
ENTEK
Shaping the Future with energy
2025
Sustainability Report
Koç

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About the Report

In this sixth sustainability report of Entek Elektrik Üretimi A.Ş., we give our stakeholders a transparent account of our environmental, social and governance (ESG) work, our contribution to the energy transition and the progress in our sustainability performance from 1 January to 31 December 2025.

The report sets out the targets we have defined based on our sustainability priorities, the actions we have taken toward these targets and the progress we made during the year. This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards.

The reporting scope covers environmental, social and economic performance data on Entek's hydroelectric, wind, solar and natural gas combined cycle power plants, as well as our governance practices. To show how our performance has evolved and make the data more comparable, we present three years of data, where available, in the relevant sections.

We aim to contribute to Türkiye's green transformation while developing our activities in line with national and international standards. The report takes a holistic look at our sustainability governance structure, our growth strategy in renewable energy, our climate targets and the progress we made in these areas throughout 2025.

The relevant sections of the report cover our work in line with the principles of the United Nations Global Compact (UNGC) and the Sustainable Development Goals (SDGs). Zero-carbon electricity generation and renewable energy investments are the most prominent areas of this work.

We value our stakeholders' views as feedback that helps us improve our sustainability performance. Please share your questions, views and comments on the report with us at sustainability@entekelektrik.com.tr.



Message from the General Manager



With its renewable energy growth and first international investment in 2025, Entek Elektrik continues to lead the way toward a zero-carbon future.

Dear Stakeholders,

2025 was a year in which energy security, climate targets, accelerating electrification and technological developments reshaped investment decisions. While global electricity demand increased, growth in renewable energy capacity remained strong, and energy storage, grid flexibility and digital solutions gained prominence as enablers of the transition. In Türkiye, rising electricity demand, the growing installed capacity and generation share of renewable sources, and developments in storage-integrated generation created new growth areas for our sector.

At Entek, we see these dynamics not merely as developments shaping our operating environment but as a strategic framework that guides our approach to long-term value creation. In the year we marked our 30th anniversary, we built on our experience in electricity generation through renewable energy investments, storage technologies, energy trading and integrated energy solutions. As we grew our portfolio, we focused on improving our operational resilience, resource efficiency and environmental performance, and on strengthening our human capital and digital capabilities in line with the requirements of the transition.

In this report, we share the progress we made in sustainability throughout 2025, our approach to the risks and opportunities we face and our priorities for the coming period, in line with the principles of transparency and accountability.

The effects of climate change, pressure on natural resources, regulations and changing stakeholder expectations are reshaping investment and operating decisions in the energy sector. In this changing environment, we treat sustainability as a strategic decision-making framework that guides our capital allocation, portfolio development and risk management.

In 2025, global electricity demand grew by around 3%, and approximately 800 GW of renewable energy capacity was commissioned worldwide. Annual additions to battery storage capacity rose by 40% to reach 108 GW. In Türkiye, total installed electricity capacity increased to 123.2 GW and renewable installed capacity to 76.8 GW. Renewables' 62.33% share of total installed capacity, with wind and solar alone at 32.95%, demonstrated Türkiye's progress in the energy transition.

At Entek, we keep this transition at the heart of our growth strategy. As of year-end 2025, our total installed electrical capacity stood at 490.5 MWe and our zero-carbon installed electrical capacity at 378.7 MWe. We thus maintained the share of zero-carbon sources in our portfolio at around 77%. At our 66 MWe Süloğlu Wind Power Plant (WPP), we completed the Ministry acceptance of the 20 MWm hybrid solar power plant at the beginning of February 2025 and started generating electricity. With this model, which allows generation to adapt to changing seasonal conditions, we aimed to increase continuity of generation while making more efficient use of renewable energy sources.

We also made significant progress in our storage-integrated generation investments. We started construction of the 99.9 MWe Büyükkışla WPP, our first storage-integrated generation investment. We obtained Environmental Impact Assessment (EIA) Affirmative decisions for six of our 12 projects with pre-licenses, which have a total installed capacity of 718.3 MWe and more than 1,000 MWh of storage capacity. In the last quarter of the year, we started construction of the 178.5 MWe Niculești Solar Power Plant (SPP) in Romania, our first investment abroad. We plan to develop this investment with our own resources, adding 300 MWh of battery storage capacity in the first phase and 600 MWh in the second phase.

Message from the General Manager

With the double materiality analysis we updated in 2025, we assess our growth opportunities together with our environmental and social responsibilities.

~2 TWh

Electricity Sales

~1 TWh

Generation from Renewable Energy Sources

In 2025, we sold approximately 2.0 TWh of electricity. We met 1.2 TWh of our total sales volume from our own generation, approximately 1.0 TWh of which came from renewable energy sources. In the same period, we generated consolidated revenue of TL 10,024 million.

We continued to improve our environmental performance with measurable results. Our Scope 1 and location-based Scope 2 greenhouse gas emissions amounted to 128,116 tonnes of CO_2e. We reduced our total water withdrawal by 9.6% and met 99.1% of our process water needs from recovered water. Through the sale of 614,738 MWh of I-REC certificates, we helped our customers document emission reductions of approximately 288,312 tonnes of CO_2e. In the CDP assessments, we received an "A" score for Water Security and an "A-" score for Climate Change.

The pace of the energy transition is determined as much by the ability of human capital to adapt to change as by technology and capital. From this perspective, we see it as our strategic responsibility to develop the skills of the future, strengthen a safe and inclusive working culture and contribute to the talent ecosystem the sector needs. Through our career and talent development practices, we support our colleagues' development in line with the needs of a changing business world, and through our Value for Future (Geleceğe Değer) and Future is Yours programs, we help prepare university students for the renewable energy sector. We believe this approach, which takes our focus on people beyond the company's boundaries, will play a decisive role in raising the quality of talent in a rapidly transforming energy sector.

In the double materiality analysis we updated for the 2025 report, we assessed the effects of environmental and social developments on Entek's operations and financial performance, together with the actual and potential impacts of our activities on the environment and society. This two-way perspective has guided our strategic priorities by enabling us to address our growth opportunities together with our environmental and social responsibilities. As we develop our clean technology, energy storage and digitalization investments, we regard emissions management, adaptation to climate change, biodiversity and occupational safety as an integral part of our decision-making processes. In this way, we strengthen Entek's readiness for the future while contributing to the transition to a zero-carbon, nature-positive and inclusive economy.

In the coming period, we will continue to grow our renewable energy and storage investments, lead the way with our digital capabilities and increase the resilience of our operations. In line with our Group's 2050 carbon neutrality target, we will continue to create lasting value for our stakeholders by seizing the opportunities offered by the transformation of the energy sector.

I would like to thank our colleagues, customers, business partners and all our stakeholders who have contributed to this journey.

Sincerely,

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

Entek at a Glance



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Corporate Profile

Entek, a Koç Group company, is one of the pioneers of the clean energy sector, with a portfolio 77% of which consists of renewable sources.







With our integrated business model spanning generation, energy trading, renewable energy investments and customized energy solutions, we contribute to Türkiye's sustainable energy vision.

We started our operations in 1995 to meet the electricity and steam needs of Koç Group companies. We generated our first energy in 1998 at the natural gas power plant we built in Bursa. Over the past 30 years, we have diversified our generation portfolio and expanded the scope of our activities through investments in renewable energy, energy trading and energy solutions.

In August 2022, following the transfer of Koç Holding's and Aygaz's Entek shares to Tüpraş, we became a Tüpraş subsidiary. In line with Tüpraş's focus on zero-carbon electricity generation, we are growing our renewable energy portfolio, developing our storage-integrated generation investments and offering solutions that support our customers' renewable energy transition goals.

As of year-end 2025, we operate 11 power plants in seven provinces. Our total installed electrical capacity reached 490.5 MWe, and our zero-carbon installed electrical capacity reached 378.7 MWe. As a result, the share of zero-carbon sources in our total installed capacity reached approximately 77%. Our generation portfolio consists of eight hydroelectric power plants with a total installed capacity of nearly 263 MWe, the 50 MWe Kınık WPP, the 66 MWe Süloğlu Hybrid Power Plant and the approximately 112 MWe Kocaeli Natural Gas Combined Cycle Power Plant.



At our 66 MWe Süloğlu Wind Power Plant (WPP), we completed the Ministry acceptance of the 20 MWm hybrid solar power plant, which we commissioned without changing the facility's electrical capacity, at the beginning of February 2025 and started generating electricity. With the addition of the solar power plant, we turned Süloğlu WPP into a hybrid generation facility.

We received an EIA Affirmative decision for the additional 14.4 MWe capacity we were entitled to at the same facility and had the capacity increase entered in our generation license. With these developments, we took important steps to generate more renewable energy from our existing infrastructure and to strengthen the source diversity of our generation portfolio.

Corporate Profile



Energy Trading and Portfolio Management

We support our electricity generation activities with our capabilities in energy trading and portfolio management. Through Eltek Elektrik Enerjisi İthalat İhracat ve Toptan Ticaret A.Ş., which was established in 2003 and is wholly owned by us, we carry out wholesale trading, import and export activities in the electricity market. Through Eltek, we sell electricity sourced from generators, other wholesale companies and the system to eligible consumers. We market the electricity from our power plants in line with market conditions, and we contribute to our customers' energy and sustainability goals through energy trading, portfolio management, renewable energy certificate trading and voluntary carbon market activities.

In 2025, we sold approximately 2.0 TWh of electricity. We met 1.2 TWh of our total sales volume from our own generation, approximately 1.0 TWh of which came from renewable energy sources. In the same period, we generated consolidated revenue of TL 10,024 million. By managing our generation and trading activities with an integrated approach, we support the adaptation of our energy portfolio to changing market conditions and the continuity of the services we provide to our customers.



Integrated Energy Solutions with EntekSENS

Under our EntekSENS brand, we develop integrated solutions for our customers' renewable energy and energy efficiency needs. We manage energy investments end to end, offering operation and maintenance services in addition to project development, engineering, procurement and installation.

We implement ground-mounted and rooftop solar projects for the self-consumption of our customers, Koç Group companies in particular. Through unlicensed renewable power plant development, turnkey EPC services and operation and maintenance services, we contribute to wider use of renewable energy, management of energy costs and improvement of operational efficiency. By year-end 2025, we had completed and commissioned numerous SPP projects for Koç Group companies and external customers, with a total capacity of approximately 175 MW (around 140 MW within the Group and 35 MW outside it). Through the projects we run under our EntekSENS brand, we continued development and implementation work on solar investments of various scales.



Storage-Integrated Generation Investments

2025 was a year of significant progress in our storage-integrated generation investments. During the year, we started construction of Büyükkışla Storage-Integrated WPP in Ankara, our first storage-integrated generation investment. For the project, which has 105 MWm/99.9 MWe of generation capacity and 121 MWh of storage capacity, we obtained zoning plan approval and an Investment Incentive Certificate and successfully completed the Technical Interaction Analysis process. For turbine supply, we reached an agreement with Goldwind covering 14 turbines of 7.5 MW each. We aimed to apply to the Energy Market Regulatory Authority (EMRA) for a license in the first quarter of 2026.

As part of our commitment to storage-integrated generation, we obtained pre-licenses for 12 projects with a total installed capacity of 718.3 MWe. By securing EIA Affirmative decisions for six projects in our portfolio with a combined capacity of approximately 348 MWe, we passed an important milestone in our investment preparations. For our other projects, we carried out environmental permitting, zoning, technical assessment, turbine selection and financing work in line with our project schedules.



Our First International Investment: Niculești SPP

We made significant progress throughout 2025 on the Niculești SPP project in Romania, our first investment abroad. Through our wholly owned subsidiary Enspire Enerji Yatırımları ve Hizmetleri A.Ş., we acquired all shares of Eco Sun Niculești S.R.L., which holds the solar power plant permits, and Euromec-Ciocanari S.R.L., which holds the land permits.

We started construction of the project, which will have an installed electrical capacity of 178.5 MWe, in the last quarter of 2025. With Niculești SPP, which we will build with a mechanical installed capacity of at least 200 MWm and plan to commission in 2026, we are taking our investment experience in renewable energy to international markets. Through this investment, we aim to increase our zero-carbon electricity generation capacity and the geographical diversity of our portfolio.

Mission, Vision and Strategy

Mission

We offer innovative solutions and generate quality energy for future generations and a sustainable world.

Vision

As a leading force in renewable energy, we are shaping the energy ecosystem of the future in line with Koç Group's carbon neutrality target. By combining the possibilities of digital transformation with the creativity of our teams, who learn from each other and keep improving, we generate both efficiency and sustainable value. As we aim to embody the "new generation" concept in electrical energy, we lead the way with every step toward a greener, smarter and more inclusive energy future.

Strategy

By placing our sustainability approach at the center of our business model, we aim to build a resilient and highly resource-efficient energy ecosystem. We focus our investments on zero-carbon electricity generation and make use of digitalization and new-generation technologies as we diversify our renewable energy projects. In line with Koç Group's 2050 carbon neutrality vision, our strategy focused on growth, sustainability and excellence allows us to build a strong portfolio not only in Türkiye but also globally, creating lasting value for all our stakeholders.



Milestones

1995

We started our first investment activities.

1998

We started generating electricity at our first facility, a 104 MW plant in Bursa Demirtaş Organized Industrial Zone.

2003

We added the Kocaeli Natural Gas Combined Cycle Power Plant to our portfolio. We also became a founding partner, with a 46% share, of Eltek Elektrik, which was established to carry out wholesale electricity purchase, sale, import and export activities.

2009

With an additional investment in the Kocaeli Power Plant, we increased our total installed capacity to 219 MW.

2013

Entek acquired 100% of Eltek Elektrik shares.

2014

We added the Damlapınar and Kepezkaya hydroelectric power plants (HPP) in Karaman and Kumköy HPP to Entek's portfolio.

2017

We acquired the Azmak I, Azmak II and Kirpilik HPPs on the Ermenek River in the Mut district of Mersin.

2018

We added the Menzelet and Kılavuzlu HPPs in Kahramanmaraş to our portfolio.

2020

We established the "Enspire Kreatif Enerji Çözümleri" brand to implement energy efficiency projects.

2021

We acquired the Süloğlu Wind Power Plant (WPP) in Edirne, our first WPP, increasing our total installed capacity to 436 MW.

2022

Previously a Koç Holding and Aygaz subsidiary, we had our shares transferred to Tüpraş.

We increased the capacity of Süloğlu WPP by 6 MW, raising our total installed capacity to 442 MW.

2023

We completed the acquisition of the 50 MW Kınık Wind Power Plant in İzmir under the joint ownership of Entek and Opet, with Entek holding the majority stake. We established EntekSENS for EPC and Operation and Maintenance Services.

2024

Through our subsidiary Enspire Enerji Yatırımları ve Hizmetleri A.Ş., we acquired Eco Sun Niculești S.R.L., which holds the permits for a solar power plant in Romania with a total planned capacity of 178.5 MW, and Euromec-Ciocanari S.R.L., which holds the land permits. In Türkiye, we obtained pre-licenses for storage-integrated WPP and SPP projects with a capacity of approximately 718.34 MW.

2025

In 2025, we started construction of our Büyükkışla Storage-Integrated WPP and our Niculești SPP in Romania.

We completed the Ministry acceptance of the 20 MWm hybrid SPP at Süloğlu WPP at the beginning of February 2025 and started generating electricity.

Investments and Areas of Activity

Electricity Generation

We are growing our renewables-weighted electricity generation portfolio through storage-integrated projects and strategic acquisitions in Türkiye. Abroad, we are carefully evaluating opportunities and steadily pursuing our growth in line with our goal of building an ambitious portfolio.



Menzelet and Kılavuzlu HPPs – Kahramanmaraş

The Menzelet (124 MW) and Kılavuzlu (54 MW) hydroelectric power plants, which we added to our portfolio in 2018, operate with a total installed capacity of 178 MW. Their average annual generation capacities are 481 GWh and 184 GWh, respectively. Both plants are I-REC certified and together avoided 250,148 tonnes of CO_2 equivalent emissions in 2025, an environmental contribution equivalent to approximately 10 million trees.

Kepezkaya and Damlapınar HPPs – Karaman

The Kepezkaya (28 MW) and Damlapınar (14.77 MW) plants, which we acquired in 2014, have a total installed capacity of 42.8 MW. Their average annual generation is 73 GWh and 54 GWh, respectively, and both plants are VCS certified. In 2025, these plants together avoided 36,396 tonnes of CO_2 equivalent emissions, an environmental benefit equivalent to approximately 1.5 million trees.

Azmak HPP Group – Mersin

Azmak HPP, which we added to our portfolio in 2017, operates with an installed capacity of 24.4 MW. With an average generation of 50 GWh over the last five years, the plant holds an I-REC certificate. In 2025, Azmak HPP avoided a total of 18,734 tonnes of CO_2 equivalent emissions, an environmental benefit equivalent to approximately 750,000 trees.

Kocaeli Natural Gas Combined Cycle Power Plant (NGCCPP)

Kocaeli NGCCPP, part of our portfolio since 2003 with an installed capacity of 111.8 MW, generates an average of 284 GWh per year. We are implementing a number of sustainability-focused projects at the plant. We aim to meet at least 95% of our process water needs with recovered water. Our annual usage rate may vary around this target. Through these practices, we increase resource efficiency, reduce our carbon emissions and strengthen our sustainable generation approach.

Kumköy HPP – Samsun

Kumköy HPP, which we added to our portfolio in 2014, operates with an installed capacity of 17.5 MW. With an average annual generation of 67 GWh, the plant holds VCS (Verified Carbon Standard) certification. In 2025, Kumköy HPP avoided a total of 33,260 tonnes of CO_2 equivalent emissions, an environmental benefit equivalent to approximately 1.3 million trees.

Süloğlu Hybrid Power Plant – Edirne

The 66 MW Süloğlu Wind Power Plant, which we acquired in 2021, has an average annual generation of 223 GWh and holds Gold Standard certification. In 2025, Süloğlu WPP became a Hybrid Generation Facility with the addition of a 20 MWm Solar Power Plant. In 2025, it avoided 145,312 tonnes of CO_2 equivalent emissions, an environmental contribution equivalent to approximately 5.8 million trees.

Kınık WPP – İzmir

Kınık WPP, which joined our portfolio in 2023 with an installed capacity of 50 MW, stands out with an average annual generation capacity of 175 GWh. This VCS-certified plant avoided 107,937 tonnes of CO_2 equivalent emissions in 2025, an environmental benefit equivalent to approximately 4.3 million trees.

Investments and Areas of Activity

With our energy trading and solar energy solutions, we offer our customers innovative and sustainable options.



Electricity Trading

Through the trading activities we carry out in electricity markets via our subsidiary Eltek, we create value for our business partners, stakeholders and customers. Our strategic trading structure strengthens our active position in national and international markets.

Eltek's Energy Trading Approach

Through Eltek, we optimize our portfolio by selling the energy from our power plants in different markets. In line with our energy trading strategies, we carry out energy trading, renewable energy certificate trading and voluntary carbon market activities. We supply energy to high-consumption customers under Supply of Last Resort and increase our presence in the sector with energy sales services for eligible consumers.

Markets and Products

- Energy trading in spot and futures markets
- Trading of physical and financial products
- Transactions in organized and over-the-counter markets
- I-REC renewable energy certificate trading
- Trading of carbon credits developed under VCS and Gold Standard in voluntary carbon markets

Our Strategic Goals

- Maintaining our balanced portfolio structure
- Increasing our market share sustainably
- Growing in line with Koç Group's zero-carbon electricity targets
- Strengthening our position in environmental markets and green energy products

Energy Trading and CBAM

We expect the Carbon Border Adjustment Mechanism (CBAM) to support the development of environmental markets and green energy products in Türkiye. We believe that the growing need, especially among exporting companies, to reduce emissions and document renewable energy use will support participation in the liberalized energy market and investment in renewable energy.

Digitalization and Sectoral Collaborations

The digital infrastructures developed by EPİAŞ, TEİAŞ and BOTAŞ give market participants fast access to accurate and up-to-date data. By making use of these infrastructures, we increase the efficiency of Eltek's trading processes. Through collaborations and workshops with industry associations, we aim to contribute to increasing the volume and quality of energy trading.

Solar Energy Solutions

Under EntekSENS, we offer innovative, reliable and comprehensive solar energy solutions to our customers within and outside Koç Group. Through EPC and operation and maintenance services, we bring our expertise to every stage of solar energy projects.

Our Main Activities in Solar Energy

- Developing tailored solutions for solar energy investment projects,
- Delivering EPC and operation and maintenance services effectively, drawing on our experience in power plant management,
- Increasing efficiency and supporting sustainability goals with renewable energy solutions.

Investments and Areas of Activity



Our Ongoing and Planned Investments

Projects in Türkiye

Throughout 2025, we made progress in the environmental permitting, zoning, technical assessment, financing and investment preparation processes of the wind and solar projects in our renewable energy portfolio. For some projects, we completed turbine and equipment selection and put incentive and financing mechanisms in place. We advanced investment preparations for the projects whose Technical Interaction Analysis (TIA) processes we completed.

Under our storage-integrated generation commitment, we obtained pre-licenses for 12 projects with a total installed capacity of 718.3 MWe. We received EIA Affirmative decisions for six projects in this portfolio with a total capacity of approximately 348 MWe. In 2025, we started construction of the 99.9 MWe Büyükkışla WPP, our first storage-integrated generation investment.

Progress in Our Projects in 2025

Project	Capacity	Developments in 2025
Büyükkışla Storage WPP	99.9 MWe	We obtained zoning plan approval and the Investment Incentive Certificate. We signed a supply agreement with Goldwind for 14 turbines of 7.5 MW and a loan agreement with TSKB. We successfully completed the TIA process and started construction.
Eren Storage WPP	55 MWe	We evaluated turbine offers and completed the selection. We held financing talks with banks and obtained zoning plan approval.
Adatoprakpınar Storage SPP	50 MWe	We received the EIA Affirmative decision and carried out the zoning processes.
Süloğlu Capacity Increase	14.4 MWe	We completed turbine selection, received the EIA Affirmative decision, carried out the zoning processes and successfully completed the TIA process. We had the capacity increase entered in our generation license.
Yenidoğa Storage WPP	70 MWe	We received the EIA Affirmative decision and successfully completed the TIA process.
Maya Storage WPP	50.4 MWe	We received the EIA Affirmative decision, held talks on turbine selection and successfully completed the TIA process.
Çavdar Storage WPP	50.4 MWe	We received the EIA Affirmative decision.
Sarıpınar Storage WPP	36 MWe	We reached the final stage of the EIA process.
Malkara Storage WPP	57.6 MWe	We reached the final stage of the EIA process and successfully completed the TIA process.
Mursallı Storage WPP	72 MWe	We reached the final stage of the EIA process and successfully completed the TIA process.
Gökçe Storage WPP	72 MWe	We reached the final stage of the EIA process and successfully completed the TIA process.
Noyan Storage WPP	40 MWe	We are in the technical assessment process of the EIA Review and Evaluation Commission.

Investments and Areas of Activity

In 2025, we started construction of the 178.5 MWe Niculești SPP, our first investment abroad.



International Projects

We made significant progress throughout 2025 on the Niculești SPP project in Romania, our first investment abroad. We started construction of the project, which will have an installed electrical capacity of 178.5 MWe, in the last quarter of the year. We plan to implement the investment with a peak panel capacity of at least 200 MWm.

With Niculești SPP, which we plan to commission in 2026, we are taking our investment experience in renewable energy to international markets and strengthening our geographical diversity. Once the project is operational, we aim to increase our zero-carbon electricity generation capacity and contribute to the regional energy transition.

Founding
1995

364 MW
2011-2014

Closure of Cogeneration Power Plants
2015
219 MW

243 MW
2017
Azmak HPPs added to portfolio

Acquisition of Menzelet and Kılavuzlu HPPs through privatization
2018
421 MW

361 MW
2019
Capacity Reduction at Kocaeli Power Plant

Capacity Increase at Kocaeli Power Plant
2021
376 MW

436 MW
2021
Purchase of WPP at Süloğlu

Capacity Increase of 6 MW at Süloğlu WPP
2022
442 MW

442 MW
2022
Transfer of Entek shares to Tüpraş

Purchase of WPP at Kınık
2023
492 MW

~718 MW
2023-2024
Pre-licenses for ~718 MW of storage-integrated WPP/SPP projects

We turned Süloğlu WPP into a hybrid facility by adding a **20 MWm** SPP.

We started construction of Büyükkışla Storage-Integrated WPP.

2025
We started construction of Niculești SPP in Romania in the last quarter of 2025.

Our total installed capacity reached **490.5 MWe,** of which **378.7 MWe** is zero-carbon.

Self-Generation Period

Focus on Renewable Energy in Türkiye

Developing Own Projects and Overseas Initiatives

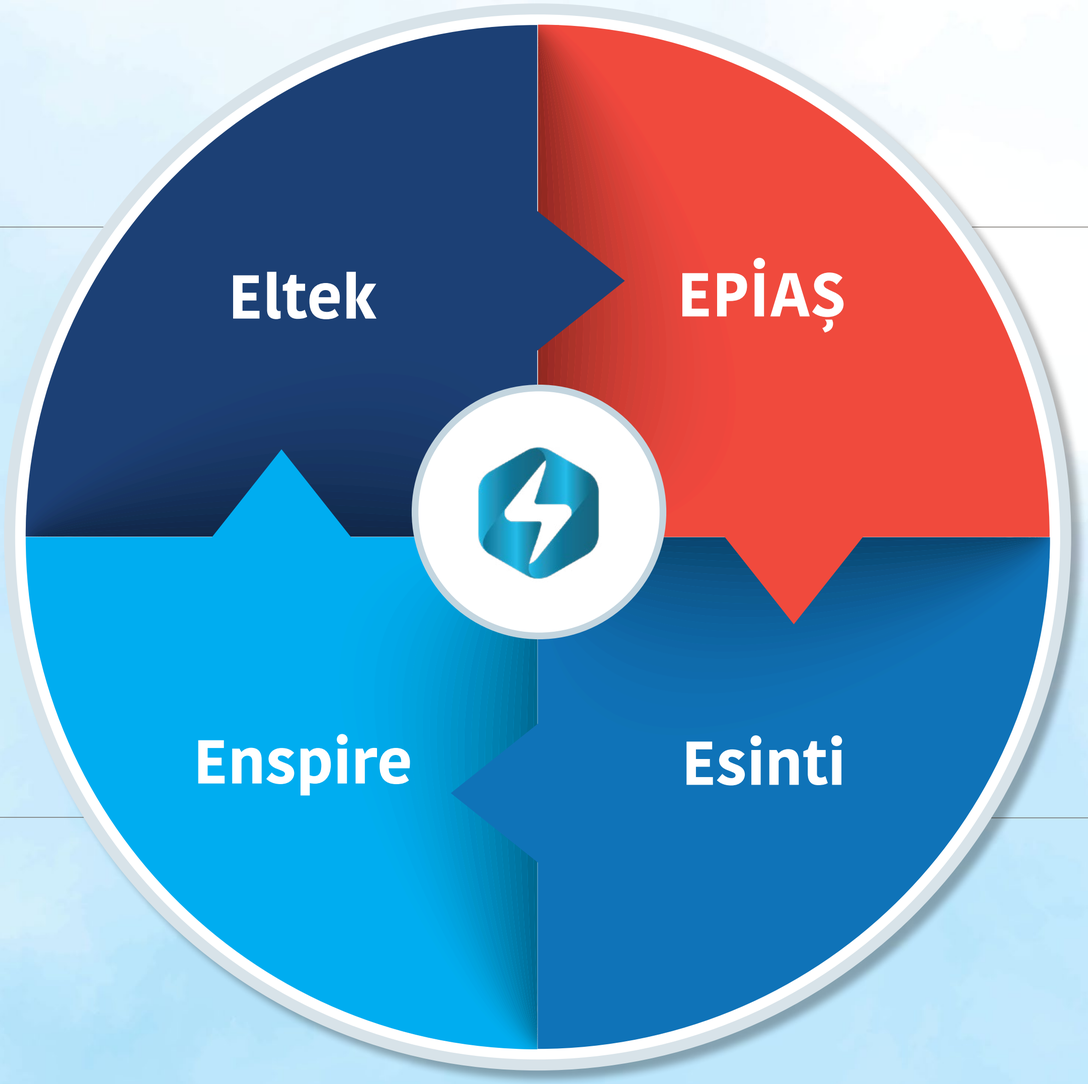
Subsidiaries

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

Through Eltek Elektrik Enerjisi İthalat İhracat ve Toptan Ticaret A.Ş., which we established in 2003, we carry out wholesale trading, import and export activities in the electricity market. Eltek is a wholly owned subsidiary of Entek.

Enspire Enerji Yatırımları ve Hizmetleri A.Ş.

When we acquired the Süloğlu Wind Power Plant, we changed the trade name of our investment subsidiary to Enspire Enerji Yatırımları ve Hizmetleri A.Ş. on the same date. Through this wholly owned company, we implement our renewable energy investments. Through Enspire Enerji Yatırımları A.Ş., we acquired Eco Sun Niculești S.R.L., which holds the permits for a solar power plant in Romania that will have a capacity of at least 200 MWm, and Euromec-Ciocanari S.R.L., which holds the land permits.



Enerji Piyasaları İşletme A.Ş. (EPİAŞ)

We hold a 0.5% stake in EPİAŞ, which was established on 12 March 2015 to operate and develop energy markets in an efficient, transparent, reliable and sustainable manner.

Esinti Enerji Üretim Ticaret ve Sanayi A.Ş.

In 2023, we acquired Esinti Enerji Üretim Ticaret ve Sanayi A.Ş., established in 2007, in partnership with Opet, with Entek holding the majority stake. With this investment, which includes the 50 MW Kınık Wind Power Plant in İzmir, we added the second wind power plant to our portfolio.

2025 Highlights

In 2025, we made tangible progress in resource efficiency, employee development and occupational safety.

