

2024

SUSTAINABILITY REPORT



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1. ABOUT THE REPORT

We are pleased to share Entek Elektrik Üretimi A.Ş.'s activities in governance, environmental and social areas with our esteemed stakeholders through this report, prepared in accordance with GRI (Global Reporting Initiative) Standards.

Drafted in the light of our sustainability priorities and covers our activities in 2024, the report incorporates the targets we set and the progress we achieved in this direction.

Covering the 12-month period of 1 January 2024 to 31 December 2024, the presents environmental, social and economic data relating to Entek's hydropower, wind, solar and natural gas-fired cycle power plants. With a view to providing measurable and comparable information, available data for the last three years are presented in relevant sections of the report.

We aim to develop our activities in alignment with national and international standards and contribute to the green transformation process of Türkiye. This report presents extensive coverage of Entek's sustainability governance structure, energy transformation strategies and progress toward its climate targets. It also presents a detailed account of the activities carried out by Entek in line with the United Nations Global Compact (UNGC) and Sustainable Development Goals (SDGs) as well as the company's projects focusing on zero-carbon electricity generation, renewable energy investments and circular economy.

We greatly value any opinions and suggestions that may contribute to enhancing our sustainability performance. In this regard, please communicate any inquiries, comments and remarks about the report to sustainability@entekelektrik.com.tr.



2. MESSAGE FROM THE GENERAL MANAGER

Dear Stakeholders,

I am pleased to present Entek's 2024 Sustainability Report. As one of the leading institutions spearheading the transformation of the energy sector, we continued to pursue our vision of sustainable growth with determination throughout 2024. This report not only evaluates the year behind us but also stands as a tangible reflection of the steps we have taken toward building a more sustainable, inclusive and resilient future.

The year 2024 marked an acceleration in global energy transformation. Global electricity demand rose by 4.3%, reaching twice the average of the past decade. For the first time, the share of renewable resources in global electricity generation climbed to 40%, marking a historic milestone. In Europe, solar power generation surpassed coal, while the United Kingdom completely terminated coal-fired electricity production. This portrait demonstrates that the "coal phase-out" is no longer merely an environmental preference but a strategic element of transformation. The target of reaching 1,500 GW of storage capacity by 2030 once again confirmed the determining role of flexibility and reliability in future energy systems.

Türkiye also strongly kept pace with this global transformation. Our country's total installed power capacity has reached 116 GW, and renewable energy capacity to 69 GW. Electricity consumption increased to 342.7* TWh, while renewables accounted for 45% of total production. In 2024, a new hourly record was set with a 79% share of renewable-based generation. This performance clearly establishes the momentum of Türkiye's transformation that will contribute to Türkiye's energy independence and climate targets.

As Entek, we are committed not only to being a part of this transformation but to leading it. As of 2024, our zero-carbon electricity installed capacity reached 380 MW, and our total installed capacity reached 492 MW. We are preparing for the energy system of the future with our developing portfolio of over 718 MW of storage solar and wind energy, with the affirmative decisions obtained for our Büyükkışla WPP (99.9 MW) and Eren WPP (55 MW) projects serving as concrete steps toward this vision. Throughout the year, we achieved electricity sales of 2.7 billion kWh, 1.5 billion kWh of which were met through our own production. A total of 1.2 billion kWh of our production came from renewable sources.

With such a strong operational performance, we reached a revenue of 10,771 million TL in 2024. 2024 was also the year we laid the foundations for our first solar energy investment in Romania, with approximately 200 MW of mechanically installed capacity. This project marks the beginning of our international growth journey as Entek. Developed in line with the European Green Deal climate objectives, the project will both expand our renewable energy capacity and contribute to sustainable development.

Guided by our vision of creating value for the future, we will continue to expand our renewable energy investments while generating social, environmental and economic benefits.

2024 was also a year in which our sustainability performance was recognized at the national and international arena. Our achievements in employee experience, digital transformation and environmental responsibility were acknowledged through prestigious awards such as the Stevie Awards, IDC Future Enterprise Awards, Kincentric "Best Employer" and the Water Saving Award. These achievements once again reflected the strength of our human capital as well as our environmentally and socially sensitive approach.

Looking ahead, our priority objectives include enhancing grid flexibility through storage power plant investments, strengthening our transparent reporting practices aligned with international standards, and advancing steadily toward our carbon-neutrality targets. As Entek, we regard the energy transformation not only as a necessity but also as a strategic opportunity that enhances our competitive strength. As we optimize our generation and transmission processes through high-efficiency technologies, digital transformation and innovation, we continue to prioritize creating a shared sustainability vision with our employees, customers, society and investors.

Together with our employees, stakeholders and the broader community, we will continue to work with determination to build a more resilient, inclusive and carbon-neutral future.

Sincerely,
Bilal Tuğrul Kaya
General Manager, Entek Elektrik Üretimi A.Ş.

* Load Dispatcher Information System data was used.

3 ABOUT ENTEK



3.1. Corporate Profile

We began our operations in 1995 with the purpose of supplying electricity and steam to Koç Group companies. Our first electricity generation commenced in 1998 with the natural gas power plant we established in Bursa. Today, with our investments focused on renewable energy generation, we continue to grow and contribute to energy supply security as one of the leading players in energy generation and trading.

With our sustainability-oriented approach and strategic investments, we meet 77% of our installed capacity from our renewable energy portfolio comprised of wind, hydropower and solar power plants. As of 2024, we have reached a total capacity of 492 MW with 11 power plants installed in 7 provinces. This portfolio includes a 112 MW natural gas combined cycle power plant in Kocaeli, hydropower plants with a total capacity of 264 MW in various regions of Türkiye, the 66 MW Süloğlu Wind Power Plant in Edirne and the 50 MW Kınık Wind Power Plant in İzmir. Thus, we ensure uninterrupted electricity generation with a balanced and diversified generation structure, approximately 380 MW of which is comprised of renewable and zero-carbon resources.

In addition to our electricity generation activities, we also play an active role in electricity trading through our affiliated entity Eltek. As Entek, we make optimal use of the energy generated from our power plants by trading it on various markets and carry out energy trading, renewable energy certification and voluntary carbon market activities in line with our energy trading strategies. Each year we become more active in the sector through such services as last resort supply for high-consumption consumers and

energy sales to eligible consumers. Our voluntary carbon market activities also place us in a strong market position. Through these operations, we effectively manage our energy portfolio while contributing to the sustainability targets of our customers.

With the Energy Solutions organization we established in 2020, we implement energy efficiency and on-site generation projects for our customers, particularly Koç Group companies. With our “Selfie” project, we took an important step toward enabling Group companies to achieve carbon-neutral targets through renewable energy use. In 2023, we consolidated these activities under the EntekSENS brand, incorporating Engineering, Procurement and Construction (EPC) services as well as operation and maintenance processes. This structure enables us to gather electricity sale, solar energy projects and energy efficiency applications under a single roof and offer our customers end-to-end services. Under the EntekSENS brand, we have commissioned and developed projects totalling to 340 MW, successfully completing an 83.5 MW project within this scope.



We meet **77%** of our installed capacity from our wind, hydroelectric, and solar energy portfolio.



We ensure uninterrupted electricity generation with a balanced and diversified generation structure, approximately **380 MW** of which is comprised of renewable and zero-carbon resources.



As of 2024, we have reached a total capacity of **492 MW** with **11 power plants** installed in **7 provinces**.

In addition to operating our plants, we also provide unlicensed renewable energy plant development, turnkey EPC installation, and operation and maintenance services. We utilize the energy we generate in various markets and support our customers in achieving their sustainability targets through electricity trading, portfolio management, renewable energy certificate trading and voluntary carbon market activities. We also provide special electricity supply to high-consumption customers under the Last Resort Supply program, while offering retail electricity sales services to free consumers.

As of August 2022, we have begun operating as a Tüpraş subsidiary after the transfer of our Koç Holding and Aygaz shares to Tüpraş. As part of the Koç Holding Carbon Transformation Programme, we conduct intensive efforts focused on energy transformation, making it a principle to minimize our environmental impacts, use natural resources responsibly and contribute to the carbon-neutral targets of our community.

In 2024, we made significant investments both domestically and

internationally as part of our sustainable growth strategy. Domestically, we took a significant step towards strengthening our renewable energy portfolio by obtaining an EIA affirmative decision for the 55 MW Eren Wind Power Plant in Gürün district of Sivas. In addition, the financing structure for the 20 MW Süloğlu Hybrid Solar Power Plant (SPP) project was completed, with grant support provided by the German Development Bank. Internationally, we entered the global market for the first time with the Niculesti SPP project in Romania. This 178.5 MW project is planned to be commissioned in 2026. Furthermore, we are continuing the financing and procurement processes for the 99.9 MW Büyükkışla Storage WPP project currently under development in Türkiye. These investments not only help to increase our installed capacity but also strongly contribute to our carbon-neutral targets.

As Entek, we will continue to take determined steps to lead our country's energy transformation and create lasting value for all our stakeholders, guided by our vision focused on sustainability, growth and excellence.

Note: The MW units throughout the report refer to the electrical installed capacity (MWe).



3.2. Mission & Vision, Strategy



Vision

As a leading force in renewable energy, we shape the energy ecosystem of the future in line with the carbon-neutral target of Koç Group. We combine the opportunities provided by digital transformation with the creativity of our continuously evolving teams who learn from one another, thereby ensuring productivity as well as creating sustainable value. Aiming to become the definition of the “next generation” concept in electric energy, we spearhead a greener, smarter and more inclusive energy future with every step we take.



Mission

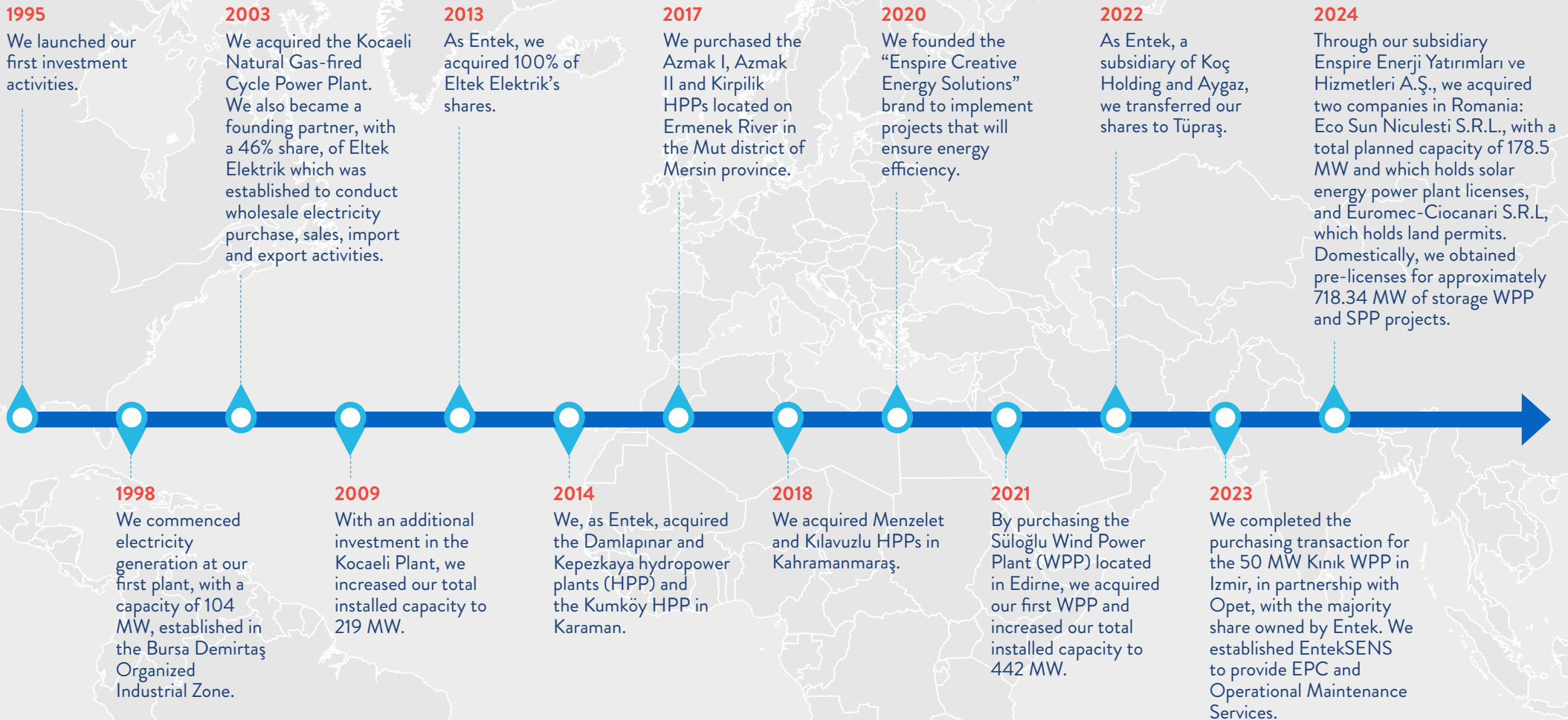
Our mission is to offer innovative solutions and generate high-quality energy for future generations and a sustainable world.



Strategy

We aim to build a resilient and high resource-efficient energy ecosystem by placing our sustainability approach at the core of our business model. While our investments focus on zero-carbon electricity generation, we leverage digitalization and next-generation technologies in diversifying our renewable energy projects. With our growth-, sustainability- and excellence-focused strategy aligned with Koç Group's vision to become carbon-neutral by 2050, we create lasting value for all our stakeholders by building a strong portfolio not only in Türkiye but also in the global scale.

3.3. Milestones



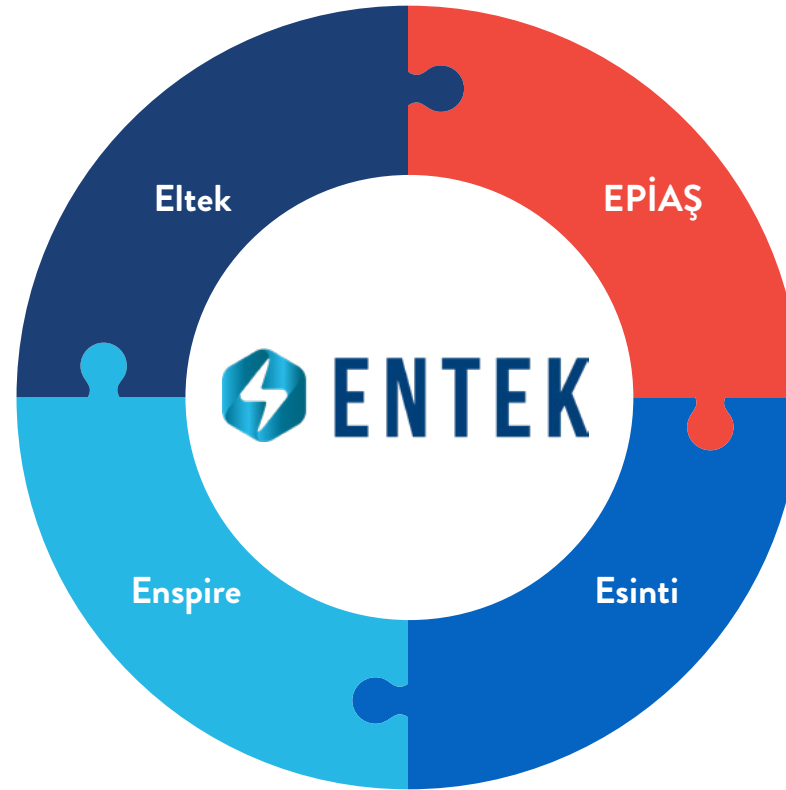
3.4. Subsidiaries

Eltek Elektrik Enerjisi İthalat İhracat ve Toptan Ticaret A.Ş.

Established in 2003, Eltek Elektrik Enerjisi İthalat İhracat ve Toptan Ticaret A.Ş. conducts our wholesale trading, import and export activities. Eltek is a fully owned subsidiary of Entek.

Enspire Enerji Yatırımları ve Hizmetleri A.Ş.

Following our acquisition of the Süloğlu Wind Power Plant, we renamed our investment affiliate as Enspire Enerji Yatırım ve Hizmetleri A.Ş. The company is fully owned by Entek and carries out our renewable energy investments.



Enerji Piyasaları İşletme A.Ş. (EPIAŞ)

We hold a 0.5% share in EPIAŞ, established on 12 March 2015 to ensure the efficient, transparent, reliable and sustainable operation and development of energy markets.

Esinti Enerji Üretim Ticaret ve Sanayi A.Ş.

We acquired the majority shares of Esinti Enerji Üretim Ticaret ve Sanayi A.Ş., established in 2007, together with Opet in 2023. This investment includes the 50 MW Kınık Wind Power Plant in İzmir, which became the second WPP in our portfolio.

3.5. Entek at a Glance

Key Highlights in 2024



Environmental Performance:

We achieved a total electricity sales volume of 2.7 billion kWh throughout the year, with renewable energy sources accounting for approximately 84% of our gross electricity generation. We enhanced energy efficiency and reduced emissions through energy efficiency and waste heat recovery projects. Our grey water treatment systems enabled the reuse of 491,975 m³ of water, recovering 94.5% of total water withdrawal. With effective waste management, we recycled 100% of 98 tonnes of waste. We met our goal of eliminating single-use plastic consumption once again 2024.



Social Contribution and Human Capital:

With an employee-focused management approach, we increased our employee commitment rate to 71%. As of 2024, we have delivered a total of 8,757.2 hours of professional and personal development training to 266 employees. We continued our firm steps towards our “zero accident” goal by proactively identifying risks through the AI-supported OHS platform commissioned to strengthen our occupational health and safety culture. We also continue to contribute to our employees' and stakeholders' development through social investment and volunteering programmes. We support local economy by sourcing approximately 95% of our procurement locally.



Economic Value Creation:

In 2024, we allocated 3.38 million TL to energy efficiency project in our investments aimed at sustainable growth, targeting an annual savings of 4 million TL. Throughout the year, the electricity we sold through new generation and trading facilities, 1.5 billion kWh was generated by our own facilities. The amount of renewable energy generated from renewable energy sources reached 1.2 billion kWh. Our performance in 2024 yielded a turnover of 10.771 million TL. We accelerated our R&D and digital transformation initiatives and boosted our operational efficiency through AI- and data analytics-based projects. We improved production efficiency by 2.5% with the forecasting models developed for hydropower plants.



3.5. Entek at a Glance

Strategic Projects and Achievements



Storage WPP and SPP Projects:

In early 2024, we completed the Ministry acceptance process for the 20 MW hybrid solar power plant integrated into our Süloğlu Wind Power Plant with an electrical power of 66 MW. With this investment, we are increasing our renewable generation capacity while maintaining the power of our existing plant. We have obtained the Technical Interaction Analysis (TEA) approval for the 14.4 MW additional capacity which we were granted for the Süloğlu WPP and are currently continuing the Environmental Impact Assessment (EIA) processes. Pre-license approvals were obtained for 12 storage plant projects, which are currently underway with a total installed capacity of 718.34 MW; we completed TEA applications for 10 of the projects, all of which were approved. Among these projects, 99.9 MW Büyükkışla WPP and 55 MW Eren WPP projects received “EIA Affirmative” decisions.



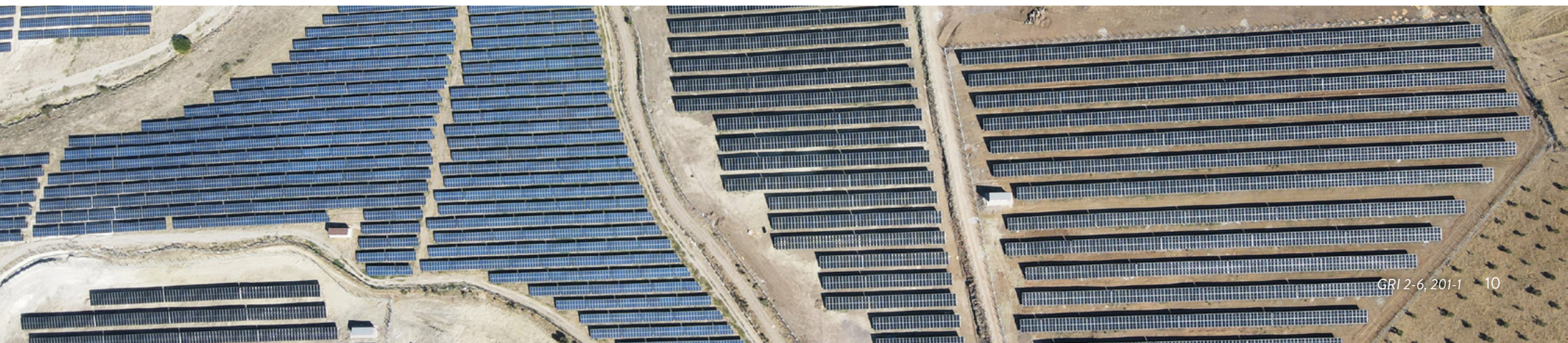
International Investments:

As part of our global growth strategy, we made our first international investments in 2024. Through Enspire Enerji Yatırımları ve Hizmetleri A.Ş., Entek's wholly owned subsidiary, we acquired all shares of Eco Sun Niculesti S.R.L. and Euromec-Ciocanari S.R.L., which hold permits for solar power plants in Romania, from Econergy International Limited. Following the share purchase agreement signed in June 2024, we acquired the shares of the companies for a sale price of 33.2 million EUR, subject to post-closing adjustments. With this investment, we incorporated solar energy projects with a total installed capacity of 178.5 MW into our portfolio, expanding our renewable energy assets on an international scale. Thus, we took a significant step toward our goal of achieving a strong and ambitious position not only in Türkiye but also globally.



Certifications:

A total of 10 of our facilities and our Head Office hold the ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management System certifications. We apply the ISO 50001 standard in energy management and maintain our quality management within the framework of ISO 9001. We manage our information security processes in accordance with the ISO 27001 standard. In addition, we calculate and report our Scope 1, Scope 2 and Scope 3 emissions in accordance with the ISO 14064 standard. This approach enables us to progress systematically toward our low-carbon economy target. For our production facilities, we generate various internationally recognized certificates such as International Renewable Energy Certificates (I-REC), VCS and Gold Standard. In this way, in addition to supplying renewable energy to our customers, we also provide independent and internationally valid documentation demonstrating their carbon footprint reductions.



3.5. Entek at a Glance

Strategic Projects and Achievements



International Commitments:

We actively participate in global sustainability initiatives. We measure and report our contributions to the United Nations Sustainable Development Goals (SDGs), in line with which we shape our business strategy. Within the framework of the principles of respect for people, environmental protection and ethical governance principles, we are committed to the ten principles of the UN Global Compact and the UN Women's Empowerment Principles (WEPs). In addition, we share our performance transparently on international platforms such as the CDP Climate and Water Programmes.



Value-Adding Practices:

We translate our sustainability focus into tangible results not only in energy production but also in terms of social contribution, digitalization and employee experience. To contribute to the development of arts, sports and education, we supported the Fenerbahçe Football Team, the IKSv Theatre Festival, and the youth and society through university sponsorships. We received several significant awards with our energy efficiency efforts, digitalization practices, grey water recovery projects and initiatives that enhance the employee experience. Through our AI-supported occupational health and safety system, we rapidly detect non-compliant conditions and behaviours that violate work safety in our facilities, preventing potential work accidents. Furthermore, we have taken a strong step in the field of social sustainability by implementing the "Value for the Future (Geleceğe Değer)" Social Responsibility Project to contribute to the sectoral development of young people.



3.6. Investments and Areas of Activity



Electricity Generation

We expand our electricity generation portfolio, which is primarily based on renewable energy, through domestic storage projects and strategic acquisitions. Abroad, we diligently evaluate opportunities in line with our ambition to achieve a strong portfolio and continue our growth with determination.



Electricity Trading

We monetize the electricity we generate in various markets, sell to free consumers and strengthen our active position in the sector through our voluntary carbon market activities.



Solar Energy Solutions

Under our EntekSENS brand, we provide end-to-end services during the installation and operation phases of solar energy projects. With our innovative and quality-oriented solutions, we add value both to Koç Group companies and to non-group customers.

We continue our growth in the energy sector through a balanced, sustainable and innovative portfolio. Through our diverse areas of activity, we contribute to our country's energy supply security while also providing end-to-end solutions to our customers.

