semester one and semester two (obtained by TURKSTAT) is considered in the total consumption. Natural gas consumption for warehouse is obtained from meters and natural gas consumption for headquarters is obtained from Carrefoursa since the consumption is mutual and Teknosa is responsible from the 30% of the total consumption. Electricity for stores is

# ANNEX 4: Reporting Principles

provided by both Enerjisa and other providers. Electricity consumption from the other providers is calculated by considering two different unit price obtained by TURKSTAT. On the other hand, electricity meters are used to calculate the consumption from the Enerjisa. Electricity consumption for warehouse is obtained from meters and electricity consumption for headquarters is obtained from Carrefoursa since the consumption is mutual and Teknosa is responsible from the 30% of the total consumption.

## ◦ Temsa:

Electricity, Natural Gas, Gasoline, Diesel and CNG consumption amounts are obtained from the invoices of the service providers.

## ◦ SabancıDx:

Energy consumption amounts are obtained from the invoices of the service providers for the Sabancı Center, Altunizade and Kentsa locations.

Akbank, Aksigorta, Agesa, Enerjisa Üretim, Enerjisa Enerji, SabancıDx, Kordsa, Brisa, Temsa, Carrefoursa, Teknosa and Holding use the following conversion factors in their energy consumption calculations:

- Since the electricity supply unit is billed in kWh, a conversion factor of 1 kWh=0.0036 GJ is used for conversion to GJ;
- Since the natural gas supply unit is billed in m<sup>3</sup>, a conversion factor [1m<sup>3</sup> \* (Calorific Value) MJ/m<sup>3</sup>]/1000 is used;
- Since the diesel supply unit is billed in liters, the conversion factor [1 ltr \* (Calorific Value) MJ/l] /1000 is used for conversion to GJ;
- Since the gasoline supply unit is billed in liters, the conversion factor [1l \* (Calorific Value) MJ/l] /1000 is used for conversion to GJ;

- Since the unit of all fuel consumption is reported as MWh, a conversion factor of 1GJ=0.277777 MWh is used for conversion to GJ.

## Akçansa, Çimsa:

The Companies energy resources calorific values are shared below. The calorific values in the Emission Verification Reports reported to the Ministry of Environment for 2023 are taken as a basis. It uses the formulas listed below along with these values:

- Since the electricity supply unit is billed in kWh, a conversion factor of 1 kWh=0.0036 GJ is used for conversion to GJ;
- Since Imported Coal and Domestic Coal supply unit is reported in tons, conversion factor of [1 ton \* (Net Calorific Value) GJ/ton] /1000 is used in conversion to TJ;
- Since the natural gas supply unit is billed in m<sup>3</sup>, a conversion factor [1m<sup>3</sup> \* (Net Calorific Value) GJ/m<sup>3</sup>]/1000 is used;
- Since the diesel supply unit is reported in liters, the conversion factor [1l \* (Net Calorific value) GJ/l] /1000 is used in the conversion to TJ;
- Since the fuel-oil supply unit is reported in liters, the conversion factor [1l \* (Net Calorific value) GJ/l] /1000 is used in the conversion to TJ;
- Since the unit of consumption of petroleum coke, waste oil, waste tire, waste-derived fuel (RDF) and waste sludge, which are evaluated within the scope of other fuels, is reported in tons, in conversion to TJ [1t \* (Net Calorific Value) GJ/t] /1000 conversion factor is used;
- Since the unit of all fuel consumption is reported as MWh, a conversion factor of 1GJ=0.277777 MWh is used for conversion to GJ.

In addition, relevant MSDS (Material Safety Data Sheet) given by the service providers have been used for density values in Temsa for CNG consumption and Brisa for LPG consumption conversions.



# ANNEX 4: Reporting Principles

## Purchased Heat/Steam/Cooling

The amount of refrigerant consumed for cooling purposes is reported within the scope of purchased heat/steam/cooling indicator. For this indicator, the total consumption amount of R22 gases and other gases such as SF6, R407C, R134A, R410A and CO<sub>2</sub> gases has been calculated based on maintenance/repair forms and related invoices.

## Greenhouse Gas Intensity and Energy Intensity (tCO<sub>2</sub>-e / TL)

Greenhouse gas intensity was calculated by dividing the sum of Scope 1 and 2 emissions by the total revenues in TL in the reporting period.

Energy intensity was calculated by dividing the total energy consumption by the total revenues in TL in the reporting period.

Total revenues in TL refers to the combined revenue of the Group in the latest available Sabancı Holding Annual Report.

Formulas:

Greenhouse Gas Intensity =  $\text{Scope 1} + \text{Scope 2 GHG Emissions (tCO}_2\text{e)} / \text{Total revenues in TL}$   
Energy Intensity =  $\text{Total energy consumption} / \text{Total revenues in TL}$

## Share of Renewable Energy Consumption in Total Energy Consumption

Renewable energy consumption refers to the renewable energy sourced electricity consumption by the Group.

### ◉ Akbank & Agesa & Aksigorta & Enerjisa Enerji & Holding :

It is followed by I-REC (Renewable Energy Certificate).

### ◉ Temsa:

It contains the electricity consumptions licensed by YEK-G (Renewable Energy Resource Guarantee System) as well as the solar electricity generation by the entity.

### ◉ Brisa:

It contains the sum of electricity consumptions certificated with the I-REC (Renewable Energy Certificate), YEK-G (Renewable Energy Resource Guarantee System) and solar electricity generation by the entity.

### ◉ Teknosa:

It contains the electricity consumptions licensed by I-REC (Renewable Energy Certificate) as well as the solar electricity generation by the entity.

### ◉ Kordsa:

Renewable energy consumption refers to the amount of energy certified with the I-REC (Renewable Energy Certificate) certificate and amount of electricity generated from SPP (solar power plants) in Izmit Location.

### ◉ SabancıDx:

It is followed by reports received over the system. Renewable energy consumption is obtained from Smartflower and Solar systems of the company.

# ANNEX 4: Reporting Principles

## ◉ Akçansa:

Renewable energy consumption refers to the electrical energy obtained from the waste heat generated during the production process, International Renewable Energy Certificate (I-REC) & YEK-G (Renewable Energy Resource Guarantee System) certified electricity and the energy gained from the wind turbine.

## ◉ Çimsa:

Renewable energy consumption represents the sum of the amount of geothermal renewable energy purchased by the Company with the International Renewable Energy Certificate (I-REC) and the amount of waste heat energy generated at the Company's Mersin Facility location.

Renewable energy generation, on the other hand, refers to the total electricity generated by the Group from renewable energy sources. It is followed by reports received on the system.

Formulas:

Share of Renewable Energy Consumption in Total Energy Consumption (%) =  
(Renewable Energy Consumption / Total Energy Consumption) \* 100

## Scope 1, 2 and 3 Emissions

### ◉ Akbank, Aksigorta, Agesa, Temsa, Carrefoursa, Teknosa, SabancıDx, Enerjisa Üretim, Enerjisa Enerji, Brisa, Kordsa, Holding:

Scope 1 and Scope 2 emissions have been calculated in accordance with ISO 14064-1, with the principle of operational control within the framework of the "Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard".