- Domestic suppliers accounted for 95.2% of our supplier network. We paid approximately TL 15,818 million to these suppliers.
- Our Scope 1 and location-based Scope 2 emissions amounted to 128,116 tonnes of CO_2e.
- We generated 671,834 MWh of I-RECs; through the sale of 614,738 MWh of certificates, we helped our customers document emission reductions of approximately 288,312 tonnes of CO_2e.
- In 2025, we generated 360,143 tCO_2e of carbon credits and sold 65,022 tCO_2e of carbon credits.
- We completed the Supplier ESG Assessment Survey.
- Recovered water met 99.1% of our process water needs.
- Our total water withdrawal decreased by 9.6% compared to 2024, to 470,355 m^3.
- We were among the supporters of the Koç Climate Technologies Acceleration Program, run in collaboration with Koç Holding and Koç University KWORKS.
- We invested more than TL 10 million in our employees' development and provided 7,444 hours of training during the year.
- We continued to improve our OHS performance: the lost day severity rate fell from 14.09 to 3.79, and the number of lost workdays from 15 to 4. In 2025, there were no work-related fatalities, occupational diseases or traffic accidents.
- Through the Value for Future (Geleceğe Değer) Project, we reached 252 vocational school students; 153 students qualified for a certificate, 101 students took part in field experience and 4 students were offered internships. The project earned us a Silver Award at the Brandon Hall HCM Excellence Awards.
- To manage the environmental and social impacts of our investments and projects throughout their life cycles, we put into practice our Environmental and Social Management System, aligned with the IFC Performance Standards and international good practice.
- Through the AI Adoption Score, we started measuring our employees' usage habits and our corporate AI maturity.
- With the EntekSENS SPP Monitoring Software, we achieved benefits of approximately TL 8.8 million as of 2025.
- We integrated Environmental, Social and Governance (ESG) assessment into the tender processes of our new investment projects.



Industry Outlook and Trends

The energy sector is undergoing a rapid transformation driven by climate targets, energy security, electrification and technological developments. As growing renewable energy investments diversify generation portfolios, energy storage, robust transmission infrastructure, digital systems and flexibility solutions are becoming increasingly important to the sector's development. At Entek, we closely follow this change in global and national energy markets and develop our investments, generation, energy trading and the energy solutions we offer our customers in line with changing sector dynamics.

Direction of the Global Energy Transition

In 2025, the center of gravity of global energy investment continued to shift toward clean energy technologies and electricity infrastructure. According to the International Energy Agency's investment outlook for 2025, global energy investment was expected to reach USD 3.3 trillion, of which USD 2.2 trillion would go to renewables, grids, storage, energy efficiency, electrification and other clean energy technologies. In the same period, solar investment was expected to become the largest single item in global energy investment at approximately USD 450 billion, while energy storage investment was expected to exceed USD 65 billion. Although global grid investment reached approximately USD 400 billion per year, it lagged behind the growth in generation and electrification investment. This outlook points to the need to accelerate grid investment so that new generation capacity can be integrated into the system safely.[1]



Growth in renewable energy capacity reached a new level in 2025. During the year, approximately 800 GW of renewable energy capacity was commissioned globally. Solar accounted for more than three quarters of the new capacity, while wind's share was around 20%. Annual capacity additions exceeded 600 GW in solar and reached approximately 160 GW in wind. With these developments, solar became the electricity generation technology with the largest installed capacity worldwide.[2]

The growing share of variable renewable energy sources in the generation mix also increased the need for energy storage systems. In 2025, new battery storage capacity commissioned worldwide rose by 40% year on year to reach 108 GW. Approximately 80% of the new capacity consisted of grid-scale systems. The role of storage systems in supporting renewable energy integration, managing the supply-demand balance and providing flexibility to the electricity grid became more visible in investment decisions.[3]

Accelerating electrification is also shaping the sector's growth outlook. Global electricity demand grew by around 3% in 2025 and is expected to grow by an average of 3.6% per year over 2026-2030. Electric vehicles, air conditioning, heat pumps, industrial activity and data centers are among the main drivers of this increase. Data center electricity consumption is projected to more than double by 2030, reaching approximately 945 TWh. The spread of artificial intelligence applications is increasing the need for reliable and uninterrupted electricity supply, bringing renewable sources, storage and grid capacity to the fore in the energy supply of data centers.[4]

The spread of the equipment and technologies used in the energy transition has also made the security of supply of critical minerals one of the sector's main agenda items. Refining of 19 of the 20 strategic minerals assessed by the International Energy Agency is concentrated mainly in China, whose average market share reaches approximately 70%, revealing the concentration in the clean energy technology supply chain. Diversifying supply sources, developing recycling practices, improving material traceability and building long-term supply relationships are becoming increasingly important for the continuity of energy investments.[5]

[1] *International Energy Agency – World Energy Investment 2025*
[2] *International Energy Agency – Global Energy Review 2026*
[3] *International Energy Agency – Battery Storage*
[4] *International Energy Agency – Electricity 2026, International Energy Agency – Energy and AI*
[5] *International Energy Agency – Global Critical Minerals Outlook 2025*

Industry Outlook and Trends

2025 Outlook for the Turkish Electricity Sector

In 2025, the Turkish electricity sector continued to grow on the back of rising demand, renewable energy investments and developments that strengthen source diversity. As of year-end, Türkiye's total installed electricity capacity reached 123.2 GW. Electricity generation for the year was 354.6 TWh and electricity consumption 352.5 TWh. The installed capacity of renewable energy sources, at 76,766 MW, made up approximately 62.3% of total capacity. Solar capacity rose to 25,801 MW and wind capacity to 14,785 MW. As a result, the share of wind and solar in total installed capacity was approximately 32.95%.

In 2025, electricity consumption reached 352.5 TWh and electricity generation 354.6 TWh, the highest annual values on record. The share of solar in total electricity generation rose to 10.27% and that of wind to 11.21%, bringing the combined share of wind and solar in total generation to 21.48%. A total of 153.6 TWh of electricity was generated from renewable energy sources, including licensed and unlicensed generation. This corresponded to 43.31% of Türkiye's total electricity generation. Of the generation from renewable sources, 57.2 TWh came from hydropower, 36.4 TWh from solar and 39.8 TWh from wind. This picture has increased the importance of renewable energy investments for strengthening energy security and managing dependence on imported sources.[6]

The increase in installed capacity and generation capacity is raising the importance of areas such as grid connection, balancing, storage and generation forecasting. The generation profiles of solar and wind power plants increase the need for flexible resources that can balance supply and demand in the electricity system in real time. In this context, energy storage systems, hybrid generation facilities, demand-side participation, aggregation and digital energy management solutions are coming to the fore in the development of the sector.

Storage, Flexibility and Regulatory Developments

In 2025, a large part of the regulatory developments in the electricity market focused on improving system flexibility and market participation. Through agreements updated under the Electricity Market Ancillary Services Regulation, standalone electricity storage facilities and demand-side participation were included in the ancillary services structure. Agreements on primary and secondary frequency control, reactive power control and system restoration were updated, developing a framework in which different market participants can contribute to grid security.[7]

These regulations support the integration of energy storage facilities into the electricity system and a more active role for them in grid services. The potential of storage systems to shift surplus generation to different time periods, manage imbalances and provide the support services the grid needs is also transforming the economic and operational structure of renewable energy investments. Improving generation forecasts, managing battery charging and discharging decisions in line with market conditions and monitoring power plants from central platforms are among the sector's new areas of competence.



Regulatory changes giving consumers more direct exposure to market conditions also continued. The Last Resort Supply Tariff limit, applied as 5,000 kWh per year for residential subscribers in 2025, was lowered to 4,000 kWh for 2026 by a decision taken during the reporting period. With the eligible consumer limit set at 500 kWh per year for 2026, a wider group of consumers became able to choose their supplier. These developments are increasing the importance of energy supply, portfolio management and solutions developed according to customers' consumption profiles.[8]

[6] *Ministry of Energy and Natural Resources of the Republic of Türkiye – Record in Electricity Generation and Consumption*
[7] *TEİAŞ – Ancillary Service Agreements*
[8] *EMRA – Last Resort Supply Tariff, EMRA – Eligible Consumer*

Industry Outlook and Trends

The Energy Sector Toward 2035

Türkiye's electricity demand is expected to rise in the coming period with economic growth, urbanization, electrification of industry, electric mobility and the spread of digital technologies. Under Türkiye's National Energy Plan, electricity consumption is projected to reach 455.3 TWh in 2030 and 510.5 TWh in 2035. Meeting rising demand with secure, competitive and low-carbon sources requires the coordinated development of transmission, distribution, storage and digital infrastructure alongside generation investments.

In line with the Renewable Energy 2035 Roadmap, Türkiye aims to increase its installed wind and solar capacity to 120 GW. To achieve this target, it plans to hold Renewable Energy Resource Area (YEKA) tenders of at least 2 GW each year, shorten permitting processes and build a robust transmission infrastructure capable of carrying renewable energy capacity. Offshore wind, rooftop and ground-mounted solar power plants, projects for industrial self-consumption and storage-integrated generation investments are among the main components of this growth.[9]

For energy producers, this outlook creates new growth areas in increasing renewable energy capacity, broadening source and geographical diversity, adding storage technologies to generation portfolios and supporting operations with digital systems. At the same time, variability in climate conditions, grid connection capacity, supply chain concentration, financing costs and regulatory changes call for a comprehensive risk management approach in investment decisions.

At Entek, we are advancing our renewable energy and storage-integrated generation investments, hybrid generation models, energy trading capabilities and the solutions we develop under the EntekSENS umbrella in line with these areas of transformation in the sector. While strengthening the diversity of our generation portfolio and our operational resilience, we continue to develop business models that will contribute to our customers' energy transition.

[9] Ministry of Energy and Natural Resources of the Republic of Türkiye – Renewable Energy 2035



Corporate Governance



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Corporate Governance

We maintain an effective corporate governance structure guided by the principles of transparency, accountability and responsibility.

We shape our corporate governance approach in line with the principles of transparency, accountability, fairness and responsibility. In addition to our Board of Directors and senior management, our risk management and internal control mechanisms, our ethics and compliance programs and our management systems certified to international standards are the core components of our corporate governance framework. Through this structure, we aim to increase the effectiveness of our decision-making processes, conduct our activities responsibly and create long-term value for all our stakeholders.

Board of Directors

At Entek, the roles of Chairperson of the Board and General Manager are held by different individuals. As of 2026, our Board of Directors consists of eight members: a Chairperson, a Vice Chairperson and six members. Our Chairperson leads the Company at the strategic level without holding an executive role. Our General Manager, who is also a Board Member, is responsible for implementing the defined strategies together with the senior management team. Our Board of Directors sets the Company's strategic direction, evaluates decisions on major investments, policies and corporate priorities, and oversees company performance. The members of our Board of Directors and their roles are shown alongside:



2026 Members of the Board of Directors	Role
ÖMER MEHMET KOÇ	Chairperson of the Board of Directors
YILDIRIM ALİ KOÇ	Vice Chairperson of the Board of Directors
LEVENT ÇAKIROĞLU	Member of the Board of Directors
YAĞIZ EYÜBOĞLU	Member of the Board of Directors
BİLAL TUĞRUL KAYA	Member of the Board of Directors
CÜNEYT AĞCA	Member of the Board of Directors
İBRAHİM YELMENOĞLU	Member of the Board of Directors
ESRA ÇİĞDEM KOÇ	Member of the Board of Directors

Senior Management

The Company's executive functions and day-to-day operational management are carried out by our senior management team, led by our General Manager. While implementing the strategies and policies set by our Board of Directors, our senior management evaluates the corporate targets, investment and activity programs, performance results and sustainability-related risks and opportunities within their areas of responsibility.

The members of our senior management and their roles are as follows:

- **Bilal Tuğrul KAYA** – General Manager (CEO)
- **Arda ÖZLÜ** – Deputy General Manager of Finance
- **Mehmet Murat SEVEN** – Deputy General Manager of Technical Operations
- **Ömer GÜN** – Deputy General Manager of People, Technology and Transformation
- **Volkan AKTÜRK** – Deputy General Manager of Strategy and Business Development

We encourage different business units to take part in decision-making and implementation processes and evaluate issues with input from the relevant areas of expertise. With this approach, we support the consistent implementation of our strategic priorities across the Company and coordination between business units.

Corporate Risk Management



We carry out our risk management activities through our Corporate Finance and Risk Management unit, which reports to the Deputy General Manager of Finance. We support risk management work at our Group companies in coordination with the senior management and business units of the companies concerned. This structure allows risks to be identified, assessed, prioritized and monitored with a common method across the Company.

We build our risk management system on data-driven methods and treat it as one of the core components of our corporate governance structure. Under our integrated risk management approach, we assess risks that may arise from financial, commercial, operational, environmental and social issues within a common framework. In this way, we systematically monitor developments that may affect the Company's strategic goals, operational continuity and long-term value creation capacity.

We conduct our risk management processes in line with international standards and good practices, ISO 31000 Risk Management Guidelines in particular.

Identification and Assessment of Risks

Our Corporate Finance and Risk Management unit regularly monitors developments in different risk areas and conducts periodic risk analyses with the participation of the relevant business units. We record the risks identified through this work in our corporate risk inventory, track changes in existing risks and determine the necessary management actions together with the responsible parties.

We classify risks under four main impact categories according to the consequences they could have if they materialize:

- Financial impacts
- Impacts on operational continuity and quality
- Impacts related to legal regulations and compliance obligations
- Reputational impacts

We also assess the potential consequences for the Company of risks arising from environmental and social developments within these impact categories.

We analyze the likelihood and potential magnitude of impact of each risk and, where applicable, determine risk scores using numerical thresholds. In our assessments, we consider quantitative data together with the qualitative views of the relevant business units and subject-matter experts. Based on the resulting likelihood and impact scores, we rank risks on our common risk matrix and determine their level of significance.

We define our risk appetite in line with our strategic goals. We submit issues that exceed our defined risk approach or are above the acceptable level to our senior management for evaluation. Taking into account the nature and significance of the risk, our senior management determines the measures to be taken, the persons responsible and the monitoring methods.

We also address sustainability- and climate-related risks and opportunities within our corporate risk management system. Rather than classifying these issues under a separate risk category, we analyze them using the same assessment method and risk matrix as other corporate risks. Where necessary, we prioritize them at senior management level in view of their long-term effects and strategic importance. We feed the results of our analyses into our corporate risk inventory and strategic decision-making processes.

Our approach to identifying, assessing and monitoring sustainability and climate risks is described in detail in the "Management of Sustainability and Climate-related Risks and Opportunities" section.

Internal Audit and Assurance

Our Internal Audit unit provides independent assurance on the effectiveness of our internal control mechanisms. Operational since the end of 2022, the unit conducts regular audits on topics determined in the risk-based annual audit plan and carries out special reviews where needed.

Our risk-based annual Internal Audit Plan is approved by our General Manager as well as by the Koç Holding Audit Group Presidency. Our monthly internal audit activity reports are regularly monitored by the Koç Holding Audit unit.

As part of our internal audit work, we assess the design and operation of our processes and control mechanisms and report the areas for improvement we identify to our senior management. For high and critical risk findings, we define corrective and preventive actions and track their completion with the relevant business units.

To strengthen the corporate governance dimension of our internal audit activities, our Audit Committee, chaired by our General Manager, approves our internal audit plan, evaluates audit results and follows up on actions related to findings involving significant risk. Our Internal Audit unit periodically presents its findings and recommendations to the Audit Committee. In this way, we regularly assess the effectiveness of our internal control and risk management processes and implement the necessary improvements.

Ethics and Compliance

In 2025, we provided a total of 275 person-hours of ethics training to 275 employees.

We regard ethics and compliance as fundamental elements of the way we do business and conduct our activities in line with the principles of integrity, transparency, fairness and accountability. To ensure that our ethical values are reflected in our decision-making processes and daily work, we implement a comprehensive compliance program consisting of policy, control, training, reporting and investigation mechanisms.

Our ethics and compliance program is led by our Chief Legal and Compliance Officer (CLCO). To ensure independence, the CLCO reports directly to the General Manager and also regularly to the Board of Directors.

Our Compliance Committee supports the CLCO in implementing the ethics and compliance program. Our Risk Management Committee takes part in compliance processes and contributes to coordination between our Entek Legal and Compliance unit and our Board of Directors. Through this structure, which we run with the support of our senior management, we aim to ensure that a culture of ethics and compliance is embraced across the Company and embedded in our business processes.

We carry out our compliance work in coordination with the Koç Holding Legal and Compliance Counsel's Office. We share our assessments of compliance risks, the work we carry out and our significant findings with the relevant Koç Holding units. We cooperate with the relevant Koç Holding units on assessing risks that may affect the Group as a whole, investigation processes and the development of compliance practices.

To ensure that a culture of ethics and compliance is embraced across the Company, we provide mandatory training to our employees from the time they join. The training covers topics such as rules on gifts and hospitality, prevention of conflicts of interest, anti-bribery and anti-corruption, and reporting of unethical behavior. We keep our employees' knowledge up to date with refresher training and awareness communications.

We regularly monitor training participation and completion through our Legal and Compliance Counsel's Office and report the results to our senior management.

Ethics and Compliance Indicators	Unit	2023	2024	2025
Number of employees receiving ethics training	people	280	295	275
Ethics training provided	person-hours	280	295	275



Ethics and Compliance

We conduct all our business processes in line with the principles of ethical, lawful and responsible business conduct.

Our Code of Ethics and Policy Framework

We set out the basic rules that our employees and business partners must follow in the Entek Code of Ethics and Implementation Principles. Our Compliance Policy, Anti-Bribery and Anti-Corruption Policy, Whistleblowing Policy, Non-Retaliation Policy and other topic-specific policies form the basis of our ethics and compliance program.[10]

We establish guiding principles that safeguard a culture of ethical, lawful and responsible corporate conduct in all of Entek's business processes. Our current ethical principles and practices, as defined in the latest updates, can be summarized under the headings alongside:



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



Prevention of Laundering Proceeds of Crime and Financing of Terrorism: We do not act as intermediaries for illegal financial activities in our business relationships and exercise due care against suspicious transactions.



Compliance with Competition Law: We take care to protect free competition and avoid agreements and practices that could distort market competition.



Compliance with the Law at All Times: We comply fully with laws and regulations in all circumstances and carry out all our business processes in accordance with applicable legislation.



Compliance with Economic Sanctions and Export Controls: We strictly comply with national and international sanctions, embargoes and export control rules.



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



Anti-Bribery and Anti-Corruption: We firmly combat bribery, corruption and misconduct in all their forms and never compromise on integrity in doing business.



Confidentiality and Protection of Inside Information: We carefully protect the confidential information of our customers, employees and the Company and do not misuse inside information.



Responsible Use of Social Media: We use social media accounts responsibly, avoiding posts that could damage corporate reputation, and expect our employees to follow this principle as well.



Prevention of Conflicts of Interest: We prevent situations in which personal interests conflict with the interests of the Company and avoid situations that impair objectivity in decisions and transactions.



Donations, Sponsorships and Community Investments: We carry out all donations and sponsorships made to contribute to society transparently and ensure that they serve their intended purpose.



Honest and Fair Relations with Stakeholders: We act honestly, openly and fairly in our relations with all our stakeholders (customers, suppliers, society, public institutions, etc.), based on the principle of mutual benefit and trust.

[10] *Details of the ethical principles and compliance policies in place at Entek are available here.*

Ethics and Compliance

In 2025, we published our Non-Retaliation Policy.

Compliance Program and Risk-Based Controls

Through our compliance program, we aim to act in accordance with applicable legislation and keep our internal policies and procedures up to date. We regularly follow the relevant legislation, assess the impact of changes on our activities and communicate the necessary updates to our employees.

We structure our compliance program around preventing risks, detecting them at an early stage and responding appropriately to the issues identified. We regularly assess compliance risks related to our field of activity and review our company policies and procedures as needs arise.

Corruption and bribery, conflicts of interest, economic sanctions, export controls, competition law, prevention of laundering proceeds of crime, protection of personal data and information confidentiality are among our priority compliance areas. We monitor the risks in these areas through risk analyses, controls and reviews carried out by our Internal Audit Department and our Legal and Compliance Counsel's Office.

We include corruption and bribery risks in our systematic risk analysis work. Based on the results of risk assessments, we review control measures and take additional measures where needed. In the event of a breach of policies or related ethics and compliance rules, we apply disciplinary and sanction processes, taking into account the nature and severity of the breach and the circumstances of the incident.

In 2025, we started systematic risk analysis work on human rights. Through this work, we aim to identify and assess the human rights risks that may arise from our activities and business relationships with a more structured approach.

In 2025, there were no cases of non-compliance with legislation and no fines were imposed in this regard.

Practices We Implemented in 2025

In 2025, we carried out regular information and communication activities to support our employees' awareness of ethics and compliance. We announced updates to our policies and procedures to our employees by e-mail. We published training content and current policies and procedures on a shared company platform accessible to our employees.

During the year, we published our Non-Retaliation Policy. With this policy, we clearly defined our rules on protecting people who report ethical concerns in good faith and our zero-tolerance approach to retaliation.

To ensure that gift and hospitality processes are carried out in line with our policy and approval rules, we launched the Gift and Hospitality Tracking System.

By enabling our employees to manage their gift and hospitality notifications and approval requests digitally, we improved the traceability of the process.



Ethics and Compliance

Whistleblowing and Reporting Mechanisms

We offer various channels through which our employees and external stakeholders can safely report situations they believe to be contrary to ethical principles, company policies or the law. Suspected corruption, bribery, irregularities, conflicts of interest, discrimination, harassment, psychological harassment (mobbing), environmental damage and other ethical violations can be reported through these channels.

Our employees and other stakeholders can submit their reports:

- through the Koç Group Ethics Hotline at koc.com.tr/hotline accessible 24/7,
- by contacting the ethics and compliance officers at Entek directly,
- either disclosing their identity or anonymously.

We operate our whistleblowing mechanisms in line with the Entek Code of Ethics and Implementation Principles and our Whistleblowing Policy. We handle reports under the principle of confidentiality and take into account the subject of the report and potential conflicts of interest during the review process.

Depending on the nature of the issue, the preliminary review and investigation processes following a report are carried out by our Internal Audit Department or our Legal and Compliance Counsel's Office. In assigning the people who will conduct the review, we observe the principles of independence and prevention of conflicts of interest. If a violation is identified, we refer the matter to our Disciplinary Committee and evaluate the sanctions to be applied in light of the circumstances of the incident.

Ethics reports received in 2025 were reviewed by our audit team and the necessary investigation processes were carried out. The assessments found no ethical violations.

We set out our approach to protecting people who report in good faith in our Whistleblowing Policy and Non-Retaliation Policy. We keep the identity and report details of whistleblowers confidential and do not allow them to be subjected to discrimination, pressure, retaliation or any other adverse treatment.

We have zero tolerance for retaliation. We protect not only those who make reports but also those who contribute to review and investigation processes. With this approach, we support a corporate culture in which our employees and other stakeholders can voice their concerns with confidence.

Disciplinary and Appeal Processes

We carry out our disciplinary practices in line with the principles of fairness, equality, proportionality and respect for human dignity. We base our assessments on the specifics of the case, the information and documents obtained and the actions taken. We do not allow gender, language, religion, race, age, opinion or similar personal characteristics to be used as discriminatory grounds in disciplinary decisions.

We do not impose more than one disciplinary penalty for the same act and ensure that the sanction is proportionate to the nature of the violation. Depending on the severity of the violation, disciplinary measures such as a warning, reprimand, change of position or termination of the employment contract may be applied. Where necessary, we may initiate contractual, legal or criminal proceedings. With regard to third parties involved in a violation, we may exercise our contractual rights, terminate the business relationship or notify the relevant authorities.

Our employees have the right to appeal disciplinary decisions. If it is claimed that there was misleading evidence, that the sanction applied was disproportionate or that new evidence has emerged that could affect the assessment, we conduct the appeal process in line with the relevant rules.

Corporate Policies

Our corporate policies provide the basis for the consistent application of our governance approach across the Company. Through our policies and implementation principles, we define the principles we have adopted in areas such as ethical conduct, legal compliance, human rights, responsible supply chain, information confidentiality and stakeholder relations. These provide guidance to our employees, managers and business partners in decision-making and implementation.

We regularly review our policies in line with Koç Group's values, applicable legislation, the risks associated with our activities and changing needs. We announce the policies and implementation principles we update, when necessary, to our employees through the relevant communication channels and make them available to our stakeholders.

With the Non-Retaliation Policy we published in 2025, we added our approach to protecting people who in good faith report practices contrary to ethical principles or the law to our set of corporate policies. Under the policy, we defined the principles for protecting the confidentiality of whistleblowers and the principle of zero tolerance for retaliation.

Our main Ethics and Compliance policies and regulations in force as of year-end 2025 are listed below:

- Code of Ethics and Implementation Principles
- Anti-Bribery and Anti-Corruption Policy
- Donation and Sponsorship Policy
- Gift and Hospitality Policy
- Human Rights Policy
- Supply Chain Compliance Policy
- Community Investment Policy
- Sanctions and Export Controls Policy
- Competition Law Compliance Policy
- Compliance Policy
- Personal Data Protection Policy
- Whistleblowing Policy
- Policy on the Prevention of Laundering Proceeds of Crime, Financing of Terrorism and Financing the Proliferation of Weapons of Mass Destruction
- Non-Retaliation Policy

The relevant policies are available here.

Management Systems and Certifications

We conduct our activities in line with our sustainable development approach, applicable national and international regulations and Koç Group's policies and guidance. We structure our processes in quality, environment, energy, occupational health and safety, information security, business continuity and personal data management by drawing on international management system standards.

We implement our management systems within certification scopes defined according to the operational structure and needs of our locations. Through these systems, we define responsibilities, control mechanisms and performance monitoring methods and manage our operations with a systematic, measurable and improvement-oriented approach.

We assess the effectiveness of our management systems through regular internal and external audits. Based on audit findings and performance results, we identify areas for improvement, plan the necessary corrective and preventive actions and track their completion. We ensure the continuity of our certificates by conducting certification and surveillance audits according to the relevant schedules.

As of year-end 2025, our certificate portfolio includes ISO 9001 Quality Management System, ISO 14001 Environmental Management System, ISO 45001 Occupational Health and Safety Management System, ISO 50001 Energy Management System, ISO 27001 Information Security Management System, ISO 22301 Business Continuity Management System and ISO/IEC 27701 Privacy Information Management System.

The distribution of our certificates by location is shown in the table below.

Through our management systems, we support operational quality and continuity, systematically manage our environmental impacts and occupational health and safety risks, and strengthen our controls for protecting our information assets and personal data. In the coming period, we aim to improve the effectiveness of our management systems, review our certification scopes according to our needs and continue to improve our processes.

Locations	ISO 14001	ISO 45001	ISO 9001	ISO 50001	ISO 27001	ISO 22301	ISO/IEC 27701
Head Office	+	+	+	+	+	+	+
Kocaeli Natural Gas Power Plant	+	+	+	+	+	+	+
Menzelet HPP	+	+	+	+	+	+	+
Azmak HPP Group	+	+	+	+	−	−	−
Damlapınar HPP	+	+	+	+	−	−	−
Kepezkaya HPP	+	+	+	+	−	−	−
Kılavuzlu HPP	+	+	+	+	−	−	−
Kumköy HPP	+	+	+	+	−	−	−
Süloğlu Hybrid Power Plant	+	+	+	+	−	−	−
Kınık WPP	−	−	−	−	−	−	−

Responsible Supply Chain

In 2025, we included environmental, social and governance assessment in the tender processes of our new investment projects.

We regard our supply chain as a key element for the continuity of our generation activities, the timely completion of our investment projects and the extension of our sustainability approach across the value chain. We see our suppliers as long-term business partners and manage our procurement processes in line with financial resilience, business ethics, human rights, occupational health and safety and environmental, social and governance criteria, as well as quality, cost and delivery performance.

At every stage of the procurement process, from supplier selection to contract and performance management and from factory acceptance tests to field applications, we focus on identifying risks early, protecting business continuity and encouraging responsible business practices. In 2025, we included environmental, social and governance (ESG) assessment in the tender processes of our new investment projects and strengthened the traceability and control of our processes with the digital mechanisms we developed for order and contract tracking.

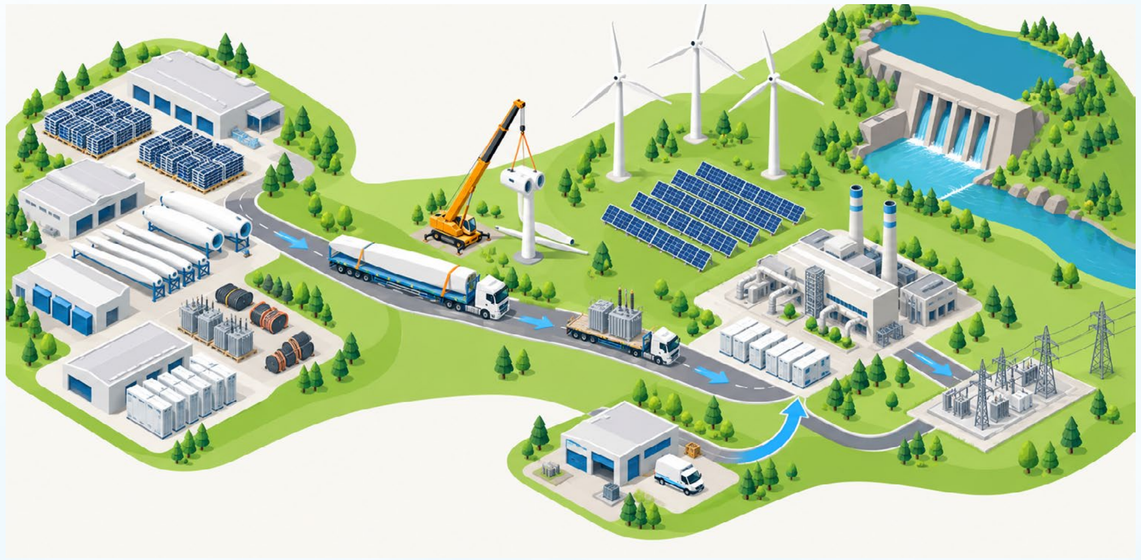
Our Responsible Procurement Approach

We implement our responsible procurement approach in line with our Supply Chain Compliance Policy and our Health, Safety, Environment, Quality (HSE-Q) and Energy Management Policy. Our Supply Chain Compliance Policy sets the framework for the risk-based approach we take in selecting and monitoring our business partners.

