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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.

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

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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 & working groups
Foreign Economic Relations Board (DEİK)	Business Councils Member / Member
Corporate Governance Association of Türkiye (TKYD)	Member
Istanbul Chamber of Commerce (iTO)	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 (TEID)	Member
The People Management Association of Türkiye (PERYÖN)	Member
UNICEF Türkiye	Member
The Institute of Internal Auditing Türkiye (TİDE)	Member of Ethical Board

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Annex 3: Performance Indicators

ENVIRONMENTAL PERFORMANCE INDICATORS

Energy Consumption	2021	2022	2023	2024
Total energy consumption (MWh)	43,342,048	38,141,793	33,014,062	36,681,225 ❖
Renewable energy consumption (MWh)	355,920	1,169,642	1,369,537	1,822,402 ❖
Purchased heat/steam/cooling (kg)	39,873	37,802	30,925	215,814 ❷
Savings and Reductions Based on Environmental Investments	2021	2022	2023	2024
Energy savings (MWh)	43,157	73,792	70,816	31,569
Greenhouse gas emission reductions (ton CO ₂ e)	117,570	334,678	300,431	77,334 ❖
Greenhouse Gas Emissions (ton CO ₂ e)	2021	2022	2023	2024
Scope 1	9,977,578	9,065,147	8,077,625	8,845,242 ❖
Scope 2 (market-based)	1,227,675	887,826	863,964	842,520 🕏
Total (Scope 1 and Scope 2 (market-based))	11,205,253	9,952,973	8,941,589	9,687,762 ❖
Scope 3	11,594,615	10,290,896	9,368,685	10,073,041 ❖
Total	22,799,868	20,243,869	18,310,274	19,760,803 🕏



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Air Emissions (kg)	2021	2022	2023	2024
NOx	36,759,565	28,042,536	19,566,984	11,419,470
SOx	10,962,819	3,650,508	3,548,438	3,794,691
Persistent organic pollutants (POP)	-	0.000124	0.42	-
Volatile organic compounds (VOC)	347,715	252,415	251,361	300,936
Hazardous air pollutants (HAP)*	11,183	850	252,103	258,367
Particulate matter (PM)**	301,282	306,490	120,020	640,410
Water Consumption (m³)	2021	2022	2023	2024
Water consumption	10,585,542	8,429,288	8,034,293	8,910,471 🗸
Water withdrawal	10,647,280	10,026,518	342,535,940	316,761,476 🔮
Water recycled and reused	23%	31%	38%	26% ❖
Total amount of discharged water	5,378,280	2,340,655	334,217,456	307,881,435 🗸



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^{*} The HAP value was increased due to a calculation error at Brisa, and the 2023 data has been revised accordingly.

^{**} The PM value has been increased due to the new calculation methodology of Tufanbeyli power plant.

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Waste (ton)	2021	2022	2023	2024	
Hazardous waste	8,206	10,625	10,436	19,240 ❷	
Non-hazardous waste	34,555	41,819	44,843	53,813 🗸	
Non-hazardous waste including ash waste	-	2,333,819	2,373,644	1,531,856 🕏	
Total waste without ash waste	42,761	52,445	55,279	73,053 🔮	
Total waste with ash waste	-	2,344,445	2,384,080	1,551,096 🕏	
Percentage of waste reused and recycled	80%	78%	94%	57% ❷	
Percentage of waste reused and recycled including ash waste	-	2%	2%	3% ❷	
Plastic consumption	2,725	4,066	4,256	42,054 🛇	
ntensity Indicators	2021	2022	2023	2024	
Energy intensity (MWh/ million TL)	284.93	94.51	71.70	63.12 📀	
Greenhouse gas emission intensity (ton CO ₂ e/ million TL)	73.66	24.66	19.42	16.72 🔮	
Water intensity (m³/ million TL)	70.11	24.78	17.45	15.09	
Waste intensity (ton/million TL)	0.28	0.13	0.12	0.12	
Waste intensity with ash waste (ton/million TL)	-	5.71	5.18	2.68	

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ECONOMIC PERFORMANCE INDICATORS

Total Environmental Investments and Expenditures (TL)	2021	20225	2023	2024
Mitigation investments	148,608,145	3,463,624,009	5,695,878,806	1,322,162,018 🕏
Transition investments	72,309,255	297,802,375	322,281,017	162,159,671 🕏
Enabler investments	255,505,514	1,290,404,438	3,494,471,303	2,738,903,905 🕏
Environmental expenditures mandatory by law	19,952,712	39,984,869	114,372,066	197,319,835 ❷
Environmental expenditures that are not required by law	14,407,163	62,933,911	239,866,027	398,492,817 ❖

SOCIAL PERFORMANCE INDICATORS

	2021		2021 2022)22	2023		2024	
Employees by Category	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	
Total number of employees	14,118	33,687	15,218	34,687	15,969	35,137	16,988 🕏	37,351 ❷	
Employees covered by collective bargaining agreements	4,321	18,496	3,022	17,485	3,047	16,137	3,353	16,186	
Number of employees with disabilities	246	986	274	1,032	304	986	323	994	
Number of foreign employees	1	15	-	14	40	240	48,218	216,809	
Number of full-time employees	-	-	15,173	34,659	15,872	34,939	16,644	35,612	
Number of part-time employees	-	-	45	28	65	48	61	41	