In the calculations, CO<sub>2</sub> equivalent factors consisting of CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs (SF6 and refrigerant gas) CO<sub>2</sub> equivalent emission factors were used. The emission sources are detailed in the table below. Global Warming Potential (GWP) coefficients are from 5th and 6th Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) ([https://www.ipcc.ch/site/assets/uploads/2018/02/SYR\\_AR5\\_FINAL\\_full.pdf](https://www.ipcc.ch/site/assets/uploads/2018/02/SYR_AR5_FINAL_full.pdf)) and global warming values Department for Environment, Food and Rural Affairs of United Kingdom (<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023>) and the resultant ton CO<sub>2</sub>-e value is calculated by multiplying with the appropriate coefficients.

Formulas:

Scope 1 emissions (tCO<sub>2</sub>e) = Scope 1 Emissions of Group Company's \* Holding Share

Scope 2 emissions (tCO<sub>2</sub>e) = Scope 2 Emissions of Group Company's \* Holding Share

# ANNEX 4: Reporting Principles

Emission sources – Scope 1	Emission Calculation Methodology
Stationary	Emission factors from IPCC 2006 guidelines and DEFRA 2023, fuel NCV and density values are from regulations published by Energy Ministry, DEFRA 2023 and IPCC 2006. IPCC GWP coefficients are from 5 <sup>th</sup> & 6 <sup>th</sup> assessment Report.
Mobile	Emission factors from IPCC 2006 guidelines and DEFRA 2023, fuel NCV and density values are from regulations published by Energy Ministry, DEFRA 2023 and IPCC 2006. IPCC GWP coefficients are from 5 <sup>th</sup> & 6 <sup>th</sup> assessment Report.
Fugitive	Global Warming Potential (GWP) values are from IPCC 5 <sup>th</sup> & 6 <sup>th</sup> assessment Report and DEFRA 2023.
Processes	Emission factors from IPCC 2006 guidelines and DEFRA 2023, Global Cement and Concrete Association – Cement CO <sub>2</sub> and Energy Protocol V3.1, Cement Sustainability Initiative.
Emission Factors – Scope 2	Ton CO <sub>2</sub> -e/MWh
Türkiye Electricity (from grid)	IEA Emissions Factors 2022 and TEIAS 2022 published data for electricity generation.
Formulas: Scope 3 emissions = (Group Company's Scope 1 & Scope 2 Emissions * Holding Share) + Holding's Scope 3 Category 6 Emissions + Holding's Scope 3 Category 7 Emissions	
Emission Factors – Scope 3 (Holding)	kgCO <sub>2</sub> -e/km
Category 6 – Business Travel	DEFRA 2023 GHG emissions factors.
Category 7 – Employee Commuting	

## ◉ Çimsa:

Scope 1 and Scope 2 emission calculations were made using the Carbon Dioxide Emissions and Energy Inventory- Cement CO<sub>2</sub> and Energy Protocol Version 3.1 (WBCSD Cement Sustainability Initiative Cement CO<sub>2</sub> and Energy Protocol, Version 3.1, CO<sub>2</sub> Emissions and Energy Inventory) provided by the World Business Council for Sustainable Development – Cement Sustainability Initiative (WBCSD).

## ◉ Akçansa:

Scope 1 & 2 emissions are calculated in accordance with ISO 14064-1, "Greenhouse Gases Protocol: Corporate Accounting and Reporting Standard" in accordance with ISO 14064-1. For Scope 1 and Scope 2 emission calculations, the Carbon Dioxide Emission and Energy Inventory – Cement Sustainability Initiative provided by the World Business Council for Sustainable Development – Cement Sustainability Initiative (WBCSD- World Business Council for Sustainable Development – Cement Sustainability Initiative) is used. Calculated using the WBCSD Cement Sustainability Initiative Cement CO<sub>2</sub> and Energy Protocol, Version 3.1 up, CO<sub>2</sub> Emissions and Energy Inventory.

## Water Consumption

The water withdrawals and discharges are monitored through the inlet and outlet meters located within the facilities, monthly activity reports of the Ministry of Environment, Urbanization, and Climate Change of the Republic of Türkiye, payment invoices and assumptions based on the Turkish Statistical Institute (TÜİK). Water consumption consists of the amount of water withdrawn from nature by the facilities and not discharged (into the product, evaporation, or leakage) to directly.

# ANNEX 4: Reporting Principles

Formulas:

Water consumption (m3) = Water Withdrawal by Source – Total Amount of Water Discharge

## Waste

Hazardous wastes are defined as wastes containing substances that are dangerous for human health and the environment and that have the potential to be harmful, while non-hazardous wastes are defined as wastes that do not cause any harm to human health and the environment. Hazardous wastes are defined as wastes containing substances that are dangerous for human health and the environment and that have the potential to be harmful, while non-hazardous wastes are defined as wastes that do not cause any harm to human health and the environment (Republic of Türkiye Ministry of Environment, Urbanization and Climate Change, Waste Management Regulation - Article 4). According to the disposal methods, the total amount of hazardous and non-hazardous waste which is landfilled, recycled in the facility/outside the facility, incinerated for energy recovery and incinerated without energy recovery are reported.

The total amount of hazardous and non-hazardous waste is monitored through official documentation including Waste Declaration Forms, Mass Balance System (MOTAT, KDS etc.) of the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change and disposal delivery notes/records, etc.

The amount of recycled waste refers to the amount of waste that goes to the Group's landfill/solid waste site or is recycled by itself or another organization, recovered for energy purposes and reused. Recycled wastes contain on wastes which are disposed as emphasized in "R" code in Republic of Türkiye Ministry of Environment, Urbanization and Climate Change, Waste Management Regulation Annex-1: Waste Code Determination Hierarchy and Waste Code Explanations.

## Enerjisa Üretim;

Ash waste generated at Enerjisa Üretim's Tufanbeyli thermal power plant is also included in the reporting.

Formulas:

Amount of Recycled Waste = Waste Recycled/Reused at the Facility + Recycled/ Reused by a Third-Party + Landfilled + Incinerated with Energy Recovery

Reused / recycled waste ratio = Amount of Recycled Waste / (Total Hazardous Waste + Total Non-Hazardous Waste)

# ANNEX 4: Reporting Principles

## ECONOMIC INDICATORS

The following definitions and formulas are used in the calculation of economic indicators.

### Sustainable Business Model

Products and services identified as sustainable are;

- Products and services that provide benefits related to the direct reduction of environmental resources / carbon emissions (mitigation),
- Products and services related to the reduction of environmental resource use / carbon emissions in technologies and activities that are not considered sustainable in nature (transition),
- Products and services that are not considered as direct source / carbon emission reduction activities, but facilitate the dissemination of related technologies (enabler)
- Grouped as products and services that create positive social impact.