Through the KoçDiligence platform, we conduct due diligence before and during a business relationship with regard to sanctions and export controls, bribery and corruption, laundering proceeds of crime, human rights violations and other reputational risks, and initiate more detailed review and approval processes where necessary.

We expect our business partners to act in accordance with the legislation of the countries in which they operate, ethical principles and the relevant international conventions. Our key expectations include zero tolerance for child labor and forced labor, prevention of discrimination and harassment, respect for the rights to organize and bargain collectively, healthy and safe working conditions, management of conflicts of interest and the ability to report violations without fear of retaliation.

Our contracts include compliance obligations and, where necessary, our right to audit, and we reserve the right to take appropriate measures in the event of serious violations, including terminating the business relationship. In our procurement and tender processes, we uphold fair competition, equal treatment and transparency. We do not tolerate conflicts of interest and expect potential conflicts of interest and irregularities to be reported to the Entek Legal and Compliance Counsel's Office.



We define our environmental expectations in terms of reducing greenhouse gas emissions and energy consumption, water and waste management, pollution prevention, protecting biodiversity, improving resource efficiency and establishing effective monitoring systems for emergencies. Under our HSE-Q and Energy Management Policy, we are committed to providing a safe working environment for our contractors as well as our employees, reducing natural resource use and waste generation, and supporting energy-efficient procurement and design practices. We also see the right and obligation of our employees and contractors to stop work when they encounter an unsafe situation as an important part of this approach.

Our Supply Chain Compliance Policy is available here.

Our HSE-Q and Energy Management Policy is available here.

Responsible Supply Chain



Financial Standing

We expect our suppliers to have the financial strength to deliver the work they undertake without interruption and monitor the financial standing of our critical suppliers.

Risk Management

We assess legal, environmental, commercial, managerial and operational risks in procurement processes and define measures commensurate with their potential impacts.

Expertise and Experience

We check that our suppliers have the demonstrable expertise and experience required for the work they undertake.

Management Systems

Depending on the nature of the work, we expect our suppliers to hold the relevant management systems and standards or to run processes aligned with them.

Infrastructure and Working Environment

We ensure that our suppliers have the technical infrastructure, sufficient capacity and suitable working environment the work requires.

Payment Terms

By running our procurement and finance processes together, we set up payment plans for products and services that are aligned with our financial policies and targets.

Supplier Selection and Performance Management

We expect our suppliers to have the financial strength, technical infrastructure, working environment, expertise and experience to deliver the work they undertake. In procurement processes, we assess legal, environmental, commercial, managerial and operational risks and determine the necessary measures according to the potential impact of the risks. Depending on the nature of the work, we expect our suppliers to hold standards and management systems such as ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, ISO 17025 and ISO 27001, as well as any other standards and management systems the work requires, or to run processes aligned with these standards.

In 2025, we integrated the ESG assessment approach into supplier selection, particularly in the tender processes of our new investment projects. We requested information and documents from potential suppliers on the policies, practices and management systems they use to manage environmental, social and governance processes. By considering technical and commercial assessments together with ESG performance, we aim to develop long-term collaborations with suppliers that adopt responsible business practices aligned with our sustainability approach.

We assess our existing suppliers every six months based on order fulfillment and the quality of the products or services provided. Suppliers from whom we purchased above a set threshold during the period are included in the performance assessment. Information technology, cleaning, shuttle service and consultancy suppliers that access or may access company information are assessed in line with ISO 27001 requirements regardless of the purchase amount.

We carry out the assessments[11] on our company's digital platform and monitor suppliers through four different survey types according to the nature of the products or services they provide: office consultancy, field consultancy, material purchases and field service purchases. We differentiate and weight the assessment criteria according to the nature of each supplier group's activities and the risks they may pose. For consultancy services, we assess work quality, compliance with contractual obligations and information security performance; for field service purchases, we additionally assess adherence to the work schedule and health, safety and environment (HSE) performance. For material purchases, we consider criteria such as on-time and complete delivery, conformity with technical specifications and quality requirements, warranty terms and the energy performance and environmental impacts of the material. Under information security, we also include ISO 27001 compliance, confidentiality obligations, information security awareness, data leaks and security breaches in our assessment process.

The Procurement Team also coordinates the inclusion in the assessment process of suppliers for purchases made outside the Procurement Team. We share assessment results with our suppliers and, where necessary, request improvement plans and monitor progress.

[11] Public institutions and subsidiaries are excluded from the scope of supplier performance assessment.

Responsible Supply Chain

In 2025, 89.4% of the approximately TL 17.7 billion we paid to our suppliers went to domestic suppliers.

In identifying our critical suppliers, we consider whether the supplier is the original equipment manufacturer for critical systems, the impact of the product or service it provides on generation continuity and whether the work needs to be secured by a long-term contract. We do not automatically classify every original equipment manufacturer as critical; we base our assessment on the impact of the product or service on our operations.

As of year-end 2025, 13 of the 27 suppliers we monitor under Tier-1 are key suppliers. Our payments of TL 1,611,151,357 to Tier-1 key suppliers correspond to approximately 9.1% of our total supplier payments.

Last year, we launched the Sustainable Supply Chain Management Survey for our critical suppliers. Through the survey, we classify our critical suppliers by environmental and social risk level and identify priority areas for improvement. Under the Sustainable Supply Chain Management Survey, which we started in 2024 and completed in 2025, we reached 46% of the targeted critical suppliers.

Supply Chain Continuity

In 2025, we further digitalized our order tracking processes. We set up an alert mechanism that makes orders not progressing through the process visible. We established a separate system for tracking letters of guarantee for contracted orders. This digitalization helps us monitor open orders more closely, inform the relevant teams before a delay risk arises and manage procurement, contract and delivery steps within a common control mechanism.

We tailor the scope of our supplier controls to the purchase amount and the nature of the project. We monitor suppliers with which we have contracted purchases above our defined limits through assessment surveys. For major projects, we attend factory acceptance tests at suppliers' factories and verify on site the acceptance conditions defined in our contracts. We expect the suppliers we contract with and the business partners from which we receive field services to accept occupational health and safety and ESG criteria and apply them in the field.

As of the reporting period, we do not have a planned audit structure covering all suppliers. In the coming period, we plan to establish a systematic audit program that takes into account the risk levels of our suppliers.

We also support the continuity of our supply chain through long-term collaborations with local suppliers. We value supporting supply continuity and contributing to the economies in which we operate. In our purchasing decisions, we consider local supply options in addition to technical competence, quality and competitive terms. Through our approach of prioritizing local suppliers, we aim to support the development of the local economy while shortening lead times and reducing transport-related environmental impacts and the risk of logistics disruptions.

In 2025, 1,048 of our 1,101 suppliers were based in Türkiye and 53 abroad. The share of domestic suppliers in the total number of suppliers was 95.2%. While our total number of suppliers remained close to the 2024 level, the share of domestic suppliers rose from 94.8% to 95.2%.

Of the approximately TL 17,687 million we paid to our suppliers, TL 15,818 million went to domestic suppliers and TL 1,868 million to international suppliers. As a result, payments to domestic suppliers accounted for 89.4% of total supplier payments.

Supply Chain Indicators	2023	2024	2025
Number of domestic suppliers	911	1,047	1,048
Number of international suppliers	53	58	53
Total number of suppliers	964	1,105	1,101
Share of domestic suppliers	94.5%	94.8%	95.2%

We aim to improve our supplier selection and assessment processes, extend the ESG assessments we started applying in new investment projects and identify supplier risks earlier. Establishing a risk-based audit structure, regularly monitoring supplier improvement areas and tracking supply chain data holistically in a digital environment are the focus of our work in the coming period.

Sustainability at Entek

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Sustainability Approach

In the 2025 CDP assessment, we received an “A” score in the Water Security program and an “A-” score in the Climate Change program.

We aim to generate energy, one of the basic needs of society and the economy, with an approach that values people, considers environmental impacts and creates economic value. While meeting today’s energy needs, we take into account the impact of our activities on future generations and treat sustainability as one of the core components of our business model and decision-making processes.

We closely follow the transformation in the energy sector and develop our generation portfolio through investments in renewable energy, storage-integrated generation, energy efficiency and new-generation technologies. We complement our capabilities in energy generation and trading with the integrated energy solutions we offer our customers and develop practices that support the transition across our value chain.

We structure our sustainability approach so that our environmental, social and economic impacts are assessed together. We regard legal obligations as a basic requirement of our work and take into account our stakeholders’ expectations, the risks and opportunities associated with our activities and our goal of long-term value creation in our decision-making processes. We identify our material sustainability topics using systematic methods, develop measurable practices in these areas and regularly monitor our performance.

Rather than limiting our sphere of influence to our own operations, we also consider our relationships with our suppliers, customers, employees, business partners and the communities in the regions where we operate as part of our sustainability approach. We develop our policies and practices to support shared progress across our value chain and aim to increase the positive impact we create through collaboration.

We track the environmental, social and economic outcomes of our activities by drawing on international reporting approaches. We share our sustainability performance, together with our contributions to the United Nations Sustainable Development Goals, with our stakeholders in line with the principles of transparency and accountability.

In the EcoVadis assessment, we ranked in the top 30% and earned a Bronze Medal.

EcoVadis Results	2024	2025	Change
Overall score	45	63	40%

We have had our greenhouse gas emissions data independently verified since 2017. In the 2025 reporting period, we again included part of Entek’s data in the limited assurance process under the Tüpraş Integrated Annual Report. Through this work, we support the reliability of the data we report and enable a transparent assessment of our sustainability performance.



Sustainability Approach

We manage the environmental and social impacts of our investments and projects holistically throughout their life cycle.

Sustainability-Focused Steps

To manage the environmental and social impacts of our investments and projects holistically, we established an Environmental and Social Management System aligned with the IFC Performance Standards and international good practice. We manage our projects throughout their life cycles within the framework of this system, addressing the identification of environmental and social risks, the definition of responsibilities, the implementation of necessary measures and performance monitoring within a common management structure. The system covers stakeholder engagement, workers' rights, occupational health and safety, resource efficiency, biodiversity and land acquisition. We guide field practices through management plans and procedures and continuously improve the effectiveness of our system and our environmental and social performance by following up on the actions we define based on monitoring and audit results.



To monitor the environmental, social and governance performance of our supply chain, we shared ESG assessment surveys with our critical suppliers in 2024. We use the survey results to identify our suppliers' areas for improvement and to guide the improvement work we can carry out together.

We contribute to the Biodiversity Working Group under the Koç Group Environment Board and take an active role in policy development, methodology and field projects. Through this collaboration, we strengthen our corporate knowledge of international approaches such as SBTN and TNFD.

EU Taxonomy

To assess the environmental sustainability performance of our activities against internationally recognized frameworks, we have been conducting eligibility and alignment analyses under the European Union Taxonomy since 2023. In this report, we are publicly sharing our assessment results for 2023, 2024 and 2025 for the first time.

In our analyses, we examine our capital expenditure (CapEx), operating expenditure (OpEx) and turnover against the economic activities and related assessment criteria defined in the EU Taxonomy. We conduct our work under "Climate Change Mitigation", one of the six environmental objectives of the Taxonomy.

In the eligibility assessment, we examine whether our activities fall within the economic activity categories defined in the EU Taxonomy. In the alignment assessment, we consider whether eligible activities meet the conditions required to be classified as environmentally sustainable. In this context, we assess the following four conditions together:

- Making a substantial contribution to at least one of the environmental objectives,
- Doing no significant harm to any of the other environmental objectives (Do No Significant Harm – DNSH),
- Complying with minimum social safeguards,
- Meeting the relevant technical screening criteria.

Accordingly, every Taxonomy-aligned activity is also Taxonomy-eligible; however, eligibility alone does not mean an activity is aligned.

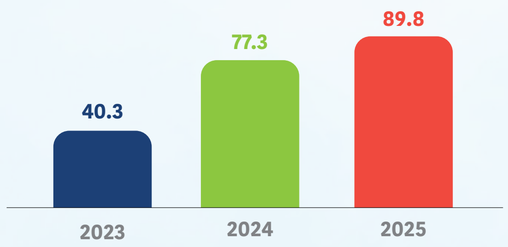
Sustainability Approach

Our Results for 2023–2025

Our three-year assessment results show that the share of Taxonomy-aligned activities in our capital expenditure, operating expenditure and turnover has risen steadily. In 2025, the share of aligned activities reached 89.8% in capital expenditure, 91.1% in operating expenditure and 99.1% in turnover. The charts alongside present the three-year development of the eligibility and alignment ratios for each financial indicator.

The rise in the share of Taxonomy-aligned activities in our capital expenditure from 40.3% in 2023 to 89.8% in 2025 shows the growing weight in our investments of activities that contribute to climate change mitigation and meet the alignment conditions. Together with the development in our operating expenditure and turnover, these results enable us to assess the environmental sustainability of our activities within the EU Taxonomy framework and share it with our stakeholders in a comparable way.

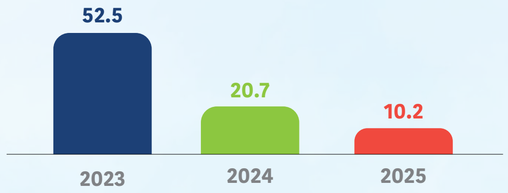
CapEx (%)



Taxonomy-eligible, environmentally sustainable (aligned) activities

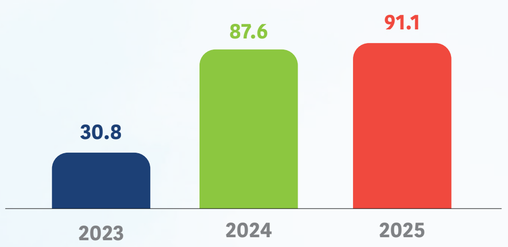


Taxonomy-eligible but not environmentally sustainable (not aligned) activities



Taxonomy-non-eligible activities

OpEx (%)



Taxonomy-eligible, environmentally sustainable (aligned) activities

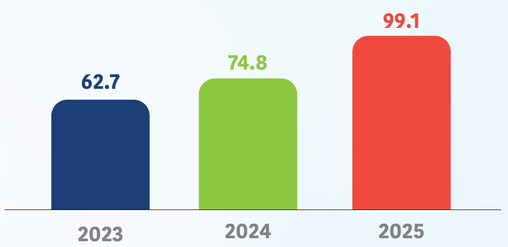


Taxonomy-eligible but not environmentally sustainable (not aligned) activities



Taxonomy-non-eligible activities

Turnover (%)



Taxonomy-eligible, environmentally sustainable (aligned) activities



Taxonomy-eligible but not environmentally sustainable (not aligned) activities



Taxonomy-non-eligible activities

Note: Due to rounding, the sum of the ratios may deviate slightly from 100%.

Sustainability Management

We assess our sustainability risks and opportunities under the oversight of senior management.



To ensure that our sustainability approach is reflected in our decision-making processes, investments and operations, we apply a management structure with defined roles, authorities and responsibilities. Through this structure, we ensure coordination between our governance bodies and the relevant business units and regularly evaluate practices, performance results and areas for improvement.

Our Board of Directors, our highest decision-making body, evaluates sustainability-related issues as part of its oversight responsibility for the Company's strategic direction and corporate performance. Our General Manager, who is a member of our Board of Directors, is responsible, together with our senior management team, for implementing our company strategies with due regard to sustainability risks and opportunities.

Our senior management assesses the sustainability risks and opportunities related to their areas of responsibility and determines measures to improve performance. By encouraging different business units to take part in decision-making and implementation processes, we ensure that issues are addressed with input from the relevant areas of expertise.

Our Deputy General Manager of People, Technology and Transformation leads the coordination of our sustainability management structure. By ensuring coordination between the relevant committees and business units, the role supports the consistent progress of our sustainability work across the Company.

In this context, we run the sustainability reporting process, coordinate relations with external stakeholders and regularly report the results of sustainability activities and the decisions taken to our General Manager.

Sustainability Committee

We manage sustainability at the highest level through our Sustainability Committee. The Committee contributes to setting our sustainability priorities by assessing risks and opportunities in the environmental, social, economic and corporate governance areas.

The main responsibilities of our Sustainability Committee are as follows:

- Contributing to the development of sustainability policies and strategies,
- Evaluating sustainability performance and progress toward targets,
- Preparing implementation and investment proposals to improve performance,
- Supporting coordination between the relevant business units,
- Evaluating participation in international organizations and initiatives,
- Monitoring the results of sustainability work and areas for improvement.

Our Sustainability Committee regularly reports its decisions, recommendations and activity results to our General Manager and annually to the Group Presidency.

Sustainability Management

We turn our sustainability priorities into concrete practices through our focus working groups.

Work in 2025

In the Sustainability Committee meetings held throughout 2025, we comprehensively addressed both our company performance and developments on the national and international sustainability agenda. Our priority agenda items included work on compliance with the Turkish Sustainability Reporting Standards (TSRS), climate-related risks and opportunities, carbon management, sustainable supply chain practices and the environmental and social obligations of new investment projects.

During the year, we reviewed the calculation and verification of greenhouse gas emissions, carbon transition targets, the CDP and EcoVadis assessment processes, monitoring of critical suppliers' ESG performance, basin-based water management work and the progress of biodiversity conservation projects. We also regularly tracked environmental audits, legal compliance processes and our sustainability performance indicators.

We assessed external developments such as the Turkish Climate Law, preparations for the Emissions Trading System, the Carbon Border Adjustment Mechanism, the EU Taxonomy and the sustainability expectations of financial institutions in terms of their potential impact on Entek. Through this work, we coordinated processes aimed at improving our environmental and social performance, strengthening legal compliance and meeting stakeholder expectations.

As a subsidiary of Tüpraş, we manage our sustainability governance processes in close coordination with Tüpraş. Our Senior Management and Sustainability Team attend the meetings of the Tüpraş Sustainability Committee and contribute to the assessment of climate change, environmental, social and governance issues and sustainability-related risks and opportunities.

Meeting four times a year, the Tüpraş Sustainability Committee serves as an important governance platform for monitoring sustainability performance and evaluating strategic priorities. Through this structure, we act in line with Tüpraş's Strategic Transformation Plan and sustainability targets.

Thanks to our integrated governance approach, we develop our sustainability practices in line with Tüpraş's strategic direction, stakeholder expectations and international good practice and help strengthen a shared understanding of sustainability across the Group.

Focus Working Groups

Our Focus Groups, operating under our Sustainability Committee, turn our sustainability priorities into action plans and field practices. The working groups contribute to implementing practices, monitoring performance and developing improvement proposals in their areas of responsibility.

- **Climate and Biodiversity:** Carries out work on mitigating the effects of climate change, managing climate risks, monitoring greenhouse gas emissions and protecting ecosystem services.
- **Energy Economy and Infrastructure:** Carries out work on improving energy efficiency, upgrading infrastructure and supporting renewable energy investments.
- **Workplace Practices:** Contributes to practices in employee experience, diversity, equality, inclusion and employee development.
- **Occupational Health and Safety:** Carries out activities to maintain a safe and healthy working environment, reduce occupational health and safety risks and raise employee awareness.
- **Social Development:** Contributes to social investment and community development work that takes into account the needs of the regions where we operate.

With this management structure, we take ownership of our sustainability priorities across the Company, turn strategic decisions into concrete practices and regularly report the results to the relevant governance bodies.

Sectoral Participation and Representation

Through our work with sector organizations, professional bodies and collaboration platforms, we follow developments in energy markets and contribute to knowledge sharing among sector stakeholders. The roles our senior management holds in these organizations allow us to bring our views on the energy transition and market development to the relevant platforms.

Our General Manager Bilal Tuğrul Kaya continued to serve as Chairperson of the Board of Directors of the Energy Traders Association (ETD) in 2025. In this role, he contributed to work on developing energy markets, strengthening cooperation among sector stakeholders and supporting the sustainable energy transition.

Stakeholder Engagement

We regard the views and expectations of our stakeholders as important inputs to our sustainability approach and decision-making processes. We communicate regularly throughout the year with our employees, customers, suppliers, public institutions, financial institutions, sector organizations, universities, non-governmental organizations, media representatives and Koç Group.

We treat stakeholder engagement as an important part of our Corporate Communications activities. We gather our stakeholders' views and expectations through meetings, training, surveys, events, sponsorship and social responsibility projects, sector events, digital communication channels and corporate communication activities. We use the feedback we receive to develop our communication strategies, shape our projects and improve our stakeholder-oriented practices.

The main communication channels we use with our stakeholder groups and the frequency of communication are shown in the tables below.

Employees

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
E-mail, telephone and face-to-face meetings	**Continuous**
Meetings and training	**Continuous**
Digital training programs	**Continuous**
Employee satisfaction surveys	**Continuous**
Employee events	**Annual**
Committee meetings	**Continuous**
Announcements and notifications	**As needed**
Internal publications	**Continuous**

Customers

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
Customer satisfaction surveys	**Every 6 months**
E-mail, telephone and face-to-face meetings	**Real-time**
Customer visits and meetings	**Continuous**
Exhibitions, conferences, trade fairs	**As needed**
Website	**Continuous**
News	**Continuous**
Social media	**Continuous**
Request / complaint websites	**Continuous**

Suppliers

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
E-mail, telephone and face-to-face meetings	**Continuous**
Meetings	**Real-time**
Supplier audits	**Every 6 months/Annual**
Supplier portals	**Continuous**

Public Institutions and Legislative Bodies

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
Periodic reporting	**Annual/Continuous**

Financial Institutions

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
Meetings and conferences	**Real-time**
E-mail, telephone and face-to-face meetings	**Real-time**
Audits	**Every 6 months/Annual**

Stakeholder Engagement

Partner Associations

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
E-mail, telephone and face-to-face meetings	**Real-time**
Meetings and workshops	**As needed**
Joint project meetings	**Continuous**
Website	**Continuous**
News	**Continuous**
Social media	**Continuous**
Conferences and sector events	**As needed**

National and International Banking Partners

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
E-mail, telephone and face-to-face meetings	**Real-time**
Financing and assessment meetings	**As needed**
Periodic reports	**At Intervals Required by Legislation**
Audits	**At Intervals Required by Legislation**

Public Institutions

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
Official correspondence	**Real-time**
E-mail, telephone and face-to-face meetings	**Real-time**
Periodic reports	**At Intervals Required by Legislation**
Meetings	**As needed**

Associations and Platforms of Which We Are a Member

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
E-mail and telephone	**Continuous**
Member meetings	**As needed**
Working groups and committees	**Continuous**
Training and seminars	**As needed**
Conferences and summits	**As needed**
Website and digital platforms	**Continuous**

Rating Agencies

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
E-mail and telephone	**Real-time**
Information and document sharing	**Real-time**
Assessment meetings	**Annual**
Periodic reports	**Annual**

Koç Group

COMMUNICATION CHANNEL	COMMUNICATION FREQUENCY
E-mail, telephone and face-to-face meetings	**Continuous**
Coordination meetings	**Continuous**
Committee and working group meetings	**Continuous**
Holding events and organizations	**As needed**
Reporting	**Monthly/Annual**
Digital communication platforms	**Continuous**

Stakeholder Engagement

We manage our stakeholders' views, requests and complaints in line with the principles of transparency, impartiality and confidentiality.

Feedback, Request and Complaint Mechanisms

We offer various communication channels through which our stakeholders can submit their views, suggestions, requests and complaints. External stakeholders can share their feedback through the communication channels on our website and the CloudOffix platform. Situations suspected of being contrary to ethical principles or the law can be reported through the Ethics Hotline.

Our employees can share their suggestions, complaints and requests directly through the Open Door Platform on our intranet. Employees can also contact their managers and the relevant business units by e-mail, telephone or in person.

At our new investment projects, we display informative posters on the Ethics Hotline and the support request system at locations easily accessible to employees, contractor personnel and local residents. Stakeholders can use these channels either by sharing their identity or anonymously.



We forward the reports we receive to the relevant business units according to their subject, carry out the necessary reviews and respond to the person who made the report once the assessment is complete.

Where needed, we define and implement corrective actions. Based on stakeholder feedback, we improve our processes and communication activities and review our operational practices.

We follow up on all views, suggestions, requests and complaints in line with the principles of transparency, impartiality and confidentiality. We regard stakeholder feedback as an important input to our continuous improvement approach.

Materiality Analysis

We shape our sustainability work according to our business model, the impacts of our activities and our stakeholders' expectations. Through the materiality analysis we conducted for our 2025 Sustainability Report, we identified the sustainability topics of strategic importance to Entek and assessed their relative significance.

We conducted our analysis using a double materiality approach. Under impact materiality, we considered the impacts of our activities on the environment and society; under financial materiality, we considered the potential effects of sustainability-related risks and opportunities on our operations, financial performance and value creation capacity. In this way, we assessed our material topics in terms of both the impacts Entek creates and the effects of external developments on Entek.

To build the impact materiality axis of the materiality matrix, we drew on impact analysis, reviews of external trends and peer companies, weighted stakeholder views and expert assessments. For the financial materiality axis, we considered risk and opportunity analysis, external trends, senior management views and expert assessments.

Our Analysis Process

Desk research and development of the topic list

In the first stage of the work, we reviewed sustainability trends affecting the energy sector, national and international reporting expectations, sector standards and peer company practices. We drew on sources such as S&P Global, MSCI, SASB and the WEF Global Risks Report, as well as sector reports and the practices of national and international energy companies. As a result of these reviews, we identified 21 sustainability topics related to Entek's activities and value chain.

Impact analysis

We analyzed the impacts of our activities on the environment and society using the criteria of severity, scale, scope and irremediability. By incorporating the weighted results of the stakeholder survey, external trends, peer company practices and expert assessments into this analysis, we derived an impact materiality score for each topic.

Stakeholder engagement

We collected stakeholder views on material topics through online surveys. We sent the survey to stakeholder groups consisting of employees, customers, suppliers, partner associations, consultants, associations and platforms of which we are a member, national and international banking partners, rating agencies, public institutions and Koç Group representatives. We consolidated the responses using weighting coefficients assigned to the stakeholder groups. With this method, we reflected in the analysis results the relationship of different stakeholder groups with Entek and their significance for our decision-making processes.

Senior management assessments

We also included the views of our senior management in the financial materiality assessment. In an online exercise with three senior executives from the Finance, People, Technology and Transformation, and Strategy and Business Development functions, we assessed the significance of sustainability topics for Entek's business strategy and activities.

Risk and opportunity analysis

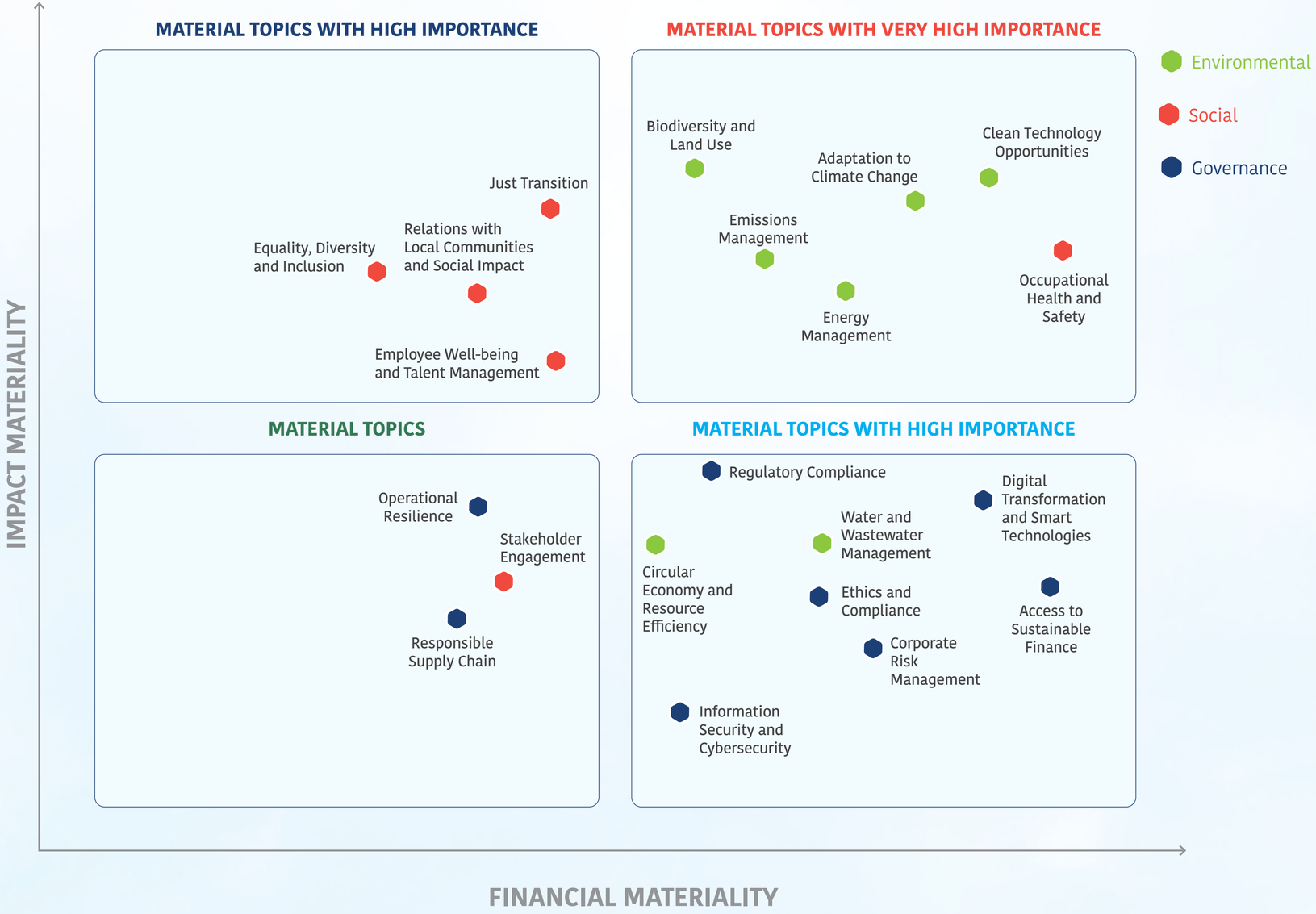
We assessed the financial effects on Entek of risks and opportunities arising from sustainability topics in terms of operations, employees, reputation, regulation, balance sheet structure and innovation capacity. For each risk and opportunity, we considered the likelihood of occurrence and the potential magnitude of the effect. We derived the financial materiality results based on senior management views, international trends and expert assessments.