3.6. Investments and Areas of Activity

Electricity Generation

Menzelet and Kilavuzlu HPPs – Kahramanmaraş

Incorporated into our portfolio in 2018, the Menzelet (124 MW) and Kilavuzlu (54 MW) hydropower plants operate with a total installed capacity of 178 MW. Their annual production capacities are 481 GWh and 184 GWh, respectively. Both plants are I-REC certified and together, avoided 278,848 tonnes of CO₂ equivalent emissions in 2024, providing an environmental benefit equivalent to approximately 11 million trees.

Kepezkaya and Damlapınar HPPs – Karaman

The Kepezkaya (28 MW) and Damlapınar (16.4 MW) plants, which we took over in 2014, have a combined installed capacity of 42.8 MW. Their annual production amounts to 73 GWh and 54 GWh, respectively, and both plants are VCS certified. In 2024, they eliminated a total of 34,764 tonnes of CO₂ equivalent emissions, providing an environmental benefit equivalent to approximately 1.4 million trees.

Azmaç HPP Group – Mersin

Incorporated into our portfolio in 2017, the Azmaç HPP operates with an installed capacity of 24.4 MW. With an annual average production capacity of 50 GWh, it holds an I-REC (International REC Standard). Azmaç HPP avoids approximately 11,698 tonnes of CO₂ equivalent emissions annually, providing an environmental benefit equivalent to 468 thousand trees.

Kumköy HPP – Samsun

Incorporated into our portfolio in 2011, the Kumköy HPP operates with an installed capacity of 17.5 MW. With an annual average electricity production capacity of 67 GWh, it is certified under the VCS (Verified Carbon Standard). Kumköy HPP avoids approximately 26,451 tonnes of CO₂ equivalent emissions annually, providing an environmental benefit equivalent to 1.06 million trees.

Süloğlu WPP – Edirne

The Süloğlu Wind Power Plant, which we took over in 2021, has an installed capacity of 66 MW, an annual average production of 223 GWh and holds Gold Standard certification. In 2024, it avoided 94,755 tonnes of CO₂ equivalent emissions, providing an environmental benefit equivalent to approximately 3.8 million trees.

Kınık WPP – İzmir

Added to our portfolio in 2023, the Kınık WPP has an installed capacity of 50 MW, stands out with its annual average production capacity of 175 GWh. This VCS-certified plant avoided 80,090 tonnes of CO₂ equivalent emissions in 2024, providing an environmental benefit equivalent to approximately 3.2 million trees.

Kocaeli Natural Gas Combined Cycle Power Plant (NGCCPP)

Included in our portfolio since 2003, the Kocaeli NGCCPP has an installed capacity of 111.8 MW and produces an annual average of 284 GWh. We implement numerous sustainability-focused projects at the plant. We recover 95% of our process water to ensure the efficient use of water resources. Through the replacement of the auxiliary boiler feed pump, we achieve annual energy savings of 225 MWh. With the optimization of the once through steam generator control system, we ensure an additional annual steam production of 3,285 tonnes. Through these practices, we enhance resource efficiency, reduce carbon emissions and strengthen our sustainable production approach.



3.6. Investments and Areas of Activity

Electricity Trading

Eltek, an affiliate of Entek, creates value for our business partners, stakeholders and customers through its commercial activities in electricity markets. Our strategic trading structure helps us to strengthen our active position in national and international markets.

Eltek's Commercial Operations:

- Making the optimal use of the electricity generated at Entek's power plants by monetizing it in various markets,
- Buying and selling energy in line with energy trading strategies,
- Entering into fixed-price and long-term energy purchase agreements for renewable energy plants,
- Selling VERs (Verified Emission Reductions) within the scope of voluntary carbon market activities,
- Selling I-REC Renewable Energy Certificates,
- Supplying energy to high-consumption customers within the scope of the Last Resort Supply,
- Facilitating communication between solar power plant investors and retail companies and ensuring that the investment cost is transferred to the investor.



3.6. Investments and Areas of Activity

Solar Energy Solutions

Under EntekSENS, we offer innovative, reliable and comprehensive solar energy solutions to customers within and outside the Koç Group. Through our EPC and operations-maintenance services, our expertise shines through in all phases of solar energy projects.

Main Activities:

- Developing tailored solutions for solar energy investments,
- Delivering effective EPC and operations-maintenance services with our experience in plant management,
- Boosting efficiency and supporting sustainability targets through renewable energy solutions.

By the end of 2024, a total of 340 MW of projects were developed and EPC services were completed for 83.5 MW of projects. We provided O&M services across facilities totalling 69.9 MW, demonstrating our expertise in the field of solar energy through concrete projects.



3.6. Investments and Areas of Activity

Future Investments

Domestic Projects

As of 2024, we aim to increase our installed capacity by 2.5 in the upcoming period through our storage wind and solar energy projects which are currently under development. The Büyükkışla Storage WPP project, which we have developed in Ankara, is planned to be commissioned in 2026 with an installed capacity of 99.9 MW and an annual production capacity of 280 GWh. In addition, we continue our organic growth with a total of 628.34 MW of storage WPP, 90 MW of storage SPP and 14.4 MW capacity increase projects throughout Türkiye.

International Projects

We continue to carry out renewable energy investments in different geographic locations in line with our international growth strategy. We are advancing our processes relating to our renewable energy investment in Romania. With the acquisition process initiated in 2024, we achieved significant progress in the project development and investment preparation phases. With the commissioning of this project, we aim to increase our clean energy production capacity and operational diversity in the region. In addition, by including the potential battery storage area in the project site into our planning, we will strengthen the reliability of renewable energy supply.



3.7. Achievements and Awards

In 2024, our projects and initiatives were recognized with numerous prestigious awards on national and international platforms. These awards are a testament to the fact that our innovative solutions, sustainability approach and people-oriented work culture are recognized in line with national standards.

Sales & Customer Services Gold Stevie Award

Gold Award in the “Sales Growth Achievement of the Year” category with the Menzelet and Kilavuzlu Rehabilitation Project.

Great Employers Gold Stevie Award

Gold Award in the “Achievement in Flexible and Hybrid Work Models” category with Entek X Flexibility.

International Business Silver Stevie Award & Sustainable Business Awards

Silver Award in the “Achievement in Environment, Social and Governance” category and the Water Management Award with the Kocaeli Wastewater Recovery Project.

Great Employers Gold Stevie Award

Gold Award in the “Workplace Safety and Compliance” category with the AI-Based OHS System.

IDC Future Enterprise Award

Third Place Award in the “Best in Future of Operations” category with the Operational Excellence Project with Generative AI-Supported Maintenance Assistant.

SU YÖNETİMİ ENTEK ELEKTRİK SU GERİ KAZANIM PROJESİ: GRİ SU KULLANIMI



Mechsoft Digital Experience Summit 2024

Best Digital Transformation Project award.

Kincentric Best Employers

Consecutive “Best Employer” Awards from 2018 to 2025.

Water Saving Award

As a result of the efforts carried out as part of the “Chemical Supply and Services Agreement”, we achieved savings of approximately 100,000 tonnes of water used for energy generation in 2023 through work conducted in the water conditioning system. In this context, our collaboration carried out under the existing agreement brought us the “Water Saving” Award by Veolia.

3.8. Sectoral and Corporate Membership Affiliations



Electricity Producers Association (EUD)



World Energy Council Turkish National Committee Association (WEC-TNC)



Turkish Industry and Business Association (TUSIAD)



Union of Chambers and Commodity Exchanges of Turkey (TOBB)



Energy Traders Association (ETD)



Energy Digitalization Association (EDIDER)



Turkish Wind Energy Association (TÜREB)



The Institute of Internal Auditing of Türkiye (TIDE)



Energy Efficiency and Management Association (EYODER)



Turkish Solar Energy Industry Association (GENSED)



Ethics and Reputation Society (TEİD)



Çarşamba Chamber of Commerce and Industry (ÇARŞAMBA TSO)



Edirne Chamber of Commerce and Industry



Kahramanmaraş Chamber of Commerce and Industry (KMTSO)



Karaman Chamber of Commerce and Industry (KTSO)



Kocaeli Chamber of Commerce and Industry (KOSANO)



Kocaeli Chamber of Commerce (KOTO)



Mut Chamber of Commerce and Industry (MUT TSO)



SolarProsumer



Hydroelectric Power Plants Industrialists Association (HESİAD)



Turkish Marine Environment Protection Association (TURMEPA)

4

CORPORATE GOVERNANCE



4. CORPORATE GOVERNANCE

Our corporate governance framework involves our Board of Directors, senior management, risk management and internal control mechanisms, ethics and compliance programmes, as well as our management systems certified in line with international standards. Through our strong governance practices, we aim to create long-term value for all our stakeholders and conduct our activities in a transparent, accountable, fair and responsible manner.

4.1. Corporate Governance and Policies

Board of Directors

At Entek, where the roles of Chairperson of the Board of Directors and the CEO are held by different individuals, our Board consists of seven members, i.e., a Chairperson, a Vice Chairperson and five members. While our Chairperson does not hold an executive role and provides strategic-level leadership to the company, our CEO, who is also a Board Member, is responsible for the implementation of company strategies together with the senior management team. The Board is responsible for setting the company's overall strategic direction, making decisions regarding significant investments and policies, and overseeing corporate performance.

Members of our Board of Directors and their roles are as follows:

- **Ömer Mehmet KOÇ** – Chairperson of the Board of Directors
- **Yıldırım Ali KOÇ** – Vice Chairperson of the Board of Directors
- **Levent ÇAKIROĞLU** – Board Member
- **Yağız EYÜBOĞLU** – Board Member
- **Bilal Tuğrul KAYA** – Board Member
- **Cüneyt AĞCA** – Board Member
- **İbrahim YELMENOĞLU** – Board Member

Senior Management

The executive functions and day-to-day operational management of the Company are carried out by our senior management team led by the CEO. While working towards company goals within their respective areas of expertise, our senior management team focuses on advancing Entek's performance by considering sustainability risks and opportunities. Entek's senior management consists of the following:

- **Bilal Tuğrul KAYA** – CEO
- **Arda ÖZLÜ** – Deputy General Manager of Finance
- **Mehmet Murat SEVEN** – Deputy General Manager of Production
- **Ömer GÜN** – Group Director of Shared Services and Transformation
- **Volkan AKTÜRK** – Deputy General Manager of Strategy and Business Development

Our senior management team conducts our operations in line with the strategies and policies set by the Board of Directors. We adopt an efficient management approach that encourages the participation of different business units and shared wisdom. In this process, in particular, our Shared Services and Transformation Group Directorate leads our sustainability management structure, ensuring coordination between committees and business units, securing the aligned progress of our sustainability efforts, and regularly reporting the outcomes to our CEO.

4.1. Corporate Governance and Policies

Sustainability Committee and Working Groups

At Entek, sustainability is managed at the highest level through the Sustainability Committee. This Committee evaluates the risks and opportunities identified across social, economic, environmental and corporate governance areas and determines our sustainability priorities. It also establishes corporate sustainability policies and strategies, and develops practices and investment recommendations that will improve our performance. Additionally, the Committee strengthens our alignment in these areas by participating in international organizations and various initiatives.

The Committee reports its decisions, recommendations and activity results to the CEO and annually, to the Group Presidency. Through the Focus Working Groups operating under the Committee, it translates our sustainability strategies into performance-enhancing action plans and implements them in the field, thereby effectively realizing our sustainability targets.

There are five separate working groups under the Sustainability Committee:

- **Climate and Biodiversity Working Group** – Carries out activities aimed at reducing the impacts of climate change and protecting ecosystem services.
- **Energy Economics and Infrastructure Working Group** – Focuses on enhancing energy efficiency, improving our infrastructure and advancing our renewable energy investments.
- **Workplace Practices Working Group** – Develops practices that strengthen employee experience and support diversity and inclusion.
- **Occupational Health and Safety Working Group** – Manages the efforts to create a safe and healthy working environment across our operations.
- **Social Development Working Group** – Develops projects for the benefit of society and generates social value.

Through this structure, we not only determine our sustainability targets at the strategic level but also implement them through concrete actions, investments and cooperation mechanisms.



4.2. Corporate Risk Management and Internal Audit

Risk Management

We have made our risk management system, structured with a sustainable and data-driven approach, an integral part of our corporate structure. This integrated risk management philosophy contributes to our financial, commercial, environmental and social performance and supports our sustainability efforts. We carry out our risk management processes in alignment with international standards and best practices, particularly ISO 31000 Enterprise Risk Management Standard. We conduct risk management through our Internal Audit and Risk Management unit reporting to the CEO. For our group companies, we provide support in coordination with senior management and relevant units. This enables us to assess, prioritize and monitor risks consistently across the company.

Our risk management unit continuously monitors all risks, particularly financial and commercial risks, and conducts periodic risk analyses with the participation of other units.

In line with the processes we have adopted, we identify sustainability- and climate-related risks and opportunities at an early stage and integrate them into

our overall asset and risk inventory. We manage our processes of identifying, assessing, prioritizing and monitoring risks in integration with our corporate risk management system, thereby making the management of sustainability-related risks a part of our company's overall risk management cycle. Through this integration, the analyses and findings relating to sustainability risks feed into our corporate risk inventory and strategic decision-making processes. This comprehensive perspective ensures that sustainability and climate risks are appropriately reflected in our company's overall risk profile.

We form our company's overall risk profile by comprehensively classifying potential risks. Risks that could have significant impacts if realized are defined under four main impact categories: financial, operational continuity and quality, legal and compliance, and reputation. In other words, when evaluating the potential financial, environmental or social impacts of a risk on our company, we classify its nature under these four categories. For each risk, we assess its likelihood of occurrence and potential impact magnitude and,

when necessary, set numerical threshold values to score risks. In these assessments, we leverage both quantitative data and qualitative expert opinions.

We determine our risk-taking level in alignment with our company's strategic objectives. If we identify issues that exceed this framework or that do not align with our established risk approach, we promptly address them at the senior management level. We systematically analyse all risks, including those related to sustainability, using a common assessment system based on their significance. We do not assess sustainability- or climate-related risks as a separate category from other risk types; instead, we position all risks on a single matrix based on likelihood and impact scores. However, recognizing the long-term and strategic significance of areas such as climate change, we pay particular attention to the risks and opportunities in this field. We evaluate sustainability risks alongside other strategic risks across the company and prioritize them when necessary under the guidance of our senior management.



4.2. Corporate Risk Management and Internal Audit

Management of Sustainability and Climate Risks

Our company conducts detailed analyses within the scope of sustainability, placing particular emphasis on the physical and transition risks of climate change. We carry out comprehensive studies to identify physical risks and transition risks that may arise due to climate change. Based on these studies, we prepare a Climate Risk Inventory Report, in which we consolidate and evaluate factors such as regulations, technology, reputation, legal changes, market conditions, acute and chronic physical impacts. This inventory report enables us to clearly identify the potential impacts of climate change on our operations, assets and supply chain.

In the light of these analyses, we take proactive measures against climate risks and evaluate the opportunities that may emerge. To manage physical risks, we make investments aimed enhancing climate resilience at our facilities. To reduce water-related risks, we implement water efficiency and recovery projects. We also implement comprehensive water management strategies across all our operations to reduce water consumption and minimize climate-related risks on water resources.

In order to address transition risks, we accelerate our renewable energy investments and transform our energy portfolio to align with a low-carbon economy. As of 2024, approximately 77% of our total installed capacity consists of renewable sources such as wind, hydropower and solar power. This reflects the strategic steps we have taken to reduce climate-related risks and capture emerging opportunities. In doing so, we effectively manage carbon regulations and market transformations while gaining a competitive advantage through investments in low-carbon technologies.

We also closely follow developments in carbon pricing and emissions trading. We manage our financial risks by actively participating in carbon market activities through our affiliate. Our finance units and sustainability team work in coordination to manage and monitor financial risks associated with sustainability. We quantitatively assess the potential impacts of the risks identified within our climate risk inventory on our company's financial position.

We strive to foresee the potential financial impacts of climate change through scenario analyses and update our financial planning accordingly. In line with international recommendations, we integrate climate scenario analysis methods into our risk management strategy. We test our resilience by modelling the risks and opportunities our company may face under different global warming scenarios (e.g., 1.5°C and 4°C scenarios). The insights gained from the scenario analyses shape our risk mitigation plans and long-term strategic decisions, enabling us to prepare for climate-related uncertainties.

We have monitoring procedures in place for all risks, including sustainability-related financial risks. We identify key risk indicators, track them, and regularly review whether risks are materializing or showing certain trends.



4.2. Corporate Risk Management and Internal Audit

Risk Monitoring and Internal Audit

We monitor sustainability-related risks as part of our general risk monitoring processes. Together with the relevant functions, we update the results of our risk assessments and inform senior management of material risks. We hold regular meetings to review our sustainability performance indicators and risk action plans, and we report the decisions taken and progress achieved to senior management. In this way, information regarding the management of climate and other sustainability risks continuously feeds into our company's overall risk management and strategic planning. As part of risk monitoring, we utilize internal and external data sources to identify potential risk signals at an early stage. We analyse events occurring in our operational processes, internal audit findings and sectoral trends to track changes in our risk profile.

Our Internal Audit Department serves as another key mechanism providing independent assurance for our risk management processes. We established the Entek Internal Audit Department at the end of 2022 and initiated our financial audits. Our Internal Audit unit conducts regular audits on designated topics in line with its annual audit plan and performs special reviews when necessary. The risk-based annual Internal Audit Plan we prepare is approved by our CEO as well as the Koç Holding Audit Group Presidency, ensuring the effectiveness of our audit processes at

the holding level. In addition, our monthly internal audit activity reports are regularly monitored by the Koç Holding Audit unit. Our Internal Audit unit also supports our ethics and compliance mechanisms by following up notifications received through the Ethics Hotline. When requested by the Ethics Committee, it conducts investigations and carries out audits with an impartial perspective within the company. Our internal audit functions assess the effectiveness of our internal control system and report identified improvement areas to senior management. In cases involving high or critical risks, we ensure that corrective and preventive actions are taken against them.

We established an Audit Committee chaired by our CEO, with a view to strengthening the corporate governance dimension of our internal audit activities. The Audit Committee approves our internal audit plan, evaluates audit outcomes and monitors actions taken for findings involving significant risks. This structure further reinforces the oversight of our internal control and risk management processes at the senior management level. Our Internal Audit Unit periodically submits its findings and recommendations to the Audit Committee, thereby ensuring the continuous oversight of the effectiveness and adequacy of our risk management processes.



4.3. Ethics and Compliance

We conduct our company's ethics and compliance programme under the leadership of the Chief Legal and Compliance Officer (CLCO). The CLCO reports directly to the CEO and, in order to ensure independence, also regularly reports to the Board of Directors. Senior management support is essential in compliance management; in this context, we have established a Compliance Committee to support the CLCO, and the Risk Management Committee also plays an active role in compliance processes by ensuring coordination between the Entek Electricity Legal and Compliance Unit and the Board of Directors. Within this structure, we aim to ensure that the compliance culture is embraced at the highest level throughout the company and integrated into all operations.

Code of Ethics and Implementation Principles

Our Code of Ethics is based on the principles of integrity, transparency, fairness and accountability, which form the foundation of our corporate culture. All our employees and business partners are required to comply with the Entek Code of Ethics and Implementation Principles. We conduct our activities in line with the universal ethical values of the Koç Group and regard adherence to these principles as a fundamental and indispensable commitment.

We encourage anyone who encounters or suspects an unethical situation to report it. We provide safe and accessible mechanisms for reporting violations and place great emphasis on protecting those who file the reports. Reports submitted through the Koç Group Ethics Hotlines are handled confidentially. We allow no form of retaliation against anyone who files a report in good faith; we keep all reports confidential and protect those who file the notification from any unfavourable treatment.

Investigations related to such matters are conducted diligently by our expert teams, and we ensure a fair approach throughout the process. We also provide a right to appeal as part of our ethics and compliance framework: employees have the right to contest disciplinary actions imposed on them based on such grounds as misleading evidence, disproportionate sanctions or the emergence of new information. In this way, we guarantee a fair evaluation process for the decisions taken.

Compliance Programme and Activities

Through our compliance programme, we aim to ensure full compliance with legal regulations and to keep our internal policies and procedures continuously updated. We regularly monitor relevant legislation, update our company policies in line with changes, and communicate them to our employees. We implement a comprehensive Compliance Programme to manage compliance risks proactively. The programme is designed in alignment with the Koç Group's compliance approaches and is carried out with components for preventing, detecting and responding to risks specific to Entek's area of activity.

Internal audit activities and risk-based control systems are significant parts of our Compliance Programme. We periodically audit our operations and review our processes and records through risk-based analyses. We also perform specific assessments and implement control measures in priority compliance risk areas such as anti-corruption, sanctions, competition and data privacy.

In terms of compliance, we maintain close cooperation with the Koç Holding Legal and Compliance Department. We regularly share our efforts and findings related to the holistic management of compliance risks at the Koç Group level with the relevant departments of Koç Holding. The Koç Holding Legal and Compliance teams monitor the compliance efforts carried out in our company and provide guidance on identifying risks that may affect the Group as a whole, evaluating internal audit reports and reviewing investigation outcomes. In this way, we implement best compliance practices within our company as well as across the Group, and contribute to the development of these processes.

4.3. Ethics and Compliance

We establish guiding principles to ensure an ethical, lawful and responsible culture of corporate conduct in all of Entek's business processes. The key ethical principles and practices defined through recent updates can be summarized under the following headings:



Respect for Human Rights: We ground all our activities in respect for universal human rights and treat our employees and society fairly and respectfully.



Compliance with Laws Under All Circumstances: We fully comply with laws and regulations under all circumstances and carry out all our business principles in accordance with applicable legislation.



Anti-Bribery and Anti-Corruption: We take determined action to combat all forms of bribery, corruption and misconduct, and never compromise on integrity in our business conduct.



Prevention of Conflicts of Interest: We avoid situations where personal interests conflict with company interests and refrain from circumstances that compromise objectivity in decisions and transactions.



Prevention of Laundering of Proceeds from Crime and Financing of Terrorism: We do not intercede for illegal financial activities in our business relationships and exercise due diligence regarding suspicious transactions.



Compliance with Economic Sanctions and Export Controls: We strictly adhere to national and international sanction, embargo and export control regulations.



Protection of Confidential and Inside Information: We exercise due diligence in protecting the confidential information of our customers, employees and company, and do not misuse inside information.



Donations, Sponsorships and Social Investments: We conduct all donations and sponsorship activities transparently and ensure that they align with their intended purpose.



Compliance with Competition Law: We pay attention to safeguarding a free competition environment, avoid agreements and practices that may distort market competition, and comply with antitrust rules.



Creating a Healthy and Safe Work Environment: Providing a safe, healthy and peaceful working environment for our employees is our top priority. We operate in full compliance with occupational health and safety rules.



Responsible Use of Social Media: We use social media responsibly by avoiding sharing posts that may harm corporate reputation and expect our employees to adhere to this principle.



Honest and Fair Relations with Stakeholders: We act honestly, transparently and fairly in our relations with all stakeholders (customers, suppliers, society, public institutions, etc.) and ground these relationships in mutual benefit and trust.

4.3. Ethics and Compliance

Disciplinary Policy

We have a Disciplinary Policy in place that defines our disciplinary practices towards employees within a fair and egalitarian framework that is respectful of human dignity. We conduct our disciplinary processes solely based on actions taken and objective evaluations. Personal differences such as gender, language, religion, race, age or opinion do not, in any way, constitute grounds for disciplinary action or discriminatory treatment; we act with a zero-tolerance policy on this matter. In determining disciplinary sanctions, we adhere to the principle of proportionality and strictly apply the rule that no more than one sanction shall be imposed for the same act. With this approach, we consistently maintain a trust-based, motivating and positive work environment. We aim to ensure that employees at every level are confident that they will be treated fairly while complying with company rules.

Training and Awareness

Training and awareness activities play a key role in disseminating our ethics and compliance culture throughout the company. During onboarding and regularly on an annual basis, we provide all employees with comprehensive training on ethics and compliance. These trainings cover critical topics such as anti-bribery and anti-corruption, gift and hospitality policy, prevention of conflicts of interest, human rights, and information security. We prepare and conduct our training programmes in coordination with the Koç Holding Legal and Compliance Department. We regularly review and update the training content to ensure all employees complete the trainings in full.