Revenues from products and services were obtained through product-based sales lists, and total revenue from related product types was reported within the scope of this indicator.

Within the scope of the ratio of SDG-linked product and service revenues to total revenues in TL, total revenues in TL represent the total revenues of the companies as of the end of the reporting year, which are stated in the annual reports published as of 31 December 2023 or in the financial reports subject to independent audit.

The total amount reported within the scope of R&D and innovation investment consists of the investments made within the approved budget of the Group. Amounts reported under R&D and innovation investments represent the total revenue figures of the companies stated in the annual reports published as of 31 December 2023 or in the financial reports subject to independent audit. The total amount reported within the scope of sustainability-oriented R&D and innovation investment represents the sustainability-oriented investments included in the Group's approved R&D and innovation investment budget.

### ○ Akbank:

The number of SDG-linked products and services consist of 18 products and services that are considered as products and services that create positive social impact, mitigation and enabler. The 18 services evaluated within this scope, which include, Blue Tourism Loan, The Blue Port Loan, Blue Transportation Loan, Rooftop Solar Panel Investment Loan, Transition to a Low-Carbon Economy Loan, Renewable Energy Loans, SME Eco Transition Package, Energy Efficiency Loan, Waste Management Loan, Waste Water Management Loan & Water Management Loan, Clean Transportation Loan, Sustainable Agriculture Loan, Women's SME Package, Agricultural Banking Loans, Environmentally Friendly Vehicle Loan, Green Trade Package, Sustainable Deposit, Digital Services: Corporate Carbon Footprint Calculation & ESG Assessment

### ○ Aksam:

The number of SDG-linked products and services consist of 44 products and services that are considered as products and services that create positive social

# ANNEX 4: Reporting Principles

impact, mitigation and enabler. The 44 services evaluated within this scope, which include remote inspection study, providing a discount for the next year in case of no damage, discount to ecological housing certified houses, remote sales, Akbebek (insurance for children), Akşaglık mobile application, online health consultancy, control mammography, discounts for women on Mother's Day and special insurance services for serious diseases.

## ◉ **Agesa:**

The number of SDG-linked products and services consist of 18 products and services that are considered as products that create positive social impact and mitigation. The 18 products are Long Good Odds Insurance, VIP Life, My Credit is Safe, Advantage Plus Personal Accident Insurance,

## ◉ **Akbank:**

Personal Accident Insurance, Express Personal Accident Insurance, Take Care Insurance, Saving Future Plan, Saving VIP Plan & Prestigious Retirement Investment Plan, Sabancı Employee Assurance Plan, Retirement Investment Plan, Rapid Retirement Plan, Retirement Income Plan, Automatic Enrollment Plans. The SDG-linked products revenue is calculated as 5% of each related products' revenue indicated by the Agesa Global.

## ◉ **Enerjisa Üretim:**

The number of SDG-linked products and services consist of 23 products and services, which are considered as mitigation and transition products. The mitigation products

evaluated in this context are 12 HPP, 8 WPP 2 SPP. And also, transition product evaluated in this context is 1 Hydrogen operation.

## ◉ **Enerjisa Enerji:**

The amount of SDG-linked product and service revenues has been determined through the sales lists followed under IREC (Green Energy Certificate), YEK-G (Renewable Energy Resource Guarantee System), Cogeneration, process energy efficiency products, Solar Power Plant and Rooftop Projects, Regulated Green Energy Tariff Sales, Green Energy Originated Whole Sales, Low Loss Transformer, LED (Street Lighting), Lighting (Customer Solutions) and Network Connection revenues for mitigation projects and under SCADA, OSOS, Compensation and Voltage Line Transition, Eşarj AC, Eşarj DC, E-charge Network and maintenance and E-charge Maintenance revenues for enabler projects and were reported on this basis.

## ◉ **SabancıDx:**

The number of SDG-linked products and services consists of 6 products and services, which are considered as mitigation and transition products.

The product Edoksis project, which is an e-transformation platform that enables companies to manage electronic document flow in accordance with RA standards, quickly and securely considered as only one mitigation services.

There are 5 services evaluated within the scope of converter products considered within the scope of the digital transformation project which are Perfx, Hrweb, Thanxie,

# ANNEX 4: Reporting Principles

Pratisl and Pratis Pro. The balance reported within the R&D and innovation investments includes the R&D projects capitalized in the 2023 financial year.

## ◉ **Kordsa:**

84 SDG-linked products (19 Mitigation, 49 Transition, 7 Enabler, 4 positive social impact) specified of which 32 are developed by Tire Reinforcement, 26 from Composite Technologies and 26 from Construction Reinforcement.

## ◉ **Brisa:**

The number of SDG-linked products and services consist of 592 products and services that are considered as transition, enabler and positive social impact products.

Products that are not considered as sustainable by their nature are tire products designed with Aspects+ mobilfix and product improvements. Products that are not completely environmentally friendly in nature, such as PSR A&B, LVR A&B&C labels, TBR A&B&C tire models, but can be considered as a transition to more SDG-linked technologies are included in the transition product group. In the enabler product group, manufactured tire products for electric vehicles were evaluated. In the category of products with positive social impact, wet braking distance (All groups A value & Sound All groups PBN wave-1 value), wet groundbreaking distance (All groups A value & Sound All groups different from PBN wave-1 value) and wet ground breaking distance (All groups different from A value & Sound All groups PBN wave-1 value) products were evaluated.

The projects included within the scope of R&D and innovation investments are the projects carried out at Brisa R&D Center, the reported balance includes R&D projects capitalized in the 2023 financial year.

Total amounts reported within the scope of SDG-linked R&D and innovation investments consist of expenditures made within the approved budget of the Company. The projects carried out at the Brisa R&D Center are the projects carried out under the headings of rolling resistance, reducing noise and raw material use, energy saving, localization projects, recycled material usage and improvement of abrasion life, within the scope of environmental investment.

## ◉ **Temsa:**

The number of SDG-linked products consist of 12 products that are considered as mitigation. The products considered within the scope of mitigation products are sustainable electric and hydrogen based fueled vehicle models produced by the Company, monitored by the relevant product catalogs and sales invoices. The balance reported within the R&D and innovation investments includes the R&D projects capitalized in the 2023 financial year. Total income for Temsa has been obtained from internal financial reports.

## ◉ **Carrefoursa:**

The number of SDG-linked products and services consist of 61 products and services, which are considered to create positive social impact, enabler and mitigation. The products evaluated within the scope of mitigation products are 54 CarrefourSa

# ANNEX 4: Reporting Principles

branded Eco-Bio and organic bread products. The service evaluated within the scope of enabler products is the e-charging points located at 2 locations for electric vehicles, 1 product is reusable crate, and 1 product is bringing your own bowl project. Other products and services consist of donation to Tohum Autism Early Diagnosis and Education Foundation through transforming waste oils into biodiesel, donation of books to children in need in Child Education Foundation with the proceeds from the collection of waste batteries and Don't Be Deceived by Its Appearance project which prevent food waste through selling fruits/vegetables that do not meet the standards due to their shape to customers at affordable prices.