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	2021 2022		2023		2024			
Employees by Age	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN
30 and younger	3,556	6,995	4,010	7,409	4,385	7,879	4,181	8,005
30-50 years old	10,404	25,529	10,990	25,849	11,237	24,794	10,658	24,554
50 and older	158	1,163	218	1,429	264	1,540	497	2,352
Number of New Hires	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN
Under 30	2,008	3,668	2,788	3,300	3,240	4,432	3,145 🕏	4,060 🕏
30-50 years old	818	1,567	1,306	1,789	1,475	2,142	1,675 🕗	2,362 🔮
Over 50	4	57	18	71	31	111	73 🛮	262 🕏
Number of Employees Who Left	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN
Total number of employees who left	2,015	3,569	2,089	3,719	3,064	5,516	3,923 🗸	7,714 🕏
Number of employees leaving - under 30	923	1,300	962	1,561	1,506	2,079	1,975 🕗	3,046 🕏
Number of employees leaving - 30-50 years old	1,068	2,023	1,094	1,938	1,484	2,953	1,803 🕏	4,073 🔮
Number of employees leaving - over 50	24	246	33	220	74	484	145 📀	595 🗸
Number of employees left voluntarily	1,329	2,223	1,621	2,613	2,261	3,422	2,406	4,259
Voluntary employee turnover rate	0.09	0.07	0.11	0.08	0.14	0.10	0.14	0.11
Total employee turnover rate	0.14	0.11	0.14	0.11	0.19	0.16	0.23 🗸	0.18 🕏



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	2021		2022		2023		2024	
Maternal/Paternal Leave	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN
Number of employees granted maternal/paternal leave	749	1,775	798	1,894	539	1,727	892 🕏	1,658 🗸
Number of employees who returned to work after maternal/paternal leave	682	1,775	755	1,894	464	1,580	873 🕏	1,650
Ratio of employees who returned to work after maternal leave (%)	90%		95%		86%		98% ❷	
Training	2021		2022		2023		2024	
Total training hours	1,508	3,379	1,644,186		1,623,084		1,764,301 👁	
Average training hours per employee	3	2	33		32		32 ❷	
Ethics training	1,4	25	12,432		15,692		15,844 ❷	
Sustainability training	21,	21,118		14,700		29,036		.90 🕏
Diversity and inclusion training	18,476		21,078		10,638		5,713 🕏	
Anti-Bribery training	8,8	90	36,770		11,245		35,593 ❷	
Average training cost per person (person/hours)	1,4	1,425 2,765 4,951		2,765		4,951		23 🛮

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Occupational Health and Safety Indicators (Employees)	2021	2022	2023	2024	
Number of fatalities	3	1	2	3 ❷	
Number of indicents*	518	547	698	2,083 ❖	
Number of occupational diseases	16	9	6	9 🗸	
Incident rate (IR)**	0.89	0.87	1.18	16.11	
Lost day rate (LDR)***	11.83	7.26	7.28	7.88 ❖	
Absentee Rate (AR)****	-	-	-	0.28 ❖	
Injury-related Absenteeism	5,387	4,573	4,319	5,349 ❖	
OHS training hours	496,915	496,915 568,651		492,583 ♥	
Average OHS training hours per employee	10	11	11	9	
Number of Employees by Nationality	20	023	2024		
Türkiye	51,	095	50,613 ❷		
Germany		2	13 ❷		
Indonesia		-	1,	117 🕏	
Netherlands		2		3 ❷	
Spain		-	1:	35 ❷	
Thailand		1	3	61 🔮	
USA		1	7	38 🔮	

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51,106

1,359 📀 54,339 Our Human

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Other

Total

^{*} The total number of incidents increased in the reporting period as Enerji Enerji disclosed all incidents instead of reporting only critical ones.

^{**} Increased due to the higher number of reported incidents.

^{***} The 2023 data was revised due to a calculation error.

^{****} AR= (Total lost days/Total working days)x100

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Annex 4: Reporting Principles

These Reporting Principles ("Principles") set out the data preparation and reporting methodologies for the indicators subject to limited assurance in the Hacı Ömer Sabancı Holding A.Ş. and its Group companies (collectively, the "Sabancı Holding", "Group") 2024 Sustainability Report. The indicators covered include social, environmental, and economic metrics. The Group's management is responsible for ensuring that appropriate processes and controls are in place to prepare these indicators in all material respects in accordance with the Principles.

Unless otherwise stated, the data in this guideline relates to the fiscal year 2024 (1 January – 31 December 2024) and covers only the relevant operations of the companies defined within the reporting boundaries of the 2024 Sustainability Report.

GENERAL REPORTING PRINCIPLES

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

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



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Environmental Performance Indicators