We closely monitor and measure training participation and completion rates. We use interactive and case-based methods to enhance the effectiveness of the training sessions. At the end of the year, we report the results and participation data of the compliance trainings conducted to Koç Holding in a designated format and present them to senior management. In this way, we monitor the reach and effectiveness of the trainings and plan additional awareness-raising activities where needed. Under the Anti-Bribery and Anti-Corruption Policy, we particularly require all employees to complete the annual mandatory trainings, and we make every effort to ensure that this rate remains at 100%. As a result of our training and awareness initiatives, we continuously increase our employees' level of knowledge and sensitivity regarding ethical principles.

Whistleblowing and Reporting Processes

We provide multi-channel and reliable whistleblowing mechanisms for reporting unethical conduct or potential compliance violations. Our employees and all stakeholders can convey their concerns through the Koç Group Ethics Hotline, which is accessible 24/7 at koc.com.tr/ihbarbildirim and available to all stakeholders, including Entek employees. Our reporting system functions in a manner that provides anonymity upon request. We forward each report to the relevant expert units and review it diligently.

We uphold confidentiality at the highest level throughout the reporting process, considering it critically important that individuals reporting in good faith feel safe. Therefore, we keep whistleblowing reports confidential to the extent required by the issue and fully protect employees filing reports against retaliation. No employee or stakeholder faces punitive or adverse treatment as a result of filing a report. On the contrary, we encourage a culture of reporting, which facilitates the identification and resolution of issues. Investigation processes following the reports are conducted fairly, independently and reliably; where necessary, we involve the Disciplinary Committee to ensure objective evaluations. All these processes are defined and performed in line with the Entek Whistleblowing Policy.

4.3. Ethics and Compliance

Corporate Policies

Another significant component of our corporate governance structure is the comprehensive set of policies and principles we implement throughout the company. As Entek, we establish various corporate policies and guidelines to ensure high ethical standards, legal compliance, and responsible business practices in all our operations. These policies set out the fundamental rules shaping our corporate culture and guide all our stakeholders, from employees to business partners. The main policy documents currently implemented Entek are as follows:

Code of Ethics and Implementation Principles

Anti-Bribery and Anti-Corruption Policy

Donations and Sponsorships Policy

Gift and Hospitality Policy

Human Rights Policy

Supply Chain Compliance Policy

Social Investment Policy

Sanctions and Export Controls Policy

Competition Law Compliance Policy

Compliance Policy

Personal Data Protection Policy

Whistleblowing Policy

Policy on Preventing Laundering of Proceeds from Crime, Financing of Terrorism and Proliferation of Weapons of Mass Destruction

These policies define our company standards across a wide range of areas, including ethical business conduct, anti-corruption, donations and sponsorships, gift acceptance, human rights, supply chain, competition and data protection. By strictly adhering to these policies and principles, we as Entek demonstrate a transparent, fair and accountable management approach in all our business processes. We periodically review our corporate governance principles and policies to ensure full compliance with the Koç Group's values and relevant legislation, updating them when necessary and communicating them to all employees and stakeholders.



4.4. Management Systems and Certifications

At Entek, we perform all our electricity production activities in line with Sustainable Development Goals and in full compliance with national and international legislation. Our business strategies are designated in alignment with the policies and guidelines of Koç Holding. We effectively implement integrated management systems for quality, environment, energy, information security and occupational health and safety across all our facilities and subsidiaries. In this way, we embrace a systematic and measurable governance approach in all phases of our operations, that is also open to continuous improvement.

With a view to embedding a culture of continuous improvement across the organization, we subject our

processes to regular internal and external auditing and, where necessary, take corrective and preventive actions. We diligently monitor certification processes to ensure the continuity and effectiveness of our management systems. We, as Entek, certify the quality and reliability of our business processes with our international standard certification. Our Company holds the ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), ISO 45001 (Occupational Health and Safety Management System), ISO 27001 (Information Security Management System) and ISO 50001 (Energy Management System) certificates, which are a testament to the fact that Entek meets the requirements of international standards and operates with an integrated management approach in all its operations.

Such a comprehensive approach to governance systems is one of the building blocks of Entek's sustainability- and quality-focused management approach. With our management systems and certifications, we maintain our environmental and occupational safety performance at the maximum level while also boosting our product and service quality, which helps us to meet our legal obligations as well as earning the trust of our stakeholders. In the future, we are determined to continue to implement effective integrated management systems, comply with new standards, and maintain operational excellence in line with SDGs.

Locations	ISO 14001: Environmental Management System	ISO 45001: Occupational Health and Safety Management System	ISO 9001: Quality Management System	ISO 50001: Energy Management System	ISO 27001: Information Security Management System
Head Office	✓	✓	✓	✓	✓
Kocaeli Natural Gas Power Plant	✓	✓	✓	✓	✓
Menzelet HPP	✓	✓	✓	✓	✓
Azmak HPP Group	✓	✓	✓	✓	
Damlapınar HP	✓	✓	✓	✓	
Kepezkaya HPP	✓	✓	✓	✓	
Kılavuzlu HPP	✓	✓	✓	✓	
Kumköy HPP	✓	✓	✓	✓	
Süloğlu WPP	✓	✓	✓	✓	

5

ENTEK'S SUSTAINABILITY APPROACH



5.1. Sustainable Governance Structure

We designated our governance approach in line with our objectives to consider the needs of future generations while meeting the needs of today and leaving a better world for future generations. In this context, we adopted a business model that is environmentally sensitive and that generates economic value with a focus on sustainability. We designed our sustainability governance to implement our designated policies, strategies and targets. We manage the relevant process through the effective distribution of roles, powers and responsibilities, ensuring coordination between relevant teams and making decision-making mechanisms clear. We regularly monitor the implementations, evaluate performance results and, where necessary, implement remedial actions. All these steps are based on the principles of transparency and accountability.

The highest decision-making body of our Company is the Board of Directors, and the roles of Chairperson of the Board and CEO are carried out by different individuals. Our CEO, who is also a member of the Board, is responsible, together with senior management, for implementing our business strategies in a manner that takes into account sustainability-related risks and opportunities. Senior management evaluates the sustainability risks and opportunities identified within their respective areas of expertise and takes performance-boosting measures. In this context, senior management promotes engagement across units, ensuring that issues

are addressed through a collective mind and that efficient and consistent sustainability management is carried out through working groups.

The Group Director of Shared Services and Transformation leads the sustainability governance bodies, facilitates communication between the relevant bodies, ensures that activities progress in a coordinated manner, manages the sustainability reporting process, coordinates external stakeholder relations and regularly reports the outcomes of sustainability initiatives and related decisions to the CEO.

Social, economic, environmental and corporate governance risks and opportunities identified are evaluated by the Entek Sustainability Council. The Council identifies the Company's priorities, policies and strategies, and develops practices and investment proposals aimed at boosting performance. It also contributes to alignment with sustainability topics by coordinating our participation in international organizations and various initiatives. The Sustainability Council regularly reports its decisions, recommendations and outcomes to the CEO and annually to the Group Presidency. Focus Working Groups established by the Sustainability Council translate designated sustainability strategies into performance-enhancing action plans and field practices, and are in charge of the implementation of these applications and targets.



5.2. Sustainability Strategy and Targets

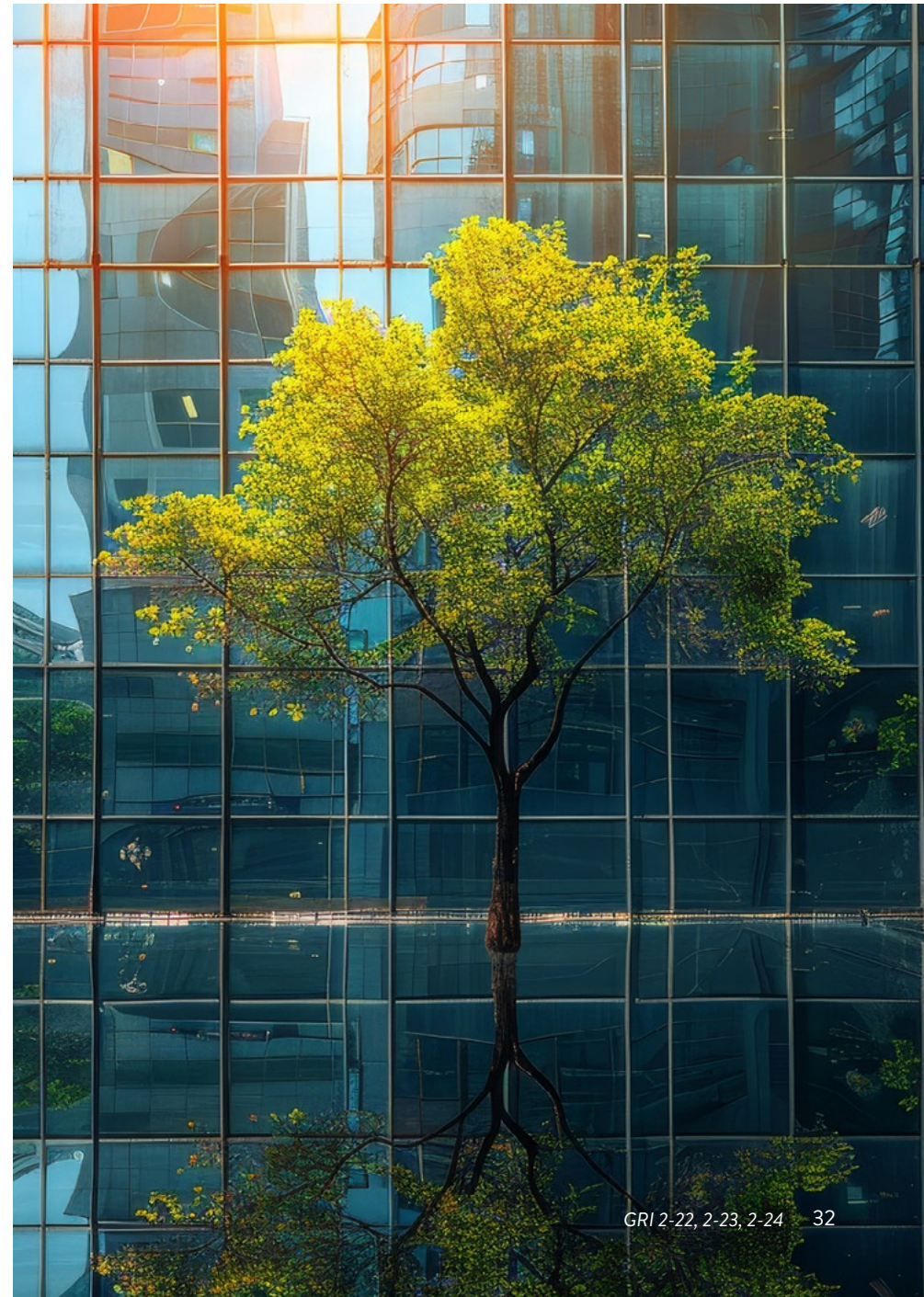
At the core of our strategies set in line with the principles of sustainability lies our mission to generate energy, which is an essential need of society and the economy, through innovative business models and methods that create value for people and respect the environment. Within this framework, we adopt sustainability as a fundamental component of our business strategy and set our policies and targets in a manner that creates broad impact across our value chain.

In the dynamic energy market, we continue to grow by investing in renewable energy sources and deploying next-generation technological applications. Our management philosophy is based on establishing and sustaining a business model that is sensitive to people and the environment and focused on creating economic value. Accordingly, we share with the public the social, environmental and economic outcomes of our activities and our contributions to the UN Sustainable Development Goals (SDGs), in line with the principles of transparency and accountability.

We operate with full awareness of our responsibilities to society and the social, environmental and economic impacts of our

activities. We not only fulfil legal obligations but also adopt a management approach that goes beyond expectations and reflect this in our business practices. In this respect, we systematically identified our priority areas with regard to our objective of achieving a liveable world; we design and implement concrete and exemplary practices in the designated topics. Recognizing that our responsibilities extend beyond our core business operations, we evaluate all processes within our sphere of influence from a broader perspective and advance our efforts in line with sustainability principles.

We play an active role in the Biodiversity Working Group under the Koç Group Environmental Council and regularly contribute to the group's work. As part of this effort, we support the development of policies and field-appropriate projects. This collaboration strengthens our methodological and institutional foundation for future work within the scope of Science-Based Targets Network (SBTN) and the Taskforce on Nature-Related Financial Disclosures (TNFD), enabling us to build a solid basis for upcoming efforts.



5.2. Sustainability Strategy and Targets

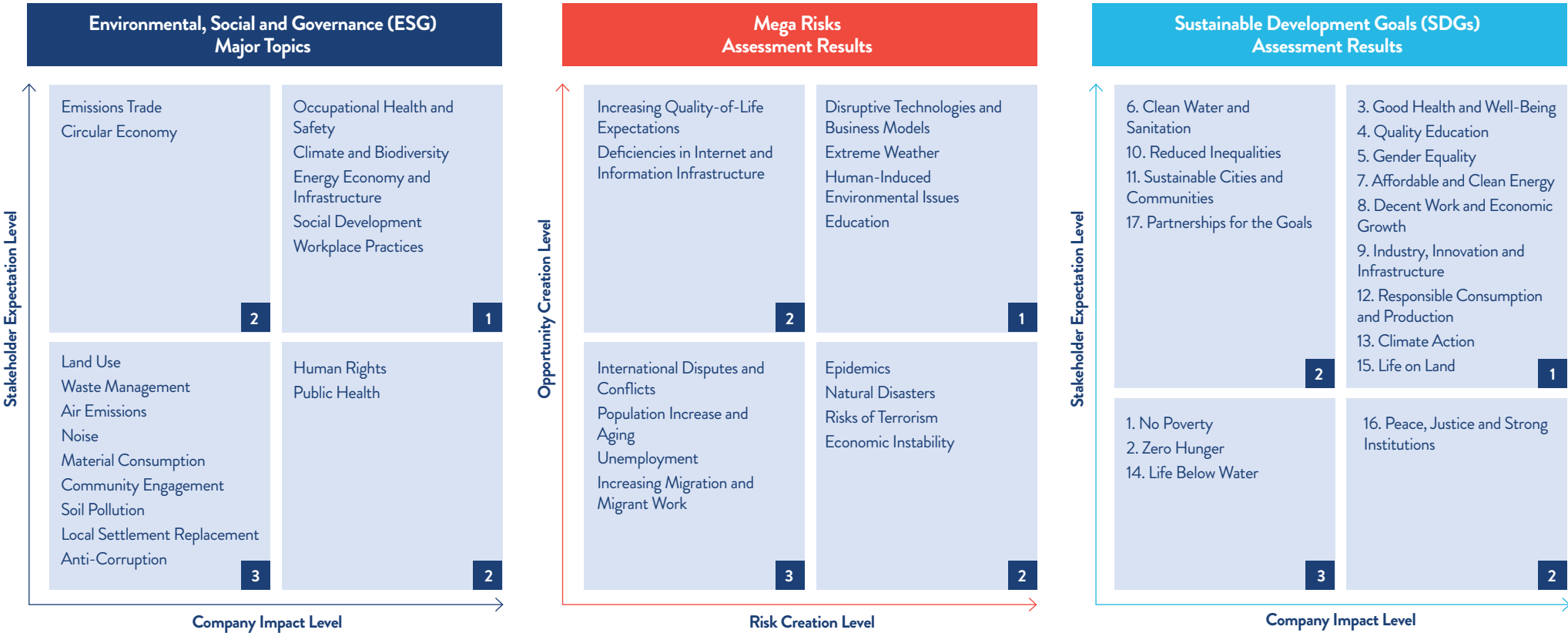
5.2.1. Materiality Analysis

In determining our priority topics, we consider global and sectoral risks and opportunities; the financial, social and environmental impacts across the value chain, and stakeholder expectations as key evaluation criteria.

As part of the Sustainability Programme we launched in 2020, we identified our sustainability priorities in the early stages of the process. Drawing upon resources

such as the World Economic Forum’s Global Risk Reports, international reporting standards, sectoral best practices and the UN SDGs, we formulated a list of priorities consisting of 14 mega-risks, 37 environmental, social and governance (ESG) topics and 17 SDGs. To refine and evaluate these priorities, we revise the list based on feedback from 46 of our employees and selected key suppliers (ABB, Andritz, GE, Schneider and Siemens). We

also shared the outcomes of the process with a group representing our employees following the organization of trainings on these topics. At the end of the process, we consolidated 23 material issues under five main categories and aligned them with the relevant SDGs. Based on our assessments in 2024, we concluded that all items remain as material.



5.2. Sustainability Strategy and Targets

Materiality Analysis

As part of our materiality and risk analysis efforts, we assessed sustainability topics associated with our activities across two dimensions under three main categories: ESG, mega-risks and SDGs. During the assessment, we analysed the level of impact of

each of the three categories has on the Company, as well as stakeholder expectations. In this analysis, topics in Group 1 correspond to our policy, strategy and target-setting priorities, while topics in Group 2 represent areas requiring preparation for the future. We

decided to base all future steps on impact level and expectation analyses and consolidated our material topics under the five main headings of our strategy.

List of Material Topics

Energy Economy and Infrastructure	Workplace Practices	Occupational Health and Safety	Social Development	Climate and Biodiversity
Energy Access & Affordability Diversity of Energy Resources Energy Security Energy Supply Continuity Innovation Digital Transformation Infrastructure Investments Information Confidentiality and Cyber-Security Availability & Business Continuity	Inclusive Workplace and Diversity Employee Development Ethics and Transparency	Disaster and Emergency Preparedness Occupational Health and Safety	Relations with Local Communities Social Investments	Climate Change Renewable Energy Energy Efficiency in Production Greenhouse Gas Emissions Conservation of Water Resources Water Efficiency in Production Biodiversity and Habitats
7 AFFORDABLE AND CLEAN ENERGY 8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION	4 QUALITY EDUCATION 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH	3 GOOD HEALTH AND WELL-BEING 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	3 GOOD HEALTH AND WELL-BEING 4 QUALITY EDUCATION 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 17 PARTNERSHIPS FOR THE GOALS	7 AFFORDABLE AND CLEAN ENERGY 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION 15 LIFE ON LAND

5.2. Sustainability Strategy and Targets

5.2.2. Alignment with UN Sustainable Development Goals

The 17 SDGs set out in the 2030 Agenda for Sustainable Development, adopted in 2015 by 193 member states of the United Nations, define the universal criteria for sustainability. In this context, we as Entek contribute to the implementation of sustainable solutions in line with these goals and systematically measure the environmental and social impacts of our activities and take measures to reduce such impacts. In line with our sustainability priorities and activities, the value we create directly supports 5 SDGs and indirectly supports another 5 SDGs.

SDGs to which we contribute directly:



SDGs to which we contribute indirectly:



5.2. Sustainability Strategy and Targets

5.2.3. Sustainability Goals and Performance Monitoring

We monitor, evaluate and continuously improve our sustainability performance in line with international standards. As of 2023, we attained a “B” score in the CDP Climate Change assessment and a “B-” score in the CDP Water Security assessment. We also participated in the annual EcoVadis assessment, enabling an independent evaluation of our supply chain sustainability performance. Since 2017, our greenhouse gas emissions have undergone independent verification audits. In 2024, as part of Tüpraş's Integrated Annual Reporting process, we included a portion of Entek's data in a limited assurance verification. Through this practice, we enhance the reliability of our reporting and reinforce our commitment to transparency and accountability across the Koç Group.

In 2023, we initiated alignment efforts with the EU Taxonomy and launched processes to assess our investments through environmental

sustainability criteria. This enables us to systematically analyse the alignment of our financial and operational investments with environmental impact and sustainable finance requirements. As part of our sustainable supply chain management efforts, we began monitoring the environmental, social and governance (ESG) performance of our critical suppliers in 2024 by sharing ESG assessment questionnaires. Through this process, we aim to enhance suppliers' sustainability awareness and create joint development opportunities. Aligned with our gender equality targets, we maintain a 40% female representation rate in corporate and managerial positions. Committed to sustaining this rate through 2028, we continue to strengthen our inclusive leadership culture.



5.3. Management of Sustainability and Climate Risks

Our CEO, who is also a member of the Board of Directors, serves as the highest-level decision-making body responsible for overseeing climate change and sustainability and ensuring that our business strategies are implemented with due regard for sustainability-related risks and opportunities.

We conduct our sustainability governance under the leadership of the Shared Services and Transformation Group Director. This structure enables us to ensure coordination among sustainability governance bodies, manage reporting processes and coordinate external stakeholder engagement. It also ensures that the outcomes of sustainability-related activities and the decisions taken are regularly communicated to our CEO.

We assess the risks and opportunities that arise in the areas of environmental, social, economic and corporate governance within the company. In determining our corporate sustainability policies and strategies, we develop implementation and investment proposals aimed at improving our sustainability performance and manage our alignment with international initiatives. We report our proposals and decisions regularly to the CEO and annually to Group Leadership.

To support the works of the Board, we have established Focus Working Groups in priority areas. These groups translate our sustainability strategies into concrete action plans and on-site initiatives, taking responsibility for the implementation of performance targets.

Senior management makes decisions based on reports and recommendations from the Board and working groups. These decisions are implemented in operational processes through relevant units. In this way, we manage climate and sustainability risks within a holistic governance framework and integrate them into our decision-making mechanisms on an ongoing basis.

5.4. Financial Performance and Climate Linkage

We consider climate change-related water security, raw material supply, energy access, insurance costs, and legislative and regulatory frameworks as integral components of our financial planning process. Alignment with such national regulations as the Emissions Trading System (ETS), the national green taxonomy and Turkish Sustainability Reporting Standards (TSRS) shape our compliance obligations and guide our financial planning.

Decreases in water supply, caused by climate change, constrain the power generation of HPPs, exerting downward pressure on our revenue potential. Our natural gas-fired cycle power plant faces transition risks due to additional obligations arising from carbon regulations and related legislation. Meanwhile, extreme weather events can lead to periodic production interruptions and our WPPs. These impacts occasionally cause declines in sales, affecting our financial performance. Extreme weather events may also increase maintenance and repair costs as well as carbon-related expenses. Rising energy and insurance costs can increase indirect expenses. In addition, increases in the price of critical equipment and the investment needs associated with technological transformation required for climate adaptation can push capital expenditures upward. Conversely, new investments in renewable energy positively affect our capital allocation, creating a positive weight in our portfolio. Access to financing for WPP, SPP and HPP projects is becoming easier, and such instruments as green loans create positive impact. Extreme weather events, however, potentially increase the risk of damage to fixed assets, creating adverse financial implications. Our Natural Gas-Fired Cycle Power Plant carries the risk of being affected by carbon pricing and regulatory changes during the energy transition, and we manage these risks within Entek's low-carbon portfolio transition strategy. On the other hand, the valuation of storage projects and revenue streams derived from green energy certificates and carbon credits generate positive impact.

6

ENVIRONMENTAL SUSTAINABILITY AT ENTEK



6. ENVIRONMENTAL SUSTAINABILITY AT ENTEK

As Entek, we believe that ensuring the continuity of energy, which is one of the most essential requirements for securing the quality of life of future generations, is of critical importance. This approach not only safeguards the continuity of our energy generation processes, but also requires that the methods we employ be sustainable in nature.

Our target to ensure energy continuity forms the basis of a holistic management approach to the environmental impacts arising from our operations and services. While working to reduce the adverse climate impacts of greenhouse gas emissions originating from our energy generation operations, we also consider the risks posed to our renewable energy production by increasing drought and shifting weather patterns driven by climate change. Accordingly, we place climate change at the core of our sustainable business model and conduct our activities to combat climate change throughout our entire value chain, in line with the United Nations Global Compact and the UN SDGs, to which Koç Holding is a signatory.

We set reduction targets for greenhouse gas emissions, energy and water consumption, and waste generation in parallel with Koç Holding's goals and with consideration of the Dow Jones Sustainability Index criteria. We monitor these targets regularly, update our performance indicators annually, and raise our metric targets. In doing so, we enhance our environmental efficiency and strengthen energy supply security on a sustainable basis.

Our environmental sustainability approach extends beyond technical processes; we ensure that our employees are actively engaged in this journey. In 2024, 230 employees took part in our environmental training, totalling to a 400 person/hour training duration. In addition, to support our environmental performance, we carried out approximately 24.5 million TL in environment-focused investments and expenditures, including employee costs.

Through all these efforts, we continue to boost our operational efficiency, reduce our environmental impacts, assume responsibility in combatting climate change, and advance sustainability as an integral part of our business strategy.



6.1. Mitigating Climate Change

6.1.1. Efforts on Climate-related Risks and Opportunities

We conduct extensive efforts to assess the risks and opportunities introduced by climate change, in accordance with which we continuously review our business strategies and determine the direction of our sustainability focus.