## ○ Teknosa:

The number of SDG-linked products and services consist of 207 products and services, which are considered as mitigation and enabler products. The products evaluated within the scope of mitigation products are 202 types are low energy consumption A+++ white appliances and air conditioner models. The service evaluated within the scope of enabler products are Teknogaranti, Maintenance&Repair, Rental, Buyback and renovated products.

Projects carried out within the scope of R&D and innovation investments include R&D projects capitalized in the 2023 financial year.

The company's energy savings are due to the automation system for heating, cooling and lighting installed in its stores and workplaces as well as Teknosa stores that turned into LED lighting in 2023.

## ○ Akçansa:

The number of SDG-linked products and services consist of 24 products and services, which are considered as transition products. Transition products refer to cement types that are included in the scope of products related to the reduction of environmental resource use / carbon emissions in technologies and activities that are not considered sustainable by nature. The balance reported within the scope of R&D and innovation investments includes the expenses of the projects within the 2023 financial year budget.

## ○ Çimsa:

The number of SDG-linked products and services consist of 9 products and services, which are considered as transition products. Transition products refer to cement types that are included in the scope of products related to the reduction of environmental resource use / carbon emissions in technologies and activities that are not considered sustainable by nature.

Sustainability-focused R&D and innovation investment budget represent the R&D and innovation budget allocated by the Company for projects, which is budgeted by the Company during the reporting period and is also stated in the Çimsa Integrated Annual Report published as of 31 December 2023 and reported as expense in the financial statements.

Formulas:

Ratio of SDG-linked Product and Service Revenues to Total Revenue = SDG-linked



# ANNEX 4: Reporting Principles

Product and Service Revenues / Total Revenue

Ratio of SDG-linked R&D and Innovation Investment to Total Revenue (%) = (SDG-linked R&D and Innovation Investment / Total Revenue) \* 100

## Savings and Reduction Based on Environmental Investments

### ◉ **Kordsa:**

Within the scope of the financial savings and environmental and social benefit indicators realized through sustainable investments and/or operations, the Company's electricity and natural gas savings in kWh, water savings in m<sup>3</sup>, and financial savings (the total market price of the recovered energy resources) in TL are reported. Energy savings are reported based on the outputs of the projects for Energy Optimization, Bluff Reduction and O<sub>2</sub> Trim System Application. Water savings consists of the amount of water that is prevented from being used after the project of installing a closed-circuit system instead of an open-circuit water cycle system.

### ◉ **Brisa:**

Within the scope of the financial savings and environmental and social benefit indicators realized through sustainable investments and/or operations, the Company's electricity, natural gas and diesel CO<sub>2</sub> savings in tones and savings in TL are reported. The financial and environmental benefits of energy saving projects realized in Izmit and Aksaray locations were evaluated and combined.

### ◉ **Carrefoursa:**

The financial savings and environmental/social benefit indicators realized through

the sustainable operations of the Company during the reporting period include the replacement of fixtures, the use of IFCO RPC, industrial cooling refurbishment, air conditioner renewal, air conditioner operation monitoring and management (air conditioning automation), secondary savings projects and route optimization. The savings related to these operations have been evaluated through the emission factors referenced by the Türkiye 2020 National Inventory Report (NIR) and the certificates of the applications.

### ◉ **Teknosa:**

Within the scope of the financial savings and environmental and social benefit indicators realized through sustainable investments and/or operations, the Company's electricity savings in kWh and savings in TL are reported. The financial and environmental benefits of energy saving projects (LED conversion and Automation system installation) realized in stores are evaluated regarding this indicator.

### ◉ **Çimsa:**

Within the scope of the financial savings, the amount of resource-based (natural gas) energy obtained from the projects implemented for energy savings and efficient use in cement plants.

### ◉ **Akçansa:**

Energy savings refers to savings in kWh from energy efficiency projects. CO<sub>2</sub> savings refers to the savings in CO<sub>2</sub> achieved through energy efficiency projects, cement clinker production efficiency improvement projects and the impacts of transition to alternative fuels.

# ANNEX 4: Reporting Principles

## Environmental Investments and Expenditures

### ◉ **Aksigorta:**

It covers the environmental investments and expenditures of the Company during the reporting period. Environmental investments are reported as enabler investments. The environmental investment made by the Company in the reporting period includes Akbank, Global Holding and Republic of Türkiye Undersecretariat of Treasury's green bonds. Environmental investment amounts are followed on the receipt issued for Aksigorta. The total amount reported in this indicator is composed of the expenditures made within the approved budget of the Company. Environmental expenditures are monitored through the receipt issued for Aksigorta.

### ◉ **Agesa:**

The total amount reported regarding this indicator is composed of expenditures and investments made within the approved budget of the Company and monitored through invoices.

### ◉ **Carrefoursa:**

The total amount reported regarding this indicator is composed of expenditures and investments made within the approved budget of the Company and monitored through invoices.

### ◉ **Enerjisa Üretim:**

Total environmental investments consist of hybrid and extension investments. These investments include adding solar panels to power plants established for different purposes and wind power plants. In the reporting period, environmental expenditures cover legally mandatory and non-mandatory expenditures. Expenditures that are not legally obligatory consist of expenditures for environmental consultancy, environmental monitoring, water analysis, barrage observation and measurement services. Legally mandatory expenditures also refer to expenditures made within the scope of legal obligations such as emission calculations and analysis costs.

### ◉ **Enerjisa Enerji:**

Environmental investments are reported as mitigation investments and enabler investments. The total amounts reported in these indicators are constituted by the expenditures made within the approved budget of the Company. Mitigation investments include LED investments, Connection to Network for Charging Stations renewable electricity sources annex network connection. Enabler investments include those related to SCADA, OSOS, Compensation, low loss transformer and voltage conversion projects.

### ◉ **Kordsa:**

Environmental investments are reported as transition investments. Related expenditures include the reduction of carbon emissions as a result of savings on related resource uses (water, natural gas and electricity) as a result of environmental sourcing projects on technologies and activities that are not considered inherently sustainable.

# ANNEX 4: Reporting Principles

## ◉ **Brisa:**

Environmental expenditures that are not required by law are process improvements, consultancy and technical assistance service procurement; environmental expenditures that are required by law are expenditures such as waste treatment, emission measurement costs and GEKAP expenditures. The total amount reported in these indicators consists of the expenditures made within the approved budget of the Company. In addition, environmental investments refers to the amount of investments made for the execution of energy saving projects in İzmit and Aksaray plants.