Indicator	Definition
Total energy consumption (MWh)	Total energy consumed from all primary energy sources (natural gas, coal, fuel oil, LPG, CNG, petrocoke, alternative fuels, diesel, gasoline and electricity from renewable and non-renewable sources) during the reporting period. Energy consumption is reported in megawatt-hours (MWh) using internationally recognized conversion factors (e.g. IEA or IPCC).
Renewable energy consumption (MWh)	Amount of renewable energy consumed by the Group, including renewable fuel and electricity produced on-site and consumed, and renewable energy purchased through power purchase agreements or certificates that explicitly include renewable energy. Electricity from the grid cannot be counted as renewable unless associated certificates are retired. The ratio is calculated as renewable energy consumption divided by total energy consumption.
Purchased heat/steam/ cooling (kg)	Amount of heat, steam or cooling energy purchased such as R22, SF6, R407C, R134A, R410A and CO ₂ from external sources during the reporting period, reported in kilograms (kg). These purchases are included in Scope 2 greenhouse gas emission calculations.
Scope 1 (ton CO ₂ e)	Direct greenhouse gas emissions from sources owned or controlled by the entity, such as fuel combustion in boilers, furnaces or vehicles, and process emissions.
Scope 2 (market-based) (ton CO ₂ e)	Indirect greenhouse gas emissions from the generation of purchased or acquired electricity, steam, heating or cooling consumed by the business, calculated using the market-based method. This method reflects the emission factors associated with the organization's electricity purchasing decisions (e.g., renewable energy certificates or green power contracts).
Total (Scope 1 & Scope 2 market-based) (ton CO ₂ e)	Combined Scope 1 and Scope 2 (market-based) greenhouse-gas emissions, reported in metric tons of CO ₂ -equivalent.
Scope 3 (ton CO ₂ e)	Indirect greenhouse-gas emissions arising from the value chain beyond Scope 2, including categories such as purchased goods and services, capital goods, fuel and energy related activities, transportation, waste from operations, business travel, employee commuting, upstream and downstream leased assets, use of sold products, end-of-life treatment, franchises and investments. Sabancı Holding reports Scope 3 Category 15 emissions in line with the equity share approach.
The Greenhouse Gas Emissions (GHG) Consolidation Approach	Sabancı Holding's greenhouse gas (GHG) emissions are calculated using the equity share approach. This approach aligns with the financial consolidation method, ensuring consistency between the share of net income attributable to the Holding and the share of emissions reported. All entities included in the financial consolidation are covered in the GHG emissions reporting, with emissions allocated according to the Holding's ownership share.
	Total energy consumption (MWh) Renewable energy consumption (MWh) Purchased heat/steam/cooling (kg) Scope 1 (ton CO ₂ e) Scope 2 (market-based) (ton CO ₂ e) Total (Scope 1 & Scope 2 market-based) (ton CO ₂ e) Scope 3 (ton CO ₂ e)



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Туре	Indicator	Definition
	Water consumption (m³)	Total amount of water withdrawn that is not returned to the water environment or to a third party. Water consumption equals water withdrawal minus water discharge and includes water evaporated, incorporated into products or discharged to a different catchment.
Water	Water withdrawal (m³)	Total volume of water withdrawn from various sources during the reporting period, including fresh surface water, brackish surface water/seawater, renewable groundwater, non-renewable groundwater, produced/transported water and water from third-party suppliers.
Consumption	Water recycled and reused (%)	Amount of water drawn from external sources that is used more than once in processes before discharge. Represents the ratio of the amount of water reused-recycled to the total consumed water in the reporting period.
	Total amount of discharged water (m³)	Total volume of water discharged to different destinations (fresh surface water, brackish surface water/seawater, groundwater and third-party destinations) as a result of operations during the reporting period.
	Total hazardous waste (ton)	Total amount of waste that have the potential to harm human health or the environment due to their physical, chemical or biological properties (flammable, toxic, corrosive, reactive or explosive). Reported in tons.
	Total non-hazardous waste (ton)	Total amount of waste that do not pose a direct threat to human health or the environment but require proper recycling or disposal. Examples include packaging waste, glass, household waste and metal scrap.
	Total non-hazardous waste including ash waste (ton)	Total amount of non-hazardous waste including ash (inorganic residue from combustion) generated during the reporting period.
Waste	Total waste without ash waste (ton)	Total amount of hazardous and non-hazardous waste generated during the reporting period, excluding ash waste.
Waste	Total waste with ash waste (ton)	Total amount of hazardous and non-hazardous waste generated during the reporting period, including ash waste.
	Percentage of waste reused and recycled (%)	Ratio of the amount of waste recycled or reused (including recycling, reuse and incineration for energy recovery) to the total amount of hazardous and non-hazardous waste generated during the reporting period.
	Percentage of waste reused and recycled including ash waste (%)	Ratio of the amount of waste recycled or reused, including ash waste, to the total amount of hazardous and non-hazardous waste (including ash) generated during the reporting period.
	Plastic consumption (ton)	Total amount of plastic consumed during the reporting period, including single-use plastic products, plastic packaging, recycled plastic used and other plastics, reported in tons.



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Туре	Indicator	Definition
Intensity	Energy intensity (MWh/million TL)	Total energy consumption divided by revenue (excluding banks), expressed as MWh per million Turkish lira. Calculated at the consolidated Group level.
	Greenhouse gas emission intensity (ton CO ₂ e/million TL)	Total greenhouse-gas emissions (Scope 1 + Scope 2 market-based) divided by revenue (excluding banks), expressed as tCO ₂ e per million Turkish lira. Calculated at the consolidated Group level.