As one of the most critical threats faced at the global scale, climate change creates various adverse impacts on our operations. However, the advancements in renewable energy technologies and low-carbon solutions also offer significant opportunities for our company. Therefore, we conduct analyses and develop forward-looking strategic projects in order to foresee the potential implications of climate change, manage risks, and make the right use of opportunities. Through such efforts, we are able to examine in detail any potential impacts in weather conditions, water resources, energy demand, supply chain, etc., in the broader context of our facilities, operations and energy production processes.

In our climate risks analysis, we first systematically defined the types of risk

and opportunity. We designated such factors as regulations, technological advancements, reputation management, legal frameworks, market conditions, acute and chronic physical impacts, resource and energy efficiency as priority areas. Addressing these factors hand-in-hand with financial impacts, we developed a consolidated approach and included the results in the Climate Risk Inventory Report, which makes multi-pronged contributions to our company, from strategic planning, financial risk mitigation, strengthening reputation and gaining competitive advantage to compliance with regulatory norms and management of investor relationships.

We also take a strategic perspective in addressing the opportunities that may arise with climate change, among which renewable energy investments, energy efficiency applications, technological innovations and sustainable business models stand out. This approach enables us to effectively mitigate climate risks, and make the optimal use of climate-related opportunities.

6.1.2. Climate Risk Inventory Report

As the impacts of climate change become increasingly evident, we place great emphasis on understanding how our operations are affected by this transformation and taking timely action where needed. Accordingly, we revisited the Climate Risk Inventory that we first prepared in 2022 and updated our assessments of climate-related risks and opportunities. This enables us to strengthen our current processes while laying a more solid foundation for our forward-looking strategies.

Through the report, we are able to better identify potential climate-related risks and comprehensively assess possible impacts across a wide frame from our business processes to our supply chain. In doing so, we not only anticipate potential threats but also develop preventive and adaptive solutions.

We consider this report as an important guide for maintaining our financial stability, enhancing our credibility among stakeholders and fulfilling our responsibility to society. By demonstrating our environmental awareness, we ensure compliance with regulatory requirements as well as securing a competitive advantage in the field of sustainability. The Climate Risk Inventory Report serves as a compass that guides our forward-looking strategies, helping us strengthen our resilience in the face of uncertainties introduced by climate change and enabling us to capitalize on new opportunities in line with our sustainability vision.



6.2. Energy and Emission Management

Energy and emission management plays a critical role in achieving our sustainability targets. Increasing energy efficiency, leveraging renewable resources and reducing emissions help us minimize environmental impacts, lower costs, enhance our competitiveness and build a strong foundation for long-term success. In this context, we continuously optimize our operational processes and direct our investments toward efficiency and renewable energy, adopting a responsible energy management approach.

As we work to contribute to energy supply security and support Türkiye's energy independence, we continue to expand our generation capacity as well as channelling our investments toward environmentally friendly technologies. Through our hydropower and wind power plants, which make up a significant portion of our portfolio, we reduce environmental impacts and undertake comprehensive efforts to lower our energy consumption and emissions. We prioritize local business partners in our supply chain, use sustainable materials, and conduct regular training programmes to raise employee awareness. These programmes help to strengthen our human capital while also reinforcing our alignment with international standards.

In managing energy and emissions, we base our practices on the ISO 14064 Greenhouse Gas Accounting and Verification Standard and the ISO 50001 Energy Management System, and we set specific annual emission reduction targets. In 2024, our energy consumption per unit of production was 535.5 kWh/MWh. At our Kocaeli Natural Gas-fired Cycle power Plant, we recovered energy from waste heat, reducing both operational costs and carbon emissions by using resources more efficiently. In addition, we neutralized our Scope 2 emissions through 1,499 tCO₂e of renewable energy certificates (I-REC). 56% of our electricity generation came from hydropower and 28% from wind energy. Our environmental protection activities include

the control and reduction of air pollutants, which we monitor at our Kocaeli Natural Gas-fired Cycle Power Plant through continuous emission measurement systems in accordance with regulatory requirements.

We maintain our commitment to reducing our carbon footprint under the Koç Holding Carbon Transformation Programme. In this context, we share our annual emission reductions achieved through energy efficiency with the holding. We have set the strategic goal of increasing the proportion of critical suppliers completing ESG questionnaires to 100%.

In addition to emissions originating directly from our operations, we also focus on reducing our indirect emissions. To this end, we encourage employees to use company shuttles, thereby reducing transportation-related environmental impacts and advancing toward building a low-carbon business model.

Our energy efficiency projects are a key component of this transition, supporting our pathway to a low-carbon economy. Throughout 2024, we implemented various projects across our facilities that reduced energy consumption and operational costs while boosting our environmental performance. These initiatives, carried out with an investment of approximately 3.38 million TL, generated savings of 820,000 TL in the same year.

At Entek, we view energy and emission management not merely as an environmental necessity but as a strategic factor for the sustainability of our business and our competitive strength. Through our renewable energy investments, efficiency-focused projects and awareness initiatives, we continue to reduce our environmental footprint and progress decisively towards a low-carbon future.

The energy efficiency applications we implemented in 2024 not only improved our environmental performance but also our operational efficiency.



6.2. Energy and Emission Management

Energy Efficiency Initiatives Undertaken in 2024



Kocaeli Natural Gas Power Plant – OTSG (Once Through Steam Generator) Optimization

Through the optimization of the OTSG control system implemented with zero investment cost at the Kocaeli Natural Gas Power Plant, we achieved an additional annual steam production of 3,285 tonnes. We enhanced its efficiency by revising the OTSG system, which is designed to operate at 54 bar pressure, to operate at around 30 bar during periods when the turbine is disabled. This improvement allowed us to meet our customers' steam needs directly through the OTSG, without requiring the auxiliary boiler to produce steam.



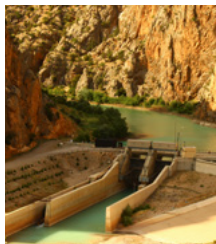
Kocaeli Natural Gas Power Plant – Elimination of Air Leaks

Following detailed inspections across the facility, we identified air leaks and implemented necessary improvements with an investment of 220,000 TL. This initiative resulted in an annual energy saving of 100 MWh.



Kocaeli Natural Gas Power Plant – Replacement of Auxiliary Boiler FW Feed Pump

We upgraded the feed pump to improve energy efficiency and ensure operational continuity in our auxiliary boiler system. The 250 kW high-pressure (HP) feed pump previously in use had frequent technical issues; we replaced it with a new 160 kW HP feed pump through an investment of approximately 60,000 EUR, significantly improving system efficiency. With this improvement, we save 90 kWh of energy per hour, corresponding to a total annual saving of 225 MWh based on an average operating time of 2,500 hours.



Kepezkaya HPP – Cooling Water Pump Improvement Works

We renewed our pump-motor group with a view to boosting energy efficiency and replaced the old 37 kVA pumps with new, more efficient 30 kVA pumps. Through this 174,200 TL investment, we achieved annual energy savings of 96 MWh, representing a significant step for our operations as well as the environment.



Kılavuzlu HPP, Kepezkaya HPP and Damlapınar HPP – Air-Conditioning Efficiency Improvement Projects

At the Kılavuzlu HPP, we replaced the air-conditioning units used in the administrative building with a high-efficiency central air-conditioning system. This investment of 477,000 TL enables annual energy savings of 66.5 MWh. In addition, through ventilation optimization projects carried out at the Kepezkaya and Damlapınar HPPs, we ensured that the systems operate at certain intervals and in an energy-efficient manner. This improvement, the investment for which only cost 2,000 TL, resulted in annual savings of 15.6 MWh.



Kocaeli Natural Gas Power Plant – De-energizing the Transformer

During an extended maintenance period of the gas turbine, we de-energized one of the idle transformers. This measure, implemented at zero investment cost, resulted in an annual energy saving of 200 MWh, preventing unnecessary energy consumption.



Kirpilik HPP – Cooling Water Pump Improvement Works

As part of the improvement efforts at the Kirpilik HPP, we renewed the cooling water pump-motor group, which involved replacing the pumps, which previously consumed 5.5 kWh of energy, with new high-efficiency pumps consuming 4 kWh. This improvement alone generated an annual energy saving of approximately 6 MWh for Kirpilik Unit-1.



Kocaeli Natural Gas-fired Cycle Power Plant, Menzelet HPP, Kumköy HPP and Kınık WPP – LED Lighting Projects

We replaced the conventional lighting fixtures at the Kocaeli Natural Gas-fired Cycle Power Plant, Menzelet HPP, Kumköy HPP and Kınık WPP with energy-efficient LED luminaires. Through this transformation and an investment of 353,500 TL, we achieved annual energy savings of 77.3 MWh.

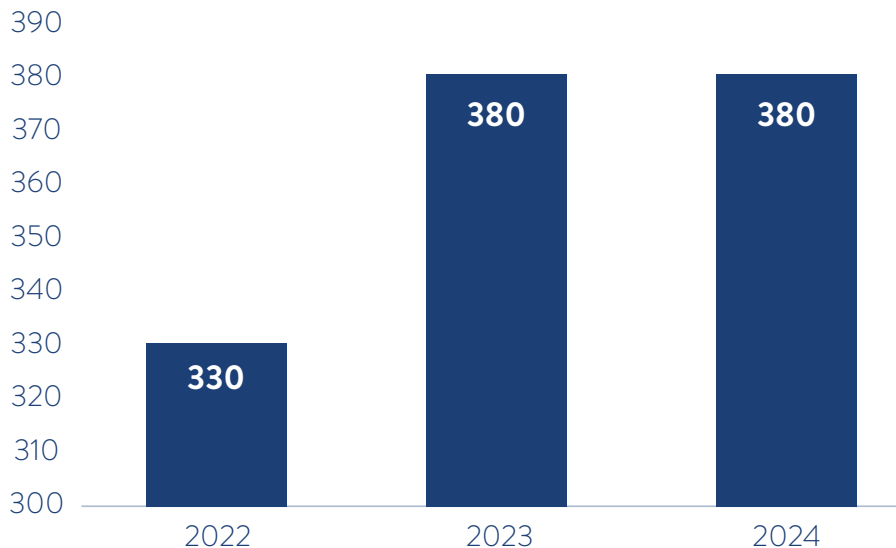
6.2. Energy and Emission Management

6.2.1. Renewable Energy

A sustainable environment, affordable energy, smart mobility solutions, new employment opportunities and a high quality of life make our responsibilities in the energy sector more visible than ever. Acknowledging the inevitability of the global shift toward renewable energy in the face of the climate crisis, we shape our strategies accordingly to contribute to a low-carbon future. In line with the guidance of the International Sustainability Standards Board (ISSB) under the International Financial Reporting Standards (IFRS) Foundation umbrella, we conduct comprehensive assessments to reduce the financial impacts of transition and physical risks. We continue to strengthen our sustainability strategies each year through our climate-related risk and opportunity inventory. We take actions aligned with global targets regarding the reduction and elimination of emissions, enhancing energy efficiency and expanding renewable energy investments.

Our total installed electrical capacity amounts to 492 MW, 380 MW of which comes from zero-carbon sources. We carry out power generation activities through eight hydropower plants located in Kahramanmaraş, Karaman, Samsun and Mersin; two wind power plants in Edirne and Izmir, and one Natural Gas-Fired Cycle Power Plant in Kocaeli. We increased our renewable installed capacity from 330 MW in 2022 to 380 MW in 2023, and maintained this level in 2024. While growing in terms of zero-carbon electricity generation, we also place emphasis on diversifying our portfolio. In this regard, we completed the permitting process for a 20 MW solar power plant planned to be integrated into the Süloğlu WPP. We also obtained Technical Interaction Analysis (TEA) approval for an additional 14.4 MW capacity and completed the Environmental Impact Assessment (EIA) approval process. Furthermore, development activities continue for our 12 pre-licensed storage power plant projects with a total capacity of 718.34 MW. TEA applications for 10 of these projects have been approved, and we have obtained “EIA Affirmative” decisions for the Büyükkışla WPP, with a planned capacity of 99.9 MW, and the Eren WPP with a capacity of 55 MW.

Renewable Energy-Based Installed Power (MW)



- Natural Gas Combined Cycle Power Plant (NGCCPP)
- Hydro-Power Plant (HPP)
- Wind Power Plant (WPP)
- ▨ Hybrid Solar Power Plant (SPP)*
- Electricity Trading

*SPP is under construction

6.2. Energy and Emission Management

6.2.1. Renewable Energy

With our renewable energy investments, we not only expand our generation capacity but also offset carbon emissions in line with international standards. Through the Gold Standard-certified Süloğlu WPP, we offer companies the opportunity to offset approximately 140,000 tCO₂e per year. We certify the entire electricity output of our Azmak, Menzelet and Kılavuzlu HPPs with I-REC certificates, thereby directly contributing to the reduction of Scope 2 emissions. Additionally, Kumköy, Damlapınar and Kepezkaya HPPs, as well as the Kınık WPP, generate carbon credits under the VCS (Verified Carbon Standard) framework. Over the next 10 years, we aim to continue producing carbon certificates through these projects and reach an annual average carbon offsetting capacity of 210,000 tCO₂e. In 2024, we neutralized our Scope 2 emissions by purchasing I-REC certificates corresponding to 3,500 MWh. Furthermore, we offset and carbon-neutralized approximately 300,000 tonnes of CO₂e emissions, equivalent to 633,104 MWh of green energy use, across various sectors through I-REC certificates.

Sectors Granted I-REC Certification and Electricity Consumption Emission Reductions

Sectors	MWh
Electric and Electronic	-25,500.00
Energy	-2,474.00
Finance	-28,301.00
Pharmaceutical and Healthcare	-14,665.50
Chemical, Petroleum, Rubber and Plastic	-31,826.59
Metal Goods and Machinery	-2,051.60
Automotive	-369,507.28
Transport, Logistics and Communication	-95,213.56
Finance	-48,267.00
Tourism	-15,298.00
TOTAL	-633,104.53



6.2. Energy and Emission Management

6.2.1. Renewable Energy

We continue to expand our investments not only in Türkiye but also internationally. In this regard, through our wholly owned affiliate Ensfire Enerji Yatırımları ve Hizmetleri A.Ş., we initiated in 2024 the acquisition process of Eco Sun Niculesti S.R.L., and Euromec-Ciocanari S.R.L., two companies holding solar power development permits in Romania. Following the share purchase agreement signed in June, we agreed on a consideration of 33.2 million EUR, subject to post-closing adjustments. By the end of the year, we completed the acquisition of both companies through payments amounting to 29.2 million EUR. Upon completion of the investments, we plan to add a total installed capacity of 178.5 MW to our portfolio. As part of the Niculesti Solar Power Plant Project carried out through our affiliate Ensfire, we invested approximately 110 million EUR, 75 million EUR of which was financed through a project finance loan, with the remainder covered by our equity. In addition, we have planned an investment of approximately 150 million USD for the 100 MW Büyükkışla Storage WPP Project, a

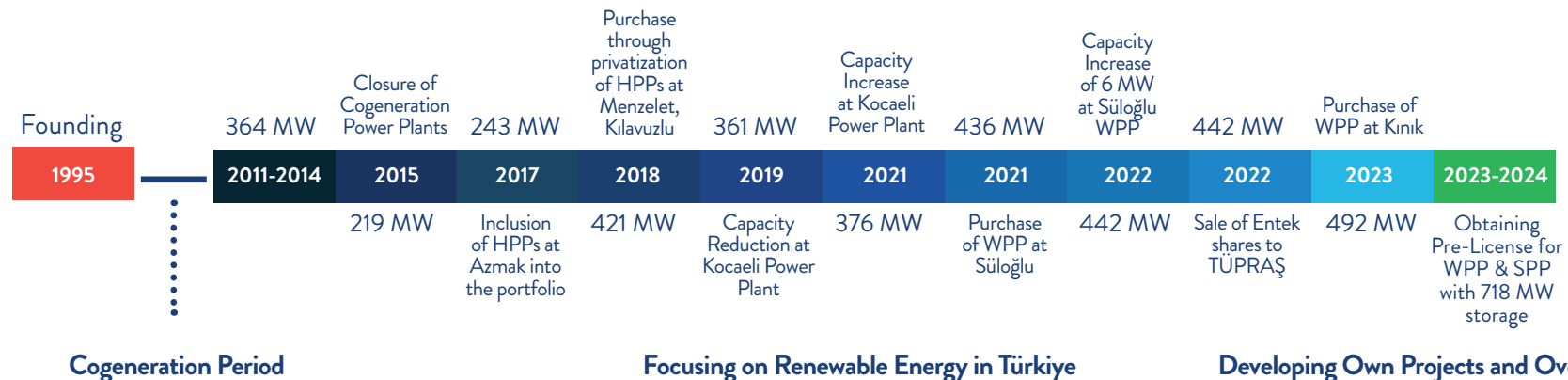
significant portion of which is being financed through credit structures supported by international financial institutions and export credit insurance mechanisms.

We also continue to strengthen our investments in Türkiye; we increased our stake in Esinti Enerji, the owner of Kınık WPP, from 73.77% to 75% through additional share purchases executed in October and December 2024. Furthermore, to streamline our corporate structure, we merged Menzelet Kılavuzlu, the company that owns the Menzelet and Kılavuzlu HPPs, which we acquired through privatization in 2018, with Entek as of 31 May 2024. Through these initiatives, we have established a stronger and more streamlined portfolio both domestically and internationally.

Guided by our circular economy approach, we prioritize hybrid power plant investments that enhance resource diversity and infrastructure efficiency in energy production. The solar power systems we plan to integrate into our existing facilities will enable us to

generate electricity at a higher capacity using the same land and infrastructure, thereby optimizing our natural resource utilization. At the same time, we are investing in energy storage solutions to ensure continuity in renewable energy generation and to manage supply-demand balance more effectively. In this way, we not only prevent the wasting of off-grid generation but also reduce energy losses and enhance system efficiency. Through these efforts, we aim to support environmental sustainability as well as economic circularity and create long-term value.

We also make effective use of sustainable financing models in implementing our renewable energy investments. In this context, for the 20 MW Süloğlu Hybrid SPP Project, with an investment cost of approximately 10 million EUR, we financed a significant portion through a 6.7 million EUR loan obtained from a domestic development bank. Additionally, we received 1 million EUR in grant support from the German Development Bank, contingent upon meeting our environmental and social commitments.



6.3. Water and Wastewater Management

As water scarcity becomes an increasingly growing issue at the global scale, we as Entek consider the efficient use of water indispensable for environmental sustainability as well as for our business continuity. For this reason, we shape our activities around the efficient use of water and continue our efforts for safeguarding water resources. We continuously improve our systems to reduce water consumption in production processes, increase recovery practices and minimize the amount of wastewater, with the ultimate aim of creating a business model that is more sustainable against the water stress risks brought on by climate change. The efficient use of water is not only limited to our operations, but it is a shared responsibility that must be improved together with our business partners and employees. With this perspective, in 2023, we initiated the assessment works under the ISO 14046 Water Footprint Standard in all our facilities. In 2024, we conducted a total of 200.2 hours/person of employee training. We shape our water management strategies by considering the risks and opportunities created by climate change, thus guaranteeing our long-term resilience.

Water consumption is limited to domestic use in our hydropower and wind power plants, and the only facility where process water is utilized is our Kocaeli Natural Gas-fired Cycle Power Plant. At this facility, we have been steadily reducing our water consumption, which varies depending on generation volume, by implementing loss and leakage prevention measures and efficiency improvements. In 2024, we reduced our total water withdrawal by 18.5% compared to the previous year, achieving a volume of 520,524 m³. In the same year, we recovered 491,975 m³ of water, which enabled us to meet 94.5% of our total withdrawal and 95.1% of our process water use through

recycled water. These results demonstrate that we are steadily progressing towards our annual target of achieving 98% recycled water utilization.

We also closely monitor the water risks in the regions where we operate. Industrialization, population growth and climate change exert increasing pressure on water resources, particularly in Kocaeli and Sakarya which the World Resources Institute (WRI) identifies as high water-stress regions. This situation may pose threat to our operations with respect to ensuring reliable and sustainable water supply. We recognize that we must minimize our impact on local water resources while maintaining uninterrupted operations; to this end, we commissioned a greywater treatment facility that enables the reuse of treated water in our processes. By reducing our dependence on external water supply, especially in high-stress regions, we significantly mitigate water scarcity-related risks. Internal water recycling not only enhances our operational resilience but also contributes to water conservation efforts in sensitive basins such as Kocaeli and Sakarya. Had this facility not been commissioned, our high level of freshwater withdrawal would have continued to exacerbate the existing water stress in the region.

We also consider social impacts alongside technological solutions in water management. In 2024, we drafted a Basin-Based Diagnostic Report for the Ceyhan River Basin, where our Menzelet and Kilavuzlu Hydropower Plants are located. We recognize the critical importance of basin-based water management and conduct our assessments accordingly. This plan strengthens our technical measures for water conservation as well as our approach to social responsibility.

We have made the protection, reuse and environmentally responsible discharge of water a core operational principle. In 2024, we discharged a total of 100,563 m³ of wastewater to a third-party discharge point in full compliance with legal limits and with due regard for natural ecosystems. All these efforts demonstrate our commitment to fulfilling our environmental and social responsibilities together in water management.



6.4. Waste Management

Our production model based on renewable energy enables the generation of lower levels of waste compared with traditional methods, while prioritizing the minimization of the waste generated and maximizing recovery after segregation at source. Through our effective waste management system, we segregate all waste generated at our facilities based on type and deliver it exclusively to recycling companies licensed by the Ministry of Environment, Urbanization and Climate Change, in accordance with environmental legislation and circular economy principles under the R-code framework. In doing so, we prevent waste from being directed to landfills and ensure its reintroduction into the economy as secondary raw material.

As of 2024, our facilities generated a total of 98.4 tonnes of waste, comprising 67.1 tonnes of hazardous waste and 31.3 tonnes of non-hazardous waste. We also prepare and implement an Industrial Waste Management Plan for all our production facilities. Accordingly, by the end of 2024, 9 of our 11 facilities had obtained the “Zero Waste Certificate” and certification processes for the remaining facilities are ongoing.

We extend this commitment to waste management to reducing plastic consumption as well. The Business Plastics Initiative

(IPG), to which Koç Holding is a signatory, was established as a voluntary initiative by TUSIAD, UN Global Compact Türkiye and the Business Council for Sustainable Development Türkiye (SKD Türkiye). The initiative encourages the private sector to take concrete action on plastic waste and to develop solutions in line with circular economy principles. As a participant, and aligned with the Koç Group's targets, we committed in 2022 to fully eliminating single-use plastic consumption. By implementing alternatives such as water purification systems, reusable bottles and thermoses, we fully eliminated single-use plastic consumption by our employees (excluding force majeure and specific OHS requirements) by the end of 2023.

All these efforts reflect our commitment to integrating circular economy principles into every stage of our operations as a company operating in the electricity generation sector. By implementing practices that enhance resource efficiency, minimize waste and support sustainable production, we reduce our environmental footprint while contributing to our goal of creating a more liveable world for future generations.



6.5. Biodiversity

At Entek, we consider the protection of biodiversity as an integral part of our corporate responsibility. We conduct all our activities with a sustainability-driven approach to minimize environmental impacts and protect natural ecosystems. As a reflection of this commitment, we regularly monitor and manage the biodiversity impacts of our hydropower and wind power plants located in ecologically sensitive areas. We carry out ornithological, bat, flora and fauna monitoring studies at our facilities, using these data to assess species movements, habitat conditions and potential impacts. We plan and operate our projects with respect for ecological balance, employing scientific and systematic methods to minimize environmental risks.

To ensure the ecological compatibility of our facilities, we utilize publicly accessible and internationally recognized databases. Using resources such as IBAT (Integrated Biodiversity Assessment Tool), WWF, ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure) and the Noah's Ark database, we prepare a sectoral impact inventory and species-level biodiversity inventory that set out both our impacts on biodiversity and our dependencies on ecosystems, enabling a holistic evaluation.

We regularly monitor water quality at our hydropower plants with a view to safeguarding aquatic life. By analysing samples collected upstream and downstream, we ensure full compliance with environmental regulations; this way, we detect potential ecological risks early and respond quickly. In our wind power plants, we adopt a sensitive approach to bird migration routes and design our projects to avoid disrupting critical habitats.