## ◉ **Temsa:**

Environmental investments are reported as mitigation investments. The total amounts reported in these indicators are constituted by the expenditures made. Expenditures are mitigation investments that directly reduce resource use or carbon emissions.

## ◉ **Teknosa:**

Environmental investments are reported as enabler investments. The total amounts reported in these indicators are constituted by the expenditures made within the approved budget of the Company. In this criterion, within the scope of environmental expenditures, the Recycling Contribution Share (GEKAP) and the amounts of LED conversion and automation system installation in Teknosa stores were evaluated. Environmental investments and expenditures are tracked through invoices issued.

## ◉ **Akçansa:**

Environmental investments are reported as transition investments. The expenditures include investment projects in Büyükkçekmece, Samsun-Ladik and Çanakkale Plants.

## ◉ **Çimsa:**

Environmental investments cover emission reduction and energy efficiency investments realized by Çimsa in the reporting period. Environmental expenditures refer to legal obligatory (expenses related to waste disposal, environmental obligatory expenses and dues, lab measurements, online measuring device, maintenance, etc.) and non-legal obligatory (consulting fees spent on environmental and sustainability issues) operational expenditures.

## Restatement


The measuring and reporting of sustainability-related data inevitably involves a degree of estimation. Restatements are considered where there is a change in the data of greater than 5 percent at the Group level.

# ANNEX 5: Assurance Statement

## Limited Assurance Report to the Board of Directors of Hacı Ömer Sabancı Holding A.Ş.

We have been engaged by the Board of Directors of Hacı Ömer Sabancı Holding A.Ş. and group companies ("Sabancı Group" or the "Group") to perform a limited assurance engagement in respect of the Selected Sustainability Information (the "Selected Information") stated in the Sabancı Holding Sustainability For a Better Life 2023 Report (the "2023 Sustainability Report") for the year ended 31 December 2023 and listed below.

### SELECTED INFORMATION

The scope of the Selected Information for the year ended 31 December 2023, which is subject to our limited assurance work, set out in the pages 23, 24, 28, 29, 30, 75, 95, 97, 104, 123, 124, 132, 133, 147, 177, 180, 189, 194, 198, 199, 200, 201, 202, 203 and 204 of the 2023 Sustainability Report with the sign  is summarised below:

### Social Performance Indicators

- Occupational Health and Safety Indicators
  - Number of incidents (#)
  - Number of fatalities (#)
  - Number of occupational diseases (#)
  - Injury-related Absenteeism (#)
  - Lost day rate (%)
  - OHS Training Hours (h)
- Employees by Category

- Total number of employees (#)
- Number of Employees by Nationality (#)
- Women Employees' Rate (%)
- Ratio of women managers (%)
- Share of Women Managers in Revenue-Generating Roles (%)
- Share of Women Employees in STEM Roles (%)
- Total Number of Employees on Maternity Leave (#)
- Total Number of Employees on Paternity Leave (#)
- Total Number of Employees Returned to Work After Maternity Leave (#)
- Ratio of the Employees who Returned to Work After Maternal Leave (%)
- Number of Employees Hired by Age (#)
- Number of Employees Left by Gender (#)
- Number of Employees Left by Age (#)
- Turnover Rates by Gender (%)
- Inclusion Programs
  - People Reached Through Inclusion Programs in Reporting Period (#)
- Training
  - Total hours of training (h)
  - Average training hours per employee (h)
  - Total Hours of Trainings by training types (h)
  - Total Training Cost (TL)
  - Average Training Costs per Person (TL)

### Environmental Performance Indicators

- Energy Consumption:
  - Total energy consumption (MWh)

# ANNEX 5: Assurance Statement

- Renewable Energy Consumption (MWh)
- Purchased Heat/Steam/Cooling (kg)
- Intensity Indicators:
  - Energy intensity (MWh/ million TL)
  - Greenhouse gas emission intensity (ton CO<sub>2</sub>e/ million TL)
- Greenhouse Gas Emissions:
  - The Greenhouse Gas Emissions (GHG) Consolidation Approach
  - Scope 1 (tCO<sub>2</sub>e)
  - Scope 2 (Location Based) (tCO<sub>2</sub>e)
  - Scope 2 (Market Based) (tCO<sub>2</sub>e)
  - Scope 3 (tCO<sub>2</sub>e)
- Water Consumption:
  - Water Consumption (m<sup>3</sup>)
  - Water Withdrawal by Source (m<sup>3</sup>)
  - Water Recycled and Reused (%)
  - Total Amount of Discharged Water (m<sup>3</sup>)
- Waste:
  - Total Hazardous Waste (tonnes)
  - Total Non-hazardous Waste (tonnes)
  - Non-hazardous waste including ash waste (tonnes)
  - Total waste without ash waste (tonnes)
  - Total waste with ash waste (tonnes)
  - Percentage of waste reused and recycled (%)
  - Percentage of waste reused and recycled including ash (%)
  - Plastic consumption (tonnes)

## Economic Performance Indicators

- Sustainable Business Model
  - Number of SDG-linked Products and Services (#)
  - SDG-linked Product and Service Revenue (TL)
  - SDG-Linked R&D and Innovation Investments (TL)
  - Ratio of SDG-Linked R&D and Innovation Activities (%)
- Investments and Expenditures
  - Environmental Investments by Type (TL)
  - Environmental expenditures by Type (TL)
  - Savings and Reduction Based on Environmental Investments (MWh - tCO<sub>2</sub>e)
- Double Materiality Analysis

Our assurance was with respect the Selected Information marked with “✔” in the in 2023 Sustainability Report, and we have not performed any procedures with respect to earlier periods or any information other than Selected Information marked with ✔ in the 2023 Sustainability Report and, any other elements included in the 2023 Sustainability Report and, therefore, do not express any conclusion thereon.

## Criteria

The criteria used by the Group to prepare the Selected Information is set out in section “Sabancı Group 2023 Sustainability Report-Reporting Principles” (the “Reporting Principles”) on pages 205-229 of the 2023 Sustainability Report.

# ANNEX 5: Assurance Statement

## The Group's Responsibility

The Group is responsible for the content of the 2023 Sustainability Report and the preparation of the Selected Information in accordance with the Reporting Principles. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of Selected Information that is free from material misstatement, whether due to fraud or error.

## Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining such information.

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. The precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time. It is important to read the Selected Information in the context of the Reporting Principles

In particular, the conversion of different energy measures to megawatt-hour (MWh) and energy used to carbon emissions is based upon, inter alia, information and factors generated internally and/or derived by independent third parties as explained in the Reporting Principles. Our assurance work did not include examination of the derivation of those factors and other third-party information.

## Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Our Responsibility

Our responsibility is to form a limited assurance, based on limited assurance procedures, on whether anything has come to our attention that causes us to believe that the Selected Information has not been properly prepared in all material respects in accordance with the Reporting Principles. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information', and, in respect of greenhouse gas emissions, International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement under ISAE 3000 (Revised) and ISAE 3410. Consequently, the

# ANNEX 5: Assurance Statement

nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- made inquiries of the persons responsible for the Selected Information;
- understood the process for collecting and reporting the Selected Information. This included analysing the key processes and controls for managing and reporting the Selected Information;
- evaluated the source data used to prepare the Selected Information and re-performed selected examples of calculation;
- performed limited substantive testing on a selective basis of the preparation and collation of the Selected Information prepared by the Group and
- undertook analytical procedures over the reported data.

## Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Group's Selected

Information for the year ended 31 December 2023, is not properly prepared, in all material respects, in accordance with the Reporting Principles.

## Restriction of use

This report, including the conclusion, has been prepared for the Board of Directors of the Group as a body, to assist the Board of Directors in reporting Hacı Ömer Sabancı Holding A.Ş.'s performance and activities related to the Selected Information. We permit the disclosure of this report within the Sabancı Group 2023 Sustainability Report for the year ended 31 December 2023, to enable the Board of Directors to demonstrate they have discharged their governance responsibilities by commissioning a limited assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors of Hacı Ömer Sabancı Holding A.Ş. as a body and Hacı Ömer Sabancı Holding A.Ş. for our work or this report save where terms are expressly agreed and with our prior consent in writing.

PwC Bağımsız Denetim ve  
Serbest Muhasebeci Mali Müşavirlik A.Ş.



Ali Yörük, SMMM  
Partner

# Annex 6: TCFD

FOCUS AREA	RECOMMENDATIONS	REFERENCES
Governance	A. Describe the board's oversight of climate-related risks and opportunities.	Our Material Issues, pages 34-36 Sustainability Trends and Our Response to Emerging Risks, pages 37-53 Our Governance, pages 55-67, 71-72 <a href="#">CDP Climate Change 2023 Report</a> <a href="#">CDP Water Security 2023 Report</a>
	B. Describe management's role in assessing and managing climate-related risks and opportunities.	
Strategy	A. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long-term.	Our Material Issues, pages 34-36 Sustainability Trends and Our Response to Emerging Risks, pages 37-53 Our Governance, pages 55-67, 71-72 Our Nature Agenda, pages 120-130 <a href="#">CDP Climate Change 2023 Report</a> <a href="#">CDP Water Security 2023 Report</a>
	B. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Our Purpose and Strategy, page 21 Our Value Creation Model, page 23 Our Material Issues, pages 34-36 Our Governance, pages 51-67, 71-72 Our Nature Agenda, pages 120-151 <a href="#">CDP Climate Change 2023 Report</a> <a href="#">CDP Water Security 2023 Report</a>
	C. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Our Material Issues, pages 34-36 Our Governance, pages 61-67 Our Nature Agenda, pages 120-151 <a href="#">CDP Climate Change 2023 Report</a> <a href="#">CDP Water Security 2023 Report</a>



# Annex 6: TCFD

FOCUS AREA	RECOMMENDATIONS	REFERENCES
Risk Management	A. Describe the organization's processes for identifying and assessing climate-related risks	Integrated Sustainability at Sabancı Group, pages 34–53 Our Material Issues, pages 34–36 Our Governance, pages 61–67 Our Nature Agenda, pages 120–151 <a href="#">CDP Climate Change 2023 Report</a> <a href="#">CDP Water Security 2023 Report</a>
	B. Describe the organization's processes for managing climate-related risks.	
	C. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	
Metrics and Targets	A. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Our Nature Agenda, pages 120–130 Environmental Performance Indicators, page 198–200 <a href="#">CDP Climate Change 2023 Report</a>
	B. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	
	C. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	

# Annex 7: UNGC

## United Nations Global Compact (UNGC) Index

PRINCIPLES	REFERENCES	
<b>HUMAN RIGHTS</b>	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.	Human Rights, Diversity, Equity and Inclusion, pages 188-192 Business Ethics, Anti-Bribery and Anti-Corruption, pages 63-65 <a href="#">Corporate Social Responsibility Policy and Principles</a> <a href="#">Sabanci Group Code of Business Ethics</a> <a href="#">Human Capital</a> <a href="#">Sabanci Group Responsible Investment Policy</a> <a href="#">Equality, Diversity and Inclusion Regulation</a>
	Principle 2: Businesses should make sure that they are not complicit in human rights abuses.	
<b>LABOUR</b>	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Human Rights, Diversity, Equity and Inclusion, pages 188-192 Business Ethics, Anti-Bribery and Anti-Corruption, pages 63-65 Social Performance Indicators, pages 201-204 <a href="#">Corporate Social Responsibility Policy and Principles</a> <a href="#">Sabanci Group Code of Business Ethics</a> <a href="#">Human Capital</a> <a href="#">Sabanci Group Responsible Investment Policy</a> <a href="#">Equality, Diversity and Inclusion Regulation</a>
	Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour	
	Principle 5: Businesses should uphold the effective abolition of child labour.	
	Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.	
<b>ENVIRONMENT</b>	Principle 7: Businesses should support a precautionary approach to environmental challenges.	Our Nature Agenda, pages 120-151 Transforming Our Portfolio, pages 107-118 Transforming Our Core Business Areas, pages 74-105 <a href="#">Environmental Policy</a> <a href="#">Sabanci Group Responsible Investment Policy</a>
	Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.	
	Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.	
<b>ANTI-CORRUPTION</b>	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	Business Ethics, Anti-Bribery and Anti-Corruption, pages 63-65 <a href="#">Anti-Bribery and Anti-Corruption Policy</a> <a href="#">Sabanci Group Code of Business Ethics</a>

# Annex 8: GRI Content Index



For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the English version of the report.

**Statement of use** Sabancı Holding has reported in accordance with the GRI Standards for the period of January 1-December 31, 2023.

**GRI 1 used** GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	About the Report, Our Shareholding Structure, Our Subsidiaries and Joint Ventures	4, 18, 19	
	2-2 Entities included in the organization's sustainability reporting	About the Report	4	
	2-3 Reporting period, frequency and contact point	About the Report	4	
	2-4 Restatements of information		No significant changes were observed compared to the previous reporting period.	
	2-5 External assurance	ANNEX 5: Assurance Statement	230-233	
	2-6 Activities, value chain and other business relationships	Sabancı Group in Brief, Our Global Presence, Our Shareholding Structure, Our Subsidiaries and Joint Ventures	16, 17, 18, 19	
	2-7 Employees	Our Human Capital, SOCIAL PERFORMANCE INDICATORS	177, 201-204	
	2-8 Workers who are not employees	Our Human Capital, SOCIAL PERFORMANCE INDICATORS	177, 201-204	