Materiality Analysis

In the weighted stakeholder analysis results, clean technology opportunities, occupational health and safety, adaptation to climate change, emissions management, energy management, and biodiversity and land use received the highest scores.
In the materiality matrix, which we built by assessing the impact and financial materiality results together, we classified the topics into four groups.

Our top material topics show the strong link between our investments supporting the energy transition and our environmental and operational responsibilities. Clean technology opportunities, emissions and energy management and adaptation to climate change set the direction of our low-carbon growth approach, while biodiversity and land use show the importance of effectively managing the impacts of our investments on the natural environment. Occupational health and safety is one of the core elements of our safe working culture, which covers our employees, contractors and business partners.

We use the results of the materiality analysis as a key input in determining our sustainability work, investment and risk assessments, stakeholder engagement processes and reporting scope. We regularly review our material topics in light of changes in our activities, regulatory developments, sector trends and stakeholder expectations.



Materiality Analysis

Material Topic	Environmental, Social, Governance	Description of Material Topic
Clean Technology Opportunities	Environmental	For Entek, clean technology opportunities relate to evaluating innovative technologies that will increase efficiency in energy generation and operations, developing renewable energy capacity, supporting the transition to low-carbon energy solutions and expanding clean energy solutions through engineering, procurement and construction (EPC) and operation services for renewable energy projects. This topic is important for increasing sustainable energy generation, strengthening operational performance, optimizing resource use and following new technology and investment opportunities that will contribute to the energy transition.
Emissions Management	Environmental	Covers the development of Entek's capacity to measure, reduce and manage its greenhouse gas emissions. The focus of this topic is setting and reporting carbon reduction targets and pursuing them in line with climate policies as part of combating climate change.
Adaptation to Climate Change	Environmental	For Entek, adaptation to climate change covers adapting to the effects of extreme weather events and changing climate conditions on operations. In addition to increasing operational resilience and adapting generation infrastructure to changing conditions, this process also offers new opportunities in areas such as renewable energy investments, hybrid generation models and energy storage solutions.
Energy Management	Environmental	Refers to Entek's strategic approach to increasing efficiency in energy generation and operations, reducing energy losses and transitioning to more sustainable sources. This topic is important for lowering generation costs, improving operational performance and ensuring resource efficiency.
Water and Wastewater Management	Environmental	Covers the responsible and efficient use of water resources in all of Entek's activities, water recovery, the use of alternative (recovered) water sources, the measurement and protection of water quality and the management of wastewater discharges. Water and wastewater management is critical, particularly in energy generation activities, for reducing environmental impacts, protecting water quality, controlling impacts on receiving environments and preventing water stress.
Circular Economy and Resource Efficiency	Environmental	For Entek, circular economy and resource efficiency relate to the efficient use of natural resources in energy generation and operational processes, reducing waste generation, prioritizing recovery practices and reducing environmental impacts. This includes managing the hazardous and non-hazardous waste arising from Entek's activities in compliance with legislation and without harming the environment or human health. The efficient use of equipment and materials in energy generation activities, the optimization of resource consumption in maintenance and operational processes and the effective management of operational waste are important. The topic also covers practices that support resource efficiency, the efficient use of equipment and materials throughout their life cycle, extending their service life and evaluating reuse and recycling opportunities.
Biodiversity and Land Use	Environmental	For Entek, biodiversity and land use relate to managing the impacts of land use decisions in energy generation and project development activities on wildlife, habitats and ecosystems. In this context, it is important to assess potential impacts on site selection, habitat loss and fragmentation, protected areas, aquatic and terrestrial ecosystems, bird migration routes and ecological corridors. The topic also covers the protection of biological diversity, rehabilitation practices and support for nature-positive approaches.
Occupational Health and Safety	Social	For Entek, occupational health and safety relates to creating safe working environments for employees, contractors and business partners in energy generation activities, preventing occupational accidents and occupational diseases and spreading a strong occupational health and safety culture. In this context, effectively managing the risks that may arise from field operations, maintenance activities, high-risk work and energy infrastructure is important.

Materiality Analysis

Material Topic	Environmental, Social, Governance	Description of Material Topic
Employee Well-being and Talent Management	Social	For Entek, employee well-being and talent management relate to supporting employees' professional and personal development, strengthening their competencies, attracting talent to the organization and creating working environments that support employee engagement. Training, career development, employee experience and talent management practices are considered in this context. This topic is important for developing talent suited to the changing needs of the energy sector, strengthening the employee experience and supporting a sustainable workforce structure.
Equality, Diversity and Inclusion	Social	For Entek, equality, diversity and inclusion relate to providing equal opportunities to all employees, encouraging fair practices and developing an inclusive corporate culture. This topic is important for creating a respectful, trust-based and ethical working environment within the Company, preventing discrimination and supporting equal opportunity.
Relations with Local Communities and Social Impact	Social	For Entek, relations with local communities and social impact relate to building sustainable relationships with stakeholders in the regions where it operates, taking social expectations into account and contributing to local development. The topic covers assessing the impacts of activities on the economic, social and cultural life of local communities, supporting stakeholder participation in consultation and decision-making processes and communicating transparently with communities. Practices aimed at local employment, creating economic added value and supporting social benefit are also important elements of this topic.
Stakeholder Engagement	Social	Entek's stakeholder engagement relates to maintaining open, transparent, consistent and trust-based relationships with employees, local communities, suppliers, investors, customers and other stakeholders. In this context, it is important to regularly evaluate stakeholders' expectations and views, take the views of relevant stakeholders into account in decision-making processes, run effective communication mechanisms and develop long-term, sustainable collaborations that support value creation.

Material Topic	Environmental, Social, Governance	Description of Material Topic
Just Transition	Social	For Entek, a just transition relates to considering the social as well as the environmental impacts of the low-carbon energy transition, supporting employees' adaptation to the changing energy sector and strengthening an inclusive approach to the transition. In this context, developing employees' competencies in new-generation energy technologies, supporting employment and strengthening talent for the renewable energy sector are important. Stakeholder collaborations, practices that encourage young people to enter the renewable energy sector and programs that support employee development contribute to managing the energy transition in an inclusive and sustainable way.
Information Security and Cybersecurity	Governance	For Entek, information security and cybersecurity refer to its approach to protecting its digital infrastructure, operational technologies and critical energy systems against cyber threats. In this context, protecting data confidentiality, increasing the resilience of critical infrastructure to cyberattacks and supporting operational continuity are important. The topic also covers securing operational technology infrastructure, monitoring cyber risks and raising employee awareness.
Digital Transformation and Smart Technologies	Governance	For Entek, digital transformation and smart technologies relate to developing and applying innovative technologies that will increase efficiency in energy generation processes and support the sustainable energy transition. In this context, expanding digitalization practices, using data analytics and automation systems, developing smart energy solutions and strengthening the operational resilience and adaptability of energy infrastructure are important. Remote monitoring, predictive maintenance and digital operations management practices are also considered under this topic.
Responsible Supply Chain	Governance	For Entek, responsible supply chain management relates to managing the environmental, social and governance impacts arising from procurement processes and extending sustainable practices across the value chain. In this context, suppliers' environmental performance, occupational health and safety practices, approach to human rights and compliance with ethical standards are of primary importance. The topic covers in particular the reliable and sustainable procurement of critical equipment, raw materials and materials used in energy generation technologies, the effective management of resources and the reduction of supply chain risks.

Materiality Analysis

Material Topic	Environmental, Social, Governance	Description of Material Topic
Corporate Risk Management	Governance	For Entek, corporate risk management relates to identifying, assessing and managing operational, financial, environmental, climate-related and regulatory risks with a holistic approach. This topic is important for ensuring the continuity of energy generation activities and managing the effects of market volatility, supply chain disruptions, natural disasters, cybersecurity risks and changing legislation.
Ethics and Compliance	Governance	For Entek, ethics and compliance relate to conducting activities in line with the values of integrity, honesty, responsibility, trust and respect, ensuring compliance with legal and regulatory requirements and spreading a strong ethical culture. In this context, strengthening the ethical culture, managing ethical risks, preventing corruption and conflicts of interest and supporting business partners' compliance with ethical standards are important. This approach helps protect corporate reputation and strengthen stakeholder trust.
Operational Resilience	Governance	For Entek, operational resilience covers maintaining energy generation activities safely, efficiently and without interruption and strengthening the resilience of critical infrastructure against technical failures and other operational disruptions.

Material Topic	Environmental, Social, Governance	Description of Material Topic
Access to Sustainable Finance	Governance	For Entek, sustainable finance relates to considering environmental, social and governance criteria in financing processes and managing its growth strategy in line with its sustainability approach. In this context, renewable energy investments, projects supporting the low-carbon energy transition, financing models supporting sustainable growth and access to green finance come to the fore.
Regulatory Compliance	Governance	For Entek, regulatory compliance and corporate preparedness relate to conducting activities in accordance with applicable legal and regulatory requirements and adapting to changing national and international expectations. In this context, effectively managing permitting processes, reporting obligations, technical standards and compliance processes is important.

Materiality Analysis

We link our sustainability priorities to the SDGs and assess our contributions in terms of direct and indirect impacts.

Our Contribution to the Sustainable Development Goals

The United Nations' Sustainable Development Goals Report 2025 shows that only 35% of the targets with assessable data are on track or making moderate progress. This picture indicates that investments, implementation and partnerships need to accelerate to achieve the 2030 Goals. Through its work on energy efficiency, low-carbon development, sustainable management of natural resources and inclusive development, UNDP Türkiye's 2025 Annual Report also addresses the complementary environmental and social dimensions of this transformation.

At Entek, we consider our role in the energy transition together with this shared development agenda. We link the topics identified in our double materiality analysis to the United Nations Sustainable Development Goals (SDGs) and, depending on the nature of our activities and the scope of our impacts, address our contributions in two groups: direct and indirect.

SDGs to which we contribute directly



Through our renewable energy generation and investments, we contribute to **SDG 7: Affordable and Clean Energy.** In 2025, we generated a total of 1,055,226 MWh of electricity from solar, wind and hydroelectric sources, meeting 83.1% of our electricity generation from renewable sources. While expanding our renewable energy portfolio with new investments, we are improving the performance of our existing plants through energy efficiency practices.

We consider our hybrid generation, energy storage and clean technology investments under **SDG 9: Industry, Innovation and Infrastructure.** In 2025, by adding 20 MWm of solar capacity to Süloğlu WPP, we implemented a hybrid generation structure that makes more efficient use of the existing land and grid connection. With our Büyükkışla Storage-Integrated WPP project, whose construction we started, we aim to support generation flexibility by integrating renewable energy generation with storage technologies.

In line with **SDG 12: Responsible Consumption and Production**, we focus on efficient use of resources, waste prevention and recovery. In 2025, we sent all the waste generated at our facilities to licensed recovery and recycling facilities. Through reusable product choices, practices that extend equipment service life and the use of recovered water, we aim to reduce our pressure on natural resources. We extend this approach to our value chain through the environmental and social obligations we have added to our contractor agreements.

Through our emissions management, renewable energy investments and climate change adaptation work, we support **SDG 13: Climate Action.** We aim to reduce our Scope 1 and Scope 2 greenhouse gas emissions by 20% by 2030 compared to the 2017 base year and carry out our energy efficiency and operational improvement work in line with this target. With the climate-related risk and opportunity inventory we updated in 2025, we assess risks such as drought, water stress and extreme weather events at the level of each facility and reflect the findings in our investment planning and operational preparedness.

Under **SDG 15: Life on Land,** we carry out work to protect habitats and species at our generation facilities and new investment sites. We shape project design and conservation measures using the findings of flora, fauna, bird and bat monitoring. Through our Biodiversity Management Plans and the environmental obligations we set for contractors, we manage our impacts on land use and habitat integrity.

SDGs to which we contribute indirectly



Through our well-being practices supporting our employees' physical and mental health and our occupational health and safety work, we contribute to **SDG 3: Good Health and Well-Being.** We develop our safe working culture to cover our employees and business partners, and in 2025 we provided a total of 4,504 hours of OHS training in this context.

Through our employee development programs and educational work for young people, we support **SDG 4: Quality Education**. Under the Value for Future (Geleceğe Değer) Project, run in collaboration with the Sustainability Steps Association (Sürdürülebilirlik Adımları Derneği), we reached 252 students in 2025. By combining technical training with field experience, mentoring and internship opportunities, we help young people prepare for careers in the energy sector.

Through our human resources practices that uphold equal opportunity, our approach to supporting women's career development and our parental support, we contribute to **SDG 5: Gender Equality**. We address our work on fair working conditions, employee rights, professional development and inclusive employment under **SDG 8: Decent Work and Economic Growth.**

In line with **SDG 17: Partnerships for the Goals,** we develop collaborations with non-governmental organizations, educational institutions, financial institutions and sector stakeholders. Through these collaborations, we secure funding for renewable energy investments, increase the sharing of technical knowledge and experience and expand the reach of programs that support social development.

Management of Sustainability and Climate-related Risks and Opportunities

We systematically assess the effects of climate risks and opportunities on our operations, investments and financial performance.



We address sustainability-related risks and opportunities as part of our corporate risk management system. In this context, we assess the effects of potential environmental, social and governance developments on our activities, investments, value chain and financial performance. We include the risks we identify in our corporate risk inventory, prioritize them by likelihood and impact and monitor them together with existing control mechanisms and the actions to be taken.

We consider climate change, which plays a decisive role in the long-term transformation of the energy sector, among our strategic priorities. The consequences of physical climate impacts on energy generation assets, the acceleration of the energy transition, carbon pricing mechanisms, changing regulatory expectations and market conditions call for the systematic management of climate-related risks and opportunities. Accordingly, we analyze the potential effects of climate change on our operations, investments and financial performance and reflect the results in our corporate risk management, financial planning and strategic decision-making processes.

We assess climate risks and opportunities under three headings: physical risks, transition risks and climate-related opportunities. In our physical risk analyses, we consider hazards such as drought, water stress, flooding, extreme heat, storms, strong winds, lightning, wildfires and landslides. Under transition risks, we monitor carbon pricing mechanisms, developments in climate legislation, technological transformation, changes in energy markets and stakeholder expectations. We assess renewable energy, hybrid generation, energy storage, digitalization, operational efficiency and green finance as climate-related opportunities.

We build our Climate Risk Inventory based on the technology, operational structure, geographical location and environmental conditions of the facilities in our generation portfolio. Drawing on international climate risk data platforms, water stress assessment tools, regional disaster risk reduction plans and climate projections, we examine current hazards and future risk trends. In our short-, medium- and long-term assessments, we consider the effects of risks on critical equipment, infrastructure, generation processes and business continuity.

We prioritize the risks we identify by likelihood and potential impact and assess the effectiveness of existing controls and the residual risk level after controls. We include potential consequences such as generation losses, maintenance and repair costs, carbon costs, insurance costs, investment needs and critical equipment costs in our financial planning.

Management of Sustainability and Climate-related Risks and Opportunities

Physical and Transition Risks

Asset or area of activity	Priority risks	Potential operational and financial effects	Our management approach
Hydroelectric power plants	Water stress, changing precipitation patterns, prolonged drought and floods	Generation losses due to reduced water availability, decline in sales and revenue, damage to facilities and infrastructure	Basin-based assessments, effective management of water resources, generation planning, portfolio diversification and hybrid generation solutions
Wind power plants	Extreme weather events, strong winds, lightning, fire and disruptions to site access	Periodic generation interruptions, loss of sales, damage to fixed assets, increase in maintenance, repair and insurance costs	Early warning and site monitoring systems, operational preparedness, maintenance practices and business continuity plans
Natural gas combined cycle power plant	Carbon pricing, emissions trading regulations, climate legislation, water stress and extreme heat	Increase in carbon and operating costs, difficulty in securing cooling water, pressure on efficiency and competitiveness	Monitoring emissions performance, assessing carbon costs, water and energy efficiency practices and incorporating regulatory developments into planning processes
Value chain and investments	Supply of raw materials and critical equipment, equipment prices, access to energy, insurance costs and technological transformation	Increase in indirect costs and capital expenditure, effects on investment schedules and procurement processes	Monitoring supply and market conditions, scenario analyses, investment prioritization and diversification of financing options

We assess both acute and chronic physical risks. While strengthening our operational preparedness for events such as storms, fires, lightning and flash floods, we take into account the effects of long-term changes such as drought, water stress and rising temperatures on our generation portfolio in our investment and capacity planning.

In managing transition risks, we closely follow climate policies and developments in energy and financial markets. In 2025, the entry into force of Climate Law No. 7552 and progress in preparing secondary legislation on the Turkish Emissions Trading System increased the importance of our work on measuring and managing carbon costs. We follow regulatory preparations on the Turkish ETS and the national green taxonomy, as well as the requirements of the Turkish Sustainability Reporting Standards, and assess their potential effects in our financial and strategic planning processes.

Managing Financial Effects and Transition Opportunities

We consider water security, the supply of raw materials and critical equipment, access to energy, insurance costs, carbon pricing and regulatory developments among the inputs to our financial planning process. Reduced water supply can limit hydroelectric generation and put pressure on our sales and revenues. Extreme weather events can cause generation interruptions and asset damage at our wind power plants and increase maintenance, repair and insurance costs. At our natural gas combined cycle power plant, carbon costs, emission obligations and water access conditions can affect operating costs and competitiveness.

Rising critical equipment prices, changing lead times and the need for technologies supporting climate adaptation can affect our capital expenditure. We assess these effects within our investment plans, budgeting work and risk scenarios. Where possible, we quantify the financial consequences of risks and include assessments of generation losses, cost increases and additional investment needs in our decision-making processes.

We see the opportunities offered by the energy transition as an important part of our growth approach. Through our renewable energy, hybrid generation and energy storage investments, we diversify our generation portfolio and strengthen our resilience to climate change. The share of our zero-carbon installed electrical capacity in our total installed capacity reaching approximately 77% as of year-end 2025 shows the progress we have made in our low-carbon portfolio transformation.

Green loans and sustainable finance instruments can support our access to finance for WPP, SPP and HPP investments. The development of storage-integrated projects, renewable energy certificates and voluntary carbon market activities create new revenue streams. Through the renewable energy certificate and voluntary carbon market activities we carry out via our subsidiary Eltek, we seize the commercial opportunities created by the energy transition.

We update our assessments of climate risks and opportunities in light of changing climate conditions, regulatory developments, market dynamics and new data. We report the results to the relevant governance bodies through our sustainability management structure and take them into account in our investment decisions, operational planning and financial assessments. In this way, we aim to strengthen our resilience to climate-related impacts while benefiting from the growth areas offered by the transition to a low-carbon economy.

Climate, Environment and Resource Management



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Climate, Environment and Resource Management

With the Environmental, Social and Governance Policy we published in 2025, we defined our core principles on climate change, energy and emissions management, water resources, waste, biodiversity and land use within a common framework.



We regard managing the environmental impacts of energy generation as one of our core responsibilities supporting the continuity of our activities and our long-term value creation capacity. Given the structure of our generation portfolio, climate change, greenhouse gas emissions, water resources, land use and biodiversity are interrelated topics. We approach our environmental performance with a holistic management mindset and reflect our targets in processes ranging from investment decisions to operating practices and from supplier selection to employee awareness.

Our Environmental Management Approach

We support our environmental and energy performance with international management system standards. We maintain our processes under the ISO 14001 Environmental Management System and ISO 50001 Energy Management System through audits, performance tracking and improvement work.[12] The management system approach provides a common implementation discipline, from monitoring legal requirements and assessing environmental risks to tracking targets and taking corrective action.

In 2025, we reviewed our environmental management approach in light of changing regulations, our growing renewable energy portfolio and stakeholder expectations. Our double materiality analysis highlighted biodiversity, water management and sustainable supply chain, as well as climate change and the energy transition, among our material topics. We used the results of the analysis to assess our environmental impacts together with the financial effects of these topics on our business model.

This assessment also laid the groundwork for a new governance model that will strengthen the place of sustainability topics in corporate decision-making. With the Sustainability Committee model, which we finished designing in 2025 and put into practice in 2026, we aim to address environmental and climate-related issues under the oversight of senior management and with input from different business units.

In addition, with the Environmental, Social and Governance Policy we published in 2025, we defined our core principles on climate change, energy and emissions management, water resources, waste, biodiversity and land use within a common framework. The policy sets out our commitments to preventing environmental impacts at source, using natural resources efficiently, assessing climate risks, protecting ecosystems and continuously improving environmental performance.

The Entek ESG Policy (in Turkish) is available here.

In 2025, we continued our work to raise employees' environmental awareness. Through a total of 136 person-hours of "Environmental Management Information Training", we shared the core components of emissions, water, waste, chemicals and energy management with our employees.

We maintain the same determination in our environmental compliance performance. In 2025, no environmental violations were identified and no environmental fines were imposed on the Company.

[12] *All our locations except Kınık WPP hold ISO 14001 Environmental Management System and ISO 50001 Energy Management System certification.*

Climate Change

We carry out our climate management approach in line with the Koç Holding Carbon Transformation Program and the Tüpraş Strategic Transformation Plan.

We regard climate change as one of the key factors shaping the transformation of the energy sector, the resilience of our generation assets and our long-term investment decisions. While rising temperatures, changing precipitation patterns, drought and extreme weather events affect physical conditions, carbon pricing, emissions trading, technological transformation and sustainable finance expectations create new risks and opportunities for our business model.

We build our climate management approach on regularly assessing risks and opportunities, measuring and reducing greenhouse gas emissions, adapting to the effects of climate change, developing renewable energy and clean technology investments and increasing energy efficiency. We carry out our work in these areas in line with the Koç Holding Carbon Transformation Program and the Tüpraş Strategic Transformation Plan, and feed the results into our corporate risk management, investment planning, operational improvement and performance tracking processes.

We monitor climate-related developments under the oversight of senior management and with input from the relevant business units. The participation of environment, finance, strategy, investment, generation, procurement and other relevant functions supports treating climate as a shared responsibility in decision-making. While following regulatory developments and the transformation of energy markets, we assess our emission reduction targets, adaptive capacity and low-carbon growth opportunities together.

Management of Climate-related Risks and Opportunities

In 2025, we spread climate literacy across the organization through our “Climate-related Risks and Opportunities” training.

We comprehensively assess the risks posed and opportunities offered by climate change and review our business strategies and implementation priorities based on our findings. In 2025, we updated our climate-related risk and opportunity inventory covering our natural gas, hydroelectric and wind power plants and reassessed physical and transition risks under different climate scenarios.

For our hydroelectric power plants, drought, water stress, changing precipitation patterns and flood risks came to the fore; for our wind power plants, extreme weather events, wildfires, lightning and conditions that may affect site access. At our natural gas combined cycle power plant, we focused on the financial and operational effects of transition risks that may arise from carbon pricing mechanisms and emission regulations. As part of the same work, we identified energy storage projects, hybrid generation opportunities and increased grid flexibility as strategic opportunity areas.

We use the inventory results in our corporate risk management, investment planning and operational improvement processes. Risk profiles, which vary by facility type and geography, feed into processes ranging from maintenance and emergency preparedness to new investment decisions. By regularly updating our assessments, we aim to strengthen our preparedness for changes in climate conditions, regulations and technologies.

Detailed information on risks and opportunities is available in the Management of Sustainability and Climate-related Risks and Opportunities section of the report.



Climate Change

The Carbon Transformation Program, which Koç Holding runs with its vision of becoming carbon neutral by 2050, forms the backbone of our climate governance.

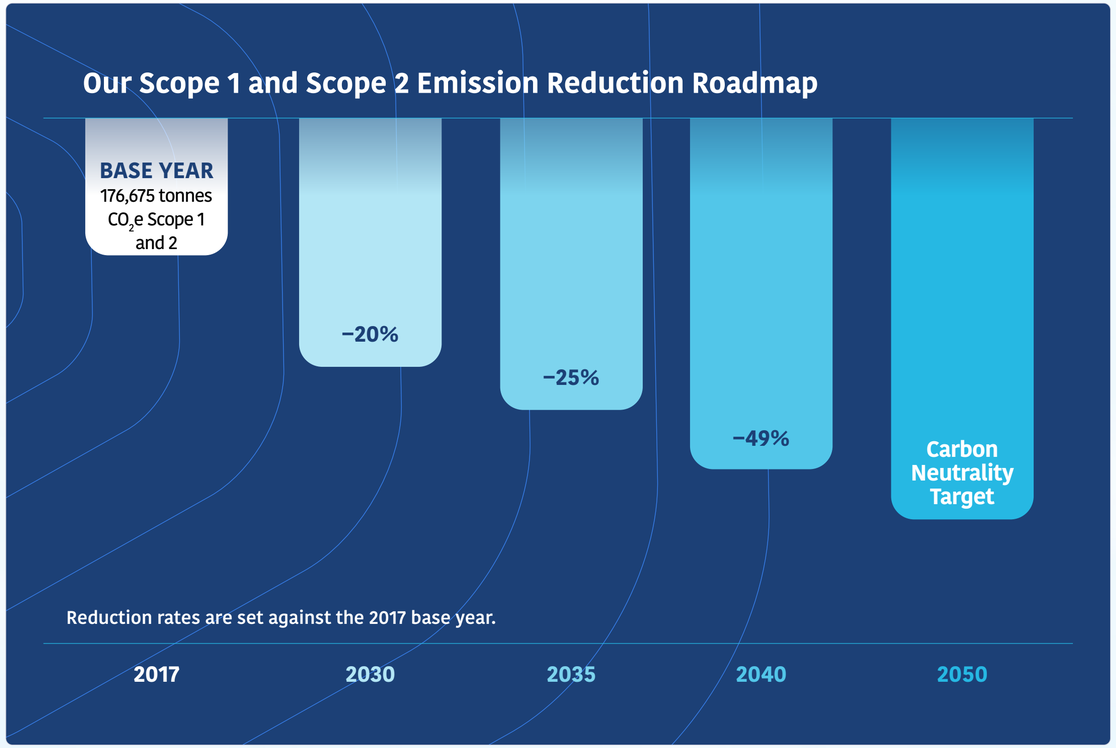


Carbon Transformation Program

The Carbon Transformation Program, run across Koç Group, aims to identify physical and transition risks arising from climate change, set emission reduction targets, prepare low-carbon transition roadmaps and enable Group companies to develop strategies suited to their fields of activity. Led by the Koç Holding CEO, the program is coordinated by Koç Holding's sustainability, finance, strategy and business development teams. At Group companies, the program is followed up under the leadership of senior executives with input from the relevant business units.

At Entek, we approach the program through the lens of the energy transition, renewable energy investments, energy efficiency, emission reduction, climate risk management and the development of low-carbon business models. We monitor carbon pricing mechanisms, the European Green Deal, sustainable finance expectations, preparations for the Turkish Emissions Trading System (ETS) and transformation dynamics in the energy sector in terms of their potential effects on our activities. These assessments support integrating climate risks into corporate risk management, considering the climate dimension in investment decisions and increasing our preparedness for regulatory developments.

In line with the Carbon Transformation Program and the Tüpraş Strategic Transformation Plan, we reviewed our emission reduction roadmap. Compared to the 2017 base year, we aim to reduce our Scope 1 and Scope 2 greenhouse gas emissions by 20% by 2030, 25% by 2035 and 49% by 2040. In the long term, we aim to achieve carbon neutrality by 2050 by gradually reducing our Scope 1 and Scope 2 emissions.



We support our targets by strengthening our renewable energy portfolio, expanding energy efficiency practices, making operational improvements, evaluating low-carbon technologies and including emission reduction opportunities in investment plans. Our position in the energy sector and our growth approach in renewable energy contribute to Koç Group's goals for the transition to a low-carbon economy.

The work we carry out under the program contributes to the development of our climate governance and to tracking emission reduction targets in a measurable and traceable way. Addressing climate performance at senior management level and involving the relevant business units in the process support the implementation of our low-carbon energy transition roadmap with a shared understanding across Entek.

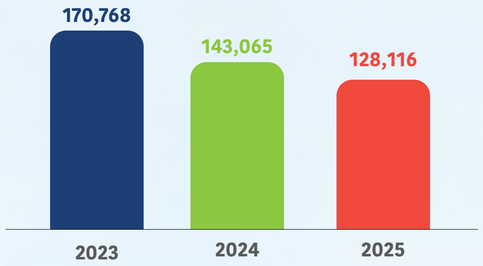
Emissions and Energy Management

Emissions Management

We have had our greenhouse gas emissions inventory independently verified every year since 2017 under the ISO 14064 standard; our Scope 1, Scope 2 and Scope 3 emissions are verified at a “reasonable assurance” level. As of the date this report was prepared, the verification process for 2025 emissions data was still ongoing.

In 2025, our Scope 1 emissions amounted to 126,727.4 tonnes of CO_2e and our location-based Scope 2 emissions to 1,388.8 tonnes of CO_2e. Owing to the breadth of our value chain, our Scope 3 emissions continue to make up the majority of our total footprint and were calculated at 535,606.7 tonnes of CO_2e in 2025. Our GHG intensity per unit of generation was 0.10 tonnes of CO_2e/MWh.

Scope 1 and Scope 2 (Location-based) Greenhouse Gas Emissions (tonnes CO_2e)



Greenhouse Gas Emissions (tonnes CO_2e)	2023	2024	2025
Scope 1	169,640	141,566	126,727
Scope 2 (location-based)	1,128	1,499	1,389
Scope 2 (market-based)	0	0	0
Scope 1+2 (location-based)	170,768	143,065	128,116
Scope 3	749,759.19	888,219	535,607
GHG Intensity per Unit of Generation (tCO_2e/MWh)	0.126	0.095	0.100

In addition to greenhouse gas emissions, we monitor other air emissions from our activities in line with the relevant legal requirements and facility-based monitoring obligations. In 2025, NOx emissions amounted to 133 tonnes.

Value Chain Emissions

Fuel- and energy-related activities under Category 3 accounted for the largest share of our value chain emissions. At 523,600.1 tonnes of CO_2e in 2025, this category corresponded to approximately 97.8% of our total Scope 3 emissions. Purchased goods and services were calculated at 5,512.2 tonnes of CO_2e, employee business travel at 3,569.2 tonnes of CO_2e and capital goods at 1,745.4 tonnes of CO_2e. We monitor category-level developments together with supplier management, procurement practices and operational mobility.

