



TEKFEN HOLDİNG A.Ş.

# 2025 CDP Corporate Questionnaire 2025

Word version

**Important: this export excludes unanswered questions**

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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# Contents

## C1. Introduction

### (1.1) In which language are you submitting your response?

Select from:

English

### (1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

USD

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

Publicly traded organization

#### (1.3.3) Description of organization

*Founded in 1956, Tekfen Group operates in the fields of Engineering and Contracting, Agricultural Industry, and Investment. As of October 2023, the Renewable Energy Solutions Company was established. Tekfen Holding is the parent company of all its subsidiaries and affiliates. As of 2024, Tekfen Group consists of 38 companies and 13 subsidiaries, with revenues of TRY 58.1 billion, total assets of TRY 65.8 billion, and a workforce of 12,611 employees. The Engineering and Contracting Group provides turnkey solutions to its clients in the form of Engineering, Procurement, and Construction (EPC) as well as Design & Build projects. Its areas of expertise include pipelines, oil and gas terminals, refineries, offshore oil platforms, power plants, industrial and petrochemical facilities, tank farms, highways, metro lines, sports complexes, pumping and compressor stations, steel structures, and both civil and infrastructure projects. In 2024, the Group contributed 37.1% to Tekfen Holding's consolidated revenues. The Agri-Industry Group engages in the production and distribution of mineral, organic, and organomineral fertilizers, along with new-generation specialty fertilizers. It is also active in fruit cultivation, as well as seed and sapling production. The Group's operations further include port management and free zone operations. Additionally, through two major investments in Türkiye, the Group operates facilities that convert organic waste from their respective regions into electricity, followed by composting processes that transform the residues into fertilizer. The Group's flagship company, Toros Agri, is the largest fertilizer producer in Türkiye in terms of both installed production capacity and output volume. In 2024, the Agri-Industry Group accounted for 61.6% of Tekfen Holding's consolidated revenues. The Investment Group brings together Tekfen's investment-driven businesses under one umbrella. This includes Tekfen Ventures, which invests in early-stage technology companies; Tekfen Turizm ve İşletmecilik A.Ş., which provides asset and real estate management services; Tekfen Sigorta*

Aracılık Hizmetleri A.Ş., which offers insurance brokerage services; and Tekfen Yenilenebilir Enerji Çözümleri A.Ş., which was established to develop and invest in renewable energy solutions. In 2024, the Group contributed 1.3% to Tekfen Holding's consolidated revenues. Tekfen Holding's shares have been publicly traded since November 23, 2007. The principal activities and shareholding structures of the consolidated companies are outlined below. Changes in operations during 2024 are listed as follows: Tekfen Tarım was merged into Toros Tarım with all its assets and liabilities as of December 31, 2024. Gönen Enerji was merged into Toros Tarım with all its assets and liabilities as of December 31, 2024. Meram Enerji was merged into Toros Tarım with all its assets and liabilities as of December 31, 2024. Toros Taşınmaz was merged into Tekfen Taşınmaz with all its assets and liabilities as of September 10, 2024. Tekmarmara was established on March 15, 2024, and subsequently merged into Babadağ with all its assets and liabilities as of January 16, 2025.

[Fixed row]

#### **(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.**

##### **(1.4.1) End date of reporting year**

12/30/2024

##### **(1.4.2) Alignment of this reporting period with your financial reporting period**

Select from:

Yes

##### **(1.4.3) Indicate if you are providing emissions data for past reporting years**

Select from:

Yes

##### **(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for**

Select from:

1 year

##### **(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for**

Select from:

1 year

### (1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

1 year

[Fixed row]

### (1.4.1) What is your organization's annual revenue for the reporting period?

1775028822

### (1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

#### ISIN code - bond

### (1.6.1) Does your organization use this unique identifier?

Select from:

Yes

### (1.6.2) Provide your unique identifier

TRETKHO00012

## ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

No

## CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

## Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

TKFEN

## SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

No

## LEI number

### (1.6.1) Does your organization use this unique identifier?

Select from:

No

### D-U-N-S number

### (1.6.1) Does your organization use this unique identifier?

Select from:

No

### Other unique identifier

### (1.6.1) Does your organization use this unique identifier?

Select from:

No

[Add row]

### (1.7) Select the countries/areas in which you operate.

Select all that apply

Iraq

Saudi Arabia

Qatar

Turkey

Romania

Azerbaijan

### (1.14) In which part of the chemicals value chain does your organization operate?

Bulk inorganic chemicals

Fertilizers

- Nitric acid

## **(1.24) Has your organization mapped its value chain?**

### **(1.24.1) Value chain mapped**

Select from:

- Yes, we have mapped or are currently in the process of mapping our value chain

### **(1.24.2) Value chain stages covered in mapping**

Select all that apply

- Upstream value chain
- Downstream value chain

### **(1.24.3) Highest supplier tier mapped**

Select from:

- Tier 1 suppliers

### **(1.24.4) Highest supplier tier known but not mapped**

Select from:

- All supplier tiers known have been mapped

### **(1.24.7) Description of mapping process and coverage**

*Suppliers from whom the largest amount of raw materials were purchased were identified and detailed sets of questions were sent to these suppliers, including how much emissions were generated in the production processes of the materials they provided and the existence or absence of future reduction targets. The information that suppliers will share in response to the mentioned questions will contribute to supplier management in order to calculate and reduce Scope 3 emissions more precisely in the coming years. Currently, some major suppliers have shared their product carbon footprint results with us.*

*[Fixed row]*

**(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?**

	Plastics mapping	Value chain stages covered in mapping
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have mapped or are currently in the process of mapping plastics in our value chain	<i>Select all that apply</i> <input checked="" type="checkbox"/> Upstream value chain

[Fixed row]

## C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

### Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

*Our short-term horizon is defined as 1 year which is the period that covers of our detailed OPEX and CAPEX plan for both corporate management and risk management.*

### Medium-term

(2.1.1) From (years)

1

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

We define our medium-term horizon based on Tekfen Holding Strategic Plan which covers a 5-year plan. Therefore, 1 to 5 years is considered as medium-term for our Company

## Long-term

### (2.1.1) From (years)

5

### (2.1.2) Is your long-term time horizon open ended?

Select from:

No

### (2.1.3) To (years)

30

### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*Any time horizon over 5 years is considered as long-term for Tekfen Holding. This is applicable to all business aspects including risk management. Moreover, long-term climate-related risks are evaluated on a scenario basis consistent with the horizons established by the international organizations such as IPCC and IEA covering 2030 and 2050 as crucial milestones.*

*[Fixed row]*

**(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?**

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

**(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?**

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.**

**Row 1**

**(2.2.2.1) Environmental issue**

Select all that apply

Climate change

Water

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

- Dependencies
- Impacts
- Risks
- Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain
- Downstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

- Annually

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

*Select from:*

- Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

*Select all that apply*

- Not location specific

### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

- WRI Aqueduct
- WWF Water Risk Filter

Enterprise Risk Management

- COSO Enterprise Risk Management Framework
- Enterprise Risk Management
- ISO 31000 Risk Management Standard
- Risk models

Other enterprise risk management, please specify : Tekfen Holding & Group Companies have a written Corporate Risk Management (CRM) document governing, explaining & laying down the rules for managing their respective risks. CRM document is prepared in line with ISO 31000 Risk Management Standard and C

## International methodologies and standards

- Environmental Impact Assessment
- IPCC Climate Change Projections
- ISO 14001 Environmental Management Standard
- ISO 14046 Environmental Management – Water Footprint

## Databases

- Nation-specific databases, tools, or standards

## Other

- Desk-based research
- External consultants
- Materiality assessment
- Partner and stakeholder consultation/analysis
- Scenario analysis

## (2.2.2.13) Risk types and criteria considered

### Acute physical

- Drought
- Flood (coastal, fluvial, pluvial, ground water)

### Chronic physical

- Water stress
- Soil degradation
- Change in land-use
- Water quality at a basin/catchment level
- Increased severity of extreme weather events
- Water availability at a basin/catchment level
- Changing temperature (air, freshwater, marine water)
- Changing precipitation patterns and types (rain, hail, snow/ice)

### Policy

- Carbon pricing mechanisms
- Changes to national legislation

#### Market

- Availability and/or increased cost of raw materials
- Changing customer behavior

#### Reputation

- Increased partner and stakeholder concern and partner and stakeholder negative feedback
- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

#### Technology

- Dependency on water-intensive energy sources
- Transition to lower emissions technology and products

#### Liability

- Non-compliance with regulations

### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

- Customers
- Employees
- Investors
- Suppliers
- Regulators
- Local communities

### (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*

- Yes

### (2.2.2.16) Further details of process

*Tekfen Holding integrates climate-related risk and opportunity management into its company-wide, multi-disciplinary risk management process. This process is addressed within the Sustainability Risk and Opportunity Management Procedure, prepared in 2024 in accordance with the Company's Corporate Risk Management Procedure. It is implemented based on ISO 31000 standards and COSO principles, designed to align with international risk management frameworks. The process follows the full cycle of identification, prioritization, control, monitoring, and reporting of risks and opportunities. Risks are identified through both top-down and bottom-up approaches, assessed based on likelihood and impact criteria, and continuously monitored. To evaluate climate-related physical and transition risks and opportunities, Tekfen Holding conducts value chain mapping to identify resource dependencies. A structured approach is applied, utilizing historical climate data, sectoral reports, and national and international standards. Any changes in regulations or in the Company's strategic objectives trigger a re-evaluation of relevant risks. Assessments are conducted using both qualitative and quantitative methods, with gross and net impacts evaluated after applying existing controls. Risks are analyzed across financial, reputational, strategic, operational, and compliance dimensions: • Financial: Potential adverse impacts on EBITDA, revenue, net profit, and credit balance. • Reputational: Negative effects on employees, customers, subsidiaries, and other stakeholders. • Strategic: Impacts on management, planning, and key initiatives. • Operational: Effects across production, supply chain, IT, human resources, and potential incidents. • Compliance: Risks related to laws, regulations, and internal policy adherence. A single risk may affect multiple dimensions; in such cases, the highest-impact score is considered. Risk owners within Group Companies are responsible for informing internal decision-makers and implementing necessary control measures. Tekfen Holding assesses climate-related transition and physical risks through comprehensive climate scenario analyses, examining short-, medium-, and long-term impacts on business processes and identifying potential operational outcomes and opportunities. The Company evaluates climate-related opportunities across the entire value chain, from suppliers to customers, taking a holistic approach. Opportunities are defined in areas such as operational efficiency improvements, resource optimization, low-carbon product and service development, and enhanced sustainability performance, and are prioritized based on their potential impact. These assessments are aligned with the Company's strategic objectives, and both financial and strategic impacts are integrated into decision-making processes. In evaluating sustainability and climate-related risks and opportunities, materiality is determined using both quantitative and qualitative factors. In 2024, the Company established a financial materiality threshold, enabling more precise analysis of the potential impacts of sustainability and climate-related risks or opportunities on Tekfen Holding's short-, medium-, and long-term cash flows, cost of capital, and access to financial resources.*

[Add row]

## **(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?**

### **(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed**

Select from:

Yes

### **(2.2.7.2) Description of how interconnections are assessed**

*At Tekfen, we assess the interconnections between environmental dependencies, impacts, risks, and opportunities through a systematic and integrated approach embedded into our risk management. Multidisciplinary Evaluation: Interconnections are assessed across our Engineering & Contracting, Agri-Industry, and Investment segments, ensuring that cross-sectoral risks (e.g., climate change, resource scarcity, water stress) are evaluated from both operational and portfolio perspectives. Materiality and Scenario Analysis: We conduct regular materiality assessments and scenario analyses to identify how an environmental dependency (such as water availability) may lead to multiple impacts over different time horizons (e.g., operational disruption in the short term, agricultural yield changes in the*

long term). *Correlation Mapping: Risks and opportunities are not viewed in isolation. For instance, the introduction of stricter environmental regulations may simultaneously increase compliance costs (risk) and create demand for green construction or sustainable fertilizers (opportunity). These correlations are explicitly recorded in our risk registers. Use of Integrated Tools: Tools such as environmental risk assessments, and sustainability KPIs enable us to quantify interconnections between different impacts and monitor them over time. Dynamic Monitoring: The interconnection assessments are updated whenever risks emerge or significant regulatory/market changes occur, ensuring adaptability and resilience in Tekfen's sustainability strategy. Through this holistic approach, Tekfen ensures that interdependencies between risks, impacts, and opportunities are systematically understood and integrated into both strategic and operational decision-making.*  
[Fixed row]

## **(2.3) Have you identified priority locations across your value chain?**

### **(2.3.1) Identification of priority locations**

Select from:

- Yes, we are currently in the process of identifying priority locations

### **(2.3.2) Value chain stages where priority locations have been identified**

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

### **(2.3.3) Types of priority locations identified**

Sensitive locations

- Areas important for biodiversity
- Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

### **(2.3.4) Description of process to identify priority locations**

We systematically use the WRI Water Risk Atlas Tool to identify priority locations across both our Direct Operations and the Upstream Value Chain. For our direct operations, all sites and facilities are included in the analysis, with particular focus on regions experiencing high water stress, drought, or flood risk. Additionally, sites that are highly dependent on freshwater or groundwater resources—and therefore critical for the sustainability of our operations—are prioritized. We also take into account areas where our operations could have potential negative impacts on local water bodies, ensuring that environmental risks are mitigated and resource management is optimized. This approach is implemented through a comprehensive and detailed risk assessment process, designed to both safeguard operational sustainability and contribute to the long-term preservation of water resources. In line with our biodiversity policy, we assess the impacts of planned investments and projects on biodiversity and work to enhance environmental outcomes through responsible production and a circular economy model. Prior to initiating projects in or near internationally protected areas, we develop Biodiversity Action Plans (BAPs) to identify potential impacts during planning, operation, and post-operation phases, and implement measures to mitigate these impacts. In areas where our activities affect biodiversity and ecosystems, we take proactive steps to restore natural ecosystems and support their recovery to their original state.