# Annex 8: GRI Content Index

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
<b>GRI 2: General Disclosures 2021</b>	2-9 Governance structure and composition	Integration of Sustainability into Strategy, Board of Directors, Executive Committee	56-60, 68, 70	
	2-10 Nomination and selection of the highest governance body	Skill Matrix	69	
	2-11 Chair of the highest governance body	Board of Directors, Executive Committee	68, 70	
	2-12 Role of the highest governance body in overseeing the management of impacts	Letter from the Chair, Letter from the CEO, Our Material Issues, Integration of Sustainability into Strategy	8-9, 10-13, 34-36, 56-60	
	2-13 Delegation of responsibility for managing impacts	Integration of Sustainability into Strategy	56-60	
	2-14 Role of the highest governance body in sustainability reporting	Our Material Issues, Integration of Sustainability into Strategy	34-36, 59	
	2-15 Conflicts of interest	Enterprise Risk Management at Sabancı Group	65, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Sabanci-Group-Code-of-Business-Ethics/620/2942/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Sabanci-Group-Code-of-Business-Ethics/620/2942/0</a>	
	2-16 Communication of critical concerns	Our Material Issues, Integration of Sustainability into Strategy, Enterprise Risk Management at Sabancı Group	36, 56-60, 64	
	2-17 Collective knowledge of the highest governance body	Letter from the Chair, Letter from the CEO, Integration of Sustainability into Strategy	8-9, 10-13, 56-60	
	2-18 Evaluation of the performance of the highest governance body	Integration of Sustainability into Strategy	56	
2-19 Remuneration policies	Integration of Sustainability into Strategy, Our Human Capital Strategy	56, 184-186, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Wages-Policy/194/493/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Wages-Policy/194/493/0</a>		

# Annex 8: GRI Content Index

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Integration of Sustainability into Strategy, Our Human Capital Strategy	56, 184-186, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Wages-Policy/194/493/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Wages-Policy/194/493/0</a>	
	2-21 Annual total compensation ratio	Our Human Capital Strategy	184-186, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Wages-Policy/194/493/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Wages-Policy/194/493/0</a>	
	2-22 Statement on sustainable development strategy	Letter from the CEO, Preserving and Creating Value, Transforming Our Core Business Areas	10-13, 25, 74	
	2-23 Policy commitments	Committees and Policies	71-72, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/policies/Policies/184/0/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/policies/Policies/184/0/0</a>	
	2-24 Embedding policy commitments	Committees and Policies	71-72, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/policies/Policies/184/0/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/policies/Policies/184/0/0</a>	
	2-25 Processes to remediate negative impacts	Our Material Issues, ANNEX 1: Stakeholder Relations and Communication	36, 196	
	2-26 Mechanisms for seeking advice and raising concerns	Enterprise Risk Management at Sabanci Group	62-67, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Sabanci-Group-Code-of-Business-Ethics/620/2942/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Sabanci-Group-Code-of-Business-Ethics/620/2942/0</a>	
	2-27 Compliance with laws and regulations		Within the scope of Sabanci Holding, there are no lawsuits filed and/or concluded against ESG issues, which are important in terms of ESG policies and/or which will significantly affect the activities, for the 2023 fiscal year.	
	2-28 Membership associations	ANNEX 2: Corporate Memberships and Initiatives	197	
	2-29 Approach to stakeholder engagement	ANNEX 1: Stakeholder Relations and Communication	196	
2-30 Collective bargaining agreements	Our Human Capital Strategy; Human Rights, Diversity, Equity and Inclusion; SOCIAL PERFORMANCE INDICATORS	186, 191, 201		

# Annex 8: GRI Content Index

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
<b>MATERIAL TOPICS</b>				
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Our Material Issues	34-36	
	3-2 List of material topics	Our Material Issues	35-36	
<b>FINANCIAL PERFORMANCE</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Preserving and Creating Value	25	
	201-1 Direct economic value generated and distributed	2023 Sustainability Indicators at a Glance	24	
<b>GRI 201: Economic Performance 2016</b>	201-2 Financial implications and other risks and opportunities due to climate change	Sustainable Finance	103-105	
	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Our Human Capital Strategy; Human Rights, Diversity, Equity and Inclusion	186, 192	
<b>SOCIAL CONTRIBUTION AND INVESTMENTS</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Community Investments	155-162	
	203-1 Infrastructure investments and services supported	Community Investments	155-162	
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-2 Significant indirect economic impacts	Community Investments	155-162	
	413-1 Operations with local community engagement, impact assessments, and development programs	Our Social Agenda, Community Investments	153-154, 155-162	
<b>GRI 413: Local Communities 2016</b>				

# Annex 8: GRI Content Index

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
<b>SUPPLY CHAIN MANAGEMENT</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Enterprise Risk Management at Sabancı Group	67	
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Our Value Creation	23	
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Trends and Our Response to Emerging Risks, Decarbonization Initiatives	41, 127-129, <a href="https://yatirimciiliskileri.sabanci.com/en/images/pdf/SAHOL-Policy-ENG.pdf">https://yatirimciiliskileri.sabanci.com/en/images/pdf/SAHOL-Policy-ENG.pdf</a>	
<b>GRI 414: Supplier Social Assessment 2016</b>	414-2 Negative social impacts in the supply chain and actions taken	Sustainability Trends and Our Response to Emerging Risks, Enterprise Risk Management at Sabancı Group	42-43, 63-64, <a href="https://yatirimciiliskileri.sabanci.com/en/images/pdf/SAHOL-Policy-ENG.pdf">https://yatirimciiliskileri.sabanci.com/en/images/pdf/SAHOL-Policy-ENG.pdf</a>	
<b>CORPORATE GOVERNANCE</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Risk and Opportunity Management - Our Governance Model	55	
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Enterprise Risk Management at Sabancı Group	62-67	
	205-2 Communication and training about anti-corruption policies and procedures	Enterprise Risk Management at Sabancı Group	62-67, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Anti-Bribery-and-Anti-Corruption-Policy/475/1709/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Anti-Bribery-and-Anti-Corruption-Policy/475/1709/0</a>	
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Enterprise Risk Management at Sabancı Group	62-67, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Anti-Bribery-and-Anti-Corruption-Policy/475/1709/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Anti-Bribery-and-Anti-Corruption-Policy/475/1709/0</a>	
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	Committees and Policies	71-72, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Tax-Policy/455/1582/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Tax-Policy/455/1582/0</a>	
	207-2 Tax governance, control, and risk management	Committees and Policies	71-72, <a href="https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Tax-Policy/455/1582/0">https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Tax-Policy/455/1582/0</a>	