Economic Performance Indicators

and Communication

Туре	Indicator	Reporting guide / Definition
	Total environmental investments (TL)	The "Environmental Investments" category includes new or expansion-oriented investments in the company's core business that are environmentally friendly, cause no significant harm, and are made within the reporting period. Internal investments aimed only at improving existing operations (e.g., efficiency projects) are excluded. All amounts are reported in Turkish Lira (TL). Investments must comply with the Do No Significant Harm (DNSH) principle, ensuring they do not adversely affect any environmental objective. Environmental investments are analyzed under 3 main headings:
Environmental Investments	Mitigation investments (TL)	Capital expenditures for activities that directly reduce carbon emissions or natural resource consumption, such as renewable energy projects, circular economy projects, decarbonization and efficiency projects.
	Transition investments (TL)	Investments that help transition from conventional to more sustainable technologies and practices, such as switching to alternative raw materials, adaptation and modernization projects.
	Enabler investments (TL)	Investments that facilitate the diffusion of sustainable technologies and create synergies across sectors, such as electric vehicle charging infrastructure, renewable energy distribution infrastructure and battery production.
	Total environmental expenditures (TL)	Sum of all environmental expenditures include technological innovations, process improvements, and environmentally friendly infrastructure aimed at reducing the environmental impact or increasing the efficiency of current operations. Environmental expenditures are analyzed under 2 main headings:
Environmental Expenditures	Environmental expenditures mandatory by law (TL)	Operating or capital expenditures required by environmental legislation, including compliance investments such as flue gas treatment systems, mandated energy efficiency projects and waste management measures.
	Environmental expenditures not required by law (TL)	Voluntary expenditures undertaken for environmental or social benefit without a legal requirement, including sustainability consultancy, supply chain management and index consultancy services.



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Indicator	Reporting guide / Definition		
SDG-linked Product and Service (#)	Number of products and services offered by the Group during the reporting period that deliver significant environmental or social benefits. These are classified as: mitigation (directly reducing greenhouse gas emissions or resource use), transition (in activities or sectors that are not inherently sustainable but reduce environmental impacts and support the shift toward a low-carbon economy), enabler (enabling other activities to achieve environmental objectives), and positive social impact (improving welfare, promoting inclusion and equality, and increasing access to essential services and economic opportunities).		
SDG-linked Product and Service Revenue (TL)	Income in Turkish lira generated from the Group's SDG linked products and services; those that provide environmental or social benefits through mitigation, transition or enabling attributes during the reporting period. Reported on a consolidated basis.		
SDG-linked R&D and Innovation Investments (TL, %)	Total amount of research, development, and innovation investments explicitly linked to the SDGs during the reporting period, reported in Turkish Lira (TL) on a consolidated basis. The ratio is calculated by dividing SDG-linked R&D and innovation investments by the Group's total R&D and innovation investments for the reporting period.		
Energy savings (MWh)	Energy savings achieved during the reporting period through environmental investments or operational improvements, quantified in MWh based on measured reductions in energy consumption or validated engineering estimates.		
Greenhouse gas emission reductions (ton CO ₂ e)	Reductions in greenhouse-gas emissions achieved during the reporting period as a result of environmental investments or operational improvements. Reported in metric tons of CO ₂ -equivalent (tCO ₂ e).		
	SDG-linked Product and Service (#) SDG-linked Product and Service Revenue (TL) SDG-linked R&D and Innovation Investments (TL, %) Energy savings (MWh) Greenhouse gas emission		



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Social Performance Indicators

Туре	Indicator	Reporting guide / Definition
Employees by	Total number of employees (#)	Total number of employees at the end of the reporting period, covering all contract types and both genders.
Category	Number of foreign employees (#)	Verified through official documentation such as passports or national identity cards, the data includes a breakdown of all employees by nationality, covering both domestic and foreign nationals employed by Group companies during the reporting period.
	Women Employees' Rate (%)	Represents the ratio of total number of women employees of the Group, to the total number of employees during the reporting period.
Women	Ratio of Women Managers in Holding (%)	Represents the ratio of the women managers (N-1; position who directly reports to the CEO, N-2; position which is two levels away from CEO and N-3; position three levels away from CEO) during the reporting period.
Employee Metrics	Share of Women Managers in Revenue- Generating Roles (%)	Represents the ratio of women managers who worked in the roles that have an impact on the Group's revenue directly during the reporting period. These roles typically focus on activities such as selling the company's products or services, managing relationships with customers, marketing and business development.
	Share of Women Employees in STEM Roles (%)	Represents the ratio of women employees worked in STEM (Science, Technology, Engineering, Mathematics) roles during the reporting period. Employees in STEM fields contribute directly to an organization's processes that require innovation, research and development, product design and technical expertise.
New Hires	Number of new hires by age and gender	Number of women/men employees hired during the reporting period by age breakdowns 30 and younger, 30-50 , 50 and older.
Faculty	Number of employees left by age and gender(#)	Number of women/men employees whose employment ended during the reporting period for any reason (resignation, retirement, termination, etc.) by age breakdowns 30 and younger, 30–50 , 50 and older.
Employees Left	Total employee turnover rate (%)	Percentage of employees who left the organization for any reason (including voluntary resignations, retirements, dismissals, and other separations) during the reporting period, calculated as: (Total number of employee separations / Average number of employees) × 100.