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

## (2.4) How does your organization define substantive effects on your organization?

### Risks

#### (2.4.1) Type of definition

Select all that apply

Qualitative

Quantitative

#### (2.4.2) Indicator used to define substantive effect

Select from:

Revenue

#### (2.4.3) Change to indicator

Select from:

- % decrease

#### (2.4.4) % change to indicator

Select from:

- Less than 1%

#### (2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

#### (2.4.7) Application of definition

*The risk is assessed to have a substantive impact if: o Financially; if the risk impact is >0.001% of revenue. Once a risk is identified with substantial financial or strategic impact, it is automatically treated as exceeding the risk appetite or risk threshold. Risk owners are required to come up with an action plan and appoint action owners. Risks are calculated after each action implementation is complete. If the impact simulation for a risk is still calculated as over the threshold, risk owners are required to implement further actions until the impact simulation reduces below the threshold.*

### Opportunities

#### (2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

#### (2.4.2) Indicator used to define substantive effect

Select from:

- Revenue

#### (2.4.3) Change to indicator

Select from:

- % increase

#### (2.4.4) % change to indicator

Select from:

- Less than 1%

#### (2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

#### (2.4.7) Application of definition

*The opportunity is assessed to have a substantive impact if: o Financially; if the opportunity impact is >0.01% of revenue.  
[Add row]*

### **(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?**

#### (2.5.1) Identification and classification of potential water pollutants

Select from:

- Yes, we identify and classify our potential water pollutants

#### (2.5.2) How potential water pollutants are identified and classified

*In line with Tekfen's Water Policy, Toros Tarım's operations—certified under ISO 14001:2015 and IFA Protect & Sustain—implement a comprehensive water pollution management system. Potential pollutants are identified and classified through the following measures: hazardous chemicals and their CAS codes, maximum on-site*

quantities, substance categories, handling and storage procedures, accident prevention measures, and ecotoxicological properties such as toxicity, mobility, biodegradability, persistence, and bioaccumulation potential. All chemicals and processes are continuously monitored and assessed to ensure compliance with local and international regulations, minimizing adverse environmental and health impacts.

[Fixed row]

## **(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.**

### **Row 1**

#### **(2.5.1.1) Water pollutant category**

Select from:

Nitrates

#### **(2.5.1.2) Description of water pollutant and potential impacts**

*Nitrogen from a variety of sources can make its way into groundwater and waterways. A certain level of nitrogen is naturally present in the environment and nitrate in low quantities are necessary nutrients. However, the high levels of nitrate found in major anthropogenic contributors such as agricultural runoff, nitrogen-based fertilizers, animal manure and sewage pose a problem. High concentrations of nutrients in the water table can cause drinking water to become toxic. Nitrate is one of the most common groundwater contaminants in rural areas. Nitrates-related pollution is caused by the introduction of excessive amounts of nitrogen to surface and ground waters, mainly as a result of agricultural practices. About 50-70% of nitrogen input to water came from agriculture and nitrate pollution may increase in the coming years (medium-term). One of the leading agri-environmental indicators is the nitrate pollution of groundwater. Due to the wrong/over-application of fertilizers, along with environmental characteristics such as average temperature and precipitation as co-factors, there is a risk of nitrate pollution in groundwater sources that are likely to get higher over the medium term. If the nitrate concentration levels get higher, there is a risk of compliance cost to be introduced as part of encouraging farmers and fertilizer producers to adopt sustainable agriculture practices.*

#### **(2.5.1.3) Value chain stage**

Select all that apply

Direct operations

Downstream value chain

#### **(2.5.1.4) Actions and procedures to minimize adverse impacts**

Select all that apply

- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- Beyond compliance with regulatory requirements
- Industrial and chemical accidents prevention, preparedness, and response

### (2.5.1.5) Please explain

*At Toros Agri facilities, a comprehensive water pollution control system is implemented in line with ISO 14001:2015 Environmental Management System and Integrated Farm Assurance (IFA) certifications. Key pollutants that may arise during fertilizer and acid production processes (such as cadmium, nitrate, phosphate, temperature, and pH) are identified and monitored through both manual and automated systems. The main methods for controlling pollutant parameters are as follows: Real-time monitoring stations: At the Samsun Production Facility, parameters such as wastewater temperature and pH are monitored 24/7, ensuring compliance with regulatory limits. Automated control systems and operational instructions: Operational instructions prepared for each production process are used to keep potential deviations under control. Chemical risk management: Data such as CAS numbers, maximum quantities, and toxicity characteristics are defined for hazardous chemicals, and impermeable containment areas have been established to prevent spills and leaks. Phosphorus and nitrate management: By optimizing fertilization processes, the risk of nitrate pollution in groundwater is mitigated, and awareness is further promoted through the "Correct and Balanced Fertilizer Use Project." Temperature and pH measures: Wastewater temperature and pH are continuously monitored both internally and by public authorities, with discharge water regularly tested. Additionally, the Toros Farmer App encourages fa*

## Row 6

### (2.5.1.1) Water pollutant category

Select from:

- Phosphates

### (2.5.1.2) Description of water pollutant and potential impacts

*These pollutants are related to Phosphoric Acid Unit and the other fertilizer production units. Phosphate will stimulate the growth of plankton and aquatic plants which provide food for fish. This may cause an increase in the fish population and improve the overall water quality. However, if an excess of phosphate enters the waterway, algae, and aquatic plants will grow wildly, choke up the waterway and use up large amounts of oxygen. This condition is known as eutrophication or over-fertilization of receiving waters. This rapid growth of aquatic vegetation eventually dies and as it decays it uses up oxygen. This process in turn causes the death of aquatic life because of the lowering of dissolved oxygen levels. Nitrogen is a common chemical element found in many molecules used in the chemical industry, e.g. ammonia, a building block of many chemical products (e.g. plastics, fertilizer). As such, traces of Nitrogen are typically contained in chemical industry wastewater. Nitrogen levels in wastewater can be reduced biologically (De-Nitrification) to meet regulatory standards. High nitrogen concentrations in aquatic ecosystems raise the level of nutrients, can cause algal blooms and lead to oxygen depletion. This eutrophication process may pose a threat to biodiversity and diminish life in aquatic environments. Loss of biodiversity can cause spiraling negative effects on interconnected ecosystems, e.g. bird populations depending on fish for food.*

### (2.5.1.3) Value chain stage

Select all that apply

- Direct operations
- Upstream value chain

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- Beyond compliance with regulatory requirements

### (2.5.1.5) Please explain

*The best possible technologies are used in our Phosphoric Acid Unit and other fertilizer production units which are the sources of specified pollutants. It is not possible to use a different raw material at the production process. However, the properties of the raw materials are inspected and controlled in every purchase order. The pollutant parameters of the discharged water are followed by the facility and the relevant public units, via samples taken both online and manually, against compliance with the limit values in the Water Pollution Control Regulation. There are instructions prepared for each production process and the possibility of going beyond these instructions is followed by automatic control systems and periodic inspections and audits. The discharge water is always tested and the measure of success is the compliance with regulatory limits. These tests are performed by either accredited laboratories and/or online measurement and monitoring system which is directly linked to Ministry of Environment and Urbanization. All kinds of hazardous chemicals are stored at impermeable bunded areas to prevent spillage and leakages to the ground. We also have targets like “% of tests/samples compliant with determined standards for effluent discharge” to ensure compliance with the discharge limits.*

[Add row]

### C3. Disclosure of risks and opportunities

**(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

	Environmental risks identified
Climate change	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain
Water	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain
Plastics	<i>Select from:</i> <input checked="" type="checkbox"/> No

*[Fixed row]*

**(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

#### Climate change

##### (3.1.1.1) Risk identifier

*Select from:*

Risk1

##### (3.1.1.3) Risk types and primary environmental risk driver

## Policy

- Carbon pricing mechanisms

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- Romania
- Turkey

### (3.1.1.9) Organization-specific description of risk

*For Toros Agri, a subsidiary of Tekfen Holding and a leading fertilizer producer in Türkiye, recent regulatory developments in the European Union (EU) and Türkiye carry substantial implications for cost structures, market competitiveness, and long-term strategy. The European Green Deal (EGD), announced in 2019, sets out the EU's ambition to become the world's first climate-neutral continent by 2050. As part of this agenda, the Carbon Border Adjustment Mechanism (CBAM) has been introduced to address the risk of carbon leakage, ensuring that imported goods are subject to the same carbon costs as those produced within the EU. Fertilizers are among the pilot sectors included in CBAM, alongside iron, steel, aluminum, cement, and electricity. Fertilizer production is highly dependent on ammonia, which is typically produced using natural gas as a feedstock. Toros Agri's major production facilities — located in Samsun, Mersin, and Ceyhan — are therefore highly exposed to both rising carbon costs and regulatory scrutiny. This may result in carbon taxes on nitrate-based fertilizers exported to the EU. These regulatory changes pose risks for Toros Agri, leading to potential increases operational cost and necessitating strategic planning to manage compliance and market competitiveness. Vulnerable activities include ammonia requirements, energy-intensive production processes, dependence on fossil fuels, and exports to the EU. Tekfen Holding's share of activities exposed to risk 37%.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased indirect [operating] costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Medium-term

Long-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

Very likely

### (3.1.1.14) Magnitude

Select from:

Medium-high

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The evolving regulatory landscape concerning greenhouse gas emissions in Turkey and the EU can significantly impact Toros Agri financially in several ways. Increased compliance costs will arise from the need to implement monitoring, verification, and reporting systems to adhere to new regulations, requiring investments in technology and processes such as installing Continuous Emissions Monitoring Systems and potentially hiring additional staff or consultants. Additionally, carbon taxes introduced on nitrate-based fertilizers exported to the EU under the Carbon Border Adjustment Mechanism will directly increase product costs, potentially reducing profit margins if these costs cannot be passed onto customers. Market competitiveness may also be affected, as higher operational costs compared to competitors in countries with less stringent regulations could hinder the company's ability to maintain market share, particularly in price-sensitive segments, leading to decreased sales volumes. To mitigate potential financial impacts, Toros Agri may need to invest in sustainable practices, such as bio-based or recycled raw materials; while these investments could yield long-term savings and improved market positioning, they may also result in immediate financial strain. Furthermore, if the company cannot comply with new regulations or adapt to changing market conditions, it may face fines or restrictions, resulting in potential revenue loss. On the other hand, evolving regulations could increase access to green financing opportunities for companies meeting certain sustainability criteria, although the initial transition to compliance may require significant upfront capital. In summary, while the transition to more stringent environmental regulations presents challenges that could increase costs and affect profitability, it also offers opportunities for Toros Agri to innovate and potentially secure a competitive advantage in the sustainable market. Tekfen Holding has conducted a climate scenario analysis for the SKDM, presenting below the ratio of carbon price increases to the Company's revenue, which has been set as the financial materiality threshold, for the years ranges from 0.50% in 2027 to 0.01% in 2035 under the optimistic scenario, while the baseline and pessimistic scenarios show minimal effects of around 0.01% or less. In the medium and long term, these projected financial impacts may increase Tekfen Holding's operational costs due to additional obligations*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