Scope 3 Category (tonnes CO_2e)	2023	2024	2025
Category 1: Purchased Goods and Services	4,363	5,052	5,512.2
Category 2: Capital Goods	1,482	1,568	1,745.4
Category 3: Fuel- and Energy-Related Activities	741,403	878,162	523,600.1
Category 5: Waste Generated in Operations	1	1	0.29
Category 6: Business Travel	2,143	3,054	3,569.2
Category 7: Employee Commuting	332	350	418.2
Category 8: Upstream Leased Assets	37	32	761

Emissions and Energy Management

In 2025, we included suppliers' environmental, social and governance competencies in the selection criteria for the tender processes of our new investment projects.

Emissions Management in the Supply Chain

As part of our approach to managing our climate impacts across the value chain, we treat our suppliers' environmental performance as an important component of our procurement and business partnership processes. Making greenhouse gas emissions from the supply chain visible, identifying environmental and social risks at an early stage and monitoring our suppliers' areas for improvement form the basis of this approach.

In 2025, we completed the Supplier ESG Assessment Survey, which we conducted to assess the 2024 ESG performance of our critical suppliers. Through the survey, we assessed suppliers' current approaches to greenhouse gas inventories and emission reduction targets, as well as climate change management, environmental management systems, waste and resource efficiency practices, occupational health and safety, human rights, working conditions, ethics and compliance. We use the results to analyze supplier-related risks more systematically, monitor sustainability maturity levels and identify areas for improvement.

In 2025, we also developed the tender processes of our new investment projects in this direction. By including suppliers' environmental, social and governance competencies in the selection criteria, we started to consider sustainability performance together with technical and commercial assessments. In this way, we aim to assess environmental and social risks before tendering, select business partners aligned with Entek's expectations and strengthen the practical application of our responsible procurement approach.

We placed our expectations for contractor and supplier management within a corporate framework through the relevant procedures, prepared with regard to IFC and EBRD standards and the specific requirements of lender banks, and the Environmental and Social Compliance Annex we integrated into our contracting processes. The Annex defines responsibilities on environmental management, occupational health and safety, social compliance, ethics, human rights, working conditions and legal compliance. This structure provides a basis for monitoring supplier performance and following up on the necessary improvements. In the coming period, we aim to use the assessment results to improve the quality of supply chain emissions data and build a value chain aligned with our low-carbon transition targets.

Energy Management

We manage our energy management processes in line with the requirements of the ISO 50001 Energy Management System standard. In 2025, we successfully completed the related audits; our certification scope was not narrowed and we maintained the maturity level of our energy management system.

Our total energy consumption in 2025 was 724,824 MWh. Our energy consumption decreased by 10.4% compared to 2024 and by 23.8% compared to 2023. Approximately 94% of the total decrease in 2025 resulted from a 79,369 MWh reduction in natural gas consumption.

We develop energy efficiency work based on our technical teams' field experience, monitoring results and investment assessments. Process optimization, replacing auxiliary equipment with efficient models, improving lighting and air conditioning systems and reducing losses and leaks are the main types of projects we implemented in previous periods. We include the effects of projects on energy savings, financial contribution and emission reduction in the performance of the year in which they are implemented.

In addition, we invest in energy storage solutions to secure continuity in renewable energy generation and manage the supply-demand balance more effectively. This allows us both to avoid wasting generation that cannot be fed into the grid and to increase system efficiency by reducing energy losses.

Energy Source	2023 (MWh)	2024 (MWh)	2025 (MWh)
Natural gas	933,706.9	782,573.0	703,204.4
Gasoline	305.7	453.1	597.4
Diesel	758.6	752.1	781.4
Purchased Electricity	2,473.1	3,501.0	3,511.4
Renewable Energy Consumption	14,277.9	21,715.0	16,729.4
Total Energy Consumption	951,522.1	808,994.2	724,823.7

Emissions and Energy Management

In 2025, we generated 83.1% of our electricity from solar, wind and hydroelectric sources.

Our 2025 Energy Efficiency Projects

Kumköy HPP – Installation of Drives on Cooling Water Pumps

By installing drives on the cooling water pumps, we enabled the pumps to operate more efficiently and in a more controlled manner. We expect this project to deliver annual **energy savings of 35.23 MWh.**

Damlapınar HPP, Kınık WPP and Kocaeli NGCCPP – LED Lighting and Improving the Efficiency of Heaters

We replaced the existing light fittings at our facilities with low-energy LED fittings. We also replaced the existing heaters in areas where our employees work with more energy-efficient equipment. These measures are expected to **save 15.43 MWh per year.**

Kocaeli Natural Gas Power Plant – Elimination of Air Leaks Across the Facility

We fixed the leaks we identified in air lines across the facility without any additional investment cost. We expect this project to deliver annual **energy savings of 11.3 MWh.**

Kepezkaya HPP – Compressor Line Improvements

We increased the energy efficiency of the system by fixing the leaks we identified in the compressor line. This project is expected to deliver annual **energy savings of 2.73 MWh.**



Our Energy Generation

In 2025, we generated a total of 1,055,226 MWh of renewable electricity: 383,208 MWh from wind, 642,184 MWh from hydropower and 29,834 MWh from solar. Our electricity generation from natural gas was 214,507 MWh and our steam generation from natural gas was 54,484 MWh.

According to our calculation using the Combined Margin Emission Factors published by the Ministry of Energy and Natural Resources of the Republic of Türkiye, **our HPP and WPP generation helped avoid a total of 591,785 tonnes of CO_2e greenhouse gas emissions in 2025. Of this, 338,537 tonnes of CO_2e came from hydroelectric and 253,248 tonnes of CO_2e from wind power generation.**

Generation Source (MWh)	**2023**	**2024**	**2025**
Wind (WPP)	229,997	414,530	383,208
Solar (SPP)	-	-	29,834
Hydroelectric (HPP)	809,639	836,990	642,184
Electricity from natural gas	303,981	244,589	214,507
Steam from natural gas	65,054	55,327	54,484

Adaptation to Climate Change

We monitor climate-related physical risks at facility level and incorporate the findings into our investment plans and operational improvement processes.

We are aware that combating climate change is not limited to reducing emissions but also requires adapting to changing climate conditions. In the climate risk inventory we updated in 2025, we identified physical risk profiles that vary by facility type. Drought, water stress and flooding stood out for our hydroelectric power plants, and extreme weather events and wildfires for our wind power plants. These findings feed directly into our investment planning and operational improvement processes.

To systematically monitor water-related physical risks, we use international tools such as WRI Aqueduct and WWF Water Risk Filter, which allow us to regularly track water stress levels and basin-based risks in the regions where our facilities are located. At our Kocaeli Natural Gas Combined Cycle Power Plant, the grey water treatment plant, in operation since 2015, reduces the amount of water withdrawn from the Kocaeli basin, which is under high water stress, and is a concrete example of our climate change adaptation work.



Clean Technology Opportunities

With 20 MWm of solar capacity added to Süloğlu WPP, we created a hybrid generation structure of 66 MW wind and 20 MWm solar.

We see the energy transition as a strategic area of opportunity in which new technologies, business models and revenue streams are emerging. Renewable energy investments, hybrid power plant solutions, energy storage and carbon markets are the main components of our growth approach in this area.

In 2025, we added 20 MWm of solar capacity to our Süloğlu Wind Power Plant without changing its electrical capacity, turning the facility into a hybrid generation structure. Complementing 66 MW of wind capacity with solar, this structure makes more efficient use of the existing land and grid connection. The different intraday generation profiles of wind and solar support the continuity of generation and the efficiency of infrastructure use.

We consider our storage-integrated renewable energy projects in terms of improving generation flexibility and strengthening low-carbon electricity supply. The storage-integrated projects for which we started the Gold Standard registration process have the potential to create a new area of value between clean energy investments and carbon markets.

360,143 tCO_2e

Carbon Credits Generated

65,022 tCO_2e

Carbon Credits Sold

Carbon Markets and Renewable Energy Certificates

We also see carbon markets as a clean technology opportunity: the Gold Standard registration process we started for our storage-integrated power plants aims to add carbon credit revenue to the Company's revenue streams beyond electricity sales.

We certify the environmental attributes of the electricity we generate from renewable energy sources through I-REC certificates. In 2025, we generated 671,834.32 MWh of I-RECs and sold 614,738.15 MWh of certificates. The certificates sold helped customers from different sectors document their renewable electricity use and manage their electricity-related emissions using a market-based approach. The corresponding emission reduction was 288,312.19 tonnes of CO_2e, and our I-REC revenue was approximately TL 6.88 million.

Carbon Credits	Unit	2023	2024	2025
Carbon Credits Generated	tCO_2e	279,518	0	360,143
Carbon Credits Sold	tCO_2e	164,620	12,587	65,022
Carbon Credit Revenue	TL thousand	2,818	738	2,405



Clean Technology Opportunities

I-REC Certificates	Unit	2023	2024	2025
I-RECs Generated	MWh	674,020.96	644,223.00	671,834.32
I-RECs Sold	MWh	619,099.10	633,104.53	614,738.15
Emission Reduction Achieved through I-RECs	tonnes CO_2e	295,929.37	302,623.96	288,312.19
I-REC Revenue	TL thousand	4,370	6,312	6,877

In 2025, the automotive sector was again the leading beneficiary of our I-REC certificates, followed by the energy and transport-logistics sectors.

Sectors Supplied with I-REC Certificates and Emission Reductions from Electricity Consumption

Sector (MWh)	2025
Electrical and Electronics	0
Energy	112,047.59
Finance	8,742
Pharmaceuticals and Healthcare	19,570.47
Chemicals, Petroleum, Rubber and Plastics	21,973.76
Metal Products and Machinery	0
Automotive	324,896.93
Transport, Logistics and Communications	102,736.41
Tourism	16,188
Other	8,583
TOTAL	**614,738.15**

To expand the growth opportunity in carbon markets, in 2025 we started work to register the Büyükkışla, Adatoprakpınar and Eren projects among our storage-integrated renewable power plants with Gold Standard. Taking advantage of Gold Standard's new exception that accepts only storage-integrated projects from Türkiye, we aim to create a new revenue stream from carbon credit sales beyond electricity generation. The audit processes are planned to be completed in 2026.



Financing

We support our renewable energy investments with long-term and sustainable sources of finance and consider the environmental and social impacts of projects in our financing processes. Through collaborations with domestic and international financial institutions, development banks and export credit agencies, we match green loans, investment loans and grant opportunities with our investment plans. Through the environmental and social monitoring we carry out under financing terms, we strengthen our alignment with international sustainability standards.

Süloğlu Hybrid SPP Project

We secured EUR 6.7 million in financing from the Development and Investment Bank of Türkiye for the Süloğlu Hybrid SPP Project, which aims to install a 20 MWm auxiliary source alongside our 66 MWe Süloğlu Wind Power Plant in Edirne. Following the loan agreement we signed in December 2024, we drew down the loan.

In line with the financing terms covering 2024-2030, we periodically submit the relevant reports to the bank throughout the loan term, in particular the Environmental and Social Monitoring Report, Retrospective Social Audit Report, Livelihood Restoration Plan, Greenhouse Gas Emissions Report and Subcontractor Management Plan. With this financing structure, we increase our renewable energy generation capacity while monitoring the project's environmental and social performance against requirements aligned with international standards.

Clean Technology Opportunities



Büyükkışla Storage-Integrated WPP Project

We developed two separate sustainable financing structures for the Büyükkışla Storage-Integrated Wind Power Plant, to be built in Ankara with an installed capacity of 99.9 MWe and a storage capacity of 121 MWh.

To finance the project's equipment investments of Chinese origin, we collected offers from domestic and international financial institutions. In March 2025, we mandated HSBC Bank Middle East Limited as structuring bank, mandated lead arranger, green loan coordinator and original lender for USD 73.5 million of green financing supported by Sinosure insurance, and initiated the approval processes with the bank and Sinosure. In the process, in which The Hongkong and Shanghai Banking Corporation Limited acted as facility agent, the legal counsel of the bank and borrower and environmental consultants were also involved in the financing structure. Under this financing covering 2025-2037, the loan agreement was signed and drawdowns began in 2026.

For the project's remaining financing needs, we signed a USD 40 million loan agreement with the Industrial Development Bank of Türkiye (TSKB) in September 2025 and drew down the loan. In addition to this financing covering 2025-2032, after the plant is commissioned we aim to apply through TSKB for a grant from an international source and secure grant support of approximately EUR 1.9 million. Under both financings, we periodically submit environmental and social monitoring reports and reports on other obligations to the banks throughout the loan terms. The financing structure we put in place for the Büyükkışla Storage-Integrated WPP Project received the "Best Renewable Energy Structured Financing in Central and Eastern Europe" award at the EMEA Finance Achievement Awards.

Niculești SPP Project

To put in place a long-term and sustainable financing structure for the 178.5 MWe Niculești Solar Power Plant to be built in Romania, we collected offers from more than 15 banks and evaluated alternative financing models. As a result, in December 2025 we signed a binding preliminary protocol with Banca Transilvania. The financing package consists of an investment loan of EUR 71,410,815, a revolving VAT loan of RON 54,192,000 and a derivative transaction limit of EUR 5 million. In the process, which involved the legal counsel of the bank and borrower as well as the borrower's technical adviser, we signed the agreement in 2026 following loan agreement negotiations and began drawing down the loan. Throughout the financing period covering 2024-2037, we will carry out the necessary reporting in line with the agreed commitments and conditions.

Eren Storage-Integrated WPP Project

To meet the remaining financing needs of the Eren Storage-Integrated Wind Power Plant, to be built in Sivas with an installed capacity of 55 MWe and a storage capacity of 79.6 MWh, from sustainable sources, we collected offers and set the financing roadmap in the last quarter of 2025. As a result, in March 2026 we signed a USD 25 million loan agreement with the Industrial Development Bank of Türkiye and drew down the loan. Throughout the financing period covering 2025-2031, we will periodically submit environmental and social monitoring reports and reports on other financing obligations to the bank.

Through this financing work, we are securing long-term funding for our renewable energy investments in Türkiye and Romania while making environmental and social performance requirements an integral part of our financing processes. In this way, we are increasing our renewable energy generation and storage capacity and strengthening our contribution to the energy transition.

Water and Wastewater Management

In 2025, recovered water made up 98.5% of our total water withdrawal.

We regard water as an important natural resource for the continuity of our generation activities and the ecological balance of the basins in which we operate. We monitor our water use by facility, purpose of use and source type and focus on reducing water withdrawal, increasing the use of recovered water and managing wastewater in compliance with legislation. The ESG Policy we published in 2025 also made the efficient use of water resources, the proactive assessment of water risks and the effective management of wastewater part of our corporate commitments.

Management of Water Risks and Performance

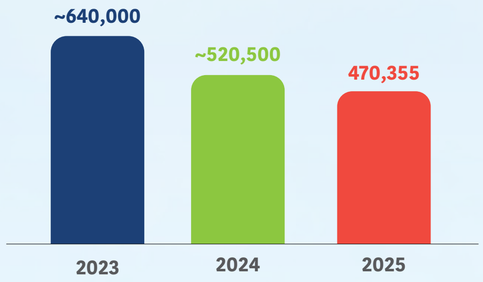
We assess water risks at our operating locations on a basin basis using international tools such as WRI Aqueduct and WWF Water Risk Filter. While water use at our hydroelectric and wind power plants is mainly for domestic needs, we use process water at the Kocaeli Natural Gas Combined Cycle Power Plant. We shape our water management practices according to each facility's usage profile and the conditions of the basin in which it is located. In addition, we aim to start the afforestation work planned under the Basin-Based Diagnostic Report we prepared for Menzelet and Kılavuzlu HPPs in 2026.

In 2025, our total water withdrawal decreased by 9.6% compared to 2024, to 470,355 m^3. Our total water consumption was 322,973 m^3 and our wastewater discharge 147,382 m^3.

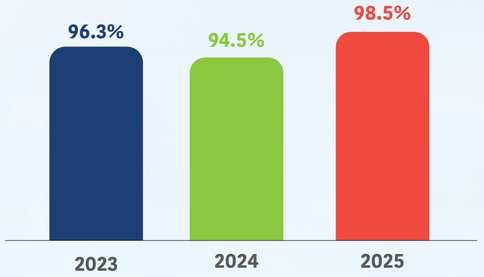
By maintaining a high level of recovered water use, we reduced our raw water withdrawal from 28,500 m^3 in 2024 to 6,905 m^3 in 2025, a decrease of approximately 76% year on year. The 6,501 m^3 of raw water we withdrew from water-stressed areas in 2025 made up approximately 1.4% of our total water withdrawal.



Total Water Withdrawal (m^3)



Recovered Water Ratio (%)



At our hydroelectric power plants, we monitor water quality through samples taken from upstream and downstream points. We analyze parameters such as pH, conductivity, suspended solids, chemical oxygen demand, temperature, and oil and grease. The 2025 measurements revealed no adverse findings in terms of water quality.

Water and Wastewater Management



Kocaeli Natural Gas Combined Cycle Power Plant Treatment Unit

In 2025, we met 99.1% of our process water use from recovered water.

The treatment unit we built at the Kocaeli Natural Gas Combined Cycle Power Plant is one of the standout practices of our water efficiency approach. In 2025, recovered water made up 98.5% of our total water withdrawal, and we met 99.1% of the process water needs of the Kocaeli Natural Gas Combined Cycle Power Plant from recovered water. We thus exceeded our target of using at least 95% recovered water outside periods of breakdowns and emergencies. The practice reduces raw water withdrawal while allowing existing water to be reused within the cycle.



KWORKS – Collaboration in Water Management

We are among the supporters of the Koç Climate Technologies Acceleration Program, run in collaboration with Koç Holding and Koç University KWORKS.

We are among the supporters of the Koç Climate Technologies Acceleration Program, run in collaboration with Koç Holding and Koç University KWORKS. The program aims to support start-ups developing innovative, technology-based and scalable solutions in climate technologies and to help develop these solutions through potential pilot projects with Koç Group companies, investor meetings, expert training and mentoring. Under the program's Water Management focus for 2025-2026, we contribute to the development of technology-based solutions in areas such as water efficiency, circular water use, low-cost wastewater treatment, digital monitoring of the water footprint, leak prevention and rainwater harvesting.

Wastewater Management

We manage our wastewater in line with the relevant discharge criteria and the connection conditions of our facilities and regularly carry out the necessary analyses. Not making uncontrolled direct discharges to natural receiving environments is the basis of our practices for protecting water resources. In 2025, we managed all of the 147,382 m^3 of wastewater generated through third-party infrastructure. Of this, 144,500 m^3 was sent to the sewer system and 2,882 m^3 was managed through septic systems in compliance with legislation.

Circular Economy and Resource Efficiency

Since 2021, we have sent 100% of the waste we generate to recovery.

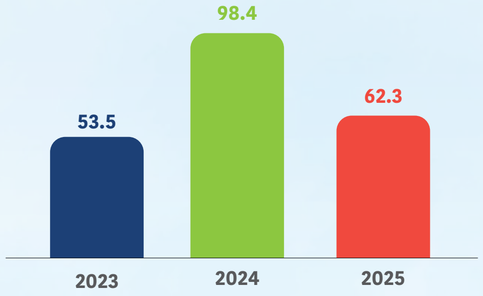


We build our circular economy approach on the principles of preventing waste generation, extending the service life of materials, separating waste at source and recovery. We record the waste generated at our facilities by type, store it under appropriate temporary storage conditions and send it to licensed organizations.

In 2025, we reviewed the Industrial Waste Management Plans we prepared for all our generation facilities in line with legislation and renewed most of the plans to cover the next three-year period. As of year-end 2025, 9 of our 11 facilities hold a “Zero Waste Certificate”.

In 2025, a total of 62.32 tonnes of waste was generated at our facilities, of which 59.30 tonnes was hazardous and 3.02 tonnes non-hazardous.

Total Amount of Waste (tonnes)



We sent all waste to licensed recovery and recycling facilities. In this way, we maintained the 100% recovery rate we have achieved every year since 2021.

Waste Management	2023	2024	2025
Total Waste (tonnes)	53.5	98.4	62.3
Hazardous Waste (tonnes)	30.4	67.1	59.3
Non-hazardous Waste (tonnes)	23.1	31.3	3.0
Waste Recovery Rate (%)	100	100	100

We continue our practice of reducing single-use plastics in line with Koç Group’s commitments under the Business Plastics Initiative. In 2023, we phased out single-use plastics for employees, except where required for OHS reasons, and maintained this at all locations in 2025. By choosing reusable products in procurement and field practices, we aim to reduce resource consumption.

Our Circular Economy Approach

In line with our circular economy approach, we prioritize hybrid power plant investments that increase source diversity and infrastructure efficiency in energy generation. With the solar energy systems we plan to integrate into our existing power plants, we aim to generate more energy from the same land and infrastructure and thereby optimize our use of natural resources.

To ensure that our approach to resource use is not limited to our own operations, through the Environmental and Social Compliance Annex we added to our contracting processes in 2025, we also obliged our contractors to manage their waste in compliance with legislation, set up temporary storage areas and carry out disposal/recovery processes through licensed companies. In this way, we aim to extend our circular economy approach across our entire value chain.

Biodiversity and Land Use

We carry out flora, fauna, ornithology and bat monitoring in the regions where our hydroelectric and wind power plants are located and at our new investment sites.

We regard protecting wildlife in the areas where our generation assets and new investments are located as a core element of our environmental responsibility. Under our ESG Policy, we are committed to safeguarding ecosystems and protected and endemic species and to assessing potential impacts on land use and habitat integrity at an early stage.

Impact Assessment, Monitoring and Conservation Approach

In new investment projects, we assess bird migration routes, critical habitats, flora and fauna and species with conservation status from the project development and design stage onward. Based on the results of expert studies, we include monitoring, mitigation and conservation measures in project plans. During construction and operation, contractors are contractually obliged to keep habitat destruction to a minimum, inform Entek when sensitive species or breeding areas are identified and implement the necessary measures.

Project-based Biodiversity Management Plans and the Environmental and Social Compliance Annex we have added to our contracts are the main tools for implementing this approach. If a protected species, nest, breeding area or critical habitat feature is identified, we expect contractors to stop work, inform Entek and implement the defined conservation measures. We also define awareness and conservation training on species identified at the project site as a contractor responsibility.

We carry out flora, fauna, ornithology and bat monitoring in the regions where our hydroelectric and wind power plants are located and at our new investment sites. The studies are conducted and reported by expert biologists in line with national legislation and international good practice. We assess the species identified according to IUCN Red List categories, the Bern Convention and other relevant conservation statuses. We continue to use data sources such as IBAT, WWF, ENCORE and Noah's Ark (Nuh'un Gemisi) to support our sectoral and species-based assessments.

In our monitoring at wind power plants, we focus on the potential collision risk for bird and bat species, habitat use and migratory movements. We feed the findings into environmental and social impact management practices in project development, construction and operation and review monitoring and conservation measures as needed.



Our Practices Supporting Biodiversity

At our solar energy investment under construction in Romania, we planned design measures that support ecological connectivity and wildlife protection. With T-shaped perches placed on the perimeter fences, we aim to provide safe perching for birds of prey, and with gaps left between the fence panels and the ground, to make it easier for small mammals to move between habitats. Planned practices also include rehabilitating green areas affected after construction in harmony with the natural landscape, supporting meadow characteristics and preventing the spread of invasive species.

In addition, as part of our afforestation work, we planted 414 saplings in 2025, bringing the total number of saplings we have planted since 2017 to 7,015. We carry out afforestation taking into account the local conditions of our facilities and appropriate species selection.

In 2026, we plan to continue ornithological and bat monitoring, carry out nest surveys during construction phases of new investments that coincide with breeding seasons and organize a Biodiversity Training Series for field teams and contractors.

People and Society



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People and Society

Through our people-focused practices, we aim to create inclusive and lasting value for our employees, local communities and other stakeholders.

We approach sustainable growth with a mindset that puts people and society at the center. We prioritize the well-being, development and safety of our employees and regard equal opportunity, diversity and inclusion as core elements of our corporate culture. While developing our relationships with local communities in the regions where we operate on the basis of mutual trust and open communication, we also take into account the social impacts of the energy transition.

Through practices ranging from employee well-being and talent management to equality, diversity and inclusion, and from occupational health and safety to relations with local communities and social impact work, we aim to create inclusive and lasting value for all our stakeholders. In line with our just transition approach, we aim to contribute to a future in which no one is left behind, taking into account the effects of the transformation in the energy sector on employees and society.

Human Rights and a Fair Working Environment

We see human rights as the foundation of our relationships with our employees and all stakeholders affected by our activities. We consider ensuring decent working conditions, protecting employees' rights and freedoms and maintaining a working environment free from discrimination as part of our corporate responsibility.

We uphold the principles of equality and fairness in all human resources processes, from recruitment to remuneration and from performance and career management to fringe benefits. We do not tolerate forced labor, child labor, harassment, violence, discrimination or ill-treatment in any form. We respect our employees' rights to organize and bargain collectively and do not allow their choice to join or not to join a union to be subject to any discrimination or adverse treatment.

We manage our approach to human rights in line with the Entek Human Rights Policy and the Koç Group Human Rights Policy. The United Nations Guiding Principles on Business and Human Rights, the United Nations Global Compact, the ILO's fundamental principles and rights at work and the OECD Guidelines for Multinational Enterprises are among the main international frameworks guiding our practices.

The Entek Human Rights Policy is available here.



Equality, Diversity and Inclusion

We believe that different experiences, competencies and perspectives strengthen our working culture and decision-making processes.

At Entek, we value creating an inclusive working environment in which all employees have equal rights and opportunities and differences are respected. We take a fair and non-discriminatory approach in our processes for recruitment, development, careers and working life, regardless of gender, age, disability or other personal characteristics.

We believe that bringing together different experiences, competencies and perspectives strengthens our working culture and decision-making processes. In line with Koç Group's approach and the United Nations Women's Empowerment Principles, we carry out practices that support women's participation in the workforce and career development, and we encourage the sharing of knowledge and experience between generations. Our Diversity, Equality and Inclusion Policy sets out our core principles, commitments and working approach in this area.

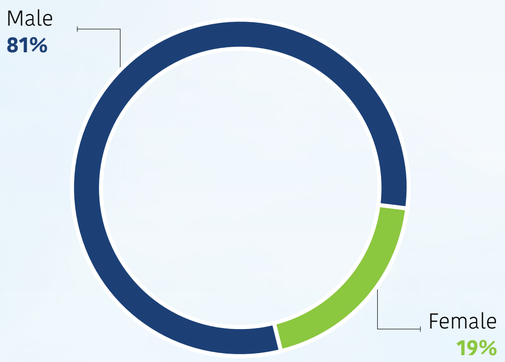
The Diversity, Equality and Inclusion Policy (in Turkish) is available here.

In line with our inclusive employment approach, we support the participation of all individuals in working life and value developing an accessible working environment suited to our employees' needs.

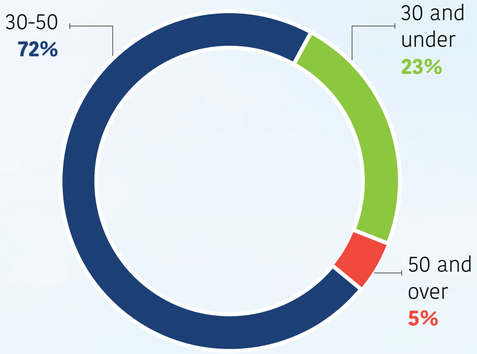
Employee Profile

As of year-end 2025, women made up 19% and men 81% of our 258 employees. The share of women in our management team was 26%. While most of our employees are in the 30–50 age group, employees aged 30 and under make up 23% of our total workforce. We regularly monitor our employee profile in terms of gender, age and distribution across management levels. We develop practices that support diversity, the experience of different generations working together and the progression of women employees into leadership roles.

Employee Distribution by Gender, 2025



Employee Distribution by Age, 2025



Combating Discrimination

We ensure that allegations of discrimination, harassment, mobbing and other ethical violations can be reported through safe and confidential channels. Our employees and other stakeholders can report suspected situations through the Koç Ethics Hotline or the ethics and compliance officers at Entek. We assess reports in line with the principles of confidentiality, impartiality and protection from retaliation.

We implement our human resources practices and fringe benefits in line with the principle of equality and do not allow discriminatory practices based on personal characteristics in remuneration, development, promotion and fringe benefit processes.

Employee Well-being and Talent Management

We support the employee experience holistically through development, well-being and flexible working practices.

At Entek, we adopt a human resources approach that strengthens the employee experience, supports continuous development and addresses employee well-being holistically. Through work ranging from performance and career management to training and development opportunities and from flexible working models to health and well-being practices, we aim to create a working environment where our employees can realize their potential and feel valued, safe and supported. As of year-end 2025, we operated with 258 employees, while 119 subcontractor employees also contributed to our operations.

Performance Management

We run performance management as a continuous process that makes our employees' contribution to company targets visible and regularly addresses their development needs. We apply the Objectives and Key Results (OKR) methodology through the Koç Dialogue (Koç Diyalog) system, which covers all our employees, including senior executives.

Corporate targets set in line with the Company's strategic priorities are cascaded into function, team and individual targets. In this way, we strengthen shared areas of work across teams and make it possible to track each employee's contribution to results. We monitor progress on annual targets through regular review meetings during the year and complete the process at year-end with a self-assessment and a manager assessment. Through calibration meetings at management levels, we support consistent and fair assessments across the organization.

We do not limit feedback to year-end assessments. Thanks to the "Ask for Feedback-Give Feedback" feature in the Koç Dialogue system, our employees can give and receive feedback throughout the year from their managers, colleagues, the stakeholders they work with and their team members. Through our continuous feedback approach, we help our employees follow their strengths and areas for development more closely and shape their development plans according to their needs.

We assess performance results together with career and development processes. In 2025, 52 of our employees were promoted. By regularly monitoring our internal mobility indicators, we also aim to strengthen our employees' career opportunities within Entek.

Remuneration Approach

We manage our remuneration approach in line with the Koç Group Remuneration Management Principles, focusing on fairness, consistency and performance. In pay management, we consider job size, market data, internal pay balances and individual and corporate performance results together.

Through our internationally recognized job evaluation system, we assess positions based on the scope of the work and the level of responsibility and use a grading structure for pay. In this way, we aim to assess positions of similar job size consistently and maintain internal pay balance.