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Annex 4: Reporting Principles

Туре	Indicator	Reporting guide / Definition		
	Number of employees granted maternal/ paternal leave (#)	Total number of employees who were entitled to and took maternity or paternity leave during the reporting period, in accordance with applicable laws and organizational policies.		
Maternal / Paternal Leave	Employees who returned to work after maternal / paternal leave (#)	Number of employees who returned to work at the end of their maternity or paternity leave within the reporting period.		
	Ratio of the employees who returned to work after maternal leave (%)	The percentage of employees who returned to work at the end of their maternity leave, calculated as: (Number of employees who returned to work after maternity leave / Number of employees who took maternity leave) × 100.		
	Total training hours (h)	Total hours of training delivered to employees during the reporting period, across all training subjects.		
	Average training hours per employee (h)	Total training hours divided by the total number of employees during the reporting period.		
Training	Total hours of trainings by training types	The total number of hours spent by employees in training and development activities during the reporting period, disaggregated by defined training categories (ethics trainings; diversity, equity and inclusion trainings; sustainability and environment trainings; and anti-bribery and corruption trainings). Training hours are calculated based on the actual duration of each training session attended by employees.		
	Average training cost per employee(TL)	The total cost of employee training and development activities during the reporting period, divided by the total number of employees. Costs include expenses such as training materials, external trainers, course fees, and other related expenditures, expressed in TL.		
	Number of fatalities (#)	Total number of work-related fatalities occurring during the reporting period.		
	Number of incidents (#)	Total number of work-related injuries, including those resulting in lost time, restricted work, or medical treatment, recorded during the reporting period.		
Occupational	Number of occupational diseases (#)	Total number of recognized cases of occupational diseases diagnosed during the reporting period.		
Health & Safety	Lost day rate (LDR)	The number of workdays lost due to work-related injuries or diseases per 200,000 hours worked, calculated as: (Number of lost days × 200,000) / Total hours worked.		
	Absentee Rate (AR)	The ratio of total work days lost during the reporting period for any reason (minor illnesses, personal days, etc.) to total work days. Formula: AR = (Number of days absent / Total work days) x 100		
	Injury-related Absenteeism (#)	Total number of workdays of absence resulting from work-related injuries during the reporting period.		



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Annex 5: Independent Assurance Report

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INDEPENDENT ASSURANCE REPORT

DRT Bağımsız Denetim ve SMMM A.Ş. ("Deloitte") independent auditor's limited assurance report to the Board of Directors of Hacı Ömer Sabacı Holding A.Ş. ("Company") and its subsidiaries (together referred to as "Group") on the 2024 Sustainability Report for the year ended 31 December 2024.

Scope of Limited Assurance Engagement

We have been engaged to perform a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and (ISAE) 3410 ("Standards") on whether the Selected Sustainability Information listed below (the "Selected Information") in the Company's Sustainability Report for the year ended 31 December 2024 (the "2024 Sustainability Report") has been prepared in accordance with the principles set out in the Reporting Guidance section of the Company's Sustainability Report on pages 174-180.

Our assurance engagement does not cover information related to previous periods, other information included in the 2024 Sustainability Report, or Sustainability Information or any other information related to the 2024 Sustainability Report (including any images, audio files, or embedded videos).

Selected non-financial performance data for limited assurance

We have been engaged by the Group to perform limited assurance procedures on the accuracy of the following key performance indicators included in the 2024 Sustainability Report for the year ended 31 December 2024. The scope of the indicators subject to limited assurance procedures and found on pages 19, 62, 72, 74, 103, 109, 124, 131, 148, 153, 160, 161, 167–173 marked with an of the 2024 Sustainability Report for the year ended 31 December 2024 is as follows:

Social Indicators

- Occupational Health and Safety Indicators
- Number of Incidents (#)
- Number of Fatalities (#)
- Number of Occupational Diseases (#)
- Absentee Rate (%)
- Lost Day Rate (%)
- Injury-Related Absenteeism (%)
- 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 (%)
- o Inclusion Programs
 - People Reached Through Inclusion Programs in Reporting Period (#)
- o Training
 - Total Hours of Training (H)
- Average Training Hours Per Employee (H)
- Total Training Cost (TL)
- Average Training Costs per Person (TL)

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Environmental Performance Indicators

- Energy Consumption
 - Total Energy Consumption (MWh)
 - Renewable Energy Consumption (MWh)
 - Purchased Heat/Steam/Cooling (kg)
- o Intensity Indicators
 - Energy Intensity (MWh/Million TL)
 - Greenhouse Gas Emission Intensity (tCO₂e/Million TL)
- o Greenhouse Gas Emissions
 - The Greenhouse Gas Emissions (GHG) Consolidation Approach
 - Scope 1 (tCO₂e)
 - Scope 2 (Location Based) (tCO₂e)
 - Scope 2 (Market Based) (tCO₂e)
 - Scope 3 (tCO₂e)
- o Water Consumption
 - Water Consumption (m³)
 - Water Withdrawal by Source (m³)
 - Water Recycled and Reused (%)
 - Total Amount of Discharged Water (m³)
- o 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

- o 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 (%)
- o Investments and Expenditures
 - Environmental Investments by Type (TL)
 - Environmental Expenditures by Type (TL)
 - Savings and Reduction Based on Environmental Investments (MWh - tCO_oe)

Structural constraints

All assurance engagements have inherent limitations due to the selective testing of the information under review. Fraud, error or non-compliance may therefore occur and not be detected. In addition, non-financial information, such as non-financial information contained in reporting documents, is subject to more structural limitations than financial information, given

the nature and methods used to identify, calculate and sample or estimate such information.

Our assurance engagement provides limited assurance as defined in ISAE 3000 (Revised) and (ISAE) 3410 ("Standards"). The procedures performed as part of a limited assurance engagement differ in nature and timing – and to a lesser extent – from a reasonable assurance engagement. The level of assurance obtained in a limited assurance engagement is therefore significantly narrower than the scope of a reasonable assurance engagement.