1776567.08

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

11548924.7

### (3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

3510674.73

### (3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

26330060.51

### (3.1.1.25) Explanation of financial effect figure

*Based on internal carbon pricing studies, the minimum and maximum potential financial impacts have been estimated. In the European Union (EU), greenhouse gas emissions from energy-intensive sectors such as fertilizer production are projected to gradually decline in terms of emission intensity per unit of output by 2035. Toros Agri's four main fertilizer products with the highest export volumes—Ammonium Nitrate (AN), Calcium Ammonium Nitrate (CAN), Diammonium Phosphate (DAP), and NP2020—were included in the analysis. The emissions per metric ton for these product groups were calculated, and the EU's emission reduction projections were applied to determine average emission intensities for 2027, 2030, and 2035. The EU targets net zero emissions from fertilizer production by 2035. Based on historical data, it has been assumed that 30% of Toros Agri's total exports are destined for EU markets. In 2024, the total emission intensity of products exported to Europe was calculated at 5.48 tons CO<sub>2</sub> per ton of product. Accordingly, the total carbon volumes subject to CBAM were calculated as: 2027: 91,991 tCO<sub>2</sub> 2030: 115,259 tCO<sub>2</sub> 2035: 146,278 tCO<sub>2</sub> These values were then used to estimate the potential financial liabilities under the EU Carbon Border Adjustment Mechanism (CBAM), based on carbon price scenarios: Optimistic Scenario (STEPS): - 2027: 126 USD/tCO<sub>2</sub> - 2030: 140 USD/tCO<sub>2</sub> - 2035: 180 USD/tCO<sub>2</sub> Current Scenario (APS): - 2027: 78 USD/tCO<sub>2</sub> - 2030: 88 USD/tCO<sub>2</sub> - 2035: 113 USD/tCO<sub>2</sub> Pessimistic Scenario (NZE 2050): - 2027: 19 USD/tCO<sub>2</sub> - 2030: 21 USD/tCO<sub>2</sub> - 2035: 24 USD/tCO<sub>2</sub> Minimum impact (NZE 2050) for medium term: 91,991 tCO<sub>2</sub> × 19 USD/tCO<sub>2</sub> = USD 1.78 million Maximum impact (STEPS) for medium term: 91,991 tCO<sub>2</sub> × 126 USD/tCO<sub>2</sub> = USD 11.55 million Minimum impact (NZE 2050) for long term: 146,278 tCO<sub>2</sub> × 24 USD/tCO<sub>2</sub> = USD 3.51 million Maximum impact (STEPS) for long term: 146,278 tCO<sub>2</sub> × 180 USD/tCO<sub>2</sub> = USD 26.33 million*

### (3.1.1.26) Primary response to risk

Infrastructure, technology and spending

Increase investment in R&D

### (3.1.1.27) Cost of response to risk

5120000

### (3.1.1.28) Explanation of cost calculation

*The cost of response to this risk includes the investment cost of the catalyst unit (1,920,000 USD), the initial investment cost of the R&D center (715,000 USD), and the R&D budget allocated to the center during the reporting period (895,641 USD in 2021, 441,771 USD in 2022, and 796,995 USD in 2023), green ammonia CAPEX investment during the reporting period (0.35 million USD). Thus, total cost of response is USD 5.12 million.*

### (3.1.1.29) Description of response

*Technologies that reduce N<sub>2</sub>O emissions by approximately 90-95% are available in nitric acid plants. With technical consultancy from the Nitric Acid Climate Action Group, we have completed our feasibility study to select the most suitable technology for investment. The management cost includes the approximate expense of installing a new catalyst system for N<sub>2</sub>O emissions reduction. The cost of the N<sub>2</sub>O catalyst system was previously contracted at 1.92 million USD. Under the Carbon Net Zero Roadmap activities, aimed at enhancing the company's climate change adaptation and resilience, the evaluation for suitable technology, reduction methods, and design for the Nitric Acid Production Plant at the Toros Agri Mersin facility is ongoing, with a target of achieving a 90% reduction in N<sub>2</sub>O emissions. As a result of R&D activities, the specialty fertilizer portfolio has been enriched with slow-release fertilizers, Smart Urea and Smart N21. Research indicates that these fertilizers can reduce denitrification and greenhouse gas emissions by up to 40%. Sales of these specialty fertilizers increased by 43% compared to the reporting year of 2023. Green ammonia investment, in collaboration with Toros Agri and Enerjisa Üretim, presents significant financial opportunities. The joint facility aims to produce green ammonia using renewable energy, both for Toros Agri's internal needs and for domestic and international sales. With global green hydrogen demand expected to reach 40 million tons by 2030, this investment positions Tekfen to capitalize on the rapidly growing market for sustainable products. The use of green ammonia, which has a lower carbon footprint, is likely to enhance Tekfen's competitiveness in international markets where sustainability is increasingly valued. Moreover, as global fertilizer prices increase, the production of green ammonia could further boost revenue by allowing Tekfen to sell higher-value, sustainable products both domestically and abroad.*

## Water

### (3.1.1.1) Risk identifier

Select from:

Risk2

### (3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

- Water stress

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- Turkey

### (3.1.1.7) River basin where the risk occurs

Select all that apply

- Other, please specify :Yesilirmak, Ceyhan, Tarsus, Marmara, Akarcay, Akdeniz, Gediz and various other basins in Turkey where agricultural activities takes place

### (3.1.1.9) Organization-specific description of risk

*According to WRI Aqueduct Water Risk Atlas, projected change in water stress in 2030 (acc. to the optimistic scenario, SSP2 RCP 4.5) is high (40-80%) and extremely high (more than 80%) in many parts of Turkey. In addition, the majority of Turkey has a medium to high risk in terms of drought severity. According to the report titled "Changing Climate, Transforming Agriculture," published by the Turkish Ministry of Agriculture and Forestry in 2021, water stress due to climate change will be a major issue for agriculture. The risk of meteorological and agricultural drought in our country is increasing day by day. The summer of 2024 was recorded as the hottest in the past 54 years for Turkey. According to data from the Turkish State Meteorological Service, the national average temperature during the 2024 summer season was 26.1°C. This indicates that we are facing irreversible effects such as drought. The agriculture sector, which consumes three-quarters of our water, will be one of the most affected sectors in this process. As a result of increasing temperatures the agricultural lands would need more irrigation, which will result in depletion of water resources. Even if there is enough water to irrigate the crops, there is still a very high possibility that the plants will enter into heat stress resulting in a decrease in yield. Therefore, Toros Agri's most important customers (farmers) will be affected severely because of water-related problems in the medium to long term.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

- Decreased revenues due to reduced demand for products and services

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- Very likely

### (3.1.1.14) Magnitude

Select from:

- High

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Tekfen Holding's financial position by reducing revenue, increasing costs, and putting pressure on cash flow. The anticipated decline in agricultural productivity due to water stress would affect small-scale farmers—the primary customers of Toros Agri—resulting in reduced fertilizer sales. This drop in demand would directly affect Tekfen's revenue from its fertilizer operations, leading to a decrease in overall profitability. In the long term, however, the adoption of digital tools and innovative water management techniques is expected to position Tekfen Holding more resiliently. These investments will optimize water usage, enhance agricultural productivity, and potentially offset some of the risks posed by water stress. By improving operational efficiency and promoting sustainable practices, Tekfen could reduce its long-term exposure to environmental risks, leading to greater stability in cash flow and profitability. Furthermore, these initiatives could improve the company's reputation and competitive advantage, especially as sustainability becomes increasingly important to global markets and regulators. However, if water stress intensifies or regulations tighten further, the company may continue to face increased operational costs and potential disruptions to production, posing ongoing financial challenges in the long run.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

- Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

42500000

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

83000000

### (3.1.1.25) Explanation of financial effect figure

*According to 2024 figures, Toros Agri's fertilizer sales are approximately USD 830 million. Based on projections using the WRI Aqueduct Water Risk Atlas, the change in water stress in 2030 will be 1.4 to 2 times higher compared to 2020. This means that farmers will be adversely affected, and some may stop farming due to water-related issues. The impact of water stress on farmers may result in a reduction in solid fertilizer sales. Therefore, based on 2023 figures, a 5%-10% decrease (approximately USD 42 million - USD 83 million) in Toros Agri's revenues is projected.*

### (3.1.1.26) Primary response to risk

Diversification

Develop new products, services and/or markets

### (3.1.1.27) Cost of response to risk

35500000

### (3.1.1.28) Explanation of cost calculation

*The global specialty fertilizer market is estimated to have reached USD 34.43 billion in 2024. Between 2025 and 2033, the market is projected to grow at a compound annual growth rate (CAGR) of 4.61%, reaching approximately USD 51.65 billion. Turkey holds a significant position among Mediterranean climate countries in terms of greenhouse cultivation. In terms of greenhouse area, Turkey is the third largest after Spain and Italy. It is estimated that an average of 65% of specialty fertilizer consumption takes place in greenhouse farming. As raw materials for specialty fertilizers are largely imported, high supplier prices, export restrictions imposed by countries to ensure their own food security, and elevated freight costs have significantly increased production input costs in recent years. Nevertheless, the recent dynamism and intensified competition in the specialty fertilizer market remain noteworthy.*

### (3.1.1.29) Description of response

*In partnership with SKD Türkiye and stakeholders, including Toros Agri, the "Water Risks R&D Project" was conducted in two phases over an 8-month period in the Çerikli town of Delice district, Kırıkkale, located in the Kızılırmak Basin, where agricultural water demand is expected to increase by 1.5 times by 2050. The project aimed to enhance water efficiency in wheat cultivation, a crop of significant importance to Turkey. Pressurized irrigation methods, specifically drip and sprinkler irrigation systems, were used. The water-production functions were determined, and water efficiency was evaluated both physically and economically, with the water footprint calculated. In the first phase of the project, wheat production using drip irrigation achieved an average of 30% water savings, while also increasing crop yield by 20%. In Phase II, sensor technology was employed to more precisely plan irrigation timing and applications compared to Phase I. As a result, wheat yields reached an average of 337 kg/da, which was 28% higher than the yields from traditional farmer practices. The average yield obtained from the project plot was 50% higher than the average yield in Delice district and 35% higher than the national average. Furthermore, water savings of 53% were achieved with sprinkler irrigation and 65% with drip irrigation. In addition, Toros Tarım is developing a strategy to expand its product portfolio, taking into account the importance of water-soluble fertilizers, to mitigate the adverse effects of water scarcity and changing rainfall patterns on agricultural productivity. As part of this strategy, the company aims to produce and market fertilizers that optimize plants' water and nutrient uptake, supporting high productivity even with low water usage. At the same time, innovative products compatible with precision irrigation and fertilization techniques are being introduced to help farmers adapt more quickly to changing climate conditions.*  
[Add row]

### **(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

#### **Climate change**

##### **(3.1.2.1) Financial metric**

Select from:

Revenue

##### **(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)**

1776567.08

##### **(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue**

Select from:

Less than 1%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

### (3.1.2.7) Explanation of financial figures

*This risk is particularly significant for Toros Agri, given its operation in a highly emission-intensive industry. The company faces various challenges, including fluctuations in carbon pricing, evolving regulations and required investments, and changes in land use practices. In response, Toros Agri has made strategic investments to mitigate these risks and ensure resilience. As part of its approach, the financial implications of climate change-related risks have been assessed using the company's revenue. Based on Toros Agri's sustainability initiatives and risk mitigation strategies, the potential risk exposure has been evaluated to be less than 1%. Consequently, 1% of Toros Agri's total revenue has been earmarked as a financial metric to monitor and manage these risks effectively*

## Water

### (3.1.2.1) Financial metric

Select from:

Revenue

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

42500000

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

### (3.1.2.7) Explanation of financial figures

*This risk is critical for Tekfen Agri, considering its water usage and the need for reliable water resources to sustain its operations. In regions where groundwater is used, Tekfen Tarım faces the risk of water supply shortages, as well as potential fluctuations in water quality and quantity. To address these risks and ensure operational continuity, the company has made necessary investments to implement preventive measures. As a result, water-related risks have been calculated using Tekfen Agri's revenue. Given that these risks directly affect operations and production, the risk value has been assessed between 1% and 10%. Consequently, 10% of Tekfen Agri's total revenue has been defined as a financial metric to manage these risks effectively.*

[Add row]

## (3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

### Row 1

#### (3.2.1) Country/Area & River basin

Turkey

Other, please specify :Yesilirmak

#### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

### (3.2.11) Please explain

*This facility is our Toros Agri Samsun Fertilizer Plant. According to the WRI Aqueduct Water Risk Atlas tool, Samsun Plant is classified as low-risk for Baseline WaterStress but it is classified as extremely High (80%) in 2030 water stress. This facility is also responsible for 92,66 % of our total water withdrawal and 99.82% of our total discharge, therefore it is always assessed to have a potential of substantive impact.*

## Row 2

### (3.2.1) Country/Area & River basin

Turkey

Other, please specify : Tarsus & Goksu

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

**(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin**

Select from:

1-25%

**(3.2.10) % organization's total global revenue that could be affected**

Select from:

11-20%

**(3.2.11) Please explain**

*This facility is our Toros Agri Mersin Fertilizer Plant*

**Row 3**

**(3.2.1) Country/Area & River basin**

Turkey

Other, please specify : Ceyhan

**(3.2.2) Value chain stages where facilities at risk have been identified in this river basin**

Select all that apply

Direct operations

**(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin**

1

**(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin**

Select from:

1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

11-20%

### (3.2.11) Please explain

*This facility is our Toros Agri Ceyhan Fertilizer Plant.*

*[Add row]*

**(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?**

	<b>Water-related regulatory violations</b>
	Select from: <input checked="" type="checkbox"/> No

*[Fixed row]*

**(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**

Select from:

No, but we anticipate being regulated in the next three years

**(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?**

Our fertilizer production operations are in the scope of Turkish GHG MRV Regulation, which is the basis for a future probable ETS that is in line with the EU ETS. Recently as a part of the World Bank-funded “Partnership for Market Readiness” project, simulations of an ETS system were studied. The results of this study were also published on the Turkish Ministry of Environment and Urbanization website. We anticipate being regulated under the Turkish ETS system until 2023. Also fertilizer industry is one of the pilot industries of EU Carbon Border Adjustment Mechanism (CBAM). The pilot phase of CBAM will be implemented between 2023-2026. Therefore, the implications of EU-CBAM will be more clear starting from 2023. We completed installing a state-of-the-art catalyzer system (a new N2O (nitrous oxide) filtration system at the Nitric Acid Production Plant in Toros Agriculture’s Mersin facility) in our fertilizer operations to reduce our N2O emissions which are around 82,03% of our gross Scope 1 GHG emissions. The detailed technical evaluation process is ongoing to ensure that the selected solution can achieve the targeted emission reduction without compromising production efficiency, product quality, operational safety limits, and operational lifespan of the facility. The company has completed the assessment of its production facilities and overall operations, evaluated opportunities for greenhouse gas reduction, structured its decarbonization and green transition targets, and conducted project assessments, feasibility studies, and identification of priority investments for emission reduction. Relevant feasibility studies, investment plans, and the finalized roadmap have been updated within the scope of Tekfen’s Net Zero Roadmap initiatives. In 2024, the detailed technical evaluation process also continued to select the appropriate technology, reduction method, and design within the safe operational limits of the facility, aimed at reducing N<sub>2</sub>O emissions from the Nitric Acid Production Plant at the Mersin Facility—one of the company’s largest emission sources—by at least 90%.