By following national and sectoral pay surveys, we regularly review our pay levels in line with market conditions. We take individual and corporate performance results into account in pay increase and bonus processes and support our employees' contributions with a consistent reward approach.



Employee Well-being and Talent Management

We support our employees at different stages of life with health, pension plan, childcare, transportation and social benefit practices.

Fringe Benefits and Employee Well-being

We offer a comprehensive fringe benefits structure that supports our employees' financial, physical and social well-being. In addition to salaries and performance bonuses, we provide meal and transportation services, private or complementary health insurance, pension and health benefits under the Koç Pension Fund (Koç Emekli Vakfı), social benefit payments, childcare support and various discounts and benefits for Koç Group employees. Through the support we provide at different stages of life, such as marriage, birth, children, education and military service, we aim to respond to our employees' changing needs.

We provide our fringe benefits in line with the principle of equality and aim to create a holistic employee experience through practices that take into account our employees' needs and stages of life.

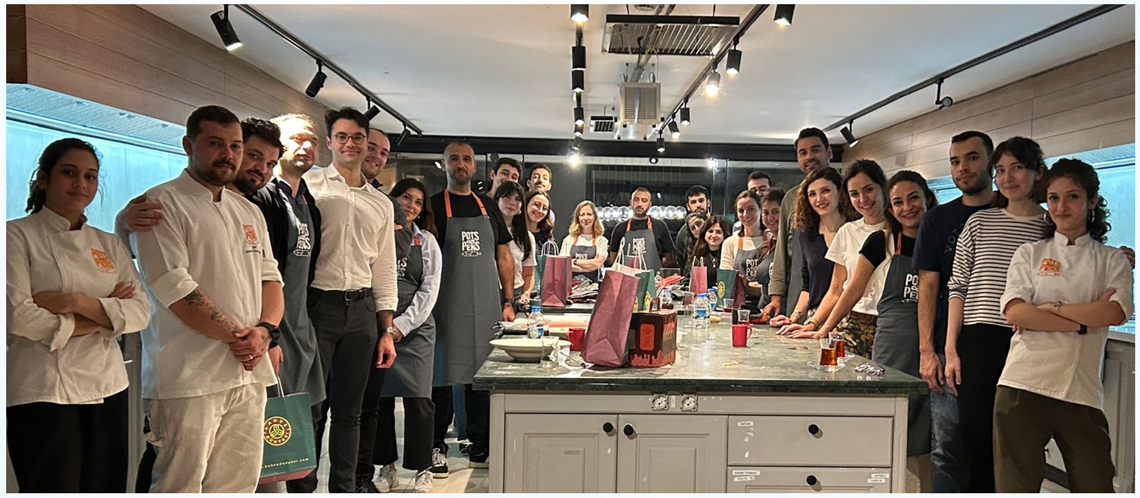
Fringe Benefits We Offer Our Employees

- Meal and transportation services
- Private or complementary health insurance
- Pension and health benefits under the Koç Pension Fund
- Social benefits package including heating, annual leave and holiday allowances
- Marriage, birth, child, education and military service allowances
- Childcare support
- Special occasion and work anniversary practices
- Koç Group discounts and benefits

Health, Well-being and Social Life

We support our employees' physical and mental well-being through various practices. In addition to free online psychologist and dietitian support, we offer online consultations with doctors in different specialties through Koç Healthcare.

To support physical health and an active lifestyle, we offer gym facilities at our Head Office. We encourage an active lifestyle through sports clubs organized around our employees' interests, the Koç Group Sports Festivals and training sessions held at different locations.



Through team meals, family events, company get-togethers, cooking workshops and various social events, we aim to strengthen communication, a sense of belonging and cross-team collaboration among our employees.

Parental Support and Work-Life Balance

We offer flexible working practices that help our employees strike a healthy balance between work and personal responsibilities. Our office employees can work remotely one day a week and choose different start and finish times depending on the requirements of the job and position. For transportation support, we offer shuttle service or fuel allowance options according to our employees' needs.

Women employees returning to work after maternity leave can work remotely four days a week until their child turns one. We also provide our women employees who have given birth with cash childcare support until their child is 66 months old, regardless of whether the child attends a nursery. Through these practices, we aim to make it easier to combine parental responsibilities with working life.

Employee Well-being and Talent Management

In 2025, our employee satisfaction score was 75.4%.



Employee Engagement and Satisfaction

We regularly monitor our employees' experience at Entek and regard their feedback as an important input for improving our working environment. Through the employee survey we conduct every year across Koç Group in collaboration with an independent research company, we measure employee perceptions of engagement and satisfaction as well as areas such as holistic well-being, leadership climate, sense of purpose, corporate belonging and talent development.

By analyzing the survey results across the organization, we identify our strengths and areas for improvement and develop action plans to improve the employee experience. In 2025, our satisfaction score, based on the participation of 244 employees, was 75.4%.

Practices that Strengthen the Employee Experience

We support our employees' experience at Entek with holistic practices ranging from onboarding to development and recognition and from health and well-being to social life. We regularly review the scope of these practices based on insights from employee surveys and feedback channels and develop them in line with changing needs.

- **My Company Is with Me in the Best Moments:** We stand by our employees on their special days and important life moments and offer various forms of support and practices.
- **Every Moment I Make a Difference at My Company is Valuable:** We continue our recognition and reward approach, which makes visible our employees' outstanding performance and contributions that add value to Entek.
- **Safe Together:** We run training, awareness activities and practices supporting employee participation that strengthen our occupational health and safety culture.
- **Employee Communication and Idea Sharing:** We support a participatory corporate culture through employee communication channels, feedback mechanisms and idea-sharing practices. As part of our open communication culture, the Open Door platform enables our employees to share their views, expectations and feedback in a safe and inclusive environment, and we ensure that the feedback received is considered in improving the relevant processes. We regard creating and maintaining a positive and professional working environment for our employees as a core principle.
- **Health and Well-being Practices:** We contribute to our employees' physical and mental well-being with online psychologist and dietitian support, Koç Healthcare, sports facilities and breathing workshops.
- **Social Clubs and Team Events:** We strengthen social bonds and team spirit through sports clubs, employee get-togethers, family events, team meals and the Koç Group Sports Festivals.
- **Home Office Experience:** We offer practices that support our employees' ergonomic needs when working remotely.
- **Fast Forward:** We help new employees adapt more quickly to Entek's culture and business processes through structured onboarding and orientation steps.
- **Cross-Facility Experience Sharing:** We run visit and experience-sharing practices that enable employees at different facilities to get to know each other's working environments and strengthen knowledge sharing.

Employee Well-being and Talent Management

In 2025, we provided our employees with an average of 28.9 hours of training per person; our training investment per person was approximately TL 38.9 thousand.

TL 10+ million
Training and Development Investment

7,444 hours
of Training

Training and Development Programs

We see our employees' development as a process that begins the moment they join and is regularly updated in line with changing business needs. We offer different learning opportunities to develop the technical and professional competencies of our field employees and the leadership, digital technology, technical and behavioral competencies of our office employees. We see training, mentoring, rotation, feedback and career planning practices as complementary elements and use them together to support employees' development both in their current roles and across their careers at Entek.

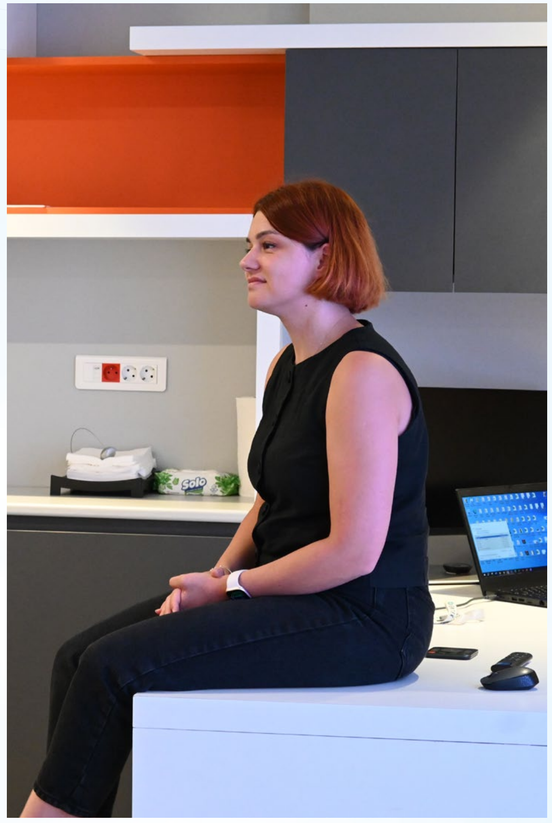
In 2025, we provided a total of 7,444 hours of training to our employees. The average training time per employee was 28.9 hours, and our training and development investments exceeded TL 10 million. In the Employee Engagement and Well-being Survey conducted with Koç Group, the rate of positive responses to the statement "My organization supports its employees with training and development opportunities." rose by 2.6 points compared to 2024 to reach 85.7%.



Employee Training Indicators	2023	2024	2025
Total training hours	8,883	8,950	7,444
Average training hours per employee	35.5	33.6	28.9
Training expenditure (TL)	3,558,356	5,930,881	10,044,343
Number of employees receiving leadership training	36	41	30
Number of employees receiving mentoring	56	56	24

Employee Well-being and Talent Management

Through the Future Is Yours program, we offer university students and recent graduates the opportunity to gain experience in the energy sector.



Talent Forward: Talent and Career Development

Under the Talent Forward Talent and Career Development Program, we restructured our talent and career management approach in 2025. As part of the program, we updated our behavioral and technical competency sets, created function-based technical competency frameworks, revisited our title structure and standardized career progression processes according to a common methodology.

We support our employees in assessing their technical and behavioral competencies together with their managers, identifying areas for development and creating individual development plans. We support these plans with technical training, leadership and behavioral development programs, mentoring, rotation and continuous feedback practices. By considering performance, competency and job evaluation criteria together in career and promotion processes, we aim to make assessments more consistent and transparent across the organization.

Under the program, we strengthened a common approach to company-wide career decisions through calibration committee meetings, while the new title structure made professional and technical competencies in different functions more visible. We plan to continue Talent Forward in 2026 by extending technical competency assessments, monitoring individual development plans and developing function-based competency matrices.

Leadership Development

In 2025, 30 of our employees took part in leadership development programs.

We support leadership development through an approach in which programs run by Koç Group and Entek complement each other. In 2025, our managers and employees with leadership potential took part in leadership, strategic management, transformational leadership, change management and organizational development programs offered in collaboration with Koç University, Columbia Business School, Emeritus and Harvard Business School. We also supported our employees with academic development opportunities such as MBA and Executive MBA programs.

By bringing together in-house mentoring, feedback, performance management and career planning practices under Talent Forward, we approach leadership development as a continuous process that is not limited to training and is supported by work experience.

Digital Learning: EntekCampus

We support our training and development processes through the EntekCampus online learning platform. We make a range of training content available to our employees, in particular on technical competencies, occupational health and safety and professional skills. Through video and document-based content, an internal trainer module, a training library and personalized development roadmaps, we give our employees access to learning resources suited to their development needs.

EntekCampus is integrated with the Koç Dialogue performance management process and the Talent Forward Talent and Career Development System. This allows us to link the development areas identified in performance and competency assessments with the relevant training and development opportunities.

Recruitment, Orientation and Young Talent

We manage our recruitment and orientation processes holistically so that new employees start at Entek and in their roles well prepared. Under the Fast Forward Onboarding Program, we manage all operational onboarding processes through the Harmonise system.

We include new employees in a structured orientation program and support their adaptation to the organization and working environment with a buddy system and regular feedback. With the ergonomics packages we offer our office employees, we also respond to their remote working needs from the start of their employment.

We run young talent programs that help university students and recent graduates get to know the energy sector closely and make a strong start to their careers. Under the Future Is Yours internship program, we offer young people opportunities for rotation, project development, taking on responsibility, learning and internal interaction. By prioritizing successful interns for new graduate positions, we aim to bring young talent into Entek.

Occupational Health and Safety

In all our activities, we act with a “people first, safety first” mindset.

At Entek, we conduct all our activities in line with the principles of the ISO 45001 Occupational Health and Safety Management System. With our management system based on risk-based thinking, we aim to protect the health and safety of our employees and business partners, ensure compliance with legal requirements and continuously improve our occupational health and safety (OHS) performance. We regularly monitor and assess all our operations in line with the requirements of the Koç Group OHS Management System and our internal procedures.

We see occupational health and safety as one of the core elements of our corporate culture. In line with our Life Safety approach, we support our employees in adopting safe behaviors at work and in their daily lives and treat safety culture as a shared responsibility across the organization.

Our Life Safety Manifesto

Our approach, reinforced by the motto “Safe Together”, is built on our nine-point Life Safety Manifesto, which we share with all our employees and follow as a guide in our daily work. Through the Manifesto, we clearly set out our core commitments on occupational health and safety:

1. To ensure our safety at work, we properly use all personal protective clothing and equipment provided for the job, and we do not start work in breach of this rule.
2. We care about the safety of all our colleagues and stakeholders and about public health. We take all necessary measures to eliminate hazardous situations and behaviors that may pose a risk.
3. We know that each of us has the authority to stop work in the face of a hazardous situation, and we act with the responsibility that comes with this authority.
4. We know that standards, procedures and rules are set for our safety, and we contribute to continuous improvement by applying all systems fully.
5. We act on the principle of zero occupational accidents and zero occupational diseases. We take measures to minimize the harmful consequences of accidents and emergencies that may occur during our activities.
6. We ensure that the machinery and equipment we use meet all necessary safety requirements, and we fully meet our responsibilities when working with equipment.
7. We do not start work without fully applying the permit-to-work system. We embrace the principle “There is no urgent work, only safe work” and ensure that work is carried out by competent people using equipment suited to the job.
8. We act in the knowledge that life safety briefings and training are held to create a safer working environment. With a continuous improvement approach, we regularly review and improve our practices and processes.
9. We are aware of the importance of road safety for ourselves, other drivers and pedestrians. We apply safe driving techniques and support their use.

In line with these principles, we act at every level with a “people first, safety first” mindset and do not start any work under unsafe conditions.

Occupational Health and Safety

11 of our locations, consisting of our Head Office and 10 generation facilities, hold ISO 45001 certification.



Management System and Strategic Approach

As of year-end 2025, a total of 11 of our locations, consisting of our Head Office and the Kocaeli Natural Gas Combined Cycle Power Plant, Kılavuzlu HPP, Menzelet HPP, Kumköy HPP, Damlapınar HPP, Kepezkaya HPP, Azmak 1 HPP, Azmak 2 HPP, Kirpilik HPP and Süloğlu WPP, hold ISO 45001 Occupational Health and Safety Management System certification. The number of our locations covered by ISO 45001 has remained unchanged since 2023.

We built our 2025 OHS strategy around key themes such as strengthening a zero-accident culture, effectively managing high-risk activities, developing a culture of reporting near misses and nonconformities, improving contractor OHS performance, strengthening leadership involvement and visibility in the field, expanding the use of digital OHS management tools and sustainably tracking legal compliance. In this context, we monitored performance indicators monthly and evaluated the results through management review meetings and OHS committees. In areas where deviations from targets were observed, we carried out root cause analyses and planned improvement activities.

We manage occupational health and safety through an effective organizational structure and strong governance mechanisms. Our Occupational Health and Safety unit, which reports directly to senior management, sets company-wide OHS strategies, coordinates practices, monitors performance and carries out continuous improvement work.

We take a holistic approach to occupational health services and safety practices. Health surveillance of employees, assessment of health risks that may arise from the working environment and determination of the necessary protective measures are carried out under the relevant legislation and occupational health services. With input from OHS specialists, relevant health professionals and, where necessary, external experts, working conditions, equipment safety and employees' compliance with rules and procedures are assessed, and corrective and preventive actions are defined for the areas for improvement identified.

Employee Participation and OHS Committees

Our OHS committees, one of the core elements of our OHS management structure, met every month throughout 2025. In the committees, we reviewed occupational accidents and near misses, site inspection results, contractor OHS performance, legal compliance status, training and awareness activities and the progress of open actions. We turned the decisions taken into action plans and assigned responsible persons and target completion dates for each action. For delayed activities, we applied escalation mechanisms involving the relevant management levels.

We regard our employees' views, suggestions and reports on OHS as an important input to our risk management process. We reflect feedback from the field in our management processes through OHS committees, site meetings and near-miss and nonconformity reports. When employees encounter a hazardous or unsafe situation, they can use their authority to stop work and report the situation to the relevant units. We review the reports, determine the necessary measures and follow up on the completion of the related actions.

Occupational Health and Safety

We manage OHS risks with a proactive and systematic approach.

Risk Management and Control Practices

We manage OHS risks systematically in line with the ISO 45001 standard, Koç Group OHS Management System standards and applicable legal requirements. At all our power plants and operating sites, we identify hazards, periodically review activity-based risk assessments and update them in line with changing working conditions.

Our main high-risk activities include electrical work, work at height, lifting operations, confined space work, maintenance and overhaul activities and contractor work. We manage these activities under control measures defined according to the nature of the work and the permit-to-work system. Before starting work, we assess hazards, required competencies, personal protective equipment, the equipment to be used and emergency conditions.

We proactively track potential risks through site inspections, leadership tours, behavior-based observations, internal audits and near-miss reports. We record all incidents and identified nonconformities, regardless of severity, and investigate them using root cause analysis. Based on the analysis, we define corrective and preventive actions and aim to prevent similar incidents from recurring by sharing lessons learned with the relevant locations. We review the analysis results in “Lessons Learned from Accidents” meetings and share the experience gained with the relevant locations.

We support our proactive safety management with digital tools. We monitor contractors’ OHS performance, work permits and safety checks through WorkSafe, Koç Group’s digital OHS management system. Through our AI-Powered OHS Platform, we assess alerts from security cameras and sensors to identify potential risks at an early stage. Our employees can report near misses and hazardous situations through mobile applications and suggestion systems, and we track the progress of actions arising from these reports through digital platforms.

We apply our accident escalation procedure, which ensures that senior management is promptly informed of incidents with the potential for serious consequences. We assess our facilities’ OHS performance under the Facility OHS Scorecard using indicators such as hazardous condition and behavior reports per employee, occupational accident and near-miss performance, internal and external audit findings and corrective action closure rates. We analyze the results comparatively by facility and support high-performing facilities through reward and recognition mechanisms.



We prepare action plans for the risks identified through risk assessments, site inspections, incident investigations, near-miss reports, internal audits and OHS committee meetings. We prioritize each action according to the significance of the risk, assign responsible persons and deadlines and periodically report on progress.

We regularly monitor the performance of our management system through legal compliance assessments and external audits. In 2025, we underwent four external audits.

Occupational Health and Safety

Our lost-time incident frequency improved from 2.40 in 2023 to 0.95 in 2025.

Emergency and Crisis Preparedness

We treat emergency preparedness as an integral part of our OHS management system. Based on the nature of our operations and location-specific risks, we prepare emergency plans, define the roles and responsibilities of teams and keep the necessary response equipment ready.

We regularly review our preparedness for scenarios such as fire, earthquake, electrical incidents, chemical risks, rescue from height and medical emergencies. By including emergency and fire training and first aid training in our annual training plans, we support employees' ability to respond during an incident. We update emergency plans in line with changes in risk assessments, operational needs and experience gained. In 2025, under our Earthquake Action Plan, we continued our preparations to strengthen our communication and shelter capacity during disasters. Accordingly, we upgraded our satellite phone infrastructure and the tents and other shelter equipment to be used in emergencies, supporting employee safety and operational continuity in crisis conditions.

Contractor Management and Orientation

We see the health and safety of contractor employees as an integral part of the OHS approach we apply to Entek employees. We monitor contractor activities through risk assessments carried out before work begins, work permits, site inspections and performance assessments.

New employees, and employees whose duties or working conditions change, go through OHS orientation. The orientation covers hazards in the work area, OHS rules, emergency plans, the permit-to-work system, personal protective equipment and reporting mechanisms.

We provide site orientation training to contractor employees before they start work at our sites. We assess high-risk activities carried out by contractors under the permit-to-work system, inspect field practices and define corrective actions for the nonconformities identified.

As our only lost-time occupational accident in 2025 involved a subcontractor employee, improving contractor OHS performance remained one of our priority areas for improvement. In this context, OHS training provided to contractor employees increased from 265 hours in 2024 to 331 hours in 2025.

Occupational Health and Safety Performance

In 2025, one lost-time incident occurred over a total of 1,055,926 hours worked. The incident involved a contractor employee. There were no lost-time incidents or recordable injuries among our company employees.

Our lost-time incident frequency was 0.95 in 2025. While the indicator remained close to the 2024 level of 0.94, the significant improvement compared to the 2023 level of 2.40 was maintained. The lost-time incident severity rate fell from 14.09 in 2024 to 3.79 in 2025. In the same period, the number of lost workdays fell from 15 to 4 and the recordable injury frequency from 1.88 to 0.95.

In 2025, there were no work-related fatalities, occupational diseases or traffic accidents.

Occupational Health and Safety Indicators	Unit	2023	2024	2025
Number of lost workdays	days	51	15	4
Number of LTIs (lost-time incidents)	#	2	1	1
LTI frequency – OSHA (1 million hours)	frequency	2.40	0.94	0.95
LTI severity rate – OSHA (1 million hours)	frequency	62.17	14.09	3.79
Number of recordable injuries	#	4	2	1
Recordable injury frequency (1 million hours)	frequency	4.88	1.88	0.95
Occupational disease frequency (1 million hours)	frequency	0.00	0.00	0.00
Number of work-related fatalities	#	0	0	0
Traffic accident frequency (1 million km)	frequency	0.00	0.43	0.00

Occupational Health and Safety

In 2025, we provided a total of 4,504 hours of OHS training to our employees and business partner employees.

OHS Training and Awareness

To increase our employees' knowledge, skills and awareness, we provide comprehensive OHS training in line with annual training plans. We plan training programs based on legal requirements, risk assessment results, accident and near-miss analyses, operational needs and employee feedback.

We provide training on basic occupational health and safety, electrical safety, work at height, emergencies and fire, first aid, environmental and chemical safety, the permit-to-work system, lifting and equipment safety, as well as behavior-based safety training. We provide site orientation training to our contractor (subcontractor) personnel. We do not allow any personnel who have not received training to work on site.

In 2025, we provided a total of 4,504 hours of OHS training to our employees and business partner employees. Of this, 4,173 hours were provided to company employees and 331 hours to business partner employees.

We tailor training content for field and office employees to the risks they are exposed to and the nature of their duties. While supporting teams working at generation sites with practices addressing technical and operational risks, we provide office employees with information on general OHS awareness, emergencies and ergonomics. To support the remote working experience from an employee health perspective, we offer ergonomics packages to office employees.

Under our Life Safety Manifesto, we address road safety in terms of business travel and daily life and look out for the safety of our employees, other drivers and pedestrians. No traffic accidents were recorded in 2025.

For our technical teams working at our wind power plants, we implement internationally recognized GWO (Global Wind Organisation) training programs, including modules such as working safely at height, first aid, fire awareness and manual handling.

To extend our safety culture beyond the boundaries of the Company, we organize basic first aid and disaster awareness seminars for employees' families. Through our monthly Life Safety Bulletin, we also regularly share the month's safety topics, accident and near-miss analyses and examples of good practice with our employees.



In addition to training, we keep safety awareness high through OHS committees, site communications, near-miss reports and employee feedback. We assess the effectiveness of our training and communication activities together with performance indicators, audit results and incident analyses and update our annual plans according to the areas for improvement identified.

OHS Training Indicators	Unit	2023	2024	2025
Total OHS training hours	hours	4,153	5,698	4,504
Company Employees	hours	3,863	5,433	4,173
Business Partner Employees	hours	290	265	331

Relations with Local Communities and Social Impact

We create lasting and measurable social value together with local communities.

We see building relationships of mutual trust with local communities in the regions where we operate and creating long-term value through our community investments as an important part of our sustainability approach. In 2025, we focused our social impact work on education, youth development, sustainability and social benefit.

In selecting the projects and collaborations we support, we consider alignment with our corporate values and sustainability targets, social needs and the link with our areas of activity together. Before designing a project, we carry out a needs analysis and draw on the views of universities, non-governmental organizations, students and sector representatives. By complementing our financial contributions with our employees' expertise, mentoring, field experience and inter-institutional collaboration, we aim to create lasting and measurable social impact.

We carry out our community investment, donation and sponsorship work in line with the Entek Community Investment Policy and the Entek Donation and Sponsorship Policy, both of which are publicly available. We link our work to the United Nations Sustainable Development Goals (SDGs) according to its purpose and scope. Our education programs are linked to SDG 4 Quality Education, our work supporting gender equality to SDG 5 Gender Equality, and our environmental and climate awareness activities to SDG 13 Climate Action.

The Entek Community Investment Policy is available here.

The Entek Donation and Sponsorship Policy is available here.

In 2025, we contributed to education, culture and social development through the Value for Future (Geleceğe Değer) Project, the Anatolian Scholars Program (Anadolu Bursiyerleri), support for university student teams, arts and culture events and donation and sponsorship work with various non-governmental organizations.

In 2025, we allocated approximately TL 34 million to donations, sponsorships and corporate responsibility expenditures.

Relations with Local Communities

In the regions where we operate, we aim to contribute to local employment, communicate regularly with local stakeholders and shape our community investments according to regional needs. We collect the views, suggestions and complaints of local communities through our stakeholder engagement mechanisms and consider the feedback in project planning, implementation and improvement processes.

Our project-based stakeholder engagement plans identify local residents, village heads (muhtars), local authorities, non-governmental organizations, educational institutions and groups that may be affected by the projects. Stakeholders are supported in sharing their views on the projects through information meetings, one-to-one meetings, focus group meetings, written and digital communication channels and grievance mechanisms. Where appropriate, open job positions and local procurement opportunities for goods and services are also shared with the relevant communities.

In 2025, with the Stakeholder Engagement Plan we prepared for the Süloğlu WPP Auxiliary Source SPP Project, we defined the scope and methods of communication with Hacılar Village and nearby settlements in the project's area of influence. The plan provides for regular, needs-based information sharing on topics such as project developments, environmental and social management practices, grievance mechanisms, employment opportunities and the project schedule.

We also build close relationships with educational institutions in the regions where we operate. We give students from different schools, vocational schools in particular, the opportunity to visit our power plants and get to know energy generation processes and the sector up close. During the visits, our experts share information with students on the energy sector, renewable energy



technologies and technical fields of work, supporting their professional development.

To reduce the environmental impacts of our operations on local communities, we carry out work on water efficiency, waste management, biodiversity conservation, monitoring of environmental risks and environmental management systems. Our approach and performance in these areas are described in the Climate, Environment and Resource Management section of the report.

Relations with Local Communities and Social Impact

With the Value for Future (Geleceğe Değer) Project, we received a Silver award in the Best Extended Enterprise Learning Program category of the Brandon Hall HCM Excellence Awards in 2025.

Value for Future (Geleceğe Değer) Project

The transformation of the energy sector is increasing the need for human capital that masters new technologies, has strong technical competencies and is aware of sustainability. In response to this need, in 2024 we launched the Value for Future (Geleceğe Değer) Project, through which we help vocational school students get to know the renewable energy sector up close, develop their technical and personal competencies and prepare for their career journeys better equipped.

To identify the needs of students and the sector in designing the program, analyses were carried out and the views of universities, students, sector representatives and our project stakeholders were taken into account. The training program was updated in line with these needs, combining theoretical knowledge with field experience and career development opportunities.

In the program, which we run in collaboration with the Sustainability Steps Association (SADE), students attend training in various areas such as renewable energy technologies, sustainability, digitalization in the energy sector, SCADA, EKAT (High-Voltage Electrical Work Authorization Certificate), occupational health and safety, communication, teamwork and career development. Training is delivered through online and face-to-face sessions, and Entek experts share their knowledge and sector experience with the students.

Through the site visits we organize for students who successfully complete the training program, we give them the opportunity to examine renewable energy generation processes and technologies on site. In this way, students relate what they have learned in training to operational practice and get to know the working environment in the energy sector up close. With the internship opportunities we offer, we support the learning process with real work experience. Our employees take part in the project's implementation as volunteer internal trainers, mentors and site guides. In addition to sharing technical knowledge with students, they provide guidance on career choices, the competencies the sector needs and preparation for working life.



Feedback from previous participants showed that the program had positive effects not only on students' professional knowledge but also on their self-confidence, communication skills and sustainability awareness. In 2025, we expanded the scope of the program to reach more students and continued to offer field experience and internship opportunities.

Value for Future (Geleceğe Değer) Project 2025 results	
Number of students reached	252
Number of students qualifying for a certificate	153
Number of students taking part in field experience	101
Number of students offered internships	4

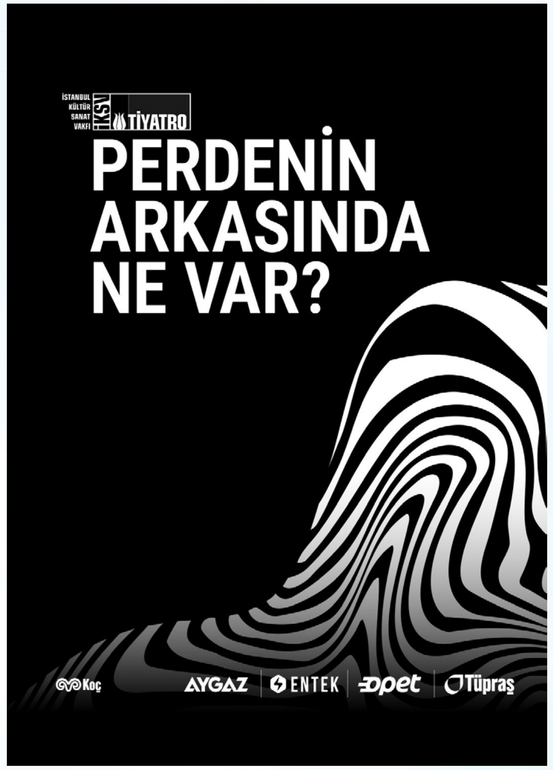
In monitoring the social impact of the program, we also consider the share of women participants and participants' employment status in the energy sector.