Special Purpose

Our work has been undertaken to inform the Group's Board of Directors of the matters we are required to report in this report and for no other purpose. To the extent permitted by law, we accept no responsibility to any person or entity other than the Group's Board of Directors for the assurance audit we have conducted or the conclusion we have reached.

This report has not been prepared within the framework of the obligation for certain businesses to comply with the Turkish Sustainability Reporting Standards (TSRS)

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published by the Public Oversight Authority ("POA") in the Official Gazette dated 29/12/2023, which mandates mandatory sustainability reporting as of 01/01/2024. According to the POA Decision published in the Official Gazette on 5 September 2024, these businesses are required to undergo limited assurance audits for their mandatory sustainability reporting. In the upcoming period, a separate sustainability report and limited assurance report will be prepared within this framework.

Our Independence and Competence

We comply with the independence and other ethical provisions of the Code of Ethics for Accounting Professionals published by the International Ethics Standards Board for Accounting Professionals, which sets out the basic principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

We apply the International Standard on Quality Management 1 (ISQM 1) and accordingly maintain a robust system of quality control, including policies and procedures that document compliance with relevant

ethical and professional standards and requirements in laws or regulations.

Responsibilities of Management

The Group Management is responsible for the preparation, accuracy and completeness of the sustainability information and statements in the report. The Group Management is responsible for setting the Group's sustainability goals, establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Responsibilities of the Practitioner

Our responsibility is to reach a conclusion on the Selected Information based on our procedures. We conducted our limited assurance engagement in accordance with International Standards on Assurance Engagements and, in particular, International Standard on Assurance Engagements (ISAE 3000) (Revised) and Assurance Engagements on Greenhouse Gas Statements (ISAE 3410) on Assurance Engagements Other than Independent Audits.

The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of the procedures performed in a limited assurance engagement are limited compared to those required in a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is lower.

Our Key Assurance Procedures

We carried out limited assurance on the accuracy of the selected key performance indicators specified below in the section "Selected non-financial performance data for limited assurance" related to 2024 year and included into the Report.

To achieve limited assurance, the ISAE 3000 (Revised) and (ISAE) 3410 ("Standards") requires that we review the processes, systems and competencies used to compile the areas on which we provide our assurance. Considering the risk of material error, we planned and performed our work to obtain all of the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion.

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To form our conclusions, we undertook the following procedures:

- Analyzed on a sample basis the key systems, processes, policies and controls relating to the collation, aggregation, validation and reporting processes of the selected sustainability performance indicators;
- Made inquiries with employees of the Group responsible for sustainability performance, policies and corresponding reporting;
- Performed selective substantive testing to confirm the accuracy of received data to the selected key performance indicators;
- Made inquiries of management and senior executives to obtain an understanding of the overall governance and internal control environment, risk management, materiality assessment and stakeholder engagement processes relevant to the identification, management and reporting of sustainability issues; and

We believe that our evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Limited Assurance Conclusion

Based on our work and the assurance procedures performed, nothing has come to our attention that causes us to believe, in our opinion, that the Selected Information referred to above in the Group's 2024 Sustainability Report for the year ended 31 December 2024, for which we were engaged to provide limited assurance, has not been prepared, in all material respects, in accordance with the Reporting Manual, as described in the "Auditor's Responsibilities" section above.

Restrictions on Use

This Report, including the conclusion, has been prepared for the Board of Directors of Hacı Ömer Sabacı Holding A.Ş. to assist in reporting the Group's performance and activities related to the Selected Information. We hereby authorize the inclusion of this report in the Sustainability Report prepared for the year ending 31 December 2024, to enable Hacı Ömer Sabacı Holding A.Ş. Board of Directors to demonstrate that it has fulfilled its responsibilities by preparing an

independent limited assurance report on Selected Information. Except to the extent permitted by law and in cases where prior written approval has been obtained and expressly agreed upon, we do not accept or assume any responsibility to anyone other than the Board of Directors of Hacı Ömer Sabacı Holding A.Ş. and Hacı Ömer Sabacı Holding A.Ş. in connection with the work we have performed or the report we have prepared.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of DELOITTE TOUCHE TOHMATSU LIMITED

Tolga Sirkecioğlu Partner

1 September 2025 İstanbul, Türkiye



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Annex 6: GRI Content Index



2025

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, 2024.

GRI 1 used

GRI 1: Foundation 2021

GRI Standard	Disclosure	Subject Heading	Page Number, Sources And/Or Direct Answers	Additional Information/ Reasons Of Omission
	2-1 Organizational details	About the Report, Our Shareholding Structure	3, 14	
	2-2 Entities included in the organization's sustainability reporting	About the Report	3	
	2-3 Reporting period, frequency and contact point	About the Report	3	
GRI 2: General Disclosures	2-4 Restatements of information		No significant changes were observed compared to the previous reporting period.	
2021	2-5 External assurance	Annex 5: Assurance Statement	181-184	
	2-6 Activities, value chain and other business relationships	Sabancı Group in Brief, Our Global Presence, Our Shareholding Structure, Our Subsidiaries and Joint Ventures	11, 12, 13, 14, 15	
	2-7 Employees	Our Human Capital Strategy, SOCIAL PERFORMANCE INDICATORS	148-159, 170-173	
	2-8 Workers who are not employees	Our Human Capital Strategy, SOCIAL PERFORMANCE INDICATORS	148-159, 170-173	
				-