As part of our commitment to protecting nature, we continue to invest in environmentally friendly technologies

and implement innovative solutions. In our 2024 operations, we identified no biodiversity-related adverse findings within areas under special protection status.

We continuously assess our potential impacts on biodiversity and implement measures to ensure they remain at minimum levels. Our afforestation efforts constitute an important part of this commitment. In 2024, we planted 876 saplings to help strengthen natural ecosystems. Since 2017, we have planted a total of 6,601 saplings, reinforcing our dedication to preserving natural richness. Guided by our ambition to leave a healthier and more liveable environment for future generations, we continue our biodiversity conservation efforts with determination.

We further strengthen our biodiversity protection efforts through our participation in the Biodiversity Working Group under the Koç Group Environmental Committee. In the development of climate- and nature-aligned science-based targets, we consider the guidance and requirements of the Science Based Targets Network (SBTN) and the Taskforce on Nature-related Financial Disclosures (TNFD), shaping our strategic roadmap accordingly.

In all stages of our energy generation processes, we operate with the goal of minimizing our impact on natural ecosystems and continue to update our biodiversity practices. Through these efforts, we aim not only to meet today's needs but also leave a richer and healthier environment for future generations.



7

SOCIAL SUSTAINABILITY AT ENTEK



ANKARA ÜNİVERSİTESİ
GAMA MESLEK YÜKSEKOKULU



7.1. Human Resources Approach

At Entek, we embrace a human-centred human resources management philosophy that supports cultural transformation. We consider our employees among our most valuable stakeholders and place their well-being, sense of safety and workplace happiness at the forefront. In this context, we develop policies and procedures that maximize the performance of our human resources management practices and carry out initiatives under the “People, Culture and Transformation” framework.

We regard respect for human rights as one of the fundamental principles of our social sustainability approach and uphold basic human rights at every stage of our operations. Guided by the United Nations Universal Declaration of Human Rights and in full compliance with the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, we ensure respect for the rights of our employees, shareholders, business partners, customers and all stakeholders affected by our operations. We adhere to universal ethical principles in all human resources processes, including recruitment, promotion, career development, compensation and benefits. We do not tolerate any form of forced labour, child labour, harassment or discrimination and remain committed to ensuring equal opportunities and fair treatment for all employees.

As Entek, we safeguard the freedom of association and collective bargaining rights of all our employees as part of our commitment to respect human rights, a core element of our sustainability approach. We secure these rights in line with national legislation as well as international frameworks we are bound by, including the United Nations Global Compact (UNGC), the ILO Declaration on Fundamental Principles and Rights at Work and the Koç Group Human Rights Policy. We fully respect employees' right to join or

not to join a union, allowing for no restriction, influence or discrimination whatsoever in this regard.

We value employee participation, feedback and expectations, and provide a transparent, safe and inclusive work environment through such platforms as the Open Door system, which supports a culture of open communication. In doing so, we ensure that the views and needs of our employees are consistently reflected in our corporate policies. We regard it as a core principle to provide and sustain a positive and professional working environment for all our employees.

We adopt a proactive approach to aligning with international standards and implement the relevant management system standards in our business processes, particularly the ISO 45001 Occupational Health and Safety Management System. We also operate in compliance with Koç Group's policies on occupational health and safety, environment, quality and energy management. In relation to human rights, we prioritize the following international standards and principles:

- UN Guiding Principles on Business and Human Rights (2011)
- UN Global Compact (2000)
- ILO Declaration on Fundamental Principles and Rights at Work (1998)
- Women's Empowerment Principles (2011)
- Worst Forms of Child Labour Convention (No. 182)
- OECD Guidelines for Multinational Enterprises (2011)

We embrace an inclusive, development-oriented culture that values diversity and that places employee experience at its core, and support the career journeys of all our employees with this perspective.



7.1. Human Resources Approach

7.1.1. Diversity, Equality and Inclusion

At Entek, we consider the culture of diversity and inclusion as a key component of corporate success and embed equal opportunities at the core of all our human resources practices. Recognizing that a diverse and inclusive work environment where employee experience is prioritized adds significant value to our ability to achieve our sustainability targets, we implement a fair and non-discriminatory management approach across our recruitment, training, promotion, remuneration and career planning processes. In line with our policies, we do not discriminate on the basis of gender, age, ethnicity, belief or disability status, and we ensure equal opportunities for all. We treat differences as a source of enrichment within the organization and aim to foster an inclusive workplace culture in which every employee feels safe and valued.

We take determined steps towards increasing female representation in our workforce profile and place equal opportunities at the core of all our processes. Increasing women's representation in senior management and technical roles remains among our long-term human resources priorities. We implement practices that encourage female employment, in line with the UN Women's Empowerment Principles (WEPs), to which the Koç Group is a signatory. We ensure gender equality in recruitment and promotion processes and offer dedicated mentoring and leadership programmes to support the career development of our female employees. We diligently apply the principle of equal pay for equal work and do not allow any pay disparities between women and men. In this context, we regularly monitor the wages of our female and male employees through "Gender Pay Gap" analyses to confirm that the principle of equal pay for equal work is, in fact, practiced. We also strengthen

our commitment to equal pay through actions that promote women's employment and career development.

As part of our inclusive workplace approach, we aim for a balanced representation of different age groups, experiences and perspectives. We value the knowledge and vision of experienced employees as well as those of young talents, fostering an environment that encourages intergenerational learning and collaboration. To support the participation of employees with disabilities, we ensure the necessary arrangements are in place and maintain a physically and culturally accessible workplace. We maintain it among our fundamental human resources policies to establish an inclusive corporate culture in which every employee feels a sense of belonging and trust and that they can realize their potential. In this context, our main priorities for the upcoming period include the following:

- **Increasing the ratio of female employees:** We aim to develop dedicated programmes and applications to increase women's representation in senior management and technical roles as well as strengthening women's employment.
- **Employment of persons with disabilities:** We aim to increase the participation of persons with disabilities in our workforce and ensure their integration into our business processes by providing the necessary equipment and system support.
- **Enhancing accessibility:** We prioritize improving physical and digital accessibility in our work environments in order to promote equal and effective participation of all employees in business processes.

We view the principles of diversity and inclusion not merely as ethical values but also as strategic advantages that boost our innovation capacity and adaptability. Accordingly, we maintain zero tolerance for discrimination of any kind, offer equal opportunities to all employees and establish a work environment that fully embraces differences.



7.1. Human Resources Approach

7.1.2. Employee Experience and Satisfaction

Employee experience and satisfaction are one of the building blocks of our company's sustainable success. Our employee satisfaction score stood at 71% in the employee survey conducted in 2024. With this recognition, we, as Entek, shape our approach to employee commitment and satisfaction through holistic and multidimensional practices.

We support the development and career journeys of our employees through a transparent and fair system. In the processes of promotion and change of position, we take into account internal potential, experience, competencies and cultural alignment. We offer both horizontal and vertical career paths to employees, supporting their preferences for specialization or transition into managerial roles. Our training and development plans are designed in line with the technical and professional development needs identified through discussions with our managers. Internal training delivered by expert employees provides cost-efficient learning opportunities aligned with our corporate culture. Through these practices, we invest in the continuous development of our employees as well as boosting their motivation and satisfaction.

We regularly monitor employee commitment and satisfaction through independent assessments. As part of the employee commitment and satisfaction survey conducted by Kincentric, we evaluate multiple dimensions of the employee experience, including their views relating to level of commitment, cooperation and teamwork, customer-orientation, decision-making processes, diversity and inclusion, and infrastructure. The survey also assesses satisfaction levels in such areas



as leadership, trust in the company brand, career and development opportunities, performance management practices, rewards and recognition, talent management and staffing, work and life balance, and authorization and autonomy. We analyse the results in detail and develop action plans for areas that need improvement.

We employ our remuneration approach based on fairness and performance, in line with the Koç Group Remuneration Management Principles. Our remuneration system is based on job size, market data, internal remuneration policy and individual/organizational performance indicators. Using our internationally

recognized job evaluation system, we assess roles based on job qualifications, independent of the individual or the title. This approach enables us to build a fair and balanced remuneration system across the organization and adopt a transparent, level-based remuneration policy. We regularly review our pay levels by closely monitoring national and sectoral market research, ensuring a competitive and fair remuneration structure. Through this approach that incentivizes success, we integrate performance outcomes into our pay and bonus system as well as recognizing and rewarding high performance.

7.1. Human Resources Approach

7.1.2. Employee Experience and Satisfaction

We also create a financially and socially supportive working environment by providing our employees with a comprehensive range of benefits. Through our flexible benefits programme called Flextra, each employee can select the options that best meet their needs from an extensive pool of benefits. We prioritize the well-being of our employees by offering various opportunities, including complementary health insurance, individual pension (IPS) contributions, Koç Ailem membership, digital health services, flexible transportation support, ergonomic equipment support, childcare centre assistance and various reward programmes.

We view diversity and inclusion as core elements of our corporate culture, embracing the differences of each colleague as an asset and shaping our Human Resources practices and company policies in accordance with the principles of equality, fairness and meritocracy. We are committed to providing equal opportunities to all employees without discrimination and do not tolerate any form of discrimination based on ethnicity, belief, physical appearance, age, gender, sexual orientation, disability status or any other personal attribute. We also implement various practices to boost motivation and commitment at the management level:



Development and leadership training:

We offer dedicated development programmes for our executives in collaboration with such institutions as Koç University and Harvard Business School.



Agile working culture and horizontal organization:

We create a collaborative, flexible and agile working culture far from hierarchy, enhancing our employees' sphere of influence and decision-making power.



Internal rotation and precedence to internal candidates:

To support the career development of our employees, we give precedence to internal candidates for open positions within Entek and Koç Group.



Cultural commitment: Through our inclusive corporate culture, we ensure that employees feel a strong sense of belonging to the company not only career-wise but also in terms of values.

At Entek, talent acquisition and commitment are supported through not only remuneration, but through multiple dimensions such as career development, employee well-being, leadership development, cultural commitment and flexibility.

7.1. Human Resources Approach

7.1.2. Employee Experience and Satisfaction

Our Practices to Enhance Employee Satisfaction



- Through the “My Company Is with Me in My Best Moments” programme, we celebrate employees’ special occasions with gifts.
 - With the “Every Difference I Make At My Company Is Valuable” recognition and reward system, we highlight outstanding performance and value-driven contributions.
 - With the “Together We Are Safe” initiative, we strengthen our occupational health and safety culture.
 - We create a participatory corporate culture through employee communication channels, the Agile Transformation Team and idea-sharing mechanisms.
 - We provide online psychologist and dietitian support, stress management webinars and healthy living training to promote employees mental and physical well-being.
 - We reinforce employee safety through training on first aid, ergonomics and driving safety.
 - We reinforce the sense of belonging and team spirit through social clubs and team events.
 - We offer areas for social interaction through the Koç Group Sports Club festivals, tournaments and sports courses.
 - We enhance workplace experience through social spaces, gyms and wellness facilities.
 - We support employees’ ergonomic needs with the “Home Office Experience” programme.
 - We help new employees quickly adapt to the Entek culture with the “Fast Forward” onboarding system.
 - We encourage development and in-house learning through cross-facility orientation and experience sharing visits.
 - We reward success through our performance-based bonus system.
- Through our practices aimed at continuously improving the employee experience, we provide a fair working environment in which each individual can reveal their potential. All these people-oriented applications reinforce our leading position in the sector in terms of employee experience and satisfaction. Indeed, being recognized every year between 2018 and 2024 with the **“Best Employer”** award by **Kincentric** is a testament to our achievements in employee commitment and satisfaction.

7.1. Human Resources Approach

7.1.3. Employee Development and Talent Management

We regard the development of our employees and the effective management of their talents as a critical factor for the sustainability of our corporate success. We support our employees in continuously improving their knowledge and skills, strengthening their personal and professional competencies, and enhancing their motivation to boost their success. In this context, we treat employee development as a planned process that starts at the onboarding stage and continues throughout the entire employment period. We offer all employees equal and inclusive training opportunities through the Entek Competency Model which we established in line with the needs of today and the future.

Performance Management System

We set and monitor the performance objectives of all our colleagues, including our senior managers, under our development-oriented Koç Dialogue system using the OKR (Objectives and Key Results) methodology. Through the OKR approach, we align each employees' objectives with our company's strategic priorities and sustainable growth vision. Our performance objectives include topics that contribute to sustainable development, such as growth in renewable energy, environmental and social development, combatting climate change, occupational health and safety, employee satisfaction, individual development and energy efficiency. The level of achievement of these objectives is monitored transparently in the Koç Dialogue system, and the measured results are directly reflected on the remuneration and rewarding processes. In this way, we implement a performance-based, transparent and sustainable management approach.

The Koç Dialogue platform enables all company objectives to be monitored transparently by employees. Through the "Development Dialogues" feature in the system, employees can give and receive feedback as well as sharing their ideas and suggestions. This mutual interaction strengthens

our learning organization culture and internal collaboration. We also place great emphasis on conducting our performance evaluation processes in the most objective and fair manner. In this scope, we organize calibration meetings at all managerial levels to ensure alignment of evaluations and make use of data science practices.

We regard our human capital as our most valuable asset and design all our Human Resources processes with employee experience at their core. We conduct our recruitment, internship, career development, promotion and employee commitment practices with a transparent, inclusive and development-oriented approach. We structure our recruitment processes based on position-specific competencies and alignment with our corporate values. With a view to supporting young talent, we run various internship programmes, aiming to strengthen our employer brand and attract successful young professionals to our company.

In addition to needs-based vocational and technical training, we also organize behavioural training programmes such as critical thinking and self-acquaintance. Throughout the year, we provide professional coaching and mentoring support through individual feedback sessions.



7.1. Human Resources Approach

7.1.3. Employee Development and Talent Management

Talent Management

We implement innovative programmes to enhance the capabilities of our talented colleagues. The “Talent Forward Talent and Career Development Programme”, which was awarded with global awards in 2023, reflects our holistic talent management approach. Under this programme, we design position-specific competency development roadmaps from the very first day of employment and for each employee, we prepare personalized career development plans guided by individual requests and feedback from managers. In this way, we establish a development path that aligns with employee needs as well as our corporate objectives. The Talent Forward system also supports talent development by encouraging internal rotation opportunities, as part of which we support our colleagues in rotating to different roles and projects within the company and across Koç Group companies, thereby strengthening talent mobility and knowledge sharing. We publish all job postings internally through the Koç Group career portal and give precedence to internal candidates for suitable positions. Through this approach, 11.7% of the positions opened in 2024 were filled by internal candidates, demonstrating the vitality of internal promotion and career opportunities.

We transferred out training processes to a digital platform as part of our digital transformation efforts to support employee development. Our online training platform, EntekCampus, is designed to ensure easy access to training

and development programmes for all employees. With its rich video- and document-based content, internal trainer module, training library and personalized development roadmaps, the platform provides an engaging digital learning experience.

EntekCampus offers direct access to a wide range of training programmes, including technical competencies, occupational health and safety, and vocational skills. Employees can select programmes that match their needs from the catalogue and submit new training requests when necessary. They can also engage with our People, Culture and Transformation team to share new development suggestions, and we support their development process with personalized recommendations.

EntekCampus runs in integration with our performance management system (Koç Dialogue) and our career/talent development system (Talent Forward). Through this integration, the development areas identified during performance evaluations are promptly supported with appropriate training on the platform, ensuring continuous employee development. In doing so, we provide all office and field employees with an end-to-end, holistic development experience.



7.1. Human Resources Approach

7.1.3. Employee Development and Talent Management

Career Development and Young Talent

We address career progression based on new-generation working models, offering horizontal and agile opportunities centred on creativity and innovation instead of traditional hierarchical career paths. Through this approach, we aim for all colleagues to acquire new competencies continuously and to highlight the value created by them.

We also develop attractive programmes for university students and new graduates. Through our “Future Is Yours” internship programme, in particular, we offer young talent a dynamic and enriching experience. Under the programme, interns benefit from such opportunities as rotation, project development, taking initiative, intensive learning, socialization and networking. We prioritize Future Is Yours interns in our new graduate recruitment processes and thus support the integration of young talent into our organization.

We conduct dedicated development programmes for mid- and first-level managers and management candidates, offering guidance and mentoring for career opportunities. We collaborate with reputable institutions such as Koç University, Harvard Business School, Emeritus, Yeni Bir Lider Association, Udemy Business and Scrum Inc. to organize up-to-date training programmes each year, enabling our employees to access development opportunities at global standards.



Value for Future (Geleceğe Değer) Project



We launched the “Value for Future” project to contribute to the development of the next generation of competent field employees. Through the programme, we aim to introduce vocational college students to the energy sector, enhance their technical and professional competencies and support them in mapping out a sustainable career path.

Under the project, we conducted a needs analysis, organized site visits and enabled students to observe our power plants on-site to gain knowledge. The training programme was delivered through online and in-person sessions by Entek experts, professionals from the Sustainability Steps Association (SADE) and external trainers. Participants received comprehensive training on sustainability, digitalization in the energy sector, career planning, teamwork, and occupational health and safety.

In the 2024-2025 academic year, a total of 209 students from Hacettepe University, Ankara University, Tekirdağ Namık Kemal University and Trakya University took part in the programme, 140 of which were eligible to receive certificates. Additionally, 104 students

participated in field visits. According to feedback from the participants, the project not only enhanced technical knowledge but also had a positive impact on self-confidence, communication skills and sustainability awareness. Through the Value for Future project, we introduce competent human capital into the sector as well as supporting young people in taking a step forward in their careers.

The results of these comprehensive employee development and talent management initiatives are reflected in measurable performance indicators. In 2024, 266 employees (53 women and 213 men) received training at Entek, and total training hours reached approximately 9,300 employee*hour. The average annual training time per employee is over 34 hours. Additionally, 15 women and 26 men participated in leadership development programmes, and 23 women and 33 men received mentoring in 2024. All these data demonstrate the scale of Entek's investment in the training and development of its employees.

7.2. Occupational Health and Safety

We regard the protection of the health and safety of our employees, contractors and community as a fundamental responsibility. In this context, through our “Life Safety” approach, we have elevated occupational health and safety (OHS) from a mere legal obligation to an indispensable element of our corporate culture. We consider OHS not as a set of rules, but as an integral component of our business. On a daily basis, we focus on proactively identifying risks and making data-driven decisions.

In line with the Life Safety principle we have embraced since our establishment, our pivotal target is to realize the principles of “zero accidents” and “zero occupational diseases”. With the belief that all accidents are preventable, we work diligently to achieve zero accidents in the workplace. To support this target, we have developed the motto “Safe Together” at Entek, in the context of which we ensure safe working environments in all our areas of operation and maintain uncompromising compliance with OHS standards. By adopting a broader perspective on the concept of “occupational safety”, we aim to ensure that our employees are safe not only at work sites but in every aspect of their lives.

With our Life Safety Manifesto, which reinforces our corporate stance, we have clearly articulated our core commitments regarding OHS. The Manifesto comprises 9 life safety rules that we share with all employees and adopt as guiding principles in our day-to-day operations. Salient Life Safety principles include:

1. We properly use all personal protective equipment and clothing provided in accordance with the job requirements, and we never commence work in cases violating this rule.

2. We prioritize the safety of all colleagues and stakeholders as well as the health of society, and take all necessary measures to eliminate hazardous conditions and behaviours that are potentially risky.

3. We recognize, and operate with the responsibility, that everyone has the ‘Right to Stop Work’ in the face of a hazardous situation.

4. We acknowledge that all standards, procedures and rules are established for our safety, and we fully contribute to continuous improvement by implementing all systems in the best way possible.

5. We operate in line with the principle of zero work accidents and zero occupational diseases, and take measures to minimize the harmful consequences of potential accidents or emergencies during our activities.

6. All machinery and equipment we use meet the required safety requirements, and we completely fulfil all responsibilities associated with working with such equipment.

7. As a team, we do not start work without fully implementing the work permit system. We embrace the principle that “No work is urgent, all work is safe” at all times, ensuring that tasks are carried out by appropriately qualified personnel using suitable equipment.

8. We recognize that Life Safety briefings and trainings are conducted to ensure a safer working life. With the goal of continuous improvement in OHS, we regularly review and improve our practices and processes.

9. We understand the importance of traffic safety for ourselves, drivers and pedestrians, and we apply and promote safe driving techniques.

In line with our Life Safety principles, we prioritize OHS not only in our workplaces but in every aspect of life. We ensure that a safety culture is embraced as a shared value by everyone, from senior management to the lowest level. At every level, we act with a “safety first” mindset and never perform work under unsafe conditions. Owing to this proactive approach, we have not experienced any work accidents resulting in loss of life or limb over the past six years. In 2024, no occupational diseases were recorded and no work accidents occurred during our operations. These outcomes clearly demonstrate our steady progress towards the goal of zero accidents.

WE ARE ALL
LEADERS FOR SAFETY OF LIFE AND LIMB

RESPONSIBILITY IS OURS!
WE SEE, MANAGE, INVESTIGATE AND SHARE

OUR PRIORITY IS HUMAN BEINGS!
ALL INDIVIDUALS AND STAKEHOLDERS WITH WHOM WE LIVE AND WORK TOGETHER

OUR GOAL
ZERO ACCIDENT AND ZERO LOSS

7.2. Occupational Health and Safety

Organizational Structure

We manage occupational health and safety through an effective organizational structure and robust governance mechanisms. The Life Safety Unit within Entek, which reports directly to the senior management, defines company-wide OHS strategies, coordinates implementation, monitors performance and conducts continuous improvement activities. We fully integrate our OHS system with the Koç Group's Life Safety approach, conducting all operations in alignment with Koç Holding's quality, environmental and OHS practices under the ISO 45001 Occupational Health and Safety Management System certification. Going beyond legal requirements, we implement Koç Group standards and best practices, thereby ensuring consistent and high-standard OHS performance throughout the Group.

One of the key components of our OHS management structure is our OHS Committees. We have established OHS committees at each of our facilities in order to ensure active employee participation in the OHS culture. Through these committees, we enhance safety awareness, analyse work accidents and near-miss incidents, plan OHS trainings, determine safety measures for maintenance and repair activities, and coordinate all site-level OHS initiatives. Through regular meetings, we reflect the feedback from the field directly to our management processes and develop quick solutions to problems.



By integrating the Koç Group's Life Safety Approach into our processes, we share knowledge and implement best practices on joint platforms with Group companies. We utilize Koç Group's digital OHS management system, WorkSafe, to strengthen contractors' OHS performance. Through this system, we monitor in real time all contractor information, work permits and safety inspections at our facilities, enabling us to quickly identify non-compliances and take necessary corrective actions.

Another dimension of our organizational structure is our emergency response teams and crisis management

structure. We establish emergency response teams at each facility and ensure that the necessary equipment is readily available. Following the major earthquake in 2023, we further strengthened our disaster and emergency preparedness; we took measures against communication disruptions by distributing satellite phones to all sites, procured tents to meet shelter needs, and updated our emergency procedures. Through these proactive measures, we continuously enhance routine occupational safety as well as our resilience and preparedness for unexpected situations.

7.2. Occupational Health and Safety

Practices

We implement comprehensive practices covering all field and office OHS processes. We provide orientation trainings to ensure that our employees adapt to a safe working culture from day one. For every new employee or those returning to work after an extended absence, we organize OHS orientation training in accordance with Law No. 6331 on Occupational Safety and Health. These trainings cover OHS rules, emergency action plans, risks and preventive measures to ensure that employees possess the necessary knowledge before commencing their duties. Similarly, contractor personal assigned to our sites are required to complete dedicated OHS orientation programmes, and no contractor is permitted to start work without completing such training.

We deliver regular and planned OHS trainings for all employees throughout the year. In addition to mandatory periodic training, we offer dedicated programmes tailored to risks arising from our areas of operation. Training topics include potential hazard identification and risk awareness, OHS procedures, fire safety, first aid, emergency management, safe driving techniques, working at heights and rescue operations, and safe working in confined spaces. The Safe Driving Techniques training, in particular, is delivered to all employees who actively use vehicles, promoting safe driving habits during commuting as well as in their personal lives. As a result of widespread training and effective monitoring, no vehicle accidents involving our employees occurred in 2024.

Risk assessments and site inspections constitute a critical component of our OHS practices. We conduct comprehensive risk analyses for all operational processes and implement preventive measures we developed for identified risks. Our field teams and OHS specialists carry out regular site inspections and observations to monitor operations on



a continuous basis. The Life Safety Unit, together with Joint Health and Safety Unit (OSGB) and where necessary, external consultants, conduct OHS audit visits throughout the year. During these audits, working conditions, equipment status, and employees' compliance with OHS rules and procedures are reviewed; and action plans are developed for identified non-conformities or areas for improvement. Prior to maintenance and repair activities, we also implement work permit processes supported by detailed checklists and plan OHS measures in advance.