Student Feedback

"Thanks to Value for Future, my interest in the renewable energy sector has grown. It had never crossed my mind before, but now I am thinking about building a career in this field."

"The group work and team spirit were great. It was the most interactive activity I have experienced since I started university."

Relations with Local Communities and Social Impact



Employee Volunteering

We encourage our employees to contribute their knowledge, experience and time to community causes. Our colleagues who served as volunteer trainers, mentors and site guides in the Value for Future (Geleceğe Değer) Project contributed to students' professional development and helped them get to know the energy sector up close.

In November-December 2025, with the voluntary participation of our employees, we provided in-kind toy donations to LÖSEV's "Collect Wishes for Me" (Dilek Topla Benim İçin) project. The toys were purchased individually by our employees, while Entek handled the internal coordination and delivery of the campaign.

In 2025, a total of 5 employees took part in volunteering activities, contributing to the implementation of 3 volunteering projects.

Disaster Preparedness and Solidarity

In times of emergencies and disasters, we prioritize the safety of our employees and their families and aim to support needs that may arise in the regions where we operate in coordination with local authorities. Providing temporary shelter and food support within the means of our facilities, directing volunteer support teams to areas in need and contributing to local relief efforts are among the elements of our disaster response approach. We use the lessons learned from past disaster experiences to develop our emergency preparedness and business continuity plans.



Arts and Culture Support

In line with Koç Group's approach to social contribution, we support the development of arts and culture and its reach to wider audiences. We see collaborations that strengthen participation in cultural life as one of the important tools contributing to social development and our understanding of corporate citizenship.

In this context, as Koç Group Energy Group companies, we continued our sponsorship of the Istanbul Theatre Festival organized by the Istanbul Foundation for Culture and Arts (İKSV) in 2025. The festival brings various theatre, performance and dance productions to art lovers and is an important cultural platform that increases the visibility of the work of Turkish and international artists. Through our sponsorship, we aim to help high-quality arts and culture content reach wider audiences and contribute to the development of cultural life.

Just Transition

We support our employees and local communities through the transition.

We recognize that the low-carbon energy transition has social as well as technological and financial dimensions, affecting employees, employment structures, skill needs and local communities. As we grow our renewable energy investments, we consider supporting our employees' adaptation to changing job requirements, safeguarding continuity of employment and contributing to the development of the new talent the energy sector needs as core elements of our just transition approach.

We run training, mentoring, rotation and development programs to develop our employees' technical and behavioral competencies and support their career and role transitions. Through the Talent Forward – Talent and Career Development Program, we are strengthening our technical competency frameworks and career development approach.

Detailed information on our employee development practices is available in the Employee Well-being and Talent Management section of the report.



We also see developing the human capital the energy sector will need in the future as part of managing the transition inclusively. Through the Value for Future (Geleceğe Değer) Project, we help vocational school students get to know the renewable energy sector, develop their technical and personal competencies and access career opportunities.

We present the project's approach and results in the Relations with Local Communities and Social Impact section of the report.

When developing new investments, we take local communities' views into account, support local employment and, where conditions allow, consider regional procurement of goods and services. The Stakeholder Engagement Plan we prepared for the Süloğlu WPP Auxiliary Source SPP Project is one of the project-level applications of this approach.

Detailed information on our project-based stakeholder engagement work is available in the Relations with Local Communities and Social Impact sections of the report.

Innovation and Digitalization



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Digital Transformation and Smart Technologies

With digital technologies, we speed up our decision-making processes and increase our operational efficiency.



The transformation of the energy sector requires not only increasing generation capacity but also managing data effectively, monitoring operations continuously and speeding up decision-making. We see digitalization and innovation as one of the core elements supporting our growth strategy, operational resilience and sustainability performance.

We approach digital transformation not as a set of separate technology applications but as a corporate transformation model integrated with our business processes. We assess and prioritize business needs with the participation of different units and monitor the operational and financial value created by the solutions we develop. Using data analytics, artificial intelligence, robotic process automation, central monitoring systems and digital workflows, we aim to reduce manual processes, improve data quality and enable our employees to focus on higher value-added activities.

In 2025, we developed our digital applications in various processes, from generation planning to maintenance management and from investment tracking to information security. We strengthened our AI-powered forecasting models with new data sources, began monitoring our solar power plants from central platforms, moved field maintenance processes to mobile applications and expanded the scope of automation in repetitive data collection and reporting work. Through this work, we sped up our decision-making while strengthening our operational visibility and corporate knowledge base.

Sustainability-Focused Innovation Work

We manage our digital projects in line with Entech Alignment (the Entek Alignment Model), which we developed to align them with company priorities. Under this model, we assess the needs of our business units within the framework of company priorities, support coordination between departments and carry out process improvement work with a common approach. We plan our digital projects in six-month cycles and evaluate projects according to a prioritization score calculated from cost-benefit metrics. We review the priorities set in the six-month plan monthly and update our planning as needed. In this way, we aim to ensure ownership of digital transformation across the Company and that the solutions developed contribute to our business goals. In designing solutions, we place importance on using different data sources together, integrating systems with one another and making applications adaptable to new facilities.

AI-Powered Hydrology Forecasting Model

In 2025, we strengthened the model we introduced in 2023 to improve our hydroelectric generation planning with new data sources. As part of upstream basin data integration, we incorporated water data from the Kandil Dam and intermediate dams in the Ceyhan Basin into the model. By assessing meteorological data and historical flow information together with the new datasets, we enabled earlier monitoring of water before it reaches our generation facilities.

The model uses machine learning and deep learning methods and considers 57 variables together, such as temperature, snow depth, humidity, groundwater levels and the operating decisions of neighboring facilities. Working with data from the last 25 years, the model allows us to improve the accuracy of AI-powered hydrology forecasts.

With the forecasting and optimization capability provided by the model, we achieved an increase of up to 2.5% in energy generation efficiency. We have started using the outputs in water management, budget forecasts, generation planning and commercial decision-making. In the coming period, we will continue to integrate new data sources into the model, regularly monitor its performance and improve forecast accuracy.

Digital Transformation and Smart Technologies



Clean Energy Transition Partnership AIDT4WIND Project

We are developing our AI capabilities in wind energy through the AIDT4WIND[13] project, run under the Clean Energy Transition Partnership.[14] Data from turbines, SCADA (Supervisory Control and Data Acquisition) systems, IoT (Internet of Things) sensors, meteorological forecasts and maintenance records are brought together on a common platform.

At Entek, we contribute our real field data and operational know-how to testing the platform under field conditions and developing AI-powered maintenance processes. The work aims to identify maintenance needs in advance, detect anomalies earlier, reduce downtime and improve the generation performance of wind power plants.

Corporate AI Initiative – PAITA

We developed PAITA (Productivity and AI Transformation Approach) to take the use of artificial intelligence beyond individual experiments and turn it into a corporate, measurable and sustainable transformation model. Under this approach, we analyze our employees' AI usage habits, measure our corporate AI maturity with the AI Adoption Score and identify development opportunities in productivity, decision support, knowledge management and innovation.

In the coming period, we aim to expand the platforms through which our employees can track their development, strengthen safe use standards and integrate AI-supported decision mechanisms and digital agents into our business processes.

Pre-License Tracking RPA Process

We developed a Robotic Process Automation (RPA)-based tracking process to monitor electricity generation pre-license data published by the Energy Market Regulatory Authority (EMRA). Every month, the process automatically downloads the data, compares it with the facility lists we track and reports changes in license status, capacity and facility information.
This allows us to regularly monitor storage-integrated SPP and other investment opportunities, reduce the need for manual checks and give our business development teams faster access to up-to-date data.

Pending Plans RPA Process

We developed an RPA process that automatically scans zoning plans, public display notices and related announcements published in the E-Plan and Land Registry and Cadastre systems every week. The process runs queries based on the provinces and districts where our facilities are located, identifies plan changes that may affect our investments and sends automatic notifications to the relevant teams.
We identify changes that may be critical for investment and development processes at an early stage and support the timely taking of necessary actions.

Report Summarization RPA Process

We developed an RPA process that regularly scans reports published by the International Energy Agency (IEA), Ember and similar energy organizations using keywords we define. Under the process, the relevant reports are automatically downloaded, and AI-supported summaries are created and shared with the relevant teams.
This speeds up access to current information on energy markets, renewable energy, storage technologies, carbon markets and sector trends and supports our decision-making processes.

Wind Measurement Masts Power BI Reporting Infrastructure

In 2025, we moved the monthly reporting structure for wind measurement masts and the investment projects linked to them to an interactive Power BI-based platform. We brought together project and mast locations, activity status, data recovery rate, air density, measurement period, P50 generation estimate, capacity factor and wind speed and direction analyses on a single platform.

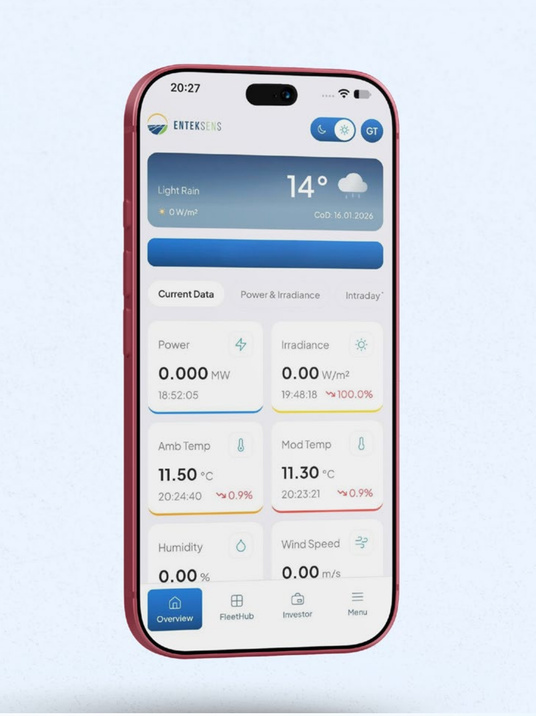
Thanks to dynamic filtering and comparison features, our users can assess different measurement masts and periods more quickly. By moving from static reporting to interactive analysis, we have strengthened data visibility, reporting efficiency and the support of decision-making with up-to-date information. In the coming period, we plan to improve the visualizations based on user feedback and complete integration with other data sources.

Since the end of the reporting period, we have continued to work on new digital applications that will strengthen data visibility, management tracking and corporate knowledge management in our strategy and business development processes.

[13] *AIDT4WIND stands for "AI-Driven Digital Twin Platform for Operation, Maintenance and Wind Energy Optimisation".*
[14] *The Clean Energy Transition Partnership is run under the European Union's Horizon Europe Programme; its Türkiye component is supported by the TÜBİTAK 1071 Programme.*

Operational Resilience

With our EntekSENS Central Monitoring and Alarm Management Platform, we achieved benefits of TL 8,757,730 as of 2025.



We build our operational resilience approach on standardizing processes, using resources efficiently, improving equipment performance and detecting operational risks early. By making digital tools an integral part of our processes, we turn field data into information that supports our decision-making.

As part of this approach, we also continue our field practices for energy efficiency. In 2025, we carried out a total of 7 energy efficiency projects at Kumköy HPP, Damlapınar HPP, Kepezkaya HPP, Kınık WPP and the Kocaeli Natural Gas Combined Cycle Power Plant, covering pump drive installation, LED lighting and heater replacement, compressor line improvements and the elimination of air leaks at the facility. With an investment of approximately TL 187 thousand, these projects created an annual energy savings potential of 64.7 MWh. The impact of the projects in 2025 was calculated as an emission reduction of 28.5 tonnes of CO_2e.

EntekSENS Central Monitoring and Alarm Management Platform

We developed the EntekSENS Central Monitoring and Alarm Management Platform with in-house resources to bring together the monitoring and management processes of the solar power plants for which we provide Engineering, Procurement and Construction (EPC) and operation and maintenance services in a common structure.

Through the platform, we monitor active network devices, communication infrastructure and critical communication components at the sites in real time and centrally manage generation performance, maintenance activities, financial data and technical documents. Thanks to the early warning and alarm mechanisms we developed, we instantly detect access and communication problems as well as losses in generation performance and potential failures. This shortens the response time of the relevant teams, facilitates maintenance planning and ensures that historical records are monitored in an orderly way.

We integrate newly commissioned EPC projects into the central system through a standard monitoring structure. We are expanding the platform's coverage by continuing commissioning work at sites where the software has not yet been installed. Through this work, we support the continuity of field operations and strengthen the reliability and operational efficiency of our energy generation infrastructure.

The benefits provided by the platform reached TL 8,757,730 as of 2025. Once commissioning work is completed, we anticipate a total benefit potential of TL 43,554,541.

SAP Maintenance and Repair – QR Code Project

We are developing an SAP Fiori-based mobile application to carry out SAP maintenance and repair processes digitally in the field. By scanning QR codes on equipment, our field employees can quickly access maintenance information for the relevant equipment. Creating maintenance notifications, viewing open maintenance plans, completing checklists and accessing technical documents can all be done from a single screen.

With the application, we reduce manual work and increase the accuracy and traceability of maintenance records. By recording inspection results digitally, we track maintenance activities in real time and support safer and more efficient field operations.

Project Tracking System Application

We moved the pre- and post-construction workflows of our field projects, previously carried out by e-mail, to the Project Tracking System we developed on SAP Fiori. Through the application, we manage the financial tracking of projects, timekeeping data of field employees and the related approval processes.

The application allows project information to be tracked in a single system, reduces the manual workload and strengthens coordination between different teams.

Transfer of the Project Archive to M-Files

We are transferring the documents we took over at the closing of the Niculești project, a significant part of which exist only in printed form, to the M-Files document management system. By scanning the physical documents, we are creating a searchable, centralized digital archive.

Through this work, we speed up access to the documents needed in financing, technical review and audit processes and reduce our reliance on physical archives. We also support the secure and traceable management of project documents and the preservation of corporate memory. In 2026, we plan to complete the transfer to M-Files by organizing all archived documents according to standard naming rules.

Information Security and Cybersecurity

We detect cyber threats early and coordinate our response processes.

In an increasingly digital and interconnected energy infrastructure, we see information security as one of the core components of our operational continuity. To protect the confidentiality, integrity and availability of our information assets, we apply the policies, procedures and control mechanisms we have established in line with the ISO 27001 Information Security Management System.

Our information security and cybersecurity work is the responsibility of our Director of Digital Technologies and Transformation. Through our Computer Security Incident Response Team (CSIRT) we ensure early detection of potential threats, assessment of security incidents and coordinated implementation of the necessary response steps.

We use multi-layered security measures in our IT infrastructure. We support security with Microsoft Intune-based antivirus and device management, centralized distribution of critical software updates through Microsoft SCCM, secure print management with PIN-to-Print and password security with ManageEngine Password Manager Pro. In our network infrastructure, we use Network Access Control (NAC) and 802.1x-based authentication and separate employee, guest and industrial network traffic. We secure remote access with SSL VPN and manage access to systems with multi-factor authentication and role-based access controls.

We monitor security logs and alarms through Security Operations Center (SOC) services. By transferring SOC alarms to the IT Request system with Robotic Process Automation (RPA), we support the recording and assessment of security incidents. Through cyber intelligence platforms, we track our corporate domains, supplier- and product-based vulnerabilities, compromised account risks and brand protection processes and share relevant developments with senior management.

We identify security vulnerabilities through regular penetration tests, cyberattack simulations and Red Team exercises led by Koç Holding. We strengthen our control structure by implementing corrective actions for the vulnerabilities and areas for improvement we identify.

We support our technological controls with employee awareness. We have an information security policy accessible to our employees and guidelines defining the steps to be followed in the event of a potential



information security risk. Under these guidelines, we report actual, suspected or near-miss information security incidents through the IT Request system as soon as possible. When we cannot access the system or in emergencies, we use the designated alternative communication channels. We do not try to verify evidence of incidents ourselves and avoid actions that could compromise the integrity of evidence. Through training, informational content and phishing simulations, we aim to help our employees recognize cyber risks and develop safe behavior habits.

We regularly test our capacity to respond to cyberattacks. With the cyberattack simulations we carried out in 2025, we assessed our level of preparedness. We did not experience any information security breaches during the year.

Information Security and Cybersecurity

We monitor our critical systems 24/7 and safeguard our business continuity.

Data Protection and Business Continuity

In 2025, to strengthen our management structure for protecting personal data, we began integrating the ISO 27701 Privacy Information Management System with our existing Information Security Management System. In this context, we are building our personal data inventory and data flow maps, updating our VERBİS (Data Controllers Registry) records and reviewing our privacy notice, explicit consent, retention and destruction processes. We are standardizing the management of data subject requests and the response steps to be followed in the event of a data breach under a common management structure.

To prevent unauthorized sharing of personal data and other sensitive corporate information, we are developing our Data Loss Prevention (DLP) controls in the Microsoft 365 infrastructure. Through Microsoft Purview, we are building our data classification structure and defining sensitivity labels and automatic labeling rules. We first test the protection policies we develop for e-mail, document sharing areas, team communication applications and user devices with pilot user groups. Based on the results, we plan to make the necessary improvements and gradually roll out the practices across the Company.

We address our data security controls together with our business continuity management and disaster recovery approach. Through cloud-based backup and 24/7 monitoring, we track critical systems and strengthen our preparedness for potential disruptions with disaster recovery scenarios. Through the business impact analyses we conduct under the ISO 22301 Business Continuity Management System, we identify our critical processes, acceptable downtime and data loss limits. We prepare business continuity, crisis management, disaster recovery and crisis communication plans within an integrated structure and define alternative work sites and disaster recovery scenarios.

We apply emergency procedures at all our facilities and test the feasibility of our plans through annual drills. We improve our level of preparedness through work carried out with the participation of process owners, the crisis management team and information technology teams. By also including our suppliers' business continuity capacity in our assessments, we support the end-to-end resilience of our operations. In the event of a failure or attack, we aim to bring our systems back online within 24 to 72 hours.

In 2026, we plan to carry out certification audits under ISO 27701 and complete the improvement actions identified. Under ISO 22301, we aim to test business continuity plans, complete drills and certification audits and close actions addressing the areas for improvement identified. We will continue to keep our ISO 27001 certificate up to date and develop our Information Security Management System.



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Performance Indicators

Economic Performance Indicators

Indicator	Unit	2023	2024	2025
WPP Electricity Generation	MWh	229,997	414,530	383,208
SPP Electricity Generation	MWh	0	0	29,834
HPP Electricity Generation	MWh	809,639	836,990	642,184
Electricity Generation from Natural Gas	MWh	303,981	244,589	214,507
Steam Generation from Natural Gas	MWh	65,054	55,327	54,484
Energy Sold to Third Parties	MWh	1,122,464	1,330,735	1,024,860
Electricity Generated and Sold at the Natural Gas Combined Cycle Power Plant	MWh	291,068	233,544	208,732
Steam Sold	MWh	65,054	55,327	54,484
Electricity Purchased and Resold	MWh	766,342	1,041,864	761,644
Operating Profit*	TL thousand	2,156,718	1,615,984	499,449
EBITDA*	TL thousand	3,044,982	2,677,235	1,569,691
Net Debt*	TL thousand	951,212	-906,539	977,176

Indicator	Unit	2023	2024	2025
Return on Equity (ROE)*	%	8	3	0
Total Assets*	TL thousand	35,563,020	36,074,207	38,245,836
Total Investment Amount*	TL thousand	553,676	710,183	2,146,274
Direct Economic Value Generated – Net Sales Revenue*	TL thousand	15,029,184	14,098,541	10,024,053
Direct Economic Value Distributed *	TL thousand	12,807,364	11,928,513	9,152,776
Operating Expenses (including procurement, excluding wages)*	TL thousand	11,135,828	10,391,117	7,603,060
Donation, Sponsorship and Corporate Responsibility Expenditures*	TL thousand	20,457	15,376	34,071
Dividends Paid*	TL thousand	0	0	0
Taxes and Similar Payments to the Government*	TL thousand	812,318	495,387	484,379
Payments to Suppliers	TL thousand	8,997,113	13,147,810	17,686,653
Payments to Local Suppliers	TL thousand	8,959,733	12,854,780	15,818,433
Payments to International Suppliers	TL thousand	37,380	293,030	1,868,220

**Data have been adjusted for inflation accounting.*

Performance Indicators

Environmental Performance Indicators

Energy and Emissions Management

Indicator	Unit	2023	2024	2025
Total Energy Consumption	MWh	951,522	808,994	724,824
Total Direct Energy Consumption	MWh	934,771	783,778	704,583
Gasoline	MWh	305.7	453.1	597.4
Diesel	MWh	758.6	752.1	781.4
Natural Gas	MWh	933,707	782,573	703,204
Indirect Energy Consumption – Electricity	MWh	2,473	3,501	3,511
Total Renewable Energy Consumption	MWh	14,278	21,715	16,729
Green Energy Procurement (I-REC, YEK-G, etc.)	MWh	2,473	3,501	3,511
Energy Consumption per Unit of Generation	**Unit**	**2023**	**2024**	**2025**
WPP	kWh/MWh	2.7	3.2	2.8
HPP	kWh/MWh	2.6	2.6	2.8
Natural Gas Power Plant	kWh/MWh	2,530.6	2,697.6	2,615.8
Consolidated	kWh/MWh	665.3	524.2	534.3
Total Energy Savings (through efficiency projects)	kWh	3,524,800	1,179,023	64,690

Greenhouse Gas Emissions

Indicator	Unit	2023	2024	2025
Scope 1 Emissions by Greenhouse Gas Type	tonnes CO_2e	169,640	141,566	126,727
CO_2 Emissions	tonnes CO_2e	169,480	141,418	126,592
CH_4 Emissions	tonnes CO_2e	70	72.3	65.5
N_2O Emissions	tonnes CO_2e	90	75.9	69.8
Scope 1 Greenhouse Gas Emissions by Source	tonnes CO_2e	169,640	141,566	126,727
Stationary Combustion Emissions	tonnes CO_2e	169,416	141,251	126,398
Process Emissions	tonnes CO_2e	0	0	0
Flare Emissions	tonnes CO_2e	0	0	0
Chemical Emissions	tonnes CO_2e	0.2	10.4	0.3
Fugitive Emissions	tonnes CO_2e	0	0	0
Mobile Combustion (Vehicle) Emissions	tonnes CO_2e	224.4	305.1	328.9
Scope 2 Greenhouse Gas Emissions (Location-based)	tonnes CO_2e	1,128	1,499	1,389
Scope 2 Greenhouse Gas Emissions (Market-based)	tonnes CO_2e	0	0	0
Scope 1+2 Greenhouse Gas Emissions (Location-based)	tonnes CO_2e	170,768	143,065	128,116

Performance Indicators

Environmental Performance Indicators

Greenhouse Gas Emissions

Indicator	Unit	2023	2024	2025
Scope 1+2 Greenhouse Gas Emissions (Market-based)	tonnes CO_2e	169,640	141,566	126,727
Scope 3 Greenhouse Gas Emissions	tonnes CO_2e	749,760	888,220	535,607
Category 1: Purchased Goods and Services	tonnes CO_2e	4,363	5,052	5,512
Category 2: Capital Goods	tonnes CO_2e	1,482	1,568	1,745
Category 3: Fuel- and Energy-Related Activities	tonnes CO_2e	741,403	878,162	523,600
Category 4: Upstream Transportation and Distribution	tonnes CO_2e	-	-	-
Category 5: Waste Generated in Operations	tonnes CO_2e	1	1	0.3
Category 6: Business Travel	tonnes CO_2e	2,143	3,054	3,569
Category 7: Employee Commuting	tonnes CO_2e	332	350	418
Category 8: Upstream Leased Assets	tonnes CO_2e	37	32	761
Category 9: Downstream Transportation and Distribution	tonnes CO_2e	-	-	-
Category 10: Processing of Sold Products	tonnes CO_2e	-	-	-
Category 11: Use of Sold Products	tonnes CO_2e	-	-	-
Category 12: End-of-Life Treatment of Sold Products	tonnes CO_2e	-	-	-
Category 13: Downstream Leased Assets	tonnes CO_2e	-	-	-
Category 14: Franchises	tonnes CO_2e	-	-	-
Category 15: Investments	tonnes CO_2e	-	-	-
GHG Intensity per Unit of Energy Generated	tCO_2e/MWh	0.13	0.09	0.10
Emission Reduction Achieved through Energy Efficiency Projects	tCO_2e	1,575.2	518.8	28.5
GHG Emissions Avoided through Zero-Carbon Electricity Generation**	tCO_2e	585,338	700,489	591,785
HPP	tCO_2e	432,070	444,836	338,537
WPP	tCO_2e	153,268	255,653	253,248
Air Pollutant Emissions (NOx)	tonnes	167	150	133

**Calculated using the Combined Margin Emission Factors published by the Ministry of Energy and Natural Resources of the Republic of Türkiye.

Performance Indicators

Environmental Performance Indicators

Carbon Credit Indicators	Unit	2023	2024	2025
Carbon Credits Generated	tCO_2e	279,518	0	360,143
Carbon Credits Sold	tCO_2e	164,620	12,587	65,022
Carbon Credit Revenue	TL thousand	2,818	738	2,405

I-REC Certificate Indicators	Unit	2023	2024	2025
I-RECs Generated	MWh	674,021	644,223	671,834
I-RECs Sold	MWh	619,099	633,105	614,738
Emission Reduction Achieved through I-RECs	tonnes CO_2e	295,929	302,624	288,312
I-REC Revenue	TL thousand	4,370	6,312	6,877

Environmental Expenditure Indicators	Unit	2023	2024	2025
Environmental Activity and Investment Expenditures	TL thousand	27,811	16,740	10,070
Measurement and Analysis Costs	TL thousand	168	237	97
Total Waste Costs	TL thousand	281	524	356
Chemical Expenses	TL thousand	19,598	4,418	3,480
Certification and Permit Expenses	TL thousand	650	2,198	1,141
Consultancy and Training Costs	TL thousand	197	2,617	1,670
Maintenance, Repair and Investment Expenses	TL thousand	6,917	6,745	3,326
Number of Environmental Fines	#	0	0	0
Environmental Fines Received	TL thousand	0	0	0
Water-related Fines Received	TL thousand	0	0	0

Water and Wastewater Management

Indicator	Unit	2023	2024	2025
Raw Water Withdrawal	m^3	23,588	28,501	6,905
Total Water Withdrawal	m^3	639,005	520,476	470,355
Groundwater (Well Water)	m^3	0	0	0
Mains Water	m^3	22,342	26,873	5,392
Surface Water	m^3	1,246	1,628	1,513
Customer Condensate Water	m^3	38,262	32,827	31,292
Other (Grey Water)	m^3	615,417	491,975	463,450
Raw Water Withdrawal from Water-Stressed Areas	m^3	23,243	28,051	6,501
Recovered Water	m^3	615,417	491,975	463,450
Ratio of Recovered Water to Total Water Withdrawal	%	96.3	94.5	98.5
Wastewater Discharge	m^3	231,799	145,690	147,382
Surface Water	m^3	0	0	0
Seawater	m^3	0	0	0
Groundwater	m^3	0	0	0
Third Party	m^3	231,799	145,690	147,382
Sewer System (within Total Wastewater Discharge)	m^3	229,503	143,080	144,500
Septic System (within Total Wastewater Discharge)	m^3	2,296	2,610	2,882
Total Water Consumption	m^3	407,206	374,786	322,973

Water Consumption per Unit of Generation	Unit	2023	2024	2025
WPP	m^3/MWh	0	0	0
HPP	m^3/MWh	0	0	0
Natural Gas	m^3/MWh	1.10	1.24	1.20

Performance Indicators

Environmental Performance Indicators

Waste Management

Indicator	Unit	2023	2024	2025
Waste by Hazard Status	tonnes	53.50	98.40	62.32
Hazardous Waste	tonnes	30.40	67.10	59.30
Non-hazardous Waste	tonnes	23.10	31.30	3.02
Waste by Treatment Method	tonnes	53.50	98.40	62.32
Recycling + Reuse + Incineration with Energy Recovery	tonnes	53.50	98.40	62.32
Disposal (Incineration without Energy Recovery + Landfill)	tonnes	0	0	0
Non-hazardous Waste by Treatment Method	tonnes	23.10	31.30	3.02
Recycling + Reuse + Incineration with Energy Recovery	tonnes	23.10	31.30	3.02
Disposal (Incineration without Energy Recovery + Landfill)	tonnes	0	0	0
Hazardous Waste by Treatment Method	tonnes	30.40	67.10	59.30
Recycling + Reuse + Incineration with Energy Recovery	tonnes	30.40	67.10	59.30
Disposal (Incineration without Energy Recovery + Landfill)	tonnes	0	0	0
Non-hazardous Waste by Treatment Method	tonnes	23.10	31.30	3.02
Recycling	tonnes	23.10	31.30	3.02
Reuse	tonnes	0	0	0

Indicator	Unit	2023	2024	2025
Incineration with Energy Recovery	tonnes	0	0	0
Incineration without Energy Recovery	tonnes	0	0	0
Landfill	tonnes	0	0	0
Hazardous Waste by Treatment Method	tonnes	30.40	67.10	59.30
Recycling	tonnes	30.40	67.10	59.30
Reuse	tonnes	0	0	0
Incineration with Energy Recovery	tonnes	0	0	0
Incineration without Energy Recovery	tonnes	0	0	0
Landfill	tonnes	0	0	0
Non-hazardous Solid Waste by Treatment Method	tonnes	23.10	31.30	3.02
Recycling	tonnes	23.10	31.30	3.02
Reuse	tonnes	0	0	0
Incineration with Energy Recovery	tonnes	0	0	0
Incineration without Energy Recovery	tonnes	0	0	0
Landfill	tonnes	0	0	0

Performance Indicators

Environmental Performance Indicators

Waste Management

Indicator	Unit	2023	2024	2025
Hazardous Solid Waste by Treatment Method	tonnes	18.90	19.60	15.60
Recycling	tonnes	18.90	19.60	15.60
Reuse	tonnes	0	0	0
Incineration with Energy Recovery	tonnes	0	0	0
Incineration without Energy Recovery	tonnes	0	0	0
Landfill	tonnes	0	0	0
Non-hazardous Liquid Waste by Treatment Method	tonnes	0	0	0
Recycling	tonnes	0	0	0
Reuse	tonnes	0	0	0
Incineration with Energy Recovery	tonnes	0	0	0
Incineration without Energy Recovery	tonnes	0	0	0
Landfill	tonnes	0	0	0