# Annex 8: GRI Content Index

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
<b>CLIMATE EMERGENCY</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Preserving and Creating Value	25	
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Decarbonization Initiatives, ENVIRONMENTAL PERFORMANCE INDICATORS	123-124, 198	
	302-3 Energy intensity	ENVIRONMENTAL PERFORMANCE INDICATORS	200	
	302-4 Reduction of energy consumption	Decarbonization Initiatives	123	
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Water Management	131-135	
	303-2 Management of water discharge-related impacts	Water Management	131-135	
	303-3 Water withdrawal	Water Management, ENVIRONMENTAL PERFORMANCE INDICATORS	131-135, 199	
	303-4 Water discharge	Water Management, ENVIRONMENTAL PERFORMANCE INDICATORS	131-135, 199	
	303-5 Water consumption	Water Management, ENVIRONMENTAL PERFORMANCE INDICATORS	131-135, 199	
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	ENVIRONMENTAL PERFORMANCE INDICATORS	198-199	
	305-2 Energy indirect (Scope 2) GHG emissions	ENVIRONMENTAL PERFORMANCE INDICATORS	198-199	
	305-3 Other indirect (Scope 3) GHG emissions	ENVIRONMENTAL PERFORMANCE INDICATORS	198-199	
	305-4 GHG emissions intensity	ENVIRONMENTAL PERFORMANCE INDICATORS	200	
	305-5 Reduction of GHG emissions	2023 Sustainability Indicators at a Glance	24	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENVIRONMENTAL PERFORMANCE INDICATORS	199	



# Annex 8: GRI Content Index

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
<b>BIODIVERSITY AND NATURE POSITIVE ACTIONS</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Biodiversity	136-141	
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity	136-141	
	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity	136-141	
	304-3 Habitats protected or restored	Biodiversity	136-141	
<b>CIRCULAR ECONOMY</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Circular Economy	142-151	
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Circular Economy	142-151	
	306-2 Management of significant waste-related impacts	Circular Economy	142-151	
	306-3 Waste generated	ENVIRONMENTAL PERFORMANCE INDICATORS	200	
<b>HUMAN RIGHTS AND EQUAL OPPORTUNITY</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Human Rights, Diversity, Equity and Inclusion	188-192	
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	SOCIAL PERFORMANCE INDICATORS	202	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our Human Capital Strategy	184	
	401-3 Parental leave	Human Rights, Diversity, Equity and Inclusion; SOCIAL PERFORMANCE INDICATORS	189, 203	

# Annex 8: GRI Content Index

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
<b>HUMAN RIGHTS AND EQUAL OPPORTUNITY</b>				
<b>GRI 402: Labor/ Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes		Minimum notice periods regarding operational changes are respected within the company.	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	2023 Sustainability Indicators at a Glance, Skill Matrix	24, 69	
	405-2 Ratio of basic salary and remuneration of women to men	Pioneering Sustainability in Targets and Actions, Our Human Capital Strategy	30, 186	
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Skill Matrix	69	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	2023 Sustainability Indicators at a Glance; Our Human Capital Strategy; Human Rights, Diversity, Equity and Inclusion	24, 186, 192	
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights, Diversity, Equity and Inclusion	191-192	
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights, Diversity, Equity and Inclusion	191-192	
<b>OCCUPATIONAL HEALTH AND SAFETY</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Occupational Health and Safety Management	193-194	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Occupational Health and Safety Management	193-194	
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety Management	193-194	
	403-3 Occupational health services	Occupational Health and Safety Management	193-194	

# Annex 8: GRI Content Index

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
<b>OCCUPATIONAL HEALTH AND SAFETY</b>				
<b>GRI 403: Occupational Health and Safety 2018</b>	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety Management	193-194	
	403-5 Worker training on occupational health and safety	Occupational Health and Safety Management	193-194	
	403-6 Promotion of worker health	Occupational Health and Safety Management	193-194	
	403-8 Workers covered by an occupational health and safety management system	SOCIAL PERFORMANCE INDICATORS	204	
	403-9 Work-related injuries	SOCIAL PERFORMANCE INDICATORS	204	
	403-10 Work-related ill health	SOCIAL PERFORMANCE INDICATORS	204	
<b>TALENT MANAGEMENT</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Our Human Capital Strategy	181	
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	SOCIAL PERFORMANCE INDICATORS	203	
	404-2 Programs for upgrading employee skills and transition assistance programs	Our Human Capital Strategy	180-181	
	404-3 Percentage of employees receiving regular performance and career development reviews	Our Human Capital Strategy	184-185	
<b>DIGITAL TECHNOLOGIES</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	R&D and Innovation, Digitalization for Sustainable Business Models, Digital Technologies	75-85, 86-94, 115	

# Annex 8: GRI Content Index

GRI STANDARD	DISCLOSURE	SUBJECT HEADING	PAGE NUMBER, SOURCES AND/OR DIRECT ANSWERS	ADDITIONAL INFORMATION/ REASONS OF OMISSION
<b>INNOVATION AND R&amp;D</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	R&D and Innovation	75-85	
<b>CYBERSECURITY AND DATA PRIVACY</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Enterprise Risk Management at Sabancı Group	66	
<b>RESPONSIBLE INVESTMENT AND SUSTAINABLE BUSINESS MODELS</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SDG-Linked Products and Services	96-102	
<b>RISK MANAGEMENT AND RESILIENCE</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Trends and Our Response to Emerging Risks, Enterprise Risk Management at Sabancı Group	37-53, 62-67	
<b>OPPORTUNITY MANAGEMENT AND AGILITY</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Risk and Opportunity Management - Our Governance Model	55	
<b>REPUTATION MANAGEMENT</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Enterprise Risk Management at Sabancı Group	67	
<b>COLLABORATION AND EFFECTIVE COMMUNICATION WITH STAKEHOLDERS</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ANNEX 1: Stakeholder Relations and Communication	196	

**Trade Name**

Hacı Ömer Sabancı Holding A.Ş.

**Tax Office and Tax ID Number**

İSTANBUL – Büyük Mükellefler Vergi Dairesi Başkanlığı 4540019679

**Headquarters**

Sabancı Center 4. Levent 34330 İstanbul Türkiye

**Headquarters Phone Number**

+90 (212) 385 80 80

**Borsa İstanbul (BIST) Code**

SAHOL

**Official Website**

<https://www.sabanci.com/en>

**Investor Relations Website**

<https://yatirimciiliskileri.sabanci.com/en/>

**Report Website**

<https://sustainability.sabanci.com/2023/>

**Contact (Sustainability Directorate)**

E-mail: [sustainability@sabanci.com](mailto:sustainability@sabanci.com)

**Contact (Investor Relations)**

E-mail: [investor.relations@sabanci.com](mailto:investor.relations@sabanci.com)

**Reporting Consultant**

Sinem Özönur

**Design**

[www.roundabout.com.tr](http://www.roundabout.com.tr)

This report is digital-only.

**LEGAL NOTICE**

The information and analysis in the Sabancı Holding Sustainability For a Better Life 2023 Report (“Report”) are obtained from sources and information believed to be accurate and reliable during the reporting period and are for informational purposes only. It is not intended to provide the basis for any investment decision. Sabancı Holding, managers, employees and all other individuals and institutions contributing to the preparation of this Report cannot be held responsible for any losses arising from the use of the data contained in the Report. Sabancı Holding reserves all rights to the Report.