We regard root cause analyses for all incidents and accidents as an indispensable practice for our operations. Regardless of whether it's major or minor, every work accident and near-miss accident is recorded and analysed by expert teams. Based on the findings, corrective and preventive actions are planned and implemented. In addition, we regularly hold "Lessons Learned from Accidents" meetings with our employees, reviewing accident cases that have occurred within Entek, the Koç Group or the broader sector. These discussions involve the assessment of causes, consequences and preventive

measures, helping us to create a collective learning culture aimed at preventing the recurrence of similar cases.

Our near-miss and hazard reporting processes are some of the other building blocks of our proactive OHS culture. We encourage employees to report hazardous conditions they encounter or foresee in the workplace. To facilitate this, we have established easily accessible channels such as digital platforms, mobile applications and suggestion systems. Employees can exercise their right to stop work upon identifying unsafe conditions and report incidents immediately. Reports are promptly evaluated by our OHS unit. In 2024, we received an average of 2.11 near-miss/hazard reports per person, demonstrating our high level of awareness and participation. Each reported hazard undergoes root cause analysis, followed by the definition and monitoring of remedial actions. In particular, alerts generated by AI-supported safety cameras and sensors enable us to make invisible risks visible and ensure continuous improvement. Our AI-Supported OHS Platform developed within this scope has provided our safety teams with a real-time, data-driven perspective.

7.2. Occupational Health and Safety

Monitoring and Reporting

We employ comprehensive systems to measure, monitor and transparently report our OHS performance. Work accidents, near-miss incidents, and identified hazards within the company are tracked through our centralized recording and reporting system. All incident notifications are collected electronically, and our OHS performance indicators are reported to senior management on a monthly basis.

Key indicators used in reporting include such metrics as the **Lost Time Injury Rate (LTIR)**, **Total Recordable Incident Rate (TRIR)**, **Near-Miss Reporting Rate**, and **Lost Workday Rate (Severity Rate)**. We compare these rates against our annual targets, as well as tracking them by years in order to regularly evaluate our performance.

Work Accident and Incident Statistics (2022-2024)

Indicator (Employees + Contractors)	2022	2023	2024
Fatal Work Accidents (employees + contractors)	0	0	0
Total Number of Injuries Recorded (TRI)	4	4	2
Lost Time Injury Rate (LTIR)	3.8	2.44	0.94
Total Recordable Incident Rate (TRIR)	5.1	4.88	1.88
Severity Rate - OSHA (1 M)	19.1	62.17	14.09

Based on the table above, we recorded a significant improvement in our OHS performance in 2024. Our Lost Time Injury Rate (LTIR), which stood at 2.44 in 2023, declined to 0.94 in 2024. Similarly, our Total Recordable Incident Rate (TRIR) decreased from 4.88 in 2023 to 1.88 in 2024. These declines demonstrate that we achieved a meaningful success in reducing work accidents. No fatal work accidents occurred in 2024, and there were no fatalities among our employees or contractors.



7.2. Occupational Health and Safety

Near-miss and hazard notifications served as a strong indicator of our proactive safety performance. In 2024, our employees submitted more reports compared to the previous year, reaching an average of 2.11 notifications per employee. Owing to this improvement in reporting culture, we identified potential risks before they resulted in accidents and strengthened our OHS performance through preventive actions. In 2024, we defined the necessary measures for all reported deficiencies and completed and closed 100% of them. In addition, we continued our Facility OHS Scorecard practice, through which we annually assess the safety performance of our facilities. By comparing indicators such as hazard notifications per employee, corrective action closure rates, the number of accidents occurred, and audit findings, we selected the most successful facility of the

year and rewarded best practices. In this way, we fostered a healthy competitive environment among facilities and elevated our overall performance.

We designed our incident reporting systems to be easily accessible to all employees. Our employees can conveniently report any OHS-related incident or hazard via their desktop computers or mobile devices. Through real-time notifications, our OHS teams are able to promptly reach the incident site or immediately initiate the necessary measures. In addition, we have an accident escalation procedure in place that instantly notifies senior management of incidents above a certain severity level. This mechanism ensures that company management is swiftly engaged in potentially serious cases and that the required resources are mobilized without delay.

In line with our principle of transparency, we regularly share our OHS performance with our internal and external stakeholders. We publish key indicators extending to years in our sustainability report, making our progress visible. We also strictly comply with our legal notification obligations: Every work accident is reported to the Ministry of Labour and Social Security within the statutory timeframe, investigations are completed, and the results are shared with the relevant authorities. In 2024, no legal accident notification was required, and there were no outstanding actions carried over from previous years. These results demonstrate that we have made significant progress towards the “zero accidents” culture we aim to achieve.



7.2. Occupational Health and Safety

Training and Awareness

We implement comprehensive training and awareness programmes to ensure that all our employees develop awareness of occupational health and safety and internalize a culture of safe behaviour. We build our training strategy on a continuous development approach that covers the entire career journey, from onboarding to retirement. In 2024, we delivered a total of 5,698 person-hours of OHS training, indicating a significant increase compared to the 4,153 person-hours of training delivered in 2023 and demonstrating that we continuously strengthen our training efforts.

Hours of OHS Training for Employees and Contractors (2020-2024)

Year	2022	2023	2024
Total Hours of OHS Training (person*hour)	9,148	4,153	5,698

We categorize our training programmes into several groups, including legally mandated OHS training, basic OHS rules training, and specialized needs-based training. We deliver mandatory training to all our employees on a scheduled basis every year, covering topics stipulated by legislation such as general OHS rules, legal rights and responsibilities, emergency response, fire and evacuation, and the use of personal protective equipment, among others. In addition to basic trainings, we design special programmes to mitigate risks specific to our company and sector. For example, we provide practical Working at Heights and Rescue At Height training to our technical teams working at our hydropower and wind power plants. We support teams working in confined spaces through Safe Working in Confined Spaces training. We conduct fire safety drills at regular intervals to strengthen both theoretical knowledge and practical fire response capabilities. In addition, we ensure that all our employees receive First Aid Training at regular intervals, thereby increasing the number of certified first aiders who can intervene effectively in emergency situations.



7.2. Occupational Health and Safety

We employ innovative methods to enhance awareness, a key example of which is the life safety training organized for families. We reach out to our employees' families and organize seminars to promote safe behaviours at home, in traffic and in daily life. In 2024, we delivered training sessions for spouses and children on basic first aid and correct behaviour during earthquakes. Furthermore, through the HPP Information Training conducted at schools located in the regions where our power generation facilities operate, we informed younger generations about both the operation of renewable energy plants and the importance of life safety. In this way, we aim to extend our safety culture beyond the company and into the wider community.

We differentiate our trainings for field and office employees depending on their specific needs. Employees working at production sites are supported with more technical and practical training due to the nature of their work. For instance, we provide maintenance and repair teams with training on equipment safety, process safety and Lock-out/Tag-out practices; whereas for teams working at our WPPs, we implement GWO (Global Wind Organization) training programmes which equip employees with internationally recognized competencies through such modules as safe working at heights, first aid, fire awareness and manual handling ergonomics. For employees in office and management roles, we organized programmes focusing on general OHS awareness, ergonomics and emergency preparedness. Especially with the increasing prevalence of remote working in recent years, we provided ergonomics training to all office employees and supplied them with ergonomics kits (including lumbar support, ergonomic mouse pads, laptop stands, etc.) to support safe working conditions. As of 2024, 100% of our office employees have been provided with these kits.

We also make contractor training an integral part of our OHS

culture. We organize dedicated programmes for security, cleaning and maintenance-repair teams working at our sites, providing site entry orientations as well as additional training sessions tailored to their specific needs. In 2024, we delivered a total of 265 person-hours of OHS training to contractor personnel. Through these efforts, we increase hazard awareness among contractor employees and ensure that they share responsibility for achieving our zero-accident target.

We keep OHS awareness alive across the organization through regular events. Through our "Safe Together Events", we bring senior management and employees together to raise awareness on topics such as earthquake preparedness, emergency readiness and safe driving. In 2024, we organized two major events, fostering a strong safety culture with the participation of all employees. In addition, through our monthly Life Safety Bulletin, we provide regular information to our employees and, indirectly, to their families. The bulletin includes monthly safety topics, accident and near-miss analyses, best practice examples and employee suggestions. In doing so, we keep our OHS communication channels open and continuously enhance safety awareness.

In light of our 2024 data, we plan to further advance our OHS performance through the targets we have set for 2025. Our most critical target is to maintain and sustain our zero-accident achievement. In particular, we aim to make the reductions in accident rates achieved in 2024 permanent and to reduce these rates to zero wherever possible. We measure our OHS performance not only through numerical indicators but also through the accident-free and healthy working environment we create in the field, and we believe that we are building a sustainable culture of success. In the coming period, we will continue to work with the principle of "People first, safety first" and to move forward with determination towards our zero-accident target, supported by technology and innovative practices.



7.3. Stakeholder Relationship Management

We formulate our corporate strategies based on mutual trust and participatory engagement with our stakeholders. With this approach, we maintain continuous dialogue with our internal and external stakeholders and place great value on their feedback. We prioritize stakeholder engagement in determining our sustainability priorities and shape our strategies in line with the needs and expectations identified through comprehensive analyses. In this way, we listen to stakeholder expectations and jointly develop pathways for creating shared value.

Communication Channels

We operate multi-channel communication mechanisms for all stakeholder groups. We communicate with our employees through intranet announcements, e-mail newsletters, training meetings, satisfaction surveys and idea-sharing forums. We engage with our customers through regular meetings, surveys and technical collaboration sessions throughout the year, and establish a strong communication network with our suppliers through routine performance evaluation meetings, supplier forums and surveys. We maintain regular contact with public authorities through coordination meetings and official correspondence, while continuing our engagement with local communities and stakeholders through public meetings, sponsorships and training activities, electronic newsletters and social media. In addition, through the “Support Request Form” available on our corporate website, we enable all stakeholders to submit their suggestions and requests either anonymously or with identifiable information. We provide a transparent reporting infrastructure against unethical conduct. Our employees and external stakeholders can submit their reports 24/7 via the Koç Group Ethics Hotline or the Entek Ethics Hotline.

Creating Shared Value with Stakeholders

We develop projects that create shared value with our stakeholders. Through the “Value for Future (Geleceğe Değer)” Project carried out in collaboration with the Sustainability Steps Association (SADE), we offer vocational college students extensive training opportunities focused on the renewable energy sector. We provide training on digital technologies, analytical thinking, environmental and social responsibility, and enable young people to gain close insight into the sector through site visits and practical exercises. We also create social value in the fields of culture and sports: We contribute to the arts through our regular sponsorship of the Istanbul Theatre Festival organized by the Istanbul Foundation for Culture and Arts, and we support sports and youth projects through our long-term sponsorship agreement with Fenerbahçe Sports Club. We provide scholarships and sponsorship support to university students and contribute to the development of young people through engineering teams (e.g., ITU Solar Car and ITU Racing). Our employees volunteer in social responsibility projects such as Make-A-Wish, and we also support the education of one student through a scholarship under the Koç University Anatolian Scholarship Programme.

We continue our active membership affiliation in ethics and sustainability organizations. Through our membership in the Ethics and Reputation Society (TEID), we assume responsibility in the field of business ethics; and we participate in knowledge exchange platforms at the Kocaeli Chamber of Industry and on energy sector platforms. We integrate the feedback and best practices gained through these platforms into our company policies and reflect them across all our stakeholders.

We build our stakeholder relationships on the principles of transparency, accountability and mutual trust. We keep our communication channels open and prioritize the sharing of reliable information. We adhere to the highest ethical standards in all our activities, including our sustainability reporting processes. In line with the Koç Group's vision, we support a culture of “open communication” and make our decisions by taking stakeholder expectations into consideration. We are committed to continuously strengthening stakeholder dialogue and maintaining transparent and reliable information sharing.



7.4. Responsible Supply Chain Management

We implement a responsible and sustainable approach to supply chain management and adopt the values and policies of the Koç Group in this regard. We carry out comprehensive practices to ensure the traceability of our supply chain, boost efficiency, mitigate risks, and act with a shared wisdom. Our strategy involves supporting the local economy on one hand and taking into account the environmental, social and governance (ESG) performance of our suppliers on the other. In this way, we aim to establish a resilient and productive supply network aligned with ESG criteria.

Ethical and Sustainable Procurement Principles

We expect all our suppliers and business partners to comply with the business ethics values and compliance standards we have adopted. In our supplier contracts and evaluation criteria, we clearly define our expectations regarding respect for human rights, business ethics, anti-corruption, environmental protection, quality standards and OHS practices. We require all business partners to adhere to fundamental principles such as the prohibition of forced labour and child labour, non-discrimination, and the provision of safe working conditions. By encouraging environmental awareness, we promote responsible resource use and raise awareness of waste management. Our **Supply Chain Compliance Policy** constitutes the framework through which we reflect our compliance and ethical principles to our suppliers. We also expect our suppliers to hold certifications for, or operate processes compliant with, ISO 9001 Quality Management System, ISO 14001 Environmental Management System, ISO 45001 Occupational Health and Safety Management System, ISO 50001 Energy Management System, ISO/IEC 27001 Information Security Management System, and ISO/IEC 17025 General Requirements for the Competence of Testing and Calibration Laboratories. We expect our business partners to make maximum efforts to protect and conserve the environment and actively support them in this regard. Within this scope, we expect our business partners to:

- Comply with all applicable environmental regulations, including Entek's Health, Safety, Environment and Quality (HSE-Q) Policy,
- Continuously improve their environmental performance and resource efficiency,
- Reduce their greenhouse gas emissions and their environmental impacts related to energy consumption, water management, waste management, pollution prevention and biodiversity protection,
- Have effective monitoring systems and procedures in place against industrial accidents and other emergencies,
- Encourage their own business partners and third parties to improve their environmental performance.

We view sustainability not only as a strategic priority but also as a shared responsibility extending across our entire value chain. With this mindset, we aim to further strengthen our responsible procurement approach and our environmental, social and governance (ESG) performance on a continuous basis.

In 2024, in order to accelerate the sustainability transformation of our supply chain, we implemented the Sustainable Supply Chain Management Survey, through which we classified our critical suppliers according to their environmental and social risk levels, identified priority areas for improvement. We successfully reached 60% of the targeted number of critical suppliers in the first year of implementation.

In line with the Critical Supplier Segmentation defined under the Koç Group Supply Chain Sustainability Guide, we monitor our suppliers' compliance with minimum ESG criteria. At the same time, our future objectives include supporting suppliers in improving their ESG performance by offering capacity-building and awareness raising training programmes. We collect quantitative ESG indicators to measure progress across our supply chain and, together with our suppliers, set measurable targets related to greenhouse gas emissions, water, waste and gender equality.

In line with the principles of transparency and accountability, we regularly share progress within our supply chain and base our approach on adherence to ethical principles, human rights and fair working conditions.

7.4. Responsible Supply Chain Management

Supplier Selection and Evaluation Process

We apply a diligent and multi-dimensional evaluation system in supplier selection and conduct compliance screenings of companies through the kocdiligence tool. We consider quality, efficiency, cost and timeliness, as well as financial sustainability which we regard as critical for long-term collaboration. We proactively manage potential risks by regularly monitoring the financial status of our critical suppliers. Prior to commencing a collaboration, we assess technical competence, quality certifications, OHS performance and ESG criteria through surveys and audits. In this process, we also review such criteria as environmental management systems, working conditions, codes of ethics and past business ethics performance. We measure the performance of our existing suppliers through periodic surveys, share the results with them, and request remedial plans where necessary. Thus, we promote joint development and high performance in our approach.

We support localization within the supply chain and give precedence to local suppliers in our procurement processes. Through this approach, we contribute to the national economy while also reducing logistics-related risks. In 2024, the number of our local suppliers reached 1,047; 97.77% of our total procurement volume amounting to approximately 13,147 million TL was sourced exclusively from suppliers based in Türkiye. By supporting local producers, we establish long-term relationships and contribute to their development.

	2022		2023		2024	
	Local	Foreign	Local	Foreign	Local	Foreign
Total number of suppliers	957	43	911	53	1047	58
	1000		964		1105	
Ratio of local suppliers	%95.7		%94.5		%94.8	

Risk Management and ESG Integration

We adopt a proactive approach to risks that may arise in the supply chain. We establish alternative procurement channels against global fluctuations and ensure supply security by working with multiple suppliers for critical materials. We periodically assess financial, operational and sustainability-related risks. In our procurement decisions, we consider the life-cycle impacts of products and take into account criteria such as energy efficiency and carbon footprint. In this way, we strengthen our risk management practices while reducing our environmental impacts.

Fair and Transparent Tender Processes

We implement fair and transparent tender process as a fundamental principle in our procurement processes. We treat all suppliers equally and foster a competitive environment. We do not allow for conflicts of interest and require any potential non-compliance to be reported to Entek Legal and Compliance Department. In doing so, we demonstrate zero tolerance for unethical practices within our supply chain.

Supplier Development and Collaboration

We regard our suppliers as business partners and aim to grow together. We develop quality and process improvement projects with high-potential suppliers and support their innovative ideas. We include our suppliers in our sustainability culture, encouraging them to conduct business in alignment with SDGs.

In conclusion, Entek has succeeded in making its procurement processes transparent, fair and sustainable through its responsible supply chain management approach. By extending its operational excellence to the supply chain, the company creates added value for the local economy as well as building a reliable supply ecosystem that meets stakeholder expectations. This approach positively contributes to Entek's overall ESG performance, strengthening the company's risk management capabilities and corporate reputation.

7.5. Corporate Social Responsibility

We regard corporate social responsibility (CSR) as an integral part of our business strategy and consider it one of our fundamental responsibilities to contribute to the social development of the regions in which we operate. Since our establishment, we have implemented social responsibility projects in various fields with the aim of creating sustainable and lasting value for society in our community. Our approach to social contribution consists of multidimensional programmes that include the national level and the regions where our facilities are located:



Education and Youth Support:

In line with the emphasis we place on education, we establish close collaborations with universities and youth organizations. We form sponsorship relationships with active student clubs at universities, supporting their technical site visits, project competitions and conferences. In 2024, we provided financial support and mentorship to various university clubs, contributing to students' projects related to the energy sector. In addition, through our employees and experts, we organize trainings and webinars on diverse topics, aiming to raise awareness within our workforce as well as among specific segments of society. We also use our social media accounts for this purpose, sharing content that increases public awareness on environmental protection, energy efficiency, occupational safety and volunteering. Through our "Value for Future" social responsibility project implemented in this context, we contribute to the professional development of young people and make them part of the transformation of the energy sector. Through this project, we support the development of a qualified workforce by offering university students mentoring, field experience, and inspiring learning opportunities.



Disaster Relief and Solidarity:

We prove our sense of social responsibility most clearly through the sensitivity we show during critical times such as emergencies and disasters, where we demonstrate rapid and effective crisis management and mobilize to ensure the safety of our employees and their families as well as responding to the needs in the affected regions. During disasters, we establish temporary shelters and kitchens at our facilities, providing accommodation and food to our employees and their relatives, and organize psychological support services to help disaster victims return to normal life more quickly. We also deploy volunteer support teams from our other facilities to disaster areas; these teams participate in search and rescue and relief efforts, working in cooperation with local authorities. The spirit of unity and solidarity we demonstrate during such challenging times is a strong reflection of our understanding of social responsibility. Our management always expresses gratitude for the dedication and contributions of our employees, emphasizing how we always stand together as a family. These experiences highlight the significance of our emergency preparedness and business continuity plans, and we continue our efforts to be better prepared for similar situations in the future by drawing from our lessons learned.



Relationships with Local Communities:

We attach great importance to building relationships based on mutual trust and transparency with local communities in our regions of operation. Within this scope, we strive to provide local employment opportunities as much as possible in the regions where our operations are located, thereby contributing to the economic strengthening of these areas. In the regions where our hydropower plants are located, we offer opportunities to local talent, including for qualified positions. We closely monitor and value the feedback received from local communities. In addition, we establish close relationships with educational institutions in the regions where our facilities are located. We give students from various schools, particularly vocational colleges, opportunities to organize site visits to our power plants. During these visits, our experts deliver presentations to students, providing information about the energy sector. In this way, we introduce the sector to younger generations and contribute to their technical education.

7.5. Corporate Social Responsibility



Support for Culture, Arts and Sports:

We support culture and arts projects in line with the tradition of social contribution of the Koç Group, to which we are affiliated. As of 2023, we have become one of the main sponsors of the Istanbul Theatre Festival, which has been supported by Koç Holding Energy Group Companies (Tüpraş, Aygaz, Opet) for over 20 years. As part of the 28th Istanbul Theatre Festival, nineteen plays, performances and dance productions were brought to audiences between 22 October and 19 November 2024; through our support, approximately 30,000 spectators came to enjoy these events. Our culture and arts sponsorships reflect our commitment to contributing to the cultural development of society and our corporate citizenship awareness. In addition, through various activities, such as sports events and social responsibility charity runs that we encourage our employees to participate in, we work towards our objectives of achieving social solidarity and awareness-raising.



Social Investments and Donations:

We aim to return a portion of the value we create to society and provide regular support, particularly to non-governmental organizations working in the fields of environmental protection and women's employment. To this end, we allocate a specific budget each year to donations and sponsorship activities. We provide financial contributions to programmes that support women's participation in economic life and to projects aimed at boosting environmental awareness. Through these investments, we contribute at the national level to global goals related to gender equality (UN SDG 5) and environmental protection (UN SDGs 13, 15, etc.).

We align all our corporate social responsibility activities with the United Nations Sustainable Development Goals (SDGs). For example, our educational support programmes are designed to contribute to SDG 4 (Quality Education), our projects aimed at increasing women's employment support SDG 5 (Gender Equality), and our environmental awareness initiatives and carbon reduction efforts serve SDG 13 (Climate Action).

We also prioritize stakeholder collaboration to boost the impact of our social responsibility programmes, aiming to reach wider audiences by developing joint projects with municipalities, local authorities, educational institutions and NGOs.



7.5. Corporate Social Responsibility

We consider creating social value and contributing to sustainable development as one of our most crucial responsibilities. With this mindset, we collaborate with numerous institutions and organizations across a broad spectrum, from education and the environment to sports, culture and arts, and we support social development through our donations and sponsorships. In 2024, we continued to work with and contribute alongside our diverse stakeholder. Below are the collaborations we carried out, sorted by category.

Environmental and Nature Associations

- Turkish Marine Environment Protection Association (TURMEPA)
- Tohum Education, Culture and Nature Association

Educational Institutions and Universities

- Boğaziçi University Foundation
- Istanbul Technical University (ITU) and affiliated teams (ITU Electric Vehicle Team, ITU Rectorate)
- Koç University
- Yıldız Technical University Department of Health, Culture and Sports

Non-Governmental Organizations and Social Support Institutions

- Koç Yön-Der
- Mor Çatı Women's Shelter
- Tohum Education, Culture and Nature Association
- Turkish Educational Volunteers Foundation (TEGV)
- Vehbi Koç Foundation
- Koç Holding Pension and Assistance Fund Foundation
- Kadınların Elinden (From Women's Hands)

Sports Clubs

- Fenerbahçe Futbol A.Ş.

Culture and Arts Organizations

- Istanbul Foundation for Culture and Arts (IKSV)

Energy and Sectoral Organizations

- Turkish Wind Energy Association (TUREB)
- Enerji Fuarçılık Organizasyon San. ve Tic. A.Ş.
- Solarbaba
- EDIDER

In 2024, as part of our social contribution and stakeholder collaborations, we provided a total of 11,747,000 TL in sponsorships and donations. Our sponsorships helped contribute to the development of sports, culture and arts while through our donations we supported education, environmental protection initiatives, and the development of young people under conditions of equal opportunity.

Acting with the vision of becoming a company wholly integrated with society, we consider going beyond generating economic value to also creating social value as one of our corporate duties. The projects we implement within this scope contribute to the goal of a sustainable society and liveable future, while also enabling us to earn respect and trust in the regions where we operate. Our Board of Directors regularly reviews developments in the field of CSR and allocates resources, as we believe that sustainable growth is only possible together with society. Our sensitive approach to social issues, focused on producing solutions and grounded in close collaboration with our stakeholders, helps us to stand out as an energy company that successfully fulfils its corporate citizenship responsibilities.