Indicator	Unit	2023	2024	2025
Hazardous Liquid Waste by Treatment Method	tonnes	11.50	47.50	43.70
Recycling	tonnes	11.50	47.50	43.70
Reuse	tonnes	0	0	0
Incineration with Energy Recovery	tonnes	0	0	0
Incineration without Energy Recovery	tonnes	0	0	0
Landfill	tonnes	0	0	0
Electronic Waste (E-waste)	tonnes	-	1	0
Waste Recovery Rate	%	100	100	100

Performance Indicators

Social Performance Indicators

Occupational Health and Safety

Indicator	Unit	2023	2024	2025
Lost Workdays	days	51	15	4
Company Employees	days	16	0	0
Business Partner Employees	days	35	15	4
Number of LTIs – OSHA	#	2	1	1
Company Employees	#	1	0	0
Business Partner Employees	#	1	1	1
LTI Frequency – OSHA (1M)	frequency	2.40	0.94	0.95
Company Employees	frequency	2.11	0.00	0.00
Business Partner Employees	frequency	2.88	1.91	1.96
LTI Severity – OSHA (1M)	frequency	62.17	14.09	3.79
Company Employees	frequency	33.80	0.00	0.00
Business Partner Employees	frequency	100.86	28.61	7.82
Total Number of Recordable Injuries	#	4	2	1
Company Employees	#	1	0	0
Business Partner Employees	#	3	2	1
Total Recordable Injury Frequency (1M)	frequency	4.88	1.88	0.95
Company Employees	frequency	2.11	0.00	0.00
Business Partner Employees	frequency	8.64	3.81	1.96

Indicator	Unit	2023	2024	2025
Occupational Disease Frequency (1M)	frequency	0.00	0.00	0.00
Company Employees	frequency	0.00	0.00	0.00
Business Partner Employees	frequency	0.00	0.00	0.00
Number of Work-related Fatalities	#	0	0	0
Company Employees	#	0	0	0
Business Partner Employees	#	0	0	0
Fatality Rate Frequency (1M)	frequency	0.00	0.00	0.00
Company Employees	frequency	0.00	0.00	0.00
Business Partner Employees	frequency	0.00	0.00	0.00
Traffic Accident Frequency (1M km)	frequency	0.00	0.43	0.00
Total OHS Training Hours	hours	4,153	5,698	4,504
Company Employees	hours	3,863	5,433	4,173
Business Partner Employees	hours	290	265	331
Number of External Audits	#	7	6	4
Process Safety Incident Frequency	frequency	0.00	0.00	0
Number of Tier 1 Events	#	0	0	0
Tier 1 Frequency	frequency	0.00	0.00	0
Number of Tier 2 Events	#	0	0	0
Tier 2 Frequency	frequency	0.00	0.00	0

Performance Indicators

Social Performance Indicators

Workforce Structure

Indicator	Unit	2023	2024	2025
Total Number of Employees	#	250	266	258
Female	#	45	53	48
Male	#	205	213	210
Employee Ratio by Gender				
Female	%	18	20	19
Male	%	82	80	81
Annual Average Number of Employees				
Female	#	43	52	51
Male	#	195	208	213
Number of Subcontractor Employees	#	100	118	119
Female	#	10	12	12
Male	#	90	106	107
Number of Subcontractor Employees by Employment Type	#	100	118	119
Part-time	#	0	3	4
Full-time	#	100	115	115
Number of Employees by Contract Type	#	250	266	258
Number of Employees on Definite-term Contracts	#	8	7	1
Female	#	0	1	1
Male	#	8	6	0
Number of Employees on Indefinite-Term Contracts	#	242	259	257
Female	#	45	52	47
Male	#	197	207	210

Age Distribution and Representation in Management

Indicator	Unit	2023	2024	2025
Number of Employees by Age	#	250	266	258
Under 30 years of age	#	58	68	60
30 to 50 years of age	#	175	182	185
Above 50 years of age	#	17	16	13
Number of Female Employees by Age	#	45	53	48
Under 30 years of age	#	14	19	13
30 to 50 years of age	#	31	34	35
Above 50 years of age	#	0	0	0
Number of Male Employees by Age	#	205	213	210
Under 30 years of age	#	44	50	47
30 to 50 years of age	#	144	147	150
Above 50 years of age	#	17	16	13
Employee Ratio by Age				
Under 30 years of age	%	23	26	23
30 to 50 years of age	%	70	68	72
Above 50 years of age	%	7	6	5
Number of Board Members	#	7	7	7
Female	#	1	0	0
Male	#	6	7	7

Performance Indicators

Social Performance Indicators

Age Distribution and Representation in Management

Indicator	Unit	2023	2024	2025
Board Member Ratio				
Female	%	14	0	0
Male	%	86	100	100
Number of Employees by Management Level	#	72	79	78
Number of Senior Managers	#	4	4	5
Female	#	1	0	0
Male	#	3	4	5
Number of Middle Managers	#	26	27	27
Female	#	4	5	3
Male	#	22	22	24
Number of Junior Managers	#	42	48	46
Female	#	14	19	17
Male	#	28	29	29
Ratio of Female Managers	%	26	30	26
Senior	%	25	0	0
Middle	%	15	19	11
Junior	%	33	40	37

Recruitment and Turnover

Indicator	Unit	2023	2024	2025
Number of New Hires	#	52	48	21
Female	#	10	11	4
Male	#	42	37	17
New Hire Rate				
Female	%	19	23	19
Male	%	81	77	81
Number of New Hires by Age	#	52	48	21
Under 30 years of age	#	26	28	10
30 to 50 years of age	#	26	20	11
Above 50 years of age	#	0	0	0
Number of Female New Hires by Age	#	10	11	4
Under 30 years of age	#	5	6	0
30 to 50 years of age	#	5	5	4
Above 50 years of age	#	0	0	0
Number of Male New Hires by Age	#	42	37	17
Under 30 years of age	#	21	22	10
30 to 50 years of age	#	21	15	7
Above 50 years of age	#	0	0	0

Performance Indicators

Social Performance Indicators

Recruitment and Turnover

Indicator	Unit	2023	2024	2025
New Hire Rate by Age				
Under 30 years of age	%	50	58	48
30 to 50 years of age	%	50	42	52
Above 50 years of age	%	0	0	0
Number of New Hires by Management Level	#	8	8	6
Senior	#	0	1	0
Middle	#	4	1	1
Junior	#	4	6	5
Number of Employees Leaving	#	35	38	29
Female	#	6	8	9
Male	#	29	30	20
Number of Employees Leaving within Their First Year	#	14	6	2
Female	#	4	1	0
Male	#	10	5	2
Voluntary Turnover Rate	%	5.0	8.9	5.4
Female	%	6.9	13.5	6.3
Male	%	4.6	7.7	5.2
Involuntary Turnover Rate	%	9.6	5.8	5.8
Female	%	-	-	12.5
Male	%	-	-	4.3

Indicator	Unit	2023	2024	2025
Number of Employees Leaving Voluntarily	#	12	23	14
Female	#	3	7	3
Male	#	9	16	11
Number of Employees Leaving Involuntarily	#	23	15	15
Female	#	3	1	6
Male	#	20	14	9
Employee Turnover Rate	%	14.7	14.6	11.2
Female	%	13.9	15.4	18.8
Male	%	14.9	14.5	9.5
Employee Turnover Rate by Age				
Under 30 years of age	%	23.0	19.0	5.0
30 to 50 years of age	%	11.0	12.4	12.4
Above 50 years of age	%	25.0	24.1	23.1
Employee Turnover Rate by Management Level				
Senior	%	0.0	0.0	0.0
Middle	%	12.0	11.0	14.8
Junior	%	29.0	14.5	21.7
Employee Turnover Rate by Employment Type				
Full-time	%	15.0	14.6	11.2
Part-time	%	0.0	0.0	0.0

Performance Indicators

Social Performance Indicators

Internal Mobility, Leave, Diversity and Seniority

Indicator	Unit	2023	2024	2025
Total Number of Open Positions	#	52	60	24
Number of Positions Filled by Internal Candidates	#	9	7	24
Female	#	0	1	2
Male	#	9	6	22
Number of Employees Promoted	#	50	65	52
Female	#	9	15	10
Male	#	41	50	42
Number of Employees Promoted to Senior Management for the First Time	#	0	0	1
Female	#	0	0	0
Male	#	0	0	1
Number of Employees Taking Maternity / Parental Leave	#	12	12	9
Number of Employees Returning to Work after Maternity / Parental Leave	#	10	12	7
Total Number of Employees with Disabilities	#	4	5	5
Female	#	0	1	1
Male	#	4	4	4
Workforce Covered by Collective Bargaining Agreements	#	0	0	0

Indicator	Unit	2023	2024	2025
Average Seniority by Gender				
Female	years	2.9	3.2	3.8
Male	years	5.6	5.5	6.1
Total Number of Employees by Average Length of Service	#	250	266	258
0-5 years	#	154	166	158
5-10 years	#	55	64	64
Over 10 years	#	41	36	36
Number of Female Employees by Average Length of Service	#	45	53	48
0-5 years	#	40	47	38
5-10 years	#	2	3	7
Over 10 years	#	3	3	3
Number of Male Employees by Average Length of Service	#	205	213	210
0-5 years	#	114	119	120
5-10 years	#	53	61	57
Over 10 years	#	38	33	33

Performance Indicators

Social Performance Indicators

Training and Development

Indicator	Unit	2023	2024	2025
Total Training	hours	8,883	8,950	7,444
Female	hours	2,300	1,532	1,145
Male	hours	6,583	7,418	6,299
Total Training by Age	hours	8,883	8,950	7,444
Under 30 years of age	hours	2,448	3,221	1,961
30 to 50 years of age	hours	6,195	5,425	5,008
Above 50 years of age	hours	240	305	475
Total Training by Management Level	hours	3,238	2,549	1,950
Senior	hours	38	35	28
Middle	hours	924	711	697
Junior	hours	2,276	1,804	1,225
Annual Average Training per Employee	hours	36	34	29
Female	hours	51	28	24
Male	hours	32	34	30
Total Training by Training Type				
Ethics and Compliance Training***	hours	280	295	275
Ethics and Compliance Training – Number of Employees	#	280	295	275
Sustainability Training	hours	0	125	39
Environmental Training – Employees	hours	285	276	136
Environmental Training – Community	hours	0	0	236
Vocational Training	hours	1,859	4,649	4,931
Personal Development Training	hours	5,190	4,108	2,295
Training Expenditures	TL thousand	3,558	5,931	10,044
Training Expenditures	USD	150,184	169,454	234,025
Training Expenditure per Employee	TL	14,233	22,213	38,932
Training Expenditure per Employee	USD	601	635	907
Number of Employees Receiving Leadership Training	#	36	41	30
Female	#	13	15	14
Male	#	23	26	16
Number of Employees Receiving Mentoring	#	56	56	24
Female	#	18	23	8
Male	#	38	33	16

*** *Training provided to our employees, including senior executives, covers the code of ethics, anti-bribery and anti-corruption, gifts and hospitality, prevention of conflicts of interest and reporting of unethical behavior.*

Sectoral Metrics

SASB Topic	Metric	Value	Unit	SASB Code	Explanation
Greenhouse Gas Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions	126,727	Metric tons (t) CO_2-e	IF-EU-110a.1	Direct greenhouse gas emissions from generation activities.
	Greenhouse gas (GHG) emissions associated with power deliveries	501,272.5	Metric tons (t) CO_2-e	IF-EU-110a.2	Indirect emissions from electricity generation and distribution activities.
Water Management	(1) Total water withdrawn	470.35	Thousand cubic meters (m^3)	IF-EU-140a.1	Water is withdrawn mainly from regions with high water stress, such as Kocaeli.
	(2) Total water consumed	322.97	Thousand cubic meters (m^3)		The consumption rate has been optimized through recovery systems.
	Percentage of water withdrawn in regions with high water stress	99.91	%		The ratio of water withdrawn in regions with high water stress to total withdrawal is given.
	Incidents of non-compliance associated with water quality permits	0	#	IF-EU-140a.2	There were no incidents of non-compliance in 2025.
	Water management risks and strategies	–	n/a	IF-EU-140a.3	To address climate change risks that drive water stress, Entek aims to increase, as far as possible, the share of recycled water sources (grey water) in its water withdrawal and to expand water reuse. Accordingly, the Company continuously improves its systems to keep water consumption to a minimum and encourages water savings by raising awareness of efficient water use. By the nature of their processes, Entek's hydroelectric and wind power plants have no significant water consumption. The only location with process-related water consumption is the Kocaeli Natural Gas Combined Cycle Power Plant (NGCCPP). At Kocaeli NGCCPP, located in a high water risk region, the target is to meet at least 95% of the total water withdrawn for process water use through wastewater recovery, except in the event of breakdowns and emergencies. In addition, in 2025 the ratio of grey water to total water withdrawal was 98.5% and its ratio to process water use was 99.1%.
Grid Resiliency	Incidents of non-compliance with physical and/or cybersecurity standards or regulations	0	#	IF-EU-550a.1	Full compliance has been achieved with ISO 27001, ISO 22301 and the Koç Cybersecurity Competency Model. It is also compliant with the CIS-CAT cybersecurity benchmarks.
	System outages (SAIDI, SAIFI, CAIDI)	–	Minutes, Number	IF-EU-550a.2	There have been no system outages in the last year.

Sectoral Metrics

Activity Metric	SASB Code	Value				Unit	Explanations
		Number of Meters Period	Residential	Commercial	Industrial		
Number of (1) residential, (2) commercial and (3) industrial customers served	IF-EU-000.A	2025	20	73	1,601	#	The number of customers served in each category is taken as the number of billed meters for residential, commercial and industrial customers.

Activity Metric	SASB Code	Value					Unit	Explanations
		Meters Consumption (MWh) Period	Residential	Commercial	Industrial	Total		
Total electricity delivered to (1) residential, (2) commercial, (3) industrial, (4) all other retail customers and (5) wholesale customers	IF-EU-000.B	2025	1,337	672,386	365,603	1,039,326	Megawatt hours (MWh)	The data show the total amount of electricity delivered to residential, commercial, industrial, retail and wholesale customers during the year.
Length of transmission and distribution lines	IF-EU-000.C	166.05					Kilometers (km)	Shows the total length of the transmission and distribution lines that make up Entek's operational infrastructure.
Total electricity generated, percentage by major energy source, percentage in regulated markets	IF-EU-000.D	Entek/Türkiye-wide Rates					Megawatt hours (MWh), Percentage (%)	Generation values refer to generation from natural gas, wind, run-of-river and reservoir hydropower, the main energy sources used at the facilities. The scope includes only the generation of owned and/or operated assets; electricity consumed on site is not included in this value.
		Natural Gas	Wind	Run-of-river	Reservoir			
		0.2840%	0.9953%	1.0790%	1.1190%			
Total wholesale electricity purchased	IF-EU-000.E	3,511					Megawatt hours (MWh)	Refers to the amount of wholesale electricity Entek procures from the market to support its generation portfolio.

Achievements and Awards

CDP 2025
Water Security Global A List

Brandon Hall HCM Excellence Awards
Silver award in the Learning and Development category with the Value for Future (Geleceğe Değer) project

Brandon Hall HCM Excellence Awards
Silver award in the Talent Acquisition category with the RobotİK program

Stevie International Business Awards
Gold award in the Sustainability Leadership in Europe category

Kincentric Best Employer
Best Employer title



Corporate Memberships

World Energy Council Turkish National Committee (DEK-TMK)

Electricity Producers' Association (EÜD)

Energy Storage Industries Association (EDEDER)

Energy Traders Association (ETD)

Digitalization in Energy Association (EDİDER)

Ethics and Reputation Society (TEİD)

Hydroelectric Power Plants Industrialists and Businesspeople Association (HESİAD)

Energy Efficiency and Management Association (EYODER)

Solar Energy Industrialists and Industry Association (GENSED)

Turkish Wind Energy Association (TÜREB)

SOLARBABA

Portable Battery Manufacturers and Importers Association (TAPDER)

Turkish Industry and Business Association (TÜSİAD)

The Union of Chambers and Commodity Exchanges of Türkiye (TOBB)

Koç Yönder

Çarşamba Chamber of Commerce and Industry (ÇARŞAMBATSO)

Kahramanmaraş Chamber of Commerce and Industry (KMTSO)

Karaman Chamber of Commerce and Industry (KTSO)

Kocaeli Chamber of Commerce (KOTO)

Mut Chamber of Commerce and Industry (MUTTSO)

GRI Content Index

GRI CONTENT INDEX ESSENTIALS SERVICE 2026

Statement of use	Entek Elektrik has reported in accordance with the GRI Standards for the period 1 January–31 December 2025. For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the Turkish version of the report.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	Disclosure	Page numbers, explanations and/or URL	Omission
General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	About the Report, p.3 Corporate Profile, p.7-10	-
	2-2 Entities included in the organization's sustainability reporting	About the Report, p.3 Subsidiaries, p.15	-
	2-3 Reporting period, frequency and contact point	About the Report, p.3 Annual Contact person: Ece CAYMAZ Tel: 90 (216) 217 11 00 E-mail: Ece.Caymaz@entekelektrik.com.tr	-
	2-4 Restatements of information	Economic Performance Indicators, p.87 Environmental Performance Indicators, p.88-92 Social Performance Indicators, p.93-98	-
	2-5 External assurance	No external assurance has been obtained for the sustainability report.	-
	2-6 Activities, value chain and other business relationships	Corporate Profile, p.7-10 Investments and Areas of Activity, p.11-14 Responsible Supply Chain, p.28-30	-
	2-7 Employees	Employee Profile, p.65 Social Performance Indicators, p.93-98	-
	2-8 Workers who are not employees	Employee Well-being and Talent Management, p.66-70 Occupational Health and Safety, p.71-75 Social Performance Indicators, p.93-98	-

GRI Content Index

GRI STANDARD	Disclosure	Page numbers, explanations and/or URL	Omission
General Disclosures			
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Corporate Governance, p.21-22 Sustainability Management, p.35-36 https://www.entekelektrik.com.tr/en/icerik/yonetim-kurulu	-
	2-10 Nomination and selection of the highest governance body	Corporate Governance, p.21-22 With regard to the minimum qualifications required for the election of Board members, Entek acts within the framework of the Turkish Commercial Code (TTK), applicable legislation and the provisions of Company policies.	-
	2-11 Chair of the highest governance body	Message from the General Manager, p.4-5 Corporate Governance, p.21-22 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.21-22 Sustainability Management, p.35-36	-
	2-13 Delegation of responsibility for managing impacts	Corporate Governance, p.21-22 Sustainability Management, p.35-36	-
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Management, p.35-36	-
	2-15 Conflicts of interest	Ethics and Compliance, p.23-26	-
	2-16 Communication of critical concerns	Ethics and Compliance, p.23-26 Stakeholder Engagement, p.37-39	-
	2-17 Collective knowledge of the highest governance body	Corporate Governance, p.21-22	-
	2-18 Evaluation of the performance of the highest governance body	-	**Requirements omitted:** 2-18-a, 2-18-b, 2-18-c **Reason:** Confidentiality constraints **Explanation:** Evaluation of the performance of the highest governance body: The performance evaluation processes for the Entek Board of Directors and Senior Management are conducted within the framework of Koç Holding policies. Internal assessments and feedback related to these processes are not publicly disclosed, in line with the confidentiality of intra-group governance information. For this reason, the relevant information on performance evaluation is not shared due to confidentiality constraints.

GRI Content Index

GRI STANDARD	Disclosure	Page numbers, explanations and/or URL	Omission
General Disclosures			
GRI 2: General Disclosures 2021	2-19 Remuneration policies	Remuneration Approach, p.66-67 Equality, Diversity and Inclusion, p.65	-
	2-20 Process to determine remuneration	Remuneration Approach, p.66-67 Equality, Diversity and Inclusion, p.65	-
	2-21 Annual total compensation ratio	-	**Requirements omitted:** 2-21-a, 2-21-b, 2-21-c **Reason:** Confidentiality constraints **Explanation:** Annual total compensation ratio: At Entek, senior executives comprise the Chairperson and members of the Board of Directors, the General Manager and the Deputy General Managers reporting directly to the General Manager. The remuneration processes for these individuals are carried out in coordination with Koç Holding, and individual remuneration information is managed confidentially.
	2-22 Statement on sustainable development strategy	Message from the General Manager, p.4-5 Sustainability Approach, p.32-37	-
	2-23 Policy commitments	Ethics and Compliance, p.23-26 Sustainability Approach, p.32-37 Human Rights and a Fair Working Environment, p.64	-
	2-24 Embedding policy commitments	Ethics and Compliance, p.23-26 Sustainability Management, p.35-36 Responsible Supply Chain, p.28-30	-
	2-25 Processes to remediate negative impacts	Corporate Risk Management, p.22 Ethics and Compliance, p.23-26 Stakeholder Engagement, p.37-39	-
	2-26 Mechanisms for seeking advice and raising concerns	Ethics and Compliance, p.23-26	-
	2-27 Compliance with laws and regulations	Ethics and Compliance, p.23-26 There were no cases of non-compliance with legislation in 2025.	-
	2-28 Membership associations	Corporate Memberships, p.102	-
	2-29 Approach to stakeholder engagement	Stakeholder Engagement, p.37-39	-
	2-30 Collective bargaining agreements	There is no collective bargaining agreement in place at Entek.	-

GRI Content Index

GRI STANDARD	Disclosure	Page numbers, explanations and/or URL	Omission
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Management, p.35-36 Materiality Analysis, p.40-45	-
	3-2 List of material topics	Materiality Analysis, p.40-45	-
Clean Technology Opportunities			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
Emissions Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Emissions and Energy Management, p.52-54 Environmental Performance Indicators, p.88-92	-
	305-2 Energy indirect (Scope 2) GHG emissions	Emissions and Energy Management, p.52-54 Environmental Performance Indicators, p.88-92	-
	305-3 Other indirect (Scope 3) GHG emissions	Emissions and Energy Management, p.52-54 Environmental Performance Indicators, p.88-92	-
	305-4 GHG emissions intensity	Emissions and Energy Management, p.52-54 Environmental Performance Indicators, p.88-92	-
	305-5 Reduction of GHG emissions	Emissions and Energy Management, p.52-54 Environmental Performance Indicators, p.88-92	-
Adaptation to Climate Change			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Corporate Risk Management, p.22 Management of Sustainability and Climate-related Risks and Opportunities, p.46-47 Climate Change, p.50-55	-

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GRI STANDARD	Disclosure	Page numbers, explanations and/or URL	Omission
Energy Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Emissions and Energy Management, p.52-54 Environmental Performance Indicators, p.88-92	-
	302-3 Energy intensity	Emissions and Energy Management, p.52-54 Environmental Performance Indicators, p.88-92	-
	302-4 Reduction of energy consumption	Emissions and Energy Management, p.52-54 Environmental Performance Indicators, p.88-92	-
	302-5 Reductions in energy requirements of products and services	Emissions and Energy Management, p.52-54 Clean Technology Opportunities, p.56-58 Environmental Performance Indicators, p.88-92	-
Water and Wastewater Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water and Wastewater Management, p.59-60	-
	303-2 Management of water discharge-related impacts	Water and Wastewater Management, p.59-60	-
	303-3 Water withdrawal	Water and Wastewater Management, p.59-60 Environmental Performance Indicators, p.88-92	-
	303-4 Water discharge	Water and Wastewater Management, p.59-60 Environmental Performance Indicators, p.88-92	-
	303-5 Water consumption	Water and Wastewater Management, p.59-60 Environmental Performance Indicators, p.88-92	-
Circular Economy and Resource Efficiency			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Circular Economy and Resource Efficiency, p.61 Environmental Performance Indicators, p.88-92	-
	306-2 Management of significant waste-related impacts	Circular Economy and Resource Efficiency, p.61 Environmental Performance Indicators, p.88-92	-
	306-3 Waste generated	Circular Economy and Resource Efficiency, p.61 Environmental Performance Indicators, p.88-92	-
	306-5 Waste directed to disposal	Circular Economy and Resource Efficiency, p.61 Environmental Performance Indicators, p.88-92	-

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GRI STANDARD	Disclosure	Page numbers, explanations and/or URL	Omission
Biodiversity and Land Use			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Biodiversity and Land Use, p.62 Environmental Performance Indicators, p.88-92	-
	101-2 Management of biodiversity impacts	Biodiversity and Land Use, p.62 Environmental Performance Indicators, p.88-92	-
	101-4 Identification of biodiversity impacts	Biodiversity and Land Use, p.62 Environmental Performance Indicators, p.88-92	-
	101-6 Direct drivers of biodiversity loss	Biodiversity and Land Use, p.62 Environmental Performance Indicators, p.88-92	-
Occupational Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety, p.71-75	-
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety, p.71-75 Social Performance Indicators, p.93-98	-
	403-3 Occupational health services	Occupational Health and Safety, p.71-75	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety, p.71-75	-
	403-5 Worker training on occupational health and safety	Occupational Health and Safety, p.71-75	-
	403-6 Promotion of worker health	Occupational Health and Safety, p.71-75	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety, p.71-75	-
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety, p.71-75	-
	403-9 Work-related injuries	Occupational Health and Safety, p.71-75 Social Performance Indicators, p.93-98	-
	403-10 Work-related ill health	Occupational Health and Safety, p.71-75 Social Performance Indicators, p.93-98	-

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GRI STANDARD	Disclosure	Page numbers, explanations and/or URL	Omission
Employee Well-being and Talent Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Employee Profile, p.65 Social Performance Indicators, p.93-98	-
	401-3 Parental leave	Employee Well-being and Talent Management, p.66-70 Social Performance Indicators, p.93-98	-
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Training and Development Programs, p.69-70 Social Performance Indicators, p.93-98	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and Development Programs, p.69-70 Just Transition, p.79 Social Performance Indicators, p.93-98	-
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance Management, p.66 Social Performance Indicators, p.93-98	-
Equality, Diversity and Inclusion			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Equality, Diversity and Inclusion, p.65 Social Performance Indicators, p.93-98	-
	405-2 Ratio of basic salary and remuneration of women to men	Remuneration Approach, p.66 At Entek, there is no differentiation in basic salary and remuneration between women and men employees.	-
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Combating Discrimination, p.65 Ethics and Compliance, p.23-26 There were no incidents of discrimination during the reporting period.	-

GRI Content Index

GRI STANDARD	Disclosure	Page numbers, explanations and/or URL	Omission
Relations with Local Communities and Social Impact			
GRI 3: Material Topics 2021	3-3 Management of material topics	Relations with Local Communities and Social Impact, p.76-78	-
Stakeholder Engagement			
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement, p.37-39	-
Information Security and Cybersecurity			
GRI 3: Material Topics 2021	3-3 Management of material topics	Information Security and Cybersecurity, p.84-85	-
Digital Transformation and Smart Technologies			
GRI 3: Material Topics 2021	3-3 Management of material topics	Digital Transformation and Smart Technologies, p.81-82	-
Responsible Supply Chain			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights and a Fair Working Environment, p.64 Responsible Supply Chain, p.28-30 Entek does not employ child labor.	-
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights and a Fair Working Environment, p.64 Responsible Supply Chain, p.28-30 There were no incidents of forced or compulsory labor during the reporting period.	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Responsible Supply Chain, p.28-30 Emissions Management in the Supply Chain, p.53	-
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Responsible Supply Chain, p.28-30 Human Rights and a Fair Working Environment, p.64	-

GRI Content Index

GRI STANDARD	Disclosure	Page numbers, explanations and/or URL	Omission
Corporate Risk Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate Risk Management, p.22	-
Ethics and Compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethics and Compliance, p.23-26	-
	205-2 Communication and training about anti-corruption policies and procedures	Ethics and Compliance, p.23-26	-
	205-3 Confirmed incidents of corruption and actions taken	Ethics and Compliance, p.23-26 There were no confirmed incidents of corruption during the reporting period.	-
Operational Resilience			
GRI 3: Material Topics 2021	3-3 Management of material topics	Operational Resilience, p.83	-
Access to Sustainable Finance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Materiality Analysis, p.40-45	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Entek at a Glance, p.7-19 Economic Performance Indicators, p.87	-
Just Transition			
GRI 3: Material Topics 2021	3-3 Management of material topics	Just Transition, p.79	-
Regulatory Compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management, p.35-36	-

United Nations Global Compact (UNGC) 2025 Communication on Progress

Issue Areas	Global Compact Principles	References and Explanations
Human Rights	**Principle 1:** Businesses should support and respect the protection of internationally proclaimed human rights.	Ethics and Compliance, p. 23-26; People and Society, p. 64-70.
	Principle 2: Businesses should make sure that they are not complicit in human rights abuses.	Ethics and Compliance, p. 23-26; Responsible Supply Chain, p. 28-30; People and Society, p. 64-70.
Labour	**Principle 3:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Responsible Supply Chain, p. 28-30; People and Society, p. 64
	Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.	Ethics and Compliance, p. 23-26; Responsible Supply Chain, p. 28-30; People and Society, p. 64-70.
	Principle 5: Businesses should uphold the effective abolition of child labour.	Responsible Supply Chain, p. 28-30; People and Society, p. 64.
	Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.	Equality, Diversity and Inclusion, p. 65; Employee Well-being and Talent Management, p. 66-70.
Environment	**Principle 7:** Businesses should support a precautionary approach to environmental challenges.	Management Systems and Certifications, p. 27; Sustainability Approach, p. 32-35; Management of Sustainability and Climate-related Risks and Opportunities, p. 46-47; Biodiversity and Land Use, p. 62
	Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.	Emissions and Energy Management, p. 52-54; Water and Wastewater Management, p. 59-60; Circular Economy and Resource Efficiency, p. 61; Biodiversity and Land Use, p. 62.
	Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.	Investments and Areas of Activity, p. 11-14; Clean Technology Opportunities, p. 56-58; Water and Wastewater Management, p. 59-60; Digital Transformation and Smart Technologies, p. 81-82.
Anti-Corruption	**Principle 10:** Businesses should work against corruption in all its forms, including extortion and bribery.	Ethics and Compliance, p. 23-26; Responsible Supply Chain, p. 28-30.

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