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GRI Standard	Disclosure	Subject Heading	Page Number, Sources And/Or Direct Answers	Additional Information/ Reasons Of Omission
	2-9 Governance structure and composition	Board of Directors, Executive Committee, Committees and Policies	55, 57, 58-59	
	2-10 Nomination and selection of the highest governance body	Skill Matrix	56	
	2-11 Chair of the highest governance body	Sabancı Group in Brief	12	
	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	7, 8-10, 32-34, 42-45	
	2-13 Delegation of responsibility for managing impacts	Integration of Sustainability into Strategy	42-45	
GRI 2: General Disclosures	2-14 Role of the highest governance body in sustainability reporting	Integration of Sustainability into Strategy	42-45	
2021	2-15 Conflicts of interest	Enterprise Risk Management at Sabancı Group	48-54, https://yatirimciiliskileri.sabanci.com/ en/sustainability/detail/Sabanci-Group- Code-of-Business-Ethics/620/2942/0	
	2-16 Communication of critical concerns	Enterprise Risk Management at Sabancı Group	48-54, https://yatirimciiliskileri.sabanci.com/ en/sustainability/detail/Sabanci-Group- Code-of-Business-Ethics/620/2942/0	
	2-17 Collective knowledge of the highest governance body	Letter from the Chair, Letter from the CEO, Integration of Sustainability into Strategy	7, 8-10, 42-45	
	2-18 Evaluation of the performance of the highest governance body	Integration of Sustainability into Strategy, Our Human Capital Strategy	42-45, 148-159	
	2-19 Remuneration policies	Integration of Sustainability into Strategy, Our Human Capital Strategy	42-45, 148-159	



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Annex 6: GRI Content Index

GRI Standard	Disclosure	Subject Heading	Page Number, Sources And/Or Direct Answers	Additional Information/ Reasons Of Omission
	2-20 Process to determine remuneration	Integration of Sustainability into Strategy, Our Human Capital Strategy	42-45, 148-159	
	2-21 Annual total compensation ratio	Our Human Capital Strategy	148-159	
	2-22 Statement on sustainable development strategy	SDG-Linked Products and Services	73-78	
	2-23 Policy commitments	Committees and Policies	58-59, https://yatirimciiliskileri.sabanci.com/en/sustainability/policies/Policies/184/0/0	
	2-24 Embedding policy commitments	Committees and Policies	58-59, https://yatirimciiliskileri.sabanci.com/en/sustainability/policies/Policies/184/0/0	
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	Enterprise Risk Management at Sabancı Group	48-54, https://yatirimciiliskileri.sabanci.com/ en/sustainability/detail/Sabanci-Group- Code-of-Business-Ethics/620/2942/0	
	2-26 Mechanisms for seeking advice and raising concerns	Enterprise Risk Management at Sabancı Group	48-54, https://yatirimciiliskileri.sabanci.com/ en/sustainability/detail/Sabanci-Group- Code-of-Business-Ethics/620/2942/0	
	2-27 Compliance with laws and regulations	Enterprise Risk Management at Sabancı Group	50-53	
	2-28 Membership associations	Annex 2: Corporate Memberships and Initiatives	166	
	2-29 Approach to stakeholder engagement	Annex 1: Stakeholder Relations and Communication	165	
	2-30 Collective bargaining agreements	Our Human Capital Strategy	159	



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GRI Standard	Disclosure	Subject Heading	Page Number, Sources And/Or Direct Answers	Additional Information/ Reasons Of Omission
MATERIAL TOPICS				
GRI 3: Material	3-1 Process to determine material topics	Our Material Issues	32-34	
Topics 2021	3-2 List of material topics	Our Material Issues	32-34	
FINANCIAL PERFORM	MANCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Repsonse to Emerging Global Risks	35-39	
	201-1 Direct economic value generated and distributed	Impact Investment, Community Investments	96-98, 132-135	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Our Repsonse to Emerging Global Risks	35	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Human Rights, Diversity, Equity and Inclusion	162	
SOCIAL CONTRIBUT	ION AND INVESTMENTS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Social Agenda	130-131	
GRI 203: Indirect	203-1 Infrastructure investments and services supported	Impact Investment, Community Investments	96-98, 132-135	
Economic Impacts 2016	203-2 Significant indirect economic impacts	Impact Investment, Community Investments	96-98, 132-135	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Our Social Agenda, Community Investments	130-131, 132-135	



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GRI Standard	Disclosure	Subject Heading	Page Number, Sources And/Or Direct Answers	Additional Information/ Reasons Of Omission
SUPPLY CHAIN MAN	IAGEMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Enterprise Risk Management at Sabancı Group	53	
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Enterprise Risk Management at Sabancı Group	53, https://yatirimciiliskileri.sabanci.com/en/images/pdf/SAHOL-Policy-ENG.pdf	
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Enterprise Risk Management at Sabancı Group	53, https://yatirimciiliskileri.sabanci.com/en/ images/pdf/SAHOL-Policy-ENG.pdf	
CORPORATE GOVER	RNANCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Committees and Policies	58-59	
GRI 205:	205-1 Operations assessed for risks related to corruption	Enterprise Risk Management at Sabancı Group	50-51	
Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Our Human Capital Strategy	153, https://yatirimciiliskileri.sabanci.com/en/sustainability/detail/Anti-Bribery-and-Anti-Corruption-Policy/475/1709/0	
GRI 206: Anti- competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Enterprise Risk Management at Sabancı Group	50-51, https://yatirimciiliskileri.sabanci.com/ en/sustainability/detail/Anti-Bribery-and- Anti-Corruption-Policy/475/1709/0	
	207-1 Approach to tax	Committees and Policies	58-59, https://yatirimciiliskileri.sabanci. com/en/sustainability/detail/Tax- Policy/455/1582/0	
GRI 207: Tax 2019	207-2 Tax governance, control, and risk management	Committees and Policies	58-59, https://yatirimciiliskileri.sabanci. com/en/sustainability/detail/Tax- Policy/455/1582/0	