**(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

**(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

**Climate change**

### (3.6.1.1) Opportunity identifier

Select from:

Opp1

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

Development of new products or services through R&D and innovation

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Turkey

### (3.6.1.8) Organization specific description

*While the global green hydrogen and green ammonia markets face challenges due to high costs, limited demand, and the scarcity of binding off-take agreements, Tekfen Holding views this sector as a long-term climate opportunity. Tekfen Holding has adopted a strategic objective of becoming one of Turkey's leading players in the green hydrogen and green ammonia markets. Leveraging its integrated ecosystem, the company is able to rapidly adapt developments in this sector into its business model by establishing a value chain that spans from production to consumption. Within this framework, an integrated value chain is planned, starting with the generation of renewable electricity, followed by green hydrogen production via electrolysis, its conversion into green ammonia, and subsequent storage for use in fertilizer production. This approach enables the company to secure its own ammonia supply while achieving a competitive position in external markets. The model contributes to reducing reliance on external suppliers within the supply chain, lowering carbon emissions, and enhancing cost predictability. Furthermore, by expanding its sustainable product portfolio in response to growing global demand, Tekfen Holding can capture new export opportunities and strengthen its competitive advantage by aligning with international regulations such as the EU Green Deal and CBAM.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues through access to new and emerging markets

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Long-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

- High

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*In the short term, the green hydrogen and green ammonia facility investments under the project require high CAPEX, which may initially result in significant cash outflows and depreciation burdens. Consequently, a temporary pressure on the financial statements is anticipated. Conversely, in the medium and long term, the strategic returns of the investment come to the fore. Access to global markets will enable Tekfen Holding to create new revenue streams and increase its export volume. In addition, this investment will diversify profitability from existing operations, strengthen the company's financial resilience, and enhance its potential for sustainable growth.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

- Yes

### (3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

100000000

### (3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

205000000

### (3.6.1.23) Explanation of financial effect figures

*Based on the best-case scenario assumptions and non-binding results, we project that the opportunity will generate financial value with approximately \$183m CapEx, 30.5% EBITDA margin, 9.6% IRR, and 10.72% Equity NPV. Cumulative net profit is expected to reach \$205m by 2047, with Chinese-sourced product supply further strengthening the long-term sustainable value creation.*

### (3.6.1.24) Cost to realize opportunity

233000000

### (3.6.1.25) Explanation of cost calculation

*The cost to realize the opportunity is projected at approximately \$233 million in total funding requirements, including \$217 million CapEx (with \$122m allocated to electrolysis and \$95m to the green ammonia plant), \$64m annual operating expenses primarily from electricity procurement, and an additional \$16m in interest during construction. The project will be financed with an 80/20 debt-to-equity structure, with \$186m debt and \$47m equity, supported by equal principal repayments beginning in 2028 after a two-year grace period*

### (3.6.1.26) Strategy to realize opportunity

*As part of our strategy to realize this opportunity, in 2024: The investment is planned to be executed through a joint venture (JV) structure. In this context, negotiations concerning the partnership model, including an off-take agreement and pricing, have taken place. Teams from Tekfen Holding, Tekfen Engineering, and Tekfen Renewable Energy have actively participated in the process. The project is of strategic importance to Tekfen's EPC objectives. Feasibility studies have identified renewable electricity pricing as a key factor for the project's financial sustainability. Accordingly, discussions regarding capacity allocation have been held with the Ministries of Energy and Commerce through our JV partner company. Due to the project's strategic positioning, an application was submitted to the Ministry of Industry's Hamle Incentive Program as of December 6, 2024.*

## Water

### (3.6.1.1) Opportunity identifier

Select from:

Opp2

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

- Development of new products or services through R&D and innovation

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Turkey

### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Kizilirmak

### (3.6.1.8) Organization specific description

*Specialty fertilizers are water-soluble fertilizers preferred in agricultural lands where drip and sprinkler irrigation systems are used, especially in greenhouse farming. The widespread use of advanced irrigation systems and soilless farming, alongside the increasing importance of achieving maximum efficiency per unit area in agriculture and the growing global water scarcity, has led to the growth of the water-soluble fertilizer market. Toros Agri, a pioneer in the specialty fertilizer sector in Turkey, is one of the most notable players in this field. In 2024, Toros Agri achieved approximately 19% growth by selling 80,000 tons of specialty fertilizers.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

Long-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

High

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The opportunity is expected to have a positive effect on Tekfen Holding and Toros Agri's financial position and performance. It will strengthen revenue streams from specialty fertilizers, enhance the organization's medium- to long-term financial resilience, improve cash flows, and mitigate risks associated with fertilizer price volatility. The planned capacity expansion and new investment will support long-term growth potential and reinforce overall financial performance.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

80000000

### (3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

130000000

### (3.6.1.23) Explanation of financial effect figures

*Based on the projected specialty fertilizer prices under the Strategic Plan, revenue from specialty fertilizers in the 2025–2030 period is expected to reach approximately USD 330,000,000. With a possible 25% increase in fertilizer prices, which are highly volatile and import-dependent, this revenue could rise to around USD 380,000,000. In the scenario where no additional actions or investments are made, Toros Agri is expected to generate an average of USD 50,000,000 per year from specialty fertilizers. With this assumption, revenue in the base scenario for the period 2025–2030 is projected at USD 250,000,000. However the projected maintenance CAPEX for existing specialty fertilizer plants between 2025-2030 and an investment in a water-soluble crystalline fertilizer plant is planned for 2029. In summary: In the worst / minimum scenario: an additional revenue of USD 80,000,000 is projected. In the best / maximum scenario: an additional revenue of USD 130,000,000 is projected.*

### **(3.6.1.24) Cost to realize opportunity**

45500000

### **(3.6.1.25) Explanation of cost calculation**

*Tekfen Holding and Toros Agri aim to increase the capacity utilization rates of their existing plants used in specialty fertilizer production in line with these scenarios projected for the sector. Accordingly, the projected maintenance CAPEX for existing specialty fertilizer plants between 2025-2030 is around USD ~15,500,000. In addition, an investment in a water-soluble crystalline fertilizer plant is planned for 2029. For these plants, an investment of USD 20,000,000–30,000,000 is projected. The impact of these investments on sales volume will be limited in 2030, but starting from 2031, they will be commissioned at full capacity, thus increasing the impact on sales volume and revenue.*

### **(3.6.1.26) Strategy to realize opportunity**

*Tekfen Holding and Toros Agri aim to enhance the capacity utilization of their existing specialty fertilizer production facilities in line with sector projections. Between 2025 and 2030, approximately USD 15.5 million in maintenance CAPEX is planned for these facilities. In addition, a new water-soluble crystalline fertilizer plant is scheduled for investment in 2029, with projected costs ranging from USD 20–30 million. While the impact of these investments on sales volumes will be limited in 2030, from 2031 onwards the new capacity is expected to be fully operational, driving a significant increase in both sales volumes and revenues.*  
[Add row]

## **(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.**

### **Climate change**

#### **(3.6.2.1) Financial metric**

Select from:

CAPEX

**(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)**

217000000

**(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue**

Select from:

Less than 1%

**(3.6.2.4) Explanation of financial figures**

*Green hydrogen and green capex considered.*

## **Water**

**(3.6.2.1) Financial metric**

Select from:

CAPEX

**(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)**

15500000

**(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue**

Select from:

Less than 1%

**(3.6.2.4) Explanation of financial figures**

*Consideration has been given to water-soluble fertilizers.*

*[Add row]*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

Select from:

Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*The Tekfen Holding Human Rights and Ethics Policy emphasizes the company's commitment to protecting and enhancing recruiting individuals with different cultures, experiences and backgrounds. Demonstrating equal treatment without discrimination based on gender, ethnic origin, religion, language, race, nationality, age, physical capacity, pregnancy, marital status, sexual orientation, union membership, political opinion and similar issues in processes such as recruitment, training, career planning, wage management and in the work environment.*

#### (4.1.6) Attach the policy (optional)

**(4.1.1) Is there board-level oversight of environmental issues within your organization?**

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.**

**Climate change**

**(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

Select all that apply

- Board chair
- Chief Executive Officer (CEO)
- Board-level committee

**(4.1.2.2) Positions’ accountability for this environmental issue is outlined in policies applicable to the board**

Select from:

- Yes

#### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference

#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding annual budgets
- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Overseeing reporting, audit, and verification processes
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding acquisitions, mergers, and divestitures
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing and guiding public policy engagement
- Reviewing and guiding innovation/R&D priorities
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of the business strategy

#### (4.1.2.7) Please explain

*At Tekfen Holding, the highest level of governance responsibility for sustainability matters rests with the Board of Directors. The Board oversees the development of the Company's sustainability strategy, the definition of policies, the allocation of necessary resources, and the integrated management of climate-related risks and opportunities within the Company's overall strategy. In 2024, the Board of Directors' meetings addressed climate-related risks and opportunities that could reasonably affect the Group's cash flows, access to finance, or cost of capital over the short, medium, and long term, as well as areas of progress and emerging trends. Within*

this context, and in line with the Board's strategic guidance, Tekfen Holding developed its Low-Carbon Transition Roadmap in 2024. Through this roadmap, the Company has committed to prioritizing low-emission raw materials, even where this entails higher costs. The Board has delegated oversight and management responsibility for the creation, implementation, and monitoring of the sustainability strategy to the Sustainability Committee. Additionally, climate-related risks and opportunities are regularly monitored within the framework of corporate risk management by the Early Risk Detection Committee. To support sustainability management, Tekfen Holding has established five main Working Groups under the Sustainability Committee: Environment, People & Society, Innovation, Sustainable Finance, and Sustainable Production.

## Water

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board chair
- Chief Executive Officer (CEO)
- Board-level committee

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding annual budgets
- Overseeing and guiding public policy engagement

- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Overseeing reporting, audit, and verification processes
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring compliance with corporate policies and/or commitments
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Reviewing and guiding innovation/R&D priorities
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of the business strategy

#### **(4.1.2.7) Please explain**

*At Tekfen Holding, the highest level of governance responsibility for sustainability matters rests with the Board of Directors. The Board oversees the development of the Company's sustainability strategy, the definition of policies, the allocation of necessary resources, and the integrated management of climate-related risks and opportunities within the Company's overall strategy. In 2024, the Board of Directors' meetings addressed climate-related risks and opportunities that could reasonably affect the Group's cash flows, access to finance, or cost of capital over the short, medium, and long term, as well as areas of progress and emerging trends. Within this context, and in line with the Board's strategic guidance, Tekfen Holding developed its Low-Carbon Transition Roadmap in 2024. Through this roadmap, the Company has committed to prioritizing low-emission raw materials, even where this entails higher costs. The Board has delegated oversight and management responsibility for the creation, implementation, and monitoring of the sustainability strategy to the Sustainability Committee. Additionally, climate-related risks and opportunities are regularly monitored within the framework of corporate risk management by the Early Risk Detection Committee. To support sustainability management, Tekfen Holding has established five main Working Groups under the Sustainability Committee: Environment, People & Society, Innovation, Sustainable Finance, and Sustainable Production. The CEO has the highest management responsibility for water. He participates continuously in the Board of Directors (BoD) meetings, which are held at least four times a year. Critical water-related issues, such as risks associated with water stress and future trends in water demand, are brought to the BoD agenda through the CEO. Water-related goals and strategic directions are determined in collaboration with the Board Chair and the BoD. As the head of management, the CEO's main responsibility is to turn these high-level goals and strategic decisions into reality. The CEO focuses on strategic issues such as assessing risks and opportunities, investments in water-stressed and water-intensive companies, and future trends in water demand, as well as improvement options. By leading the implementation of these strategies, the CEO makes significant contributions to the development of innovative practices that will enhance water efficiency in the agricultural sector and educate farmers. By optimizing water use through smart irrigation systems and technological investments, he is paving the way for sustainable agricultural practices.*