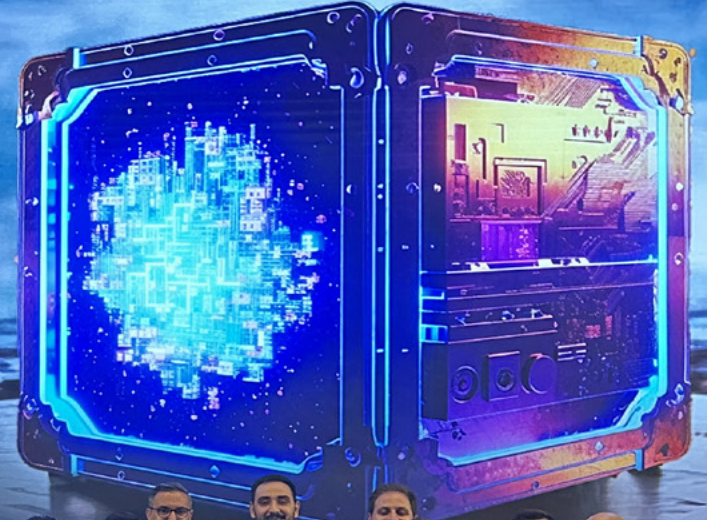


8

INNOVATION AND DIGITALIZATION

HACKYOURJOB 2.0

ENTEK DEĞİŞİMİ
BAŞLATIYOR,
HERKES
HACKATHON'DA
YARIŞIYOR.



MEXT



8. INNOVATION AND DIGITALIZATION

We place great emphasis on digital transformation and innovation in order to ensure the sustainability of our energy infrastructure and to deliver uninterrupted services. We are digitalizing our operations that were previously carried out manually, automating our business processes, and through these projects achieving significant improvement across many areas including customer experience, quality and OHS. Our long-term vision is shaped around prioritizing modernization, technology and digitalization investments in line with the establishment of a low-carbon energy ecosystem. Through this strategy, we develop digital applications and infrastructures that boost our competitive advantage and aim to continuously increase our efficiency in energy generation and distribution.



8.1. Digitalization Investments

As part of our digital transformation journey, we employ a new model that we call “Entech Alignment”, aiming to align our digital projects with our strategic priorities. Through this model, we prioritize needs in line with our strategies, strengthen coordination among departments, manage process improvement efforts transparently, and ensure that each unit plays an active role in process management. Furthermore, we facilitate data analytics, digital platform integrations and artificial intelligence applications through our continuous investments in technological infrastructure.

Applications and Investments

In 2024, we implemented numerous advanced technology projects.

- **AI-Supported Hydrology Forecasting:** We developed our AI-Supported Hydrology Forecasting project with the aim of achieving increased energy generation with the same amount of water at our hydropower plants. Within the scope of this comprehensive project, we utilized machine learning and deep learning methods to perform hydrology forecasting at our hydropower plants with artificial intelligence support. In the models we developed, we analysed 56 different variables, including temperature, snow depth, humidity, groundwater level and the operational decisions of neighbouring facilities, with a view to evaluating topographic and methodological data. Based on a comprehensive data pool covering the last 25 years, we trained our models to predict water flow volumes with approximately 95% accuracy and targeted a 2.5% increase in energy production efficiency. We carried out this project in collaboration with KoçDigital, a Koç Group Company. We leveraged digital solutions that enable more effective management of environmental impacts, offered as part of KoçDigital's Green Intelligence Programme. In this way, we implemented an application that delivers value to our environment, our community and all our stakeholders through climate- and technology-focused approaches.
- **Drone-Supported SPP Maintenance and Anomaly Detection:** We boosted our operational efficiency by digitalizing maintenance processes at our Solar Power Plants (SPPs). The panel control and performance measurement processes were previously carried out manually, leading to loss of time as well as carrying error risks. To improve this situation, we enabled aerial imaging of our plants using drones equipped with thermal cameras. By processing the thermal images obtained with AI-based analytical methods, we automatically detected panel temperature anomalies and signs of malfunction. This allowed us to identify potential failures at our SPPs before they occurred and enabled our maintenance teams to take proactive action. With this drone-supported approach, our maintenance inspections were conducted in a much shorter time and with high accuracy. As a result, we ensured continuity in energy production, reduced maintenance costs and significantly increased production efficiency.
- **Generative AI-Supported Maintenance Assistant:** Speed and accuracy in maintenance processes are critical priorities at our natural gas-fired cycle power plants. In this regard, we developed a Generative AI (GenAI)-Supported Maintenance Assistant to accelerate access to extensive turbine maintenance documentation and to boost efficiency in maintenance operations. Previously, manually searching through tens of thousands of pages of technical manuals and maintenance documents caused significant time losses; with our new system, technicians can now access accurate information within seconds by asking questions in Turkish. Developed using Microsoft Azure cloud infrastructure and OpenAI technologies, this solution automatically identifies relevant sections in English documents and summarizes them in Turkish. Using this AI-based assistant, our maintenance teams gain instant access to the information they need and complete troubleshooting and maintenance tasks much quicker and without errors. With the GenAI-Supported Maintenance Assistant, we reduced the risk of human error, strengthened operational continuity and significantly boosted plant efficiency.

8.1. Digitalization Investments

• **Modernization of the Data Loss Prevention Infrastructure:**

We completely renewed our Data Loss Prevention (DLP) infrastructure with a view to strengthening our data security and adapt to evolving needs. With the expansion of our operational scale, the need emerged to enhance the protection of critical data and improve regulatory compliance processes. Accordingly, we reviewed all our DLP processes end-to-end and designed a next-generation DLP system. Built on the Microsoft Intune platform, this structure ensures the protection of sensitive personal data and full compliance with competition law requirements. We assessed our existing security rules, made the necessary adjustments and implemented them throughout all units without exception. With the contributions of our Legal Counsel and Legal Compliance teams, we also integrated control mechanisms specific to the competition law into the new system. Our testing verified the reliability and effectiveness of the system. We conducted training programmes to adapt our employees to the new structure and planned to fully roll out our modern DLP infrastructure throughout the company at the beginning of 2025. As a result of this modernization, we minimized data breach risks, strengthened our information security processes and sustainably enhanced our efficiency and compliance standards over the long term.

• **Digital Integration of Audit and Information Security Processes:**

We implemented a digital integration project to manage our audit findings and information security actions in a more holistic structure. As our company grew, information security practices expanded across all departments; however, managing processes on different platforms caused reporting challenges and disruptions in information flow. To eliminate this issue, we established a centralized tracking system on the BTTalep infrastructure. Now, the findings obtained from internal audit reports, along with information security audits and remedial actions, are consolidated on this digital platform as an end-to-end integrated process. All steps are monitored within a single environment, from the identification of findings, non-conformity records and planning corrective actions to root cause analysis and the completion of final actions. We reviewed best practices across Koç Holding and group companies to continuously improve our system and completed the necessary optimizations in 2024. With the launch of the new platform, we significantly reduced operational errors in our audit and information security processes and increased both the speed and the accuracy of reporting.

• **Delay Interest Process Automation:**

We digitalized our delay interest process to manage delay interests arising from overdue customer invoices accurately and efficiently. Previously, the monitoring of customers with overdue payments and the calculation of interest were carried out manually by our teams, resulting in time and revenue losses due to delays. To improve this process, we first established a procedure for issuing delay interest invoices and then developed a supporting digital infrastructure on the SAP system. We completed SAP integration using JavaScript and XML technologies. The system now automatically identifies overdue receivables and generates the relevant interest invoices autonomously. Through this project, we eliminated the need for manual processing, reduced the risk of errors in our financial processes and achieved higher discipline in cash flow management. Furthermore, we eased the workload of our teams and accelerated reporting processes.

8.1. Digitalization Investments

• Process Improvement in Head Office Functions:

We conducted a comprehensive process improvement effort to increase the effectiveness of processes and further clarify job descriptions in our head office functions. Prior to this initiative, the areas of responsibility of certain functions were not fully defined, with overlaps and communication gaps in task allocation among processes. In addition, performance measurements could not be carried out with sufficient transparency, and the desired level of corporate coordination was not achieved. To address this situation, we first identified the core areas of responsibility of all head office functions and formulated value stream maps reflecting their current states. We visualized task distribution and information flows within processes using modelling tools such as Microsoft Visio. We applied the RACI matrix methodology to clearly define roles and responsibilities in each process. Through this work, we eliminated all overlapping roles and ambiguities, strengthened interdepartmental collaboration and streamlined our corporate communication channels. We transitioned to a more transparent and measurable performance management system at the head office level. This transformation accelerated our decision-making processes as well as significantly enhancing our operational efficiency.

• Business Continuity and Disaster Management System:

Following the earthquakes of 2023, we strengthened our business continuity and disaster management approach to cover all our operational assets. Plans that had previously been addressed only from an information technology and information security perspective were restructured to encompass all processes throughout the company. In line with the increasing awareness across the Koç Group and the guidance of Koç Holding Information Technologies Coordinator Office and internal audit teams, we initiated the establishment of an infrastructure compliant with the ISO 22301 Business Continuity Management System. Within this scope, we conducted detailed analyses of all critical business processes and assets. We carried out business impact analyses across all departments, particularly in our core activity area of energy generation. In collaboration with our stakeholder teams, we defined potential disaster scenarios and drafted Emergency Action Plans for each facility. In addition, we identified operational risks and established the necessary corrective measures and improvement targets. During this process, we documented all findings within our existing IT infrastructure by using digital risk analysis tools recommended by Koç Holding. As a result of these efforts, we enhanced the resilience of our facilities against potential disasters and emergencies. We began managing our business continuity processes in an integrated manner, identified critical employees and processes, and secured communication flows. By the beginning of 2025, we aim to fully implement our business continuity system aligned with ISO 22301 and continue testing its effectiveness through regular drills. In this way, we aim to guarantee operational continuity during potential crises and ensure uninterrupted energy supply for our stakeholders.

Our digital investments significantly increase our efficiency and service quality. Our Hydrology Forecasting Project contributes to the effective management of our water resources with a 2.5% efficiency increase and accuracy rates reaching approximately 90%. These achievements have also earned us awards: Our AI-supported hydrology forecasting project won first place in the **“Digitalization” category at TISK “Joint Future Social Responsibility Awards”** and was showcased at the Davos Summit during the “New Practices for Climate Adaptation” session.

By integrating new data sources into our hydrology forecasting model, we aim to further increase accuracy and strengthen real-time data monitoring through IoT-based sensors. With our robust digital infrastructure and R&D projects, we aim to continue sustaining our leadership in innovation within the energy sector in the upcoming period.

8.2. Operational Excellence

We focus on continuous improvement, error reduction and efficiency enhancement in our operations. By leveraging digital tools and automation technologies, we aim to achieve error-free and fast production while redirecting our employees towards higher value-added activities. Through our RPA projects, we save 45 working days per month, reduce our error rates and boost customer satisfaction. With the transition to digital systems, we make our processes more transparent and traceable, enabling real-time access to performance and error metrics.

We employ our artificial intelligence-based transformer monitoring system to anticipate failures in advance, thereby safeguarding the continuity of our energy supply and extending asset life. We continue our planned rehabilitation and maintenance activities, update our procedures and ensure employee compliance. We establish emergency procedures at all locations and enhance our preparedness through annual drills. In this way, we guarantee that our equipment can be redeployed in the shortest possible time in the event of a failure.

We have implemented our EntekWatt application to enable the online monitoring of actual electricity consumption data via SAP, thereby eliminating manual billing processes, standardizing our workflows, reducing error rates and boosting efficiency.

Energy Efficiency Investments

Our energy efficiency investments in 2024 totalled to **3.38 million TL**. Through these investments, we achieved an annual energy savings potential of **2,770.9 MWh**. The actual impact of these projects on the 2024 period was calculated as a reduction of **518.8 tonnes of CO₂**. Our prominent projects in this regard include:

- Annual energy savings of 66.5 MWh through the replacement of the air conditioning system at Kılavuzlu HPP,
- Savings of 96 MWh by replacing cooling water pumps with more efficient models at Kepezkaya HPP,
- A total energy gain of 14.8 MWh through ventilation and lighting improvements at the Damlapınar and Kinik facilities,
- A total production increase of 1,090 MWh through vortex generator installations at Süloğlu HPP,
- A total energy efficiency improvement of 1,478.5 MWh through LED conversion, elimination of air leaks, replacement of auxiliary boiler feed pumps, and steam generation optimization projects at the Kocaeli Natural Gas Power Plant,
- Annual savings of 12.9 MWh through lighting optimizations at the Menzelet and Kumköy facilities.

These projects help us to reduce our carbon footprint and operating costs. Looking ahead, we plan to expand our digital maintenance and monitoring systems to more facilities, further develop our AI-supported analyses, enhance our capabilities through digitalization-focused training programmes, and scale up our energy efficiency investments.



8.3. Information Confidentiality and Cybersecurity

We consider it as a priority to protect the confidentiality, integrity and accessibility of our information assets. We operate our Information Security Management System (ISMS) in compliance with international standards, primarily ISO 27001. In line with our Information Security Policy, we comply with legal regulations, manage process risks, ensure that information is accessible only to authorized parties, and safeguard the continuity of our critical business processes. We established a Cyber Incident Response Team (CIRT) with a view to effectively managing information and cybersecurity incidents. This team is structured to ensure rapid and effective responses to information security breaches and identify potential cyber threats early and develop proactive solutions.

We implement multi-layered security measures in our IT infrastructure. We ensure antivirus protection and device management based on Microsoft Intune, centralized distribution of critical software updates via MS SCCM, secure output management with PIN-to-Print, and password security through ManageEngine Password Manager Pro. In our network infrastructure, we use NAC and 802.1x-based authentication, segregating network segments to isolate employee, guest and industrial traffic. We secure remote access via SSL VPN, monitor security logs through SOC services and prevent the leakage of sensitive data through AIP and DLP solutions. We ensure that all incidents are evaluated comprehensively by integrating SOC alerts into the IT Request system via RPA. In addition, through our subscriptions to cyber intelligence platforms, we closely monitor our corporate domain

names, supplier- and product-based vulnerabilities, stolen account risks and brand protection processes, and provide regular reporting to senior management.

We formulate plans and conduct drills to ensure preparedness for extraordinary situations. We implement emergency procedures at all facilities and strengthen our employees' response capabilities through annual drills. In the event of a failure or attack, we aim to restore our systems within 24-72 hours. We back up our data in cloud-based environments and ensure 24/7 monitoring with our disaster recovery plans. We apply multi-factor authentication and role-based access controls for user access, ensuring that data is accessible only to authorized individuals. We continuously test and improve our security status through regular penetration testing and cyberattack simulations.

We identify security vulnerabilities through the Red Team exercises led by Koç Holding and internal penetration tests, and we quickly implement corrective actions to address these nonconformities.

We plan to keep our ISO 27001 Information Security Management System certification up to date, deploy AI-based anomaly detection systems and continue training programmes aimed at enhancing user awareness. In addition, we will further strengthen our cybersecurity architecture by investing in such areas as cloud security, identity management, encryption and process automation. In this way, we will continue to maintain our sectoral leadership in information confidentiality and cybersecurity, and apply the highest standards across all our operations.



9 ANNEXES



9.1. Key Performance Indicators

9.1.1. Economic Performance Indicators

Indicator	Unit	2022	2023	2024
WPP Electricity Generation	MWh	230,265	244,797	408,326
HPP Electricity Generation	MWh	931,654	797,913	821,489
Electricity Generation from Natural Gas	MWh	290,556	291,068	233,544
Steam Generation from Natural Gas	MWh	71,445	65,054	55,327
Energy Sold Out	MWh	1,610,337	1,122,464	1,330,734
Electricity Generated at Natural Gas Cycle Plant and Sold Out	MWh	290,556	291,068	233,544
Steam Sold Out	MWh	71,445	65,054	55,327
Electricity Purchased and Sold	MWh	1,248,337	766,342	1,041,864
Operating Profit*	thousand TL	3,244,876	1,647,704	1,234,590
EBITDA*	thousand TL	3,954,052	2,326,326	2,045,372
Net Debt*	thousand TL	1,269,678	726,713	-692,584
Return on Equity (ROE)*	%	30	8	3
Total Assets*	thousand TL	25,304,029	27,169,675	27,560,215
Total Investment*	thousand TL	336,120	423,000	542,570
Direct Economic Value Created - Net Sales Revenue*	thousand TL	20,420,434	11,482,097	10,771,098
Distributed Direct Economic Value*	thousand TL	17,463,527	9,784,656	9,113,226
Operating Expenses (including supplies, excluding remuneration)*	thousand TL	16,028,606	8,507,625	7,938,675
Donations, Sponsorships and Corporate Responsibility Expenditures*	thousand TL	18,753	15,629	11,747
Dividend Paid*	thousand TL	0	0	0
Taxes and Similar Payments to the Government*	thousand TL	984,434	620,600	378,469
Payments to Suppliers	million TL	8,726,843	8,997,113	13,147,810
Payments to Local Suppliers	million TL	8,653,596	8,959,733	12,854,780
Payments to Foreign Suppliers	million TL	73,247	37,380	293,030

* Figures are adjusted to inflation accounting

9.1. Key Indicators of Activities

9.1.2. Environmental Performance Indicators

Indicator	Unit	2022	2023	2024
Total Energy Consumption	MWh	958,275	947,416	798,476
Total Direct Energy Consumption				
Gasoline	MWh	69.6	305.7	453.1
Diesel	MWh	855.1	758.6	752.1
Natural Gas	MWh	955,288.0	933,706.9	782,573.0
Indirect Energy Consumption – Elektricity	MWh	2,062.4	2,473	3,501
Total Renewable Energy Consumption	MWh		10,172	11,197
Energy Purchased from Renewable Resources	MWh	2,063	2,473	3,501
Green Energy Supply (I-REC, YEK G, etc.)	MWh	2,063	2,473	3,501
Energy Consumption per Production				
WPP	kWh/MWh	2.5	2.6	3.2
HPP	kWh/MWh	1.9	2.6	2.7
Natural Gas Plant	kWh/MWh	2,639.4	2,622.4	2,800.8
Consolidated	kWh/MWh	628.8	670.0	535.5
Total Energy Savings <i>(through efficiency projects)</i>	kWh	74,870	3,524,800	1,179,023
Greenhouse Gas Emissions				
Total Scope 1 Emissions	tCO ₂ e	169,585	169,640	141,566
Total Scope 2 Emissions	tCO ₂ e	942	1,128	1,499
Market-based	tCO ₂ e	0	0	0
Location-based	tCO ₂ e	942	1,128	1,499

9.1. Key Indicators of Activities

9.1.2. Environmental Performance Indicators

Indicator	Unit	2022	2023	2024
Total Scope 3 Emissions	tCO₂e	914,196	749,760	888,220
Category 1: Products and Services Purchased	tCO ₂ e	3,583	4,363	5,052
Category 2: Capital Goods	tCO ₂ e	2,267	1,482	1,568
Category 3: Fuel- and Energy-Related Activities	tCO ₂ e	907,456	741,403	878,162
Category 5: Operational Waste	tCO ₂ e	2	1	1
Category 6: Business Travels	tCO ₂ e	589	2,143	3,054
Category 7: Employee Transport	tCO ₂ e	223	332	350
Category 8: Leased Assets	tCO ₂ e	75	37	32
Emission Density *Calculated including Scope 1 emissions.	tCO ₂ e/ MWh	0.11	0.12	0.09
Emission Reduction through Energy Efficiency Projects * The emission reduction impact of efficiency projects on the reporting period was calculated.	tCO ₂ e	32.9	1575.2	518.8
GHG Emission Savings due to Zero-Carbon Electricity Generation * Calculated using the Combined Margin Emission Factors published by the T.R. Ministry of Energy and Natural Resources	tCO ₂ e	648,660	585,338	700,489
HPP	tCO ₂ e	504,491	432,070	444,836
WPP	tCO ₂ e	144,169	153,268	255,653
Polluting Air Emission	NOx, kg	168,174	167,028	149,536

9.1. Key Indicators of Activities

9.1.2. Environmental Performance Indicators

Indicator	Unit	2022	2023	2024
Environmental Activity and Investment Expenditures	TL	4,007,488	27,811,140	21,249,998
Measurement and Analysis Costs	TL	83,584	167,561	236,735
Total Waste Costs	TL	100,905	281,461	524,087
Chemical Expenses	TL	3,074,901	19,597,533	4,417,799
Certification and Permit Expenses	TL	330,844	650,253	2,198,498
Consulting and Training Costs	TL	34,092	197,051	2,617,407
Maintenance and Repair Expenses	TL	383,162	6,615,814	4,510,245
Investment Costs	TL	0	301,467	6,745,227
Environmental Penalties (count - TL)	TL	0	0	0
Water				
Water Withdrawals by Source				
Well	m ³	0	0	0
Mains Network	m ³	10,747	22,342	26,873
Surface	m ³	1,284	1,246	1,628
Customer Condensate Water	m ³	47,475	38,262	32,827
Other (Grey Water)	m ³	627,672	615,417	491,975
Water Consumption per Unit Production				
WPP	m ³ /MWh	0	0	0
HPP	m ³ /MWh	0	0	0
Natural Gas	m ³ /MWh	1.43	1.40	1.80
Total Water Recovery	m³	627,672	615,417	491,975

9.1. Key Indicators of Activities

9.1.2. Environmental Performance Indicators

Indicator	Unit	2022	2023	2024
Total Wastewater Discharge (m³)	m³	223,968	231,799	100,563
Waste Water Channel	m³	218,918	229,503	97,953
Other (Septic Tank)	m³	5,050	2,296	2,610
Waste				
Total Quantity of Waste (tonne)	tonne	116.2	53.2	98.4
Recovered R-coded non-hazardous waste	tonne	64.6	18.8	31.3
Recovered R-coded hazardous waste	tonne	51.6	34.4	67.1
Disposed D-coded non-hazardous waste	tonne	0	0	0
Disposed D-coded hazardous waste	tonne	0	0	0
Other non-hazardous waste shipped to interim storage	tonne	0	0	0
Other hazardous waste referred to interim storage	tonne	0	6.5	0

9.1. Key Indicators of Activities

9.1.3. Social Performance Indicators

Employees	Unit	2022	2023	2024
Total Number of Employees	#	233	250	266
Female	#	41	45	53
Male	#	192	205	213
Total Workforce by Gender				
Female	%	18	18	20
Male	%	82	82	80
Annual Average Number of Employees				
Female	#	-	43	52
Male	#	-	195	208
Number of Subcontractors' Employees	#	98	100	118
Female	#	11	10	12
Male	#	87	90	106
Number of Subcontractors' Employees by Working Hours	#	-	100	118
Part-Time	#	-	0	3
Full-Time	#	-	100	115
Number of Employees by Contract Type	#	233	250	266
Number of Employees under Definite-Term Contract	#	1	8	7
Female	#	0	0	1
Male	#	1	8	6
Number of Employees under Indefinite-Term Contract	#	232	242	259
Female	#	41	45	52
Male	#	191	197	207

9.1. Key Indicators of Activities

9.1.3. Social Performance Indicators

Employees	Unit	2022	2023	2024
Number of Employees by Age Group	#	233	250	266
Under 30 years of age	#	55	58	68
30 to 50 years of age	#	156	175	182
Above 50 years of age	#	22	17	16
Number of Female Employees by Age Group	#	-	45	53
Under 30 years of age	#	-	14	19
30 to 50 years of age	#	-	31	34
Above 50 years of age	#	-	0	0
Number of Male Employees by Age Group	#	-	205	213
Under 30 years of age	#	-	44	50
30 to 50 years of age	#	-	144	147
Above 50 years of age	#	-	17	16
Ratio of Employees by Age Group				
Under 30 years of age	%	-	23	26
30 to 50 years of age	%	-	70	68
Above 50 years of age	%	-	7	6
Number of Board Members	#	-	7	7
Female	#	-	1	0
Male	#	-	6	7
Ratio of Board Members				
Female	%	-	14	0
Male	%	-	86	100
Number of Employees by Management Level	#	-	72	79
Number of Senior Managers	#	4	4	4
Female	#	1	1	0
Male	#	3	3	4