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GRI Standard	Disclosure	Subject Heading	Page Number, Sources And/Or Direct Answers	Additional Information/ Reasons Of Omission
CLIMATE EMERGEN	ICY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Decarbonization Initiatives	101	
GRI 302: Energy	302-1 Energy consumption within the organization	Decarbonization Initiatives, ENVIRONMENTAL PERFORMANCE INDICATORS	103, 167-169	
2016	302-3 Energy intensity	ENVIRONMENTAL PERFORMANCE INDICATORS	167-169	
	302-4 Reduction of energy consumption	Decarbonization Initiatives	103	
	303-1 Interactions with water as a shared resource	Water Management	108-111	
	303-2 Management of water discharge- related impacts	Water Management	108-111	
GRI 303: Water and Effluents 2018	303–3 Water withdrawal	Water Management, ENVIRONMENTAL PERFORMANCE INDICATORS	108-111, 168	
	303-4 Water discharge	Water Management, ENVIRONMENTAL PERFORMANCE INDICATORS	108-111, 168	
	303-5 Water consumption	Water Management, ENVIRONMENTAL PERFORMANCE INDICATORS	108-111, 168	
	305-1 Direct (Scope 1) GHG emissions	Driving Sustainability from Targets to Impact, ENVIRONMENTAL PERFORMANCE INDICATORS	25-30, 167-169	
	305-2 Energy indirect (Scope 2) GHG emissions	Driving Sustainability from Targets to Impact, ENVIRONMENTAL PERFORMANCE INDICATORS	25-30, 167-169	
GRI 305:	305-3 Other indirect (Scope 3) GHG emissions	Driving Sustainability from Targets to Impact, ENVIRONMENTAL PERFORMANCE INDICATORS	25-30, 167-169	
Emissions 2016	305-4 GHG emissions intensity	Decarbonization Initiatives	103	
	305-5 Reduction of GHG emissions	2024 Sustainability Indicators at a Glance	19	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ENVIRONMENTAL PERFORMANCE INDICATORS	167-169	



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GRI Standard	Disclosure	Subject Heading	Page Number, Sources And/Or Direct Answers	Additional Information/ Reasons Of Omission
BIODIVERSITY AND I	NATURE POSITIVE ACTIONS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Biodiversity	112	
GRI 304:	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity	112-118	
Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity	112-118	
	304-3 Habitats protected or restored	Biodiversity	112-118	
CIRCULAR ECONOM	MY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Circular Economy	119-128	
	306-1 Waste generation and significant waste-related impacts	Circular Economy	119-128	
GRI 306: Waste 2020	306-2 Management of significant waste- related impacts	Circular Economy	119-128	
	306-3 Waste generated	Circular Economy	124	
HUMAN RIGHTS AND	D EQUAL OPPORTUNITY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Rights, Diversity, Equity and Inclusion	160	
	401-1 New employee hires and employee turnover	SOCIAL PERFORMANCE INDICATORS	170-173	
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our Human Capital Strategy	158-159	
	401-3 Parental leave	Human Rights, Diversity, Equity and Inclusion	160	



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GRI Standard	Disclosure	Subject Heading	Page Number, Sources And/Or Direct Answers	Additional Information/ Reasons Of Omission			
HUMAN RIGHTS AND	HUMAN RIGHTS AND EQUAL OPPORTUNITY						
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes		Minimum notice periods regarding operational changes are respected within the company.				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Driving Sustainability from Targets to Impact, Skill Matrix, Our Human Capital	27, 56, 148, https://yatirimciiliskileri. sabanci.com/en/sustainability/detail/ Diversity-Policy-For-The-Board-Of- Directors/602/2880/0				
	405-2 Ratio of basic salary and remuneration of women to men	Our Human Capital Strategy	156				
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Skill Matrix	56				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights, Diversity, Equity and Inclusion	162				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights, Diversity, Equity and Inclusion	162				
OCCUPATIONAL HEA	ALTH AND SAFETY						
GRI 3: Material Topics 2021	3-3 Management of material topics	Occupational Health and Safety Management	163, https://yatirimciiliskileri.sabanci.com/ en/sustainability/detail/Health-and-Safety- Policy/415/1430/0				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety Management	163, https://yatirimciiliskileri.sabanci.com/ en/sustainability/detail/Health-and-Safety- Policy/415/1430/0				
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety Management	163, https://yatirimciiliskileri.sabanci.com/ en/sustainability/detail/Health-and-Safety- Policy/415/1430/0				





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GRI Standard	Disclosure	Subject Heading	Page Number, Sources And/Or Direct Answers	Additional Information/ Reasons Of Omission
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GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	Occupational Health and Safety Management	163, https://yatirimciiliskileri.sabanci.com/ en/sustainability/detail/Health-and-Safety- Policy/415/1430/0	
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