## **Biodiversity**

#### **(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

Select all that apply

- Board chair
- Chief Executive Officer (CEO)
- Board-level committee

#### **(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board**

Select from:

- Yes

#### **(4.1.2.3) Policies which outline the positions' accountability for this environmental issue**

Select all that apply

- Board Terms of Reference

#### **(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item**

Select from:

- Scheduled agenda item in some board meetings – at least annually

#### **(4.1.2.5) Governance mechanisms into which this environmental issue is integrated**

Select all that apply

- Reviewing and guiding annual budgets
- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Overseeing reporting, audit, and verification processes
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring compliance with corporate policies and/or commitments
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing and guiding public policy engagement
- Reviewing and guiding innovation/R&D priorities
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of the business strategy

#### (4.1.2.7) Please explain

*At Tekfen Holding, the highest level of governance responsibility for sustainability matters rests with the Board of Directors. The Board oversees the development of the Company's sustainability strategy, the definition of policies, the allocation of necessary resources, and the integrated management of climate-related risks and opportunities within the Company's overall strategy. In 2024, the Board of Directors' meetings addressed climate-related risks and opportunities that could reasonably affect the Group's cash flows, access to finance, or cost of capital over the short, medium, and long term, as well as areas of progress and emerging trends. Within this context, and in line with the Board's strategic guidance, Tekfen Holding developed its Low-Carbon Transition Roadmap in 2024. Through this roadmap, the Company has committed to prioritizing low-emission raw materials, even where this entails higher costs. The Board has delegated oversight and management responsibility for the creation, implementation, and monitoring of the sustainability strategy to the Sustainability Committee. Additionally, climate-related risks and opportunities are regularly monitored within the framework of corporate risk management by the Early Risk Detection Committee. To support sustainability management, Tekfen Holding has established five main Working Groups under the Sustainability Committee: Environment, People & Society, Innovation, Sustainable Finance, and Sustainable Production. The CEO holds the utmost responsibility for biodiversity management. He consistently participates in the Board of Directors meetings, which occur at least four times a year. Critical assessments regarding biodiversity risks and the Constitutional Court's strategies related to biodiversity and farm-to-table initiatives are conducted and brought to the Board's agenda through the CEO. Operating in sectors such as construction and agriculture that impact biodiversity, Tekfen is committed to taking necessary measures to protect ecosystems and species in alignment with its published Biodiversity Policy. As part of the Commitment Group's activities, efforts such as fauna observation and conservation actions, relocation of species to similar habitats to keep them outside the project site's impact area, and rehabilitation initiatives are implemented. The extreme weather events triggered by the climate crisis pose risks to the resilience, productivity, and diversity of plant species. The Toros Agricultural Research Center and the Tekfen Agricultural Agripark Research Center are engaged in projects aimed at developing products that enhance productivity and adapt to climate changes, reducing nutrient loss in plants, and providing farmers with disease-free, high-yield, quality seeds and seedlings.*

[Fixed row]

#### (4.2) Does your organization's board have competency on environmental issues?

##### Climate change

#### (4.2.1) Board-level competency on this environmental issue

Select from:

Yes

#### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Consulting regularly with an internal, permanent, subject-expert working group

Engaging regularly with external stakeholders and experts on environmental issues

- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

Experience

- Executive-level experience in a role focused on environmental issues
- Management-level experience in a role focused on environmental issues

## Water

### (4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

Experience

- Executive-level experience in a role focused on environmental issues
- Management-level experience in a role focused on environmental issues

[Fixed row]

### (4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Water	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Biodiversity	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

### (4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

#### Climate change

##### (4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

##### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

- Managing environmental dependencies, impacts, risks, and opportunities

#### Engagement

- Managing engagement in landscapes and/or jurisdictions
- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

#### Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

#### Strategy and financial planning

- Implementing a climate transition plan
- Conducting environmental scenario analysis issues
- Managing annual budgets related to environmental issues environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues

- Managing environmental reporting, audit, and verification processes
- Managing acquisitions, mergers, and divestitures related to environmental
- Managing major capital and/or operational expenditures relating to

#### Other

- Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

#### (4.3.1.6) Please explain

*Tekfen Holding's CEO has the ultimate Responsibility to monitor and approve the annual CDP Climate Change disclosure content. The CEO follows the reporting outcomes and reviews the improvement points identified for the short-medium and long-term. Therefore, the CEO has executive responsibility for managing climate-related issues in Tekfen Holding. CEO also has the executive power for important issues such as defining climate change strategy, management of the risks/opportunities and finalization of targets before they are presented to the Board of Directors. The CEO participates continuously in the Board of Directors (BoD) meetings, which are held at least four times a year. Tekfen Holding is shaping its future plans in line with its Low-Carbon Transition Roadmap, which incorporates the net-zero emissions target. In an era where carbon taxes and Emissions Trading Systems (ETS) are becoming increasingly widespread, the company is implementing measures and investments aimed at reducing greenhouse gas emissions. In this context, based on reporting by the CEO and the subsequent decision of the Board of Directors, Tekfen Holding has committed to reducing its operational emissions as part of its fight against climate change. The company aims to achieve carbon neutrality in Scope 1 and Scope 2 greenhouse gas emissions by 2030, using 2023 as the base year, and to reach net-zero emissions by 2045.*

## Water

#### (4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing engagement in landscapes and/or jurisdictions
- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

#### Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

#### Strategy and financial planning

- Conducting environmental scenario analysis issues
- Managing annual budgets related to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues

#### Other

- Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

#### Select from:

- Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

#### Select from:

- More frequently than quarterly

### (4.3.1.6) Please explain

*The CEO has the highest management responsibility for water. He participates continuously in the Board of Directors (BoD) meetings, which are held at least four times a year. Critical water-related issues, such as risks associated with water stress and future trends in water demand, are brought to the BoD agenda through the*

*CEO. Water-related goals and strategic directions are determined in collaboration with the Board Chair and the BoD. As the head of management, the CEO's main responsibility is to turn these high-level goals and strategic decisions into reality. The CEO focuses on strategic issues such as assessing risks and opportunities, investments in water-stressed and water-intensive companies, and future trends in water demand, as well as improvement options. By leading the implementation of these strategies, the CEO makes significant contributions to the development of innovative practices that will enhance water efficiency in the agricultural sector and educate farmers. By optimizing water use through smart irrigation systems and technological investments, he is paving the way for sustainable agricultural practices.*

## **Biodiversity**

### **(4.3.1.1) Position of individual or committee with responsibility**

Executive level

- Chief Executive Officer (CEO)

### **(4.3.1.2) Environmental responsibilities of this position**

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing engagement in landscapes and/or jurisdictions
- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

## Strategy and financial planning

- Implementing a climate transition plan
- Conducting environmental scenario analysis issues
- Managing annual budgets related to environmental issues
- Implementing the business strategy related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues

## Other

- Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

### (4.3.1.6) Please explain

*The CEO holds the utmost responsibility for biodiversity management. He consistently participates in the Board of Directors meetings, which occur at least four times a year. Critical assessments regarding biodiversity risks and the Constitutional Court's strategies related to biodiversity and farm-to-table initiatives are conducted and brought to the Board's agenda through the CEO. Operating in sectors such as construction and agriculture that impact biodiversity, Tekfen is committed to taking necessary measures to protect ecosystems and species in alignment with its published Biodiversity Policy. As part of the Commitment Group's activities, efforts such as fauna observation and conservation actions, relocation of species to similar habitats to keep them outside the project site's impact area, and rehabilitation initiatives are implemented. The extreme weather events triggered by the climate crisis pose risks to the resilience, productivity, and diversity of plant species. The Toros Agricultural Research Center and the Tekfen Agricultural Agripark Research Center are engaged in projects aimed at developing products that enhance productivity and adapt to climate changes, reducing nutrient loss in plants, and providing farmers with disease-free, high-yield, quality seeds and seedlings.*

## Climate change

#### (4.3.1.1) Position of individual or committee with responsibility

Committee

- Risk committee

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

#### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

#### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

#### (4.3.1.6) Please explain

*Tekfen Holding adopts a prudent risk management framework to ensure that risks related to its business activities are properly monitored and managed. In this context, Tekfen Group Companies, under the coordination of Tekfen Holding, act in alignment to establish a common approach and reporting methodology for managing potential risks they may face. Sustainability and climate-related risk and opportunities of Tekfen Holding and the Group Companies are regularly assessed by the Early Detection of Risk Committee. The Committee focuses on identifying at an early stage any risks that the Company may encounter within regulatory and legal frameworks, which could pose a threat to its existence, growth, or continuity. Accordingly, it is responsible for ensuring that sustainability and climate risks are appropriately linked to the Company's strategy and performance objectives, and that such risks are taken into consideration in management decisions. The Committee monitors relevant risk trends and reports periodically to the Board of Directors, confirming that risks across the Company are identified, assessed, and managed in line with standards, while also ensuring that adverse impacts are mitigated and monitored. Taking into account the Company's risk tolerance and strategic priorities, the Committee conducts a comprehensive risk analysis process, which involves an in-depth evaluation and categorization of potential threats. The*

Early Detection of Risk Committee convenes six times a year, every two months, as well as on an ad-hoc basis when necessary. The Committee is chaired by an independent member of the Board of Directors. In 2024, the Committee convened four times, with a participation rate of 92%.

## Climate change

### (4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Measuring progress towards environmental science-based targets

Strategy and financial planning

- Developing a climate transition plan

### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

#### **(4.3.1.6) Please explain**

*As part of its sustainability efforts, Tekfen Holding adopted an integrated and holistic approach and established the Sustainability Committee in 2017. With the participation of representatives from the Group Companies, the Committee aims to ensure that sustainability initiatives are implemented consistently across the entire organization. Through regular meetings and activities, the Sustainability Committee leads the development of strategies to continuously improve Tekfen Holding's environmental, social, and governance (ESG) performance. The Committee is responsible for formulating the strategies, roadmaps, targets, policies, and reporting necessary to realize the company's sustainability vision, as well as for integrating corporate sustainability issues and ESG policies into business processes in line with established priorities. Progress and outcomes within the roadmap are reported annually to the Corporate Governance Committee and the Board of Directors. The Sustainability Committee is chaired by the President of the Group Companies and convenes at least twice a year, or as needed. In 2024, the Committee held two meetings with a 100% participation rate. To further support sustainability management within Tekfen Holding, five main Working Groups—Environment, People & Society, Innovation, Sustainable Finance, and Sustainable Production—have been established under the Committee.*

[Add row]

#### **(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?**

##### **Climate change**

#### **(4.5.1) Provision of monetary incentives related to this environmental issue**

Select from:

Yes

#### **(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue**

10

#### **(4.5.3) Please explain**

*At Tekfen Holding, remuneration strategy, the compensation of senior executives linked to sustainability and climate targets. Sustainability objectives included in performance scorecards are incorporated into the overall performance evaluation. As such, they are indirectly reflected in performance assessments and may influence bonus levels. The corporate objectives set at the Group Companies President level cascade throughout the entire organization. The targets and their level of achievement are controlled using a software. Achievement of annually set/revised targets and the Company's success directly contribute to the individual's performance score, resulting in monetary reward in the form of an increased salary or a bonus.*

## Water

### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

### (4.5.3) Please explain

*At Tekfen Holding, remuneration strategy, the compensation of senior executives linked to sustainability and climate targets. Sustainability objectives included in performance scorecards are incorporated into the overall performance evaluation. As such, they are indirectly reflected in performance assessments and may influence bonus levels. The corporate objectives set at the Group Companies President level cascade throughout the entire organization. The targets and their level of achievement are controlled using a software. Achievement of annually set/revised targets and the Company's success directly contribute to the individual's performance score, resulting in monetary reward in the form of an increased salary or a bonus.*

*[Fixed row]*

**(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).**

## Climate change

### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

Chief Executive Officer (CEO)

### (4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

Salary increase

### (4.5.1.3) Performance metrics

#### Targets

Progress towards environmental targets

Achievement of environmental targets

Organization performance against an environmental sustainability index

#### Strategy and financial planning

Board approval of climate transition plan

Achievement of climate transition plan

#### Emission reduction

Reduction in absolute emissions

#### Resource use and efficiency

Energy efficiency improvement

### (4.5.1.4) Incentive plan the incentives are linked to

#### Select from:

Both Short-Term and Long-Term Incentive Plan, or equivalent

### (4.5.1.5) Further details of incentives

*Our performance assessment methodology includes a top-to-bottom approach. Our CEO has targets related to compliance with the Sustainability Action Plan, which includes actions about corporate governance, stakeholder relations, social responsibility, environment, digitalization and innovation. There are actions under environment and innovation that relate directly to climate change related issues like reduction of Scope 1 and 2 GHG emissions, energy reduction and efficiency projects. Our CEO also has targets to complete the Net-Zero roadmap and present the roadmap to the Board of Directors. The rate of achievement of his targets directly affects the lower-level executives, as all of the targets are interconnected. The targets and their level of achievement are controlled using a software. Achievement of annually set/revised targets and the Company's success directly contribute to the individual's performance score, resulting in monetary reward in the form of a bonus.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*Implementing an incentive system tied to climate-related metrics is a valuable tool for driving Tekfen's climate commitments and sustainability strategy. These incentives contribute by fostering employee engagement, aligning individual efforts with sustainability goals, measuring performance, encouraging behavioral change, showcasing leadership commitment, promoting innovation and collaboration, and enhancing external recognition. By rewarding employees for their contributions to reducing environmental impact, Tekfen can drive a culture of sustainability and achieve tangible results while attracting stakeholders and positioning itself as a responsible company. Careful design, monitoring, and evaluation of the incentive system are essential for its effectiveness and alignment with Tekfen's specific sustainability objectives.*