9.1. Key Indicators of Activities

9.1.3. Social Performance Indicators

Employees	Unit	2022	2023	2024
Number of Middle Managers	#	22	26	27
Female	#	3	4	5
Male	#	19	22	22
Number of Junior Managers	#	-	42	48
Female	#	-	14	19
Male	#	-	28	29
Ratio of Female Managers	%	-	26	30
Senior Level	%	25	25	0
Middle Level	%	14	15	19
Junior Level	%	-	33	40
Number of Recruits	#	-	52	48
Female	#	-	10	11
Male	#	-	42	37
Ratio of Recruits				
Female	%	-	19	23
Male	%	-	81	77
Number of Recruits by Age Group	#	-	52	48
Under 30 years of age	#	-	26	28
30 to 50 years of age	#	-	26	20
Above 50 years of age	#	-	0	0
Ratio of Female Recruits	#	-	10	11
Under 30 years of age	#	-	5	6
30 to 50 years of age	#	-	5	5
Above 50 years of age	#	-	0	0

9.1. Key Indicators of Activities

9.1.3. Social Performance Indicators

Employees	Unit	2022	2023	2024
Ratio of Male Recruits	#	-	42	37
Under 30 years of age	#	-	21	22
30 to 50 years of age	#	-	21	15
Above 50 years of age	#	-	0	0
Ratio of Recruits by Age Group				
Under 30 years of age	%	-	50	58
30 to 50 years of age	%	-	50	42
Above 50 years of age	%	-	0	0
Number of Recruits by Management Level	#	14	8	8
Senior Level	#	0	0	1
Middle Level	#	3	4	1
Junior Level	#	11	4	6
Number of Job Leavers	#	22	35	38
Female	#	6	6	8
Male	#	16	29	30
Number of Job Leavers in the First Year	#	-	14	6
Female	#	-	4	1
Male	#	-	10	5
Ratio of Voluntary Job Leavers	%	-	5.0	8.9
Female	%	-	6.9	13.5
Male	%	-	4.6	7.7
Ratio of Involuntary Job Leavers	%	-	9.6	5.8
Number of Voluntary Job Leavers	#	-	12	23
Female	#	-	3	7
Male	#	-	9	16

9.1. Key Indicators of Activities

9.1.3. Social Performance Indicators

Employees	Unit	2022	2023	2024
Workforce Turnover Rate	%	-	14.7	14.6
Female	%	-	13.9	15.4
Male	%	-	14.9	14.5
Workforce Turnover Rate by Age Group		-	-	-
Under 30 years of age	%	-	23.0	19.0
30 to 50 years of age	%	-	11.0	12.4
Above 50 years of age	%	-	25.0	24.1
Workforce Turnover Rate by Management Level				
Senior Level	%	-	0.0	0.0
Middle Level	%	-	12.0	11.0
Junior Level	%	-	29.0	14.5
Workforce Turnover Rate by Working Hours		-	-	-
Full-Time	%	-	15.0	14.6
Part-Time	%	-	0.0	0.0
Total Number of Vacant Positions	#	-	52	60
Number of Positions Filled Internally	#	-	9	7
Female	#	-	0	1
Male	#	-	9	6
Number of Employees Promoted	#	-	50	65
Female	#	-	9	15
Male	#	-	41	50
Number of Employees Promoted to Senior Level for the First Time	#	-	0	0
Female	#	-	0	0
Male	#	-	0	0
Number of Employees Who Took Maternity Leave	#	11	12	12
Number of Employees Who Returned from Maternity Leave	#	2	10	12

9.1. Key Indicators of Activities

9.1.3. Social Performance Indicators

Employees	Unit	2022	2023	2024
Total Number of Employees with Disabilities	#	1	4	5
Female	#	0	0	1
Male	#	1	4	4
Workforce under Collective Agreement	#	0	0	0
Average Tenure by Gender	#	-	-	-
Female	year	-	2.9	3.2
Male	year	-	5.6	5.5
Total Number of Employees by Average Tenure	#	-	250	266
0-5 years	#	-	154	166
5-10 years	#	-	55	64
10+ years	#	-	41	36
Number of Female Employees by Average Tenure	#	-	45	53
0-5 years	#	-	40	47
5-10 years	#	-	2	3
10+ years	#	-	3	3
Number of Male Employees by Average Tenure	#	-	205	213
0-5 years	#	-	114	119
5-10 years	#	-	53	61
10+ years	#	-	38	33

9.1. Key Indicators of Activities

9.1.3. Social Performance Indicators

Employees	Unit	2022	2023	2024
Total Training Time	hour	7,832	8,883	8,950
Female	hour	1,679	2,300	1,532
Male	hour	6,153	6,583	7,418
Total Training Time by Age Group	hour	-	8,883	8,950
Under 30 years of age	hour	-	2,448	3,221
30 to 50 years of age	hour	-	6,195	5,425
Above 50 years of age	hour	-	240	305
Total Training Time by Management Level	hour	-	3,238	2,549
Senior Level	hour	-	38	35
Middle Level	hour	-	924	711
Junior Level	hour	-	2,276	1,804
Average Annual Training Time per Employee	hour	-	36	34
Female	hour	41	51	28
Male	hour	32	32	34
Total Training Time by Training Topics				
Training on Ethical Principles and Code of Conduct	hour	378	106	98
Training on Anti-Corruption	hour	174	37	41
Number of Employees Who Received Training on Anti-Corruption	#	-	53	59
Number of Senior Managers Who Received Training on Anti-Corruption	#	-	1	7
Sustainability Training	hour	227	0.00	125
Environmental Training - Employees	hour	-	285	276
Environmental Training - Community	hour	-	0.00	0.00
Vocational Training	hour	-	1,859	4,649
Personal Development Training	hour	-	5,190	4,108
Training Expenditures	TL	-	3,558,356	5,930,881
Training Expenditures	USD	-	150,184	169,454

9.1. Key Indicators of Activities

9.1.3. Social Performance Indicators

Employees	Unit	2022	2023	2024
Training Expenditures per Employee	TL	-	14,233	22,213
Training Expenditures per Employee	USD	-	601	635
Number of Employees Who Received Leadership Training	#	-	36	41
Female	#	-	13	15
Male	#	-	23	26
Number of Employees Who Received Mentoring	#	-	56	56
Female	#	-	18	23
Male	#	-	38	33
LTI Number - OSHA	#	4	2	1
Company Employees	#	0	1	0
Business Partners' Employees	#	4	1	1
LTI Frequency - OSHA (1M)	frequency	3.80	2.44	0.94
Company Employees	frequency	0.00	2.11	0.00
Business Partners' Employees	frequency	7.93	2.88	1.91
LTI Severity - OSHA (1M)	frequency	19.10	62.17	14.09
Company Employees	frequency	0.00	33.80	0.00
Business Partners' Employees	frequency	39.63	100.86	28.61
Total Number of Registered Injuries	#	4	4	2
Company Employees	#	0	1	0
Business Partners' Employees	#	4	3	2
Frequency of Registered Injuries (1M)	frequency	5.10	4.88	1.88
Company Employees	frequency	0.00	2.11	0.00
Business Partners' Employees	frequency	10.57	8.64	3.81

9.1. Key Indicators of Activities

9.1.3. Social Performance Indicators

Employees	frequency	2022	2023	2024
Frequency of Limited Incapacity to Work - OSHA (1M)	frequency	0.00	0.00	0.00
Company Employees	frequency	0.00	0.00	0.00
Business Partners' Employees	frequency	0.00	0.00	0.00
Frequency of Occupational Diseases (1M)	frequency	0.00	0.00	0.00
Company Employees	frequency	0.00	0.00	0.00
Business Partners' Employees	frequency	0.00	0.00	0.00
Frequency of Death due to Work Accidents	#	0	0	0
Company Employees	#	0	0	0
Business Partners' Employees	#	0	0	0
Frequency of Death Rate (1M)	frequency	0.00	0.00	0.00
Company Employees	frequency	0.00	0.00	0.00
Business Partners' Employees	frequency	0.00	0.00	0.00
Frequency of Traffic Accidents (1M km)	frequency	0.00	0.00	0.43
Total OHS Training Time	hour	9,148	4,153	5,698
Company Employees	hour	7,759	3,863	5,433
Business Partners' Employees	hour	1,389	290	265
Number of External Audits	#	9	7	6
Frequency of Process Safety Accidents	frequency	0.00	0.00	0.00
Tier1 Number	#	0	0	0
Tier1 Frequency	frequency	0.00	0.00	0.00
Tier2 Number	#	0	0	0
Tier2 Frequency	frequency	0.00	0.00	0.00

9.2. Sectoral Metrics and Activity Indicators

TSRS 2 - Appendix Volume 11: Petroleum and Gas - Exploration and Production, TSRS 2 - Appendix Volume 32: Electrical Facilities and Power Generators, and TSRS 2 - Appendix 45: Wind Technology and Project Developers in the TSRS 2 Sector-Based Application Guidelines constitute the basis for defining the metrics and descriptions relating to the activity areas of facilities.

SASB Topic	Metric	Value	Unit	SASB Code	Explanation
Greenhouse Gas Emissions and Energy Resource Planning	(1) Gross total Scope 1 emissions	141,566	Metric tonne (t) CO _{2e}	IF-EU-110a.1	Direct GHG emission figure from generation activities.
	GHG emissions relating to power distribution	853,526	Metric tonne (t) CO _{2e}	IF-EU-110a.2	Emission figure from electricity generation and distribution activities.
Water Management	(1) Total water drawn	520,52	thousand cubic meters (m ³)	IF-EU-140a.1	Water withdrawal mostly occurs in high water-stress regions like Kocaeli
	(2) Total water consumption	419,96	thousand cubic meters (m ³)		Consumption rate is optimized through recovery systems.
	Ratio of water drawn in high water-stress regions	99,90	%		Indicates the ratio of water drawn in in high water-stress regions to the overall water withdrawal
	Incidents non-conformity to water quality permits	0	#	IF-EU-140a.2	No incidents of non-conformity in 2024.
	Water management risks and strategies	-	n/a	IF-EU-140a.3	A gray water treatment plant was built at Kocaeli plant which switched to using treated water in the processes. This practice mitigated the plant's dependence on external water resources, and increases the efficiency of water use in high water-stress regions. It was thus ensured that both operational water needs would be met in a more sustainable way and the pressure on local water resources was mitigated.
Network Resilience	Incidents of physical or cyber-security conformities	0	#	IF-EU-550a.1	Fully conforming to ISO 27001, ISO 22301 and Koç Cyber-Security Competence Model. Also compliant with CIS-CAT Cyber-Security articles.
	System interruptions (SAIDI, SAIFI, CAIDI)	-	Minutes, Count	IF-EU-550a.2	No system interruption in the last year.

9.2. Sectoral Metrics and Activity Indicators

Activity Indicator	SASB Code	Value				Unit	Explanation
Number of (1) residential, (2) commercial, and (3) industrial customers served	IF-EU-000.A	Number of meters Period	Residential	Industrial	Commercial	#	The number of served customers for each category is accepted as the number of billed meters for residential, commercial, and (3) industrial customers.
		01.2024	20	100	492		
		02.2024	20	98	1,139		
		03.2024	20	96	1,165		
		04.2024	20	90	1,155		
		05.2024	20	92	1,155		
		06.2024	20	84	1,152		
		07.2024	20	85	1,162		
		08.2024	20	80	1,168		
		09.2024	20	79	1,149		
		10.2024	20	80	1,153		
		11.2024	20	81	1,147		
		12.2024	20	79	1,113		

9.2. Sectoral Metrics and Activity Indicators

Activity Indicator	SASB Code	Value					Unit	Explanation
Electricity supplied to (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	FB-PF-000.B	Metered consumption (MWh) Period	Residential	Industrial	Commercial	Total	Megawatt hour (MWh)	The data show the total electricity supplied to residential, commercial, industrial, retail customers, and wholesale customers through the relevant period.
		01.2024	124.40	85,493.81	23,043.96	108,662.17		
		02.2024	105.65	83,281.18	23,826.07	107,212.90		
		03.2024	115.49	85,377.57	25,913.51	111,406.56		
		04.2024	92.24	71,224.86	22,805.23	94,122.33		
		05.2024	103.19	83,065.31	25,133.53	108,302.03		
		06.2024	117.76	72,136.04	30,478.24	102,732.04		
		07.2024	155.88	84,528.70	36,535.02	121,219.60		
		08.2024	149.35	71,420.42	34,820.42	106,390.19		
		09.2024	118.34	74,975.72	29,220.66	104,314.72		
		10.2024	103.37	75,248.70	27,114.63	102,466.71		
		11.2024	100.47	72,778.50	26,735.29	99,614.26		
		12.2024	122.34	72,952.58	28,628.06	101,702.97		
		Total	1,408.48	932,483.39	334,254.62	1,268,146.49		
Length of transmission and distribution lines	IF-EU-000.C	166.05					Kilometre (km)	Indicates the total length of transmission and distribution lines that constitute the operational infrastructure of Entek.
Total electricity generated, percentage by main source of energy, percentage in regulated markets	IF-EU-000.D	Ratio of Entek to Türkiye overall					Megawatt hour (MWh), Percent (%)	Generation figures indicate the generation from major energy resources used in plants namely natural gas, wind, run-of-river and reservoir-storage hydro power plants. This includes only the generation by owned and/or operated assets; the consumption figures in facilities are excluded.
		Natural Gas	Wind	Hydro-River	Hydro-Dam			
		0.39406%	1.09703%	0.98372%	1.14488%			
Total electricity purchased	IF-EU-000.E	3,500.9					Mega-watt hour (MWh)	Indicates the total quantity of wholesale electricity which Entek purchased from the market to support its generation portfolio.

As the wind power plants were built in past years and taken over as structures in operation, and no new investments were made in 2024; this does not constitute reportable data relating to metrics set out in the TSRS 2 - Appendix 45: Wind Technology and Project Developers.

9.3. GRI Content Index



2025

GRI Standard	Disclosure	Page numbers, descriptions and/or URL	Exclusions
GRI 1: Foundation 2021			
Entek has reported the information cited in this GRI content index for the period of 01 January – 31 December 2024 with reference to the GRI Standards. 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 Turkish version of the report.			
GRI 2: General Disclosures 2021			
GRI 2: General Disclosures 2021	2-1 Organizational details	About the Report, p.1 Corporate Profile, p.4-5	-
	2-2 Entities included in the organization's sustainability reporting	About the Report, p.1	-
	2-3 Reporting period, frequency and contact point	About the Report, p.1 Annual Contact: Ece CAYMAZ Phone: 90 (216) 217 11 00 E-mail: Ece.Caymaz@entekelektrik.com.tr	-
	2-4 Restatements of information	Economic Performance Indicators, s.79	-
	2-5 External assurance	No external audits were conducted as part of the sustainability report.	-
	2-6 Activities, value chain and other business relationships	About Entek, p.4-18 Responsible Supply Chain Management, p.66-67	-
	2-7 Employees	Human Resources Approach, p.50-57 Social Performance Indicators, p.84-92	-
	2-8 Workers who are not employees	Human Resources Approach, p.50-57 Social Performance Indicators, p.84-92	-
	2-9 Governance structure and composition	Corporate Governance and Policies, p.14-16 https://www.entekelektrik.com.tr/en/icerik/yonetim-kurulu	-
	2-10 Nomination and selection of the highest governance body	Regarding the minimum qualifications required of nominees to the Board of Directors, Entek acts in compliance with the Turkish Commercial Code (TCC), current legislation and Company policies.	-
	2-11 Chair of the highest governance body	Message from the General Manager, p.2 The Chair of the Board of Directors has no executive duties. https://www.entekelektrik.com.tr/en/icerik/yonetim-kurulu	-
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance, p.20-29 Sustainable Governance Structure, p.31	-
	2-13 Delegation of responsibility for managing impacts	Corporate Governance, p.20-29 Sustainable Governance Structure, p.31	-

9.3. GRI Content Index

GRI Standard	Disclosure	Page numbers, descriptions and/or URL	Exclusions
GRI 2: Genel Bildirimler 2021			
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Sustainable Governance Structure, p.31	-
	2-15 Processes preventing conflicts of interest	Ethics and Compliance, p.25-28	-
	2-16 Process of communicating critical concerns to the highest governance body	Ethics and Compliance, p.25-28 Employee Experience and Satisfaction, p.52-54	-
	2-17 Competencies of the highest governance body	Corporate Governance and Policies, p.20-21	-
	2-18 Evaluation of the performance of the highest governance body	-	Confidentiality Restrictions. Entek does not disclose publicly such information.
	2-19 Remuneration policies	Diversity, Equality and Inclusion, p.51 Employee Experience and Satisfaction, p.52-54	-
	2-20 Process to determine remuneration	Diversity, Equality and Inclusion, p.51 Employee Experience and Satisfaction, p.52-54	-
	2-21 Annual total compensation ratio	-	Confidentiality Restrictions. Entek does not disclose publicly such information.
	2-22 Statement on sustainable development strategy	Sustainability Committee and Working Groups, p.21 Environmental Sustainability at Entek, p.31-37	-
	2-23 Policy commitments	Corporate Policies, p.28 Environmental Sustainability at Entek, p.31-37	-
	2-24 Embedding policy commitments	Corporate Policies, p.28 Environmental Sustainability at Entek, p.31-37	-
	2-25 Processes to remediate negative impacts	Corporate Risk Management and Internal Audit, p.22-24 Ethics and Compliance, p.25-28	-
	2-26 Mechanisms for seeking advice and raising concerns about ethical and lawful behaviour	Ethics and Compliance, p.25-28	-
	2-27 Compliance with laws and regulations	Ethics and Compliance, p.25-28	-
	2-28 Membership associations	Sectoral and Corporate Membership Affiliations, p.18	-
	2-29 Stakeholder engagement	Stakeholder Relations Management, p.65	-
	2-30 Rates of employees subject to collective bargaining agreements	Entek does not have a collective bargaining agreement in place.	-

9.3. GRI Content Index

GRI Standard	Disclosure	Page numbers, descriptions and/or URL	Exclusions
GRI 3: Material Topics 2021			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainable Governance Structure, p.31 Materiality Analysis, p.33-34	-
	3-2 List of material topics	List of Material Topics, p.34 • Energy Economy and Infrastructure • Workplace Practices • Occupational Health and Safety • Social Development • Climate and Biodiversity	-
Energy Economy and Infrastructure			
GRI 3: Material Topics 2021	3-3 Management of material topic	Message from the General Manager, p.2 Materiality Analysis, p.33-34	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Entek at a Glance, p.9-11 Economic Performance Indicators, p.79	-
	201-2 Financial implications and other risks and opportunities due to climate change	Corporate Risk Management and Internal Audit, p.22-24 Efforts on Climate-related Risks and Opportunities, p.40 Innovation and Digitalization, p.72-77	-
Workplace Practices			
GRI 3: Material Topics 2021	3-3 Management of material topic	Message from the General Manager, p.2 Materiality Analysis, p.33-34 Human Resources Approach, p.50-57	-
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Employee Experience and Satisfaction, p.52-54 Social Performance Indicators, p.84-92	-
	401-3 Parental leave	Social Performance Indicators, p.84-92	-
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Social Performance Indicators, p.84-92	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee Development and Talent Management, p.55-57 Social Performance Indicators, p.84-92	-
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance Management System, p.55 Social Performance Indicators, p.84-92	-
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity, Equality and Inclusion, p.51 Social Performance Indicators, p.84-92	-
	405-2 Ratio of basic salary and remuneration of women to men	There is no difference in base salary and remuneration between male and female employees of Entek.	-
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	No incident of discrimination in the reporting period.	-
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Entek does not employ children.	-
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	No incident of forced or compulsory labor in the reporting period.	-

9.3. GRI Content Index

GRI Standard	Disclosure	Page numbers, descriptions and/or URL	Exclusions
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethics and Compliance, p.25-28	-
	205-2 Communication and training about anti-corruption policies and procedures	Ethics and Compliance, p.25-28	-
	205-3 Confirmed incidents of corruption and actions taken	No confirmed incident of corruption in the reporting period.	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Responsible Supply Chain Management, p.66-67	-
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Responsible Supply Chain Management, p.66-67	-
Occupational Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topic	Message from the General Manager, p.2 Materiality Analysis, p.33-34 Occupational Health and Safety, p.58-64	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety, p.58-64	-
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety, p.58-64 Social Performance Indicators, p.84-92	-
	403-3 Occupational health services	Occupational Health and Safety, p.58-64	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety, p.58-64	-
	403-5 Worker training on occupational health and safety	Occupational Health and Safety, p.58-64	-
	403-6 Promotion of worker health	Occupational Health and Safety, p.58-64	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety, p.58-64	-
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety, p.58-64	-
	403-9 Work-related injuries	Occupational Health and Safety, p.58-64 Social Performance Indicators, p.84-92	-
	403-10 Work-related ill health	Occupational Health and Safety, p.58-64 Social Performance Indicators, p.84-92	-
Social Development			
GRI 3: Material Topics 2021	3-3 Management of material topic	Message from the General Manager, p.2 Materiality Analysis, p.33-34 Corporate Social Responsibility, p.68-70	-

9.3. GRI Content Index

GRI Standard	Disclosure	Page numbers, descriptions and/or URL	Exclusions
Climate and Biodiversity			
GRI 3: Material Topics 2021	3-3 Management of material topic	Message from the General Manager, p.2 Materiality Analysis, p.33-34 Management Systems and Certifications, p.29 Energy and Emission Management, p.41-45 Water and Wastewater Management, p.46 Waste Management, p.47 Biodiversity, p.48	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy and Emission Management, p.41-45 Environmental Performance Indicators, p.80-83	-
	302-3 Energy intensity	Energy and Emission Management, p.41-45 Environmental Performance Indicators, p.80-83	-
	302-4 Reduction of energy consumption	Energy and Emission Management, p.41-45 Environmental Performance Indicators, p.80-83	-
	302-5 Reductions in energy requirements of products and services	Energy and Emission Management, p.41-45 Environmental Performance Indicators, p.80-83	-
GRI 305: Emissions 2016	305-4 GHG emissions intensity	Energy and Emission Management, p.41-45 Environmental Performance Indicators, p.80-83	-
	305-5 Reduction of GHG emissions	Energy and Emission Management, p.41-45 Environmental Performance Indicators, p.80-83	-
GRI 303 Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water and Wastewater Management, p.46	-
	303-2 Management of water discharge-related impacts	Water and Wastewater Management, p.46	-
	303-3 Water withdrawal	Water and Wastewater Management, p.46 Environmental Performance Indicators, p.80-83	-
	303-4 Water discharge	Water and Wastewater Management, p.46 Environmental Performance Indicators, p.80-83	-
	303-5 Water consumption	Water and Wastewater Management, p.46 Environmental Performance Indicators, p.80-83	-
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity, p.48	-
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management, p.47 Environmental Performance Indicators, p.80-83	-
	306-2 Management of significant waste-related impacts	Waste Management, p.47 Environmental Performance Indicators, p.80-83	-
	306-3 Waste generated	Waste Management, p.47 Environmental Performance Indicators, p.80-83	-
	306-5 Waste directed to disposal	Waste Management, p.47 Environmental Performance Indicators, p.80-83	-

9.4. United Nations Global Compact (UNGC)

Topics	Global Principles	References & Explanation
Human Rights	Principle 1 - Businesses should support and respect the protection of internationally proclaimed human rights.	Ethics and Compliance, p.25-28 Human Resources Approach, p.50-57
	Principle 2 - Businesses should make sure that they are not complicit in human rights abuses.	Ethics and Compliance, p.25-28 Human Resources Approach, p.50-57
	Principle 3 - Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Human Resources Approach, p.50-57
Labor Standards	Principle 4 - Businesses should uphold the elimination of all forms of forced and compulsory labor.	Human Resources Approach, p.50-57
	Principle 5 - Businesses should uphold the effective abolition of child labor.	Human Resources Approach, p.50-57
	Principle 6 - Businesses should uphold the elimination of discrimination in respect of employment and occupation.	Human Resources Approach, p.50-57 Diversity, Equality and Inclusion, p.51
Environment	Principle 7 - Businesses should support a precautionary approach to environmental challenges.	Management Systems and Certifications, p.29
	Principle 8 - Businesses should undertake initiatives to promote greater environmental responsibility.	Message from the General Manager, p.2 Efforts on Climate-related Risks and Opportunities, p.40 Climate Risk Inventory Report, p.29-30
	Principle 9 - Businesses should encourage the development and diffusion of environmentally friendly technologies.	Investments and Areas of Activity, p.12
Anti-Corruption	Principle 10 - Businesses should work against corruption in all its forms, including extortion and bribery.	Ethics and Compliance, p.25-28



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