### Water

#### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Executive Officer (CEO)

#### (4.5.1.2) Incentives

*Select all that apply*

- Bonus - % of salary
- Salary increase

#### (4.5.1.3) Performance metrics

Targets

- Progress towards environmental targets
- Achievement of environmental targets

Resource use and efficiency

- Reduction of water withdrawal and/or consumption volumes – upstream value chain (excluding direct operations)
- Reduction of water withdrawal and/or consumption volumes – downstream value chain (excluding direct operations)
- Improvements in water efficiency – direct operations

## Pollution

- Reduction of water pollution incidents

### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Both Short-Term and Long-Term Incentive Plan, or equivalent

### (4.5.1.5) Further details of incentives

*Our performance assessment methodology includes a top-to-bottom approach. Our CEO has targets related to compliance with the Sustainability Action Plan, which includes actions about corporate governance, stakeholder relations, social responsibility, environment, digitalization and innovation. There are actions under environment and innovation that relate directly to water consumption and efficiency projects. Achievement of annually set/revised targets and the Company's success directly contribute to the individual's performance score, resulting in monetary reward in the form of a bonus.*

### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*Implementing an incentive system tied to climate-related metrics is a valuable tool for driving Tekfen's climate commitments and sustainability strategy. These incentives contribute by fostering employee engagement, aligning individual efforts with sustainability goals, measuring performance, encouraging behavioral change, showcasing leadership commitment, promoting innovation and collaboration, and enhancing external recognition. By rewarding employees for their contributions to reducing environmental impact, Tekfen can drive a culture of sustainability and achieve tangible results while attracting stakeholders and positioning itself as a responsible company. Careful design, monitoring, and evaluation of the incentive system are essential for its effectiveness and alignment with Tekfen's specific sustainability objectives.*

[Add row]

## (4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

#### (4.6.1) Provide details of your environmental policies.

##### Row 1

#### (4.6.1.1) Environmental issues covered

*Select all that apply*

Biodiversity

#### (4.6.1.2) Level of coverage

*Select from:*

Organization-wide

#### (4.6.1.3) Value chain stages covered

*Select all that apply*

Direct operations

Upstream value chain

Downstream value chain

#### (4.6.1.4) Explain the coverage

*The Tekfen Holding biodiversity protocol emphasizes the company's commitment to protecting and enhancing biodiversity as part of its operational and strategic framework. It recognizes biodiversity as crucial for sustaining the natural environment, supporting ecosystem services, and ensuring the resilience of both ecosystems and business operations. Tekfen aims to integrate biodiversity considerations into its business processes, decision-making, and project management. This includes assessing potential impacts on biodiversity during the planning and execution of projects. The protocol promotes sustainable practices that help minimize negative impacts on biodiversity, such as responsible resource management and habitat conservation. Tekfen is committed to monitoring its biodiversity impacts and reporting on its performance to ensure transparency and accountability. The company encourages collaboration with stakeholders, including local communities, to promote biodiversity conservation initiatives. Tekfen aims to comply with national and international biodiversity laws and guidelines, seeking continuous improvement in its practices. Overall, this protocol reflects Tekfen's recognition of the vital role biodiversity plays in sustainable development and its intention to contribute positively to environmental conservation efforts.*

#### **(4.6.1.5) Environmental policy content**

Environmental commitments

- Commitment to avoidance of negative impacts on threatened and protected species
- Commitment to respect legally designated protected areas

#### **(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals**

*Select all that apply*

- No, but we plan to align in the next two years

#### **(4.6.1.7) Public availability**

*Select from:*

- Publicly available

#### **(4.6.1.8) Attach the policy**

*Biodiversity Policy.pdf*

**Row 2**

#### **(4.6.1.1) Environmental issues covered**

*Select all that apply*

- Climate change

#### (4.6.1.2) Level of coverage

Select from:

- Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

#### (4.6.1.4) Explain the coverage

*Tekfen's sustainability policy underscores the company's commitment to prioritizing the management of climate change and environmental impacts across all its operations. The company views sustainability not merely as a goal, but as an integral part of its corporate strategies and operations, leveraging R&D, innovation, and digitalization to enhance environmental performance. Tekfen continuously monitors the environmental impacts of its activities, implements measures to mitigate and improve them, adopts eco-friendly technologies that increase energy efficiency, and invests in initiatives aimed at minimizing the effects of climate change. Furthermore, it integrates ESG risks and opportunities into its Enterprise Risk Management processes, contributes to the achievement of the Sustainable Development Goals, and actively engages stakeholders to ensure transparency and participation throughout its sustainability efforts. In addition Tekfen Environment Policy underscores that Company operates according to principles that emphasize environmental responsibility shared across all managers, employees, subcontractors, and suppliers. The company is committed to complying with national and international laws, conserving and efficiently using natural resources, and enhancing recycling and recovery within a zero-waste approach. Tekfen aims to minimize environmental impacts and prevent pollution in its operations.*

#### (4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to comply with regulations and mandatory standards
- Commitment to take environmental action beyond regulatory compliance
- Commitment to stakeholder engagement and capacity building on environmental issues

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- No, but we plan to align in the next two years

#### (4.6.1.7) Public availability

Select from:

- Publicly available

#### (4.6.1.8) Attach the policy

*Environmental Policy.pdf*

### Row 3

#### (4.6.1.1) Environmental issues covered

Select all that apply

- Water

#### (4.6.1.2) Level of coverage

Select from:

- Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

#### (4.6.1.4) Explain the coverage

*Tekfen's Water Management policy is built on identifying water-related risks, integrating them into business strategies, managing them effectively, and reporting the outcomes. The company sets water-related objectives and targets, implements innovative solutions, and continuously works to reduce its water footprint through*

monitoring, measurement, and analysis. Tekfen is committed to ensuring that its operations do not compromise access to clean water and sanitation for local communities and employees, while minimizing water use, promoting reuse, and utilizing alternative water sources. Guided by international standards and local initiatives, the company goes beyond legal requirements, operates wastewater treatment facilities where needed, raises stakeholder awareness on water issues, and collaborates with public authorities, NGOs, and its supply chain to ensure the sustainable use of water resources.

#### (4.6.1.5) Environmental policy content

Water-specific commitments

- Commitment to reduce water consumption volumes
- Commitment to reduce water withdrawal volumes

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- No, but we plan to align in the next two years

#### (4.6.1.7) Public availability

Select from:

- Publicly available

#### (4.6.1.8) Attach the policy

*Water Policy.pdf*  
[Add row]

### (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

#### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

- Yes

## (4.10.2) Collaborative framework or initiative

Select all that apply

- UN Global Compact
- World Business Council for Sustainable Development (WBCSD)

## (4.10.3) Describe your organization's role within each framework or initiative

*WBCSD Turkey is the regional network and business partner of the World Business Council for Sustainable Development (WBCSD). The organization shares the sustainability experience brought by this cooperation with its members and stakeholders on various platforms through the activities of working groups. BCSD Turkey defends sustainable development as a prerequisite for the sound programming of our future, utilizing the country's resources more efficiently. The organization aligned its goals with the United Nations Sustainable Development Goals in 2016. It carries out its activities in 5 focus areas, including climate issues, within the framework of the UN Sustainable Development Goals. BCSD Turkey is a respected stakeholder whose opinion is sought by public institutions and other organizations on climate change issues in Turkey. Tekfen is a member of BCSD Turkey since 2017. The organization operates its climate change related studies through the Transition to Low Carbon Economy and Efficiency working group and the Sustainable Agriculture and Access to Food working group. Transition to Low Carbon Economy and Efficiency Working Group aims at sharing the knowledge & experience of the business world in the decision-making process for policies and regulations concerning climate change. Through this working group, BCSD Turkey endeavors to contribute to the discussions about climate change and to guide the business world in Turkey in their efforts to adapt to the developments in this area. Benefiting from the international structure of WBCSD, the Business Council in Turkey shares the good practices available in the whole world with its members, and it provides guidelines related to the transition to a low-carbon economy and efficiency. Sustainable Agriculture and Access to Food Working Group aims to combat climate change with strategies such as reducing food waste, making necessary investments in efficient agricultural production methods, and protecting natural resources. BCSD Turkey played an active part in COP12 and was one of the main partners of the Sustainable Land Management Business Forum. During the Conference, BCSD Turkey pursued the objectives of addressing the issue from a business perspective, and including good practices from the world and from Turkey in the agenda. As a result of the Forum, Ankara Declaration, which expresses the position of businesses about land management is issued. UN Global Compact: Tekfen is a signatory of UN Global Compact since 2018. Each year we disclose our COP report.*

*[Fixed row]*

**(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?**

	External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment	Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental	Indicate whether your organization is registered on a transparency register
	<i>Select all that apply</i> <input checked="" type="checkbox"/> Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation	<i>Select from:</i> <input checked="" type="checkbox"/> No, but we plan to have one in the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> No

[Fixed row]

**(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.**

### Row 1

#### (4.11.2.1) Type of indirect engagement

*Select from:*

Indirect engagement via other intermediary organization or individual

#### (4.11.2.2) Type of organization or individual

*Select from:*

Non-Governmental Organization (NGO) or charitable organization

#### (4.11.2.3) State the organization or position of individual

*Business Council for Sustainable Development Turkey - BCSD Turkey.*

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

Water

**(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

Select from:

Consistent

**(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

Yes, we publicly promoted their current position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*BSCD works with leading companies in the sector in the following 5 focus areas within the framework of the UN Sustainable Development Goals to raise awareness and impact of the business community regarding sustainable development. In 2023, Toros Agri initiated the necessary steps to verify emission reduction processes at its facilities as part of its preparations for the Climate Law and Emissions Trading System (ETS). The validation and verification process for obtaining the Verified Emission Reduction (VER) certificate through the Gold Standard for Gönen Yenilenebilir Enerji A.Ş. has been completed, and the process is now at the final report stage. The processes for Meram Yenilenebilir Enerji A.Ş. and the waste heat-to-energy facility at Toros Tarım's Samsun Plant are ongoing.*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

0

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

No, we have not evaluated

[Add row]

## **(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?**

*Select from:*

Yes

**(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

### **Row 1**

#### **(4.12.1.1) Publication**

*Select from:*

In mainstream reports

#### **(4.12.1.3) Environmental issues covered in publication**

*Select all that apply*

Climate change

Water

Biodiversity

#### **(4.12.1.4) Status of the publication**

*Select from:*

Complete

#### **(4.12.1.5) Content elements**

*Select all that apply*

Strategy

Governance

Value chain engagement

Dependencies & Impacts

- Emission targets
  - Emissions figures
  - Risks & Opportunities
- [Add row]*

- Content of environmental policies

## C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

### Climate change

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

Annually

### Water

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

### Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

- RCP 8.5

### (5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

- SSP5

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 4.0°C and above

### (5.1.1.7) Reference year

2024

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050
- 2100

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Changes to the state of nature
- Number of ecosystems impacted
- Changes in ecosystem services provision
- Speed of change (to state of nature and/or ecosystem services)
- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital
- Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- Consumer attention to impact
- Impact of nature footprint on reputation

Regulators, legal and policy regimes

- Global regulation
- Political impact of science (from galvanizing to paralyzing)
- Level of action (from local to global)
- Global targets
- Methodologies and expectations for science-based targets

Relevant technology and science

- Granularity of available data (from aggregated to local)

Direct interaction with climate

- ☑ On asset values, on the corporate
- ☑ Perception of efficacy of climate regime

Macro and microeconomy

- ☑ Domestic growth
- ☑ Globalizing markets

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*As we assess risks and opportunities across short-, medium-, and long-term horizons, we consistently apply these timeframes in our climate-related scenario analyses. All of our business units are included in this process. As all of our overseas operations are construction projects that don't last more than 3 years, the geographical boundary of our scenario analysis is mainly focused on Turkey. For the construction projects, during the design phase, we also include the scenario analysis but those results are not reported here. To strengthen our understanding of worst-case outcomes, we have incorporated the IPCC RCP 8.5 scenario in combination with SSP5, which reflects a fossil fuel-intensive, high-emission development trajectory. The RCP8.5 scenario (Pessimistic Scenario) represents a world characterized by steadily increasing global carbon emissions, an average temperature rise of around 3.6°C, and uneven economic growth. It also assumes higher population growth, lower GDP expansion, and atmospheric carbon concentrations reaching approximately 1,370 ppm CO<sub>2</sub> by 2100. Under this scenario, global average temperatures are projected to increase by 2.6–4.8°C compared to 1986–2005 levels. This pathway assumes rapid economic expansion, surging energy demand, and continued dependence on fossil fuels, ultimately driving significant greenhouse gas emissions. The scenario also highlights uncertainties such as the potential role of technological innovation in reducing emissions, the sensitivity of the climate system to increased concentrations of greenhouse gases, and possible shifts in policy frameworks. At the same time, it underscores constraints including intensifying regulatory pressures, resource limitations, and the urgent need for adaptation to more frequent extreme weather events and evolving market dynamics.*

### (5.1.1.11) Rationale for choice of scenario

*We assess physical risks such as temperature and precipitation changes based on the RCP4.5 and RCP8.5 scenarios. These pathways are aligned with the Paris Agreement and help us evaluate potential operational disruptions and physical damages driven by water stress. To prepare for the most severe physical impacts of climate change, we apply the RCP8.5 scenario in conjunction with SSP5, which represents a worst-case trajectory.*

## Water

### (5.1.1.1) Scenario used

Water scenarios

- WRI Aqueduct

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Policy
- Reputation

### (5.1.1.7) Reference year

2024

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2040
- 2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ✓ Changes to the state of nature
- ✓ Number of ecosystems impacted
- ✓ Changes in ecosystem services provision
- ✓ Climate change (one of five drivers of nature change)

Finance and insurance

- ✓ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ✓ Consumer sentiment
- ✓ Consumer attention to impact
- ✓ Impact of nature footprint on reputation

Regulators, legal and policy regimes

- ✓ Global regulation
- ✓ Level of action (from local to global)
- ✓ Global targets

Relevant technology and science

- ✓ Granularity of available data (from aggregated to local)

Direct interaction with climate

- ✓ On asset values, on the corporate

Macro and microeconomy

- ✓ Domestic growth
- ✓ Globalizing markets

### **(5.1.1.10) Assumptions, uncertainties and constraints in scenario**

*For our water-related scenario analysis, we rely on the WRI Water Risk Atlas, which provides projections on water demand (both withdrawal and consumption), supply levels, water stress (withdrawal-to-supply ratio), and seasonal variability for the timeframes. As with any scenario modeling, uncertainties exist, particularly*

regarding climate model variations, the effectiveness of policy measures, and potential shifts in human behavior. Additionally, limitations stem from data availability and quality, as well as the temporal and spatial granularity of the projections. We used the pessimistic scenario of WRI to assess mainly physical risks together with regulatory and reputational risks.

#### (5.1.1.11) Rationale for choice of scenario

We analyze both optimistic and pessimistic future scenarios provided by the tool to assess our vulnerabilities and ensure robust preparedness for potential water-related risks.

### Climate change

#### (5.1.1.1) Scenario used

Climate transition scenarios

- IEA NZE 2050

#### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Liability

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

### (5.1.1.7) Reference year

2024

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2040
- 2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Finance and insurance

- Cost of capital
- Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- Consumer sentiment

Regulators, legal and policy regimes

- Global regulation
- Level of action (from local to global)
- Global targets
- Methodologies and expectations for science-based targets

Relevant technology and science

- Granularity of available data (from aggregated to local)

Direct interaction with climate

- On asset values, on the corporate
- Perception of efficacy of climate regime

Macro and microeconomy

- Globalizing markets

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Since we have pledged to achieve net zero by 2045, we rely on the IEA NZE2050 scenario to assess our climate-related transition risks. This scenario anticipates that developed economies will reach net zero ahead of 2050 and outlines an emissions pathway aligned with a 50% probability of limiting global warming to 1.5°C without overshooting. The pathway is structured to balance technical feasibility, cost efficiency, and societal acceptance, while safeguarding economic growth and reliable energy supply. When evaluating risks and opportunities across short-, medium-, and long-term horizons, we apply the same time frames in our climate scenario analysis. All of our business activities are covered within this analysis. However, main focus of transitional impacts is our Toros Agri operations due to the agriculture sector's sensitivity to climate change and its turnover share in the holding.*

### (5.1.1.11) Rationale for choice of scenario

*The NZE2050 Scenario provides us with a comprehensive framework to better navigate evolving regulatory requirements, financial dynamics, and market transformations. By aligning our strategy with a net-zero pathway, we are able to anticipate structural changes in the economy, particularly shifts in demand for low-carbon products and materials. This approach not only strengthens our resilience against transition risks but also enables us to capture emerging opportunities in a decarbonizing market*

## Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

- RCP 4.5

### (5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

- SSP2

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 2.5°C - 2.9°C

### (5.1.1.7) Reference year

2024

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050
- 2100

## (5.1.1.9) Driving forces in scenario

### Local ecosystem asset interactions, dependencies and impacts

- Changes to the state of nature
- Number of ecosystems impacted
- Changes in ecosystem services provision
- Speed of change (to state of nature and/or ecosystem services)
- Climate change (one of five drivers of nature change)

### Finance and insurance

- Cost of capital
- Sensitivity of capital (to nature impacts and dependencies)

### Stakeholder and customer demands

- Consumer attention to impact

### Regulators, legal and policy regimes

- Global regulation
- Political impact of science (from galvanizing to paralyzing)
- Level of action (from local to global)
- Global targets

### Relevant technology and science

- Granularity of available data (from aggregated to local)

### Direct interaction with climate

- On asset values, on the corporate

### Macro and microeconomy

- Domestic growth
- Globalizing markets

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*As we assess risks and opportunities across short-, medium-, and long-term horizons, we consistently apply these timeframes in our climate-related scenario analyses. All of our business units are included in this process. As all of our overseas operations are construction projects that don't last more than 3 years, the geographical boundary of our scenario analysis is mainly focused on Turkey. For the construction projects, during the design phase, we also include the scenario analysis but those results are not reported here. To strengthen our understanding of worst-case outcomes, we have incorporated the IPCC RCP 4.5 scenario in combination with SSP2, which reflects a fossil fuel-intensive, high-emission development trajectory. This pathway reflects a trajectory of stable economic growth, with carbon emissions projected to peak around 2040 before entering a gradual decline. Under this scenario, atmospheric concentrations stabilize at approximately 650 ppm CO<sub>2</sub>, while the increase in global average temperature is limited to 1.1–2.6°C by 2100. For Turkey, the model anticipates a nationwide average temperature rise of about 2.5°C between 2016 and 2099. The scenario also highlights uncertainties such as the potential role of technological innovation in reducing emissions, the sensitivity of the climate system to increased concentrations of greenhouse gases, and possible shifts in policy frameworks. At the same time, it underscores constraints including intensifying regulatory pressures, resource limitations, and the urgent need for adaptation to more frequent extreme weather events and evolving market dynamics.*

### (5.1.1.11) Rationale for choice of scenario

*We assess physical risks such as temperature and precipitation changes based on the RCP4.5 and RCP8.5 scenarios. These pathways are aligned with the Paris Agreement and help us evaluate potential operational disruptions and physical damages driven by water stress. To prepare for the most severe physical impacts of climate change, we apply the RCP4.5 scenario in conjunction with SSP2, which represents a best-case trajectory.*

*[Add row]*

## (5.1.2) Provide details of the outcomes of your organization's scenario analysis.

### Climate change

#### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

*Select all that apply*

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

#### (5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*Description on how the results of the scenario analysis have informed at least one decision or action in relation to resilience of business model and strategy: in order to increase the resilience of our business to climate related impacts, impacted the investment decisions, procurement and acquisition decisions. This approach enables Tekfen Holding to make the necessary investments to adapt to changing conditions. Strategically transitioning to more sustainable energy sources, improving energy efficiency, and investing in technologies that reduce its carbon footprint allow Tekfen Holding to limit the financial impact of climate related risks while playing a critical role in maintaining the Company's competitive position. In doing so, Tekfen Holding aims to build an integrated ecosystem encompassing the entire value chain from renewable resources to green fertilizers, with the participation of all Group Companies. To this end, Tekfen Holding plans to increase investments in research and development, while prioritizing the allocation of resources to business development activities serving this objective. Since 2020, Tekfen Holding has been closely monitoring regulatory developments and advancing its adaptation efforts. Carbon emissions per ton of nitrogen-based fertilizers exported by Toros Agri have been calculated, and CBAM reporting for Agroport exports to Romania was completed throughout 2024. The data obtained has been shared with EU importers upon request. Furthermore, Tekfen Holding has finalized its Low-Carbon Roadmap, outlining the decarbonization of its business model. In this context, systematic progress is being achieved in reducing the carbon footprint, increasing the share of green investments, and adapting to emissions trading systems. In its Gönen, Meram, and Samsun facilities, Toros Agri is implementing projects to reduce greenhouse gas emissions from production processes. These initiatives are undergoing internationally recognized carbon certification processes with the Gold Standard (GS) and the Global Carbon Council (GCC). Through this certification, emission reduction volumes are being documented, contributing directly to the Company's decarbonization targets. In this context, assessments conducted through climate scenarios contribute to understanding the potential impacts before and after investment decisions. Accordingly, Tekfen Holding shapes its investment plans in line with its Low-Carbon Transition Roadmap, taking into account the effects of climate change.*

## Water

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building

### (5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

### **(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues**

*Tekfen Holding consider these impacts especially important in our Agricultural Production Group and Chemical Industry Group. Our direct operations (Tekfen Agri orchards) and value chain (fruit suppliers and farmers who use our fertilizers) will be directly impacted as a limited amount of water resources available will need to be used more efficiently. We used scenario analysis outputs for our target setting process and identification of risk and opportunities.*

*[Fixed row]*

## **(5.2) Does your organization's strategy include a climate transition plan?**

### **(5.2.1) Transition plan**

*Select from:*

Yes, but we have a climate transition plan with a different temperature alignment

### **(5.2.2) Temperature alignment of transition plan**

*Select from:*

Well-below 2°C aligned

### **(5.2.3) Publicly available climate transition plan**

*Select from:*

Yes

### **(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion**

*Select from:*

Yes

### **(5.2.5) Description of activities included in commitment and implementation of commitment**

*Tekfen Holding is shaping its future plans in line with the 'Low Carbon Transformation Roadmap / Low Carbon Transition Plan,' which includes a target of net zero emissions by 2045. In this period of increasing carbon taxes and the widespread adoption of ETS, the company is implementing measures and investments to reduce greenhouse gas emissions. Feasibility studies are being conducted for the medium-term replacement of fossil fuel-powered machinery and equipment at various facilities with electrification technologies (such as heat pumps). Additionally, efforts are ongoing with a focus on transitioning to a low-carbon economy. The net-zero emissions target and the investments undertaken or planned to achieve it are effectively reducing the Group's environmental impact while ensuring compliance with global regulations. Work is ongoing to have the net-zero target officially recognized under the Science-Based Targets initiative (SBTi). To achieve its net-zero goal, Tekfen Group has defined seven strategic levers. Within these levers, a total of 61 decarbonization projects have been identified, with investment budgets structured in detail for each project. These initiatives span a wide range, from modernizing equipment in existing facilities to improve energy efficiency, installing solar power plants on sites, replacing fossil fuel-powered equipment with electric alternatives, utilizing biofuels, and entering into low-carbon raw material supply agreements. The strategy is specifically designed to address process emissions from nitric acid production and emissions associated with construction operations.*

### **(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan**

Select from:

Our climate transition plan is voted on at Annual General Meetings (AGMs)

### **(5.2.10) Description of key assumptions and dependencies on which the transition plan relies**

*Tekfen Transition Plan where our products, production, and business model are supported by sustainable business practices. On one hand, we focus on improving energy efficiency in our facilities, reducing carbon emissions in our production processes, and continuing lean transition projects to minimize our carbon footprint in ongoing operations. On the other hand, we aim to lead the low-carbon transition in the fertilizer industry with next-generation climate-friendly products and application models, powered by our strengths in Digital Agriculture Applications, R&D, and Innovation. Our role in the sector's transformation is not limited to investments and production model shifts. Through our projects centered on good agricultural practices, agricultural innovation, and enhancing the farmer experience, we continue our efforts towards ensuring the continuity of agricultural production, optimizing nutrient uptake, reducing/preventing greenhouse gas emissions, minimizing/reusing waste, and increasing agricultural productivity. To ensure a low-carbon, climate-resilient transformation across the value chain extending to farmers in our industry, we are not only raising awareness on environmental and social sustainability, both internally and externally, through the "Sustainable Fertilizer Academy," which we launched in collaboration with IFA to strengthen green and digital transformation skills and competencies. We are also driving forward data-driven field management solutions and continuing our good agricultural practices-based activities to enhance productivity. Our Agricultural Technical and Digital Marketing teams, along with the Toros Farmer Academy (our Mobile Training Bus), the Toros Farmer App, and our next-generation "climate-friendly" products, continue to support our farmers and the sustainability of Turkish agriculture.*

### **(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period**

*In 2024, the Company sourced 6.7% of its total energy consumption from renewable energy. Progress toward its targets is evaluated annually during Sustainability Committee meetings and presented to Senior Management. To capture N<sub>2</sub>O emissions generated during nitric acid production, Toros Tarım has planned an investment in the installation/renewal of an N<sub>2</sub>O Catalytic Abatement System. This project is expected to reduce emissions in this area by at least 90%, thereby lowering the Company's overall emissions and supporting its alignment with national and international environmental sustainability and climate goals*

### (5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

- No other environmental issue considered

### (5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

- Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

### (5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

*Tekfen Holding is a diversified company with a wide range of service areas, including agriculture, construction, and FLAG (Forestry, Land, and Agriculture) operations. For some of these sectors, international reduction roadmaps and guidelines have not yet been published. Therefore, setting a 1.5°C target for all these industries would not be appropriate at this stage. As a result, a common 2°C target has been set across the board.*

*[Fixed row]*

## (5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

### (5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- Yes, both strategy and financial planning

### (5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

*[Fixed row]*

## (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

### Products and services

#### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

#### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

#### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Tekfen Holding owns mineral fertiliser r production activity and biogas plants. Synthetic fertilizer production uses ammonia as raw material and emits N2O during nitric acid production. Both purchased ammonia and inhouse produced nitric acid related emission create risks for Tekfen Holding. On the other hand, ownership of biogas plant enables renewable power generation and organic fertilizer production which enables Tekfen Holding to produce less emission intensive organomineral fertilizers.*

### Upstream/downstream value chain

#### (5.3.1.1) Effect type

Select all that apply

- Opportunities

#### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

#### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Through the production of green hydrogen and green ammonia, Tekfen Holding reduces supply chain dependency, lowers carbon emissions, and enhances cost predictability. By expanding its sustainable product portfolio in response to growing global demand, the Holding aims to capture new export opportunities while strengthening its competitive advantage through compliance with international regulations such as the EU Green Deal and SKDM. These investments enable the substitution of traditional fossil-based inputs in energy-intensive sectors with low-carbon alternatives, achieving emission reductions across both company operations and the downstream value chain. The initiatives are evaluated not only for financial returns but also against criteria such as carbon reduction, energy efficiency, regulatory compliance, and access to green financing. In this way, Tekfen Holding places climate-related opportunities at the center of its investment decisions, reinforcing a long-term sustainable growth strategy*

## Investment in R&D

### (5.3.1.1) Effect type

*Select all that apply*

Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

Climate change

Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Throughout the year, we closely followed global and sectoral developments. The latest trends in low-carbon transition, climate technologies, renewable energy investments, and regulations, which are central to the industries we operate in, guided us in shaping our new strategy. At the Annual Conferences of sectoral associations like IPLOCA (International Pipe Line and Offshore Contractors Association) and IFA (International Fertilizer Association), which bring together influential players from around the world and where we are also members, the importance of international cooperation and the role of technological advancements in building a sustainable future resilient to the impacts of climate change were discussed. In this context, renewable energy plants, along with investments in electric vehicles and clean energy sources such as hydrogen, are now key priorities on the agendas of global energy companies. Tekfen Group's investments in green ammonia and its strengthening of a low-carbon raw material and product portfolio in the Agricultural Industry will take the Group a step further in combating the climate crisis.*

## Operations

### (5.3.1.1) Effect type

*Select all that apply*

- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*In line with its decarbonization journey, Tekfen Holding is shifting toward new business models. Within this framework, the company plans to focus on green hydrogen and green ammonia—areas at the intersection of engineering and contracting expertise in refineries and industrial facilities and the agricultural industry's shared transformation space. This approach aims to create an ecosystem across the entire Group, spanning the value chain from renewable energy sources to green fertilizers. Accordingly, Tekfen Holding intends to allocate additional resources to research and development and prioritize funding within its business development activities to support these initiatives.*

[Add row]

## (5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

### Row 1

#### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Revenues
- Direct costs
- Indirect costs

#### (5.3.2.2) Effect type

Select all that apply

- Risks

#### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change

#### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*In the medium and long term, additional financial obligations arising from carbon taxes may increase Tekfen Holding's operational costs, potentially negatively affecting the Company's net cash flow. However, the strategies and investment decisions adopted under the Company's Low-Carbon Roadmap are expected to contribute directly to cost reduction. Investments aimed at decarbonizing the Group's assets and operations are anticipated to gradually reduce greenhouse gas emissions, thereby mitigating the impact of carbon pricing on the Group.*

### Row 2

#### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Revenues
- Direct costs
- Acquisitions and divestments

#### (5.3.2.2) Effect type

Select all that apply

- Opportunities

#### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Water

#### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*In order to reach Paris Agreement objectives, significant investment must be made for low carbon facilities. Thus, demand for Tekfen Construction and Tekfen Engineering services is expected to increase. Also, increasing demand for low carbon fertilizers is expected to increase revenue of Tekfen Holding. So that Tekfen Holding has also decided to increase investment on renewable energy and low carbon solutions.*  
 [Add row]

**(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?**

	Identification of spending/revenue that is aligned with your organization’s climate transition
	Select from: <input checked="" type="checkbox"/> No, but we plan to in the next two years

[Fixed row]

**(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?**

**(5.5.1) Investment in low-carbon R&D**

Select from:

Yes

**(5.5.2) Comment**

*Toros Agri works on slow release fertilizers, precision agriculture, organomineral products. TEKFEN CONSTRUCTION/ENGINEERING works on green hydrogen, green ammonia and derivative low carbon products.*

[Fixed row]

**(5.5.3) Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.**

**Row 1**

**(5.5.3.1) Technology area**

Select from:

Chemical production using variable renewables

**(5.5.3.2) Stage of development in the reporting year**

Select from:

Applied research and development

**(5.5.3.3) Average % of total R&D investment over the last 3 years**

56

**(5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)**

847337

**(5.5.3.5) Average % of total R&D investment planned over the next 5 years**

65

**(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan**

*We have an R&D center in Mersin as part of our Agri-Industry Activities. As a result of the R&D activities held, the specialty fertilizer portfolio was enriched by the addition of Smart Urea and Smart N21 which are slow-release fertilizers. Studies show that depending on circumstances in cultivation, slow-release fertilizers can reduce denitrification and greenhouse gas emissions by up to 40%. In 2020 we also signed a 5-year agreement with The Scientific and Technological Research Council of Turkey (TUBİTAK), to develop projects on sustainability-related issues including sustainable environment issues like waste management, water treatment technologies, and alternative energy technologies like biomass-based technologies and renewable energy. This agreement also includes research and development*

of projects that will reduce our direct and value-chain GHG emissions. HiFlex Project-Tekfen engineering has worked on a project designed to reduce Barilla's carbon footprint in the production of pasta, as part of its drive towards sustainable production. One of the most important components of the 'HiFlex Project', initiated by Barilla in Foggia (Italy) and supported by the EU, is the concentration of solar power (CSP), and it is in this area that Tekfen Engineering has taken on a role. The project, in which 11 companies from 7 countries are taking part on a cooperative basis, will lead to the construction of a new facility producing renewable energy. Tekfen Engineering is to use particle technology – a world first – and is to be responsible for all engineering work in connection with the building of a solar energy concentration plant of around 7500 square meters in an area that will be able to follow the sun in both directions, a plant of this kind being known as a 'heliostat'.  
 [Add row]

**(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**

	Water-related CAPEX (+/- % change)	Water-related OPEX (+/- % change)
	62	18

[Fixed row]

**(5.10) Does your organization use an internal price on environmental externalities?**

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon

[Fixed row]

**(5.10.1) Provide details of your organization's internal price on carbon.**

## Row 1

### (5.10.1.1) Type of pricing scheme

Select from:

- Shadow price

### (5.10.1.2) Objectives for implementing internal price

Select all that apply

- Drive low-carbon investment
- Conduct cost-benefit analysis
- Identify and seize low-carbon opportunities
- Influence strategy and/or financial planning
- Incentivize consideration of climate-related issues in decision making
- Incentivize consideration of climate-related issues in risk assessment

### (5.10.1.3) Factors considered when determining the price

Select all that apply

- Alignment to international standards
- Alignment with the price of a carbon tax
- Alignment with the price of allowances under an Emissions Trading Scheme
- Alignment with the price of carbon border adjustment mechanism
- Price/cost of voluntary carbon offset credits

### (5.10.1.4) Calculation methodology and assumptions made in determining the price

*Tekfen Holding calculates its internal carbon pricing based on EU Emissions Trading System (ETS) prices, potential allocation prices assessed under a prospective Turkish National ETS, and voluntary carbon offset prices, taking into account existing studies. According to the "Low-Carbon and Climate-Resilient Roadmap for the Turkish Fertilizer Sector" published by the Ministry of Industry and Technology, the average greenhouse gas emissions of the top 10% of fertilizer plants in Europe serve as a reference point for the EU. Based on data from the International Fertilizer Association (IFA), a plant exempt from any carbon tax is estimated to emit approximately 1.57 mt CO<sub>2</sub> per mt of NH<sub>3</sub> produced. In a typical European ammonia plant emitting 1.9 mt CO<sub>2</sub> per mt NH<sub>3</sub>, total emissions exceed the reference value by 0.3 mt CO<sub>2</sub>. Assuming a carbon price of €100/mt CO<sub>2</sub> and no domestic carbon tax, this corresponds to an additional cost of approximately €30/mt NH<sub>3</sub> under Scope 3 Carbon Direct Material (SKDM). The global average is approximately 2.2 mt CO<sub>2</sub> per mt NH<sub>3</sub>, which, at the same carbon price, results in an SKDM*

cost of around €60/mt NH<sub>3</sub>, making the impact more significant. Consequently, Tekfen Holding applies a minimum internal carbon price of €60 (USD 65.81) and a maximum of €100 (USD 109.68).

#### (5.10.1.5) Scopes covered

Select all that apply

- Scope 1
- Scope 2
- Scope 3, Category 1 - Purchased goods and services
- Scope 3, Category 11 - Use of sold products

#### (5.10.1.6) Pricing approach used – spatial variance

Select from:

- Uniform

#### (5.10.1.8) Pricing approach used – temporal variance

Select from:

- Static

#### (5.10.1.10) Minimum actual price used (currency per metric ton CO<sub>2</sub>e)

65.81

#### (5.10.1.11) Maximum actual price used (currency per metric ton CO<sub>2</sub>e)

109.68

#### (5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- Capital expenditure
- Operations

### (5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

No

### (5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

Yes

### (5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

*For carbon pricing, an internal carbon price is calculated for fertilizers exported to the EU under Scope 3 Carbon Direct Material (SKDM). For fertilizers exported by Toros Tarım, a per-ton carbon value is calculated and compared against the EU average. The internal carbon price is determined by multiplying the difference between Toros' actual carbon emissions and the EU average by the minimum and maximum EU carbon prices. Both the per-ton carbon tax impact and the indirect carbon costs based on exported volumes are calculated.*

[Add row]

### (5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water

	Engaging with this stakeholder on environmental issues	Environmental issues covered
		<input checked="" type="checkbox"/> Plastics
Investors and shareholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Other value chain stakeholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water

[Fixed row]

### (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

#### Climate change

#### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

- Yes, we assess the dependencies and/or impacts of our suppliers

#### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

*Select all that apply*

- Basin/landscape condition
- Contribution to supplier-related Scope 3 emissions

#### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

100%

#### **(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment**

*Tekfen uses a cloud-based Supplier Management System (SMS) which is utilized to evaluate Tekfen's current suppliers. In 2024, a significant step was taken in the supply chain domain with the implementation of a Supply Chain Risk Management solution. Designed to identify risks across the supply chain from an ESG perspective this system enables the systematic management of risk assessment, mitigation, and step-by-step monitoring within the supplier network.*

#### **(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment**

Select from:

100%

#### **(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment**

19

## **Water**

#### **(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment**

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

#### **(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment**

Select all that apply

Basin/landscape condition

Dependence on water

#### **(5.11.1.3) % Tier 1 suppliers assessed**

Select from:

100%

#### **(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment**

*We conducted an evaluation of our primary raw material suppliers, utilizing the WRI Aqueduct tool to assess water-related risks, including stress levels, availability, and quality impacts. An impact is considered significant if the WRI indicators identify High or Extremely High Baseline Water Stress/Depletion, or if overall water withdrawal or pollution risks are classified as “Very High” or “Critical.”*

#### **(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment**

Select from:

100%

#### **(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment**

18

### **Plastics**

#### **(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment**

Select from:

No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

*[Fixed row]*

#### **(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?**

### **Climate change**

#### **(5.11.2.1) Supplier engagement prioritization on this environmental issue**

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change
- Business risk mitigation
- Material sourcing
- Strategic status of suppliers

### (5.11.2.4) Please explain

*During the supplier evaluation process, we classify our suppliers in line with our supplier chain policy. We evaluate our suppliers on an annual basis. We directly inspect our suppliers under the environmental heading. Tekfen places great importance on the adoption of its values and ways of working by contractors, subcontractors, and suppliers. In this context, Tekfen conducts merit evaluations and encourages its subcontractors and suppliers to provide training to their employees. Suppliers with substantive impacts are always prioritized and included in the supplier engagement activities. Moreover, in line with our emission targets, we plan to engage our suppliers, who account for our major amount (89%) of Scope 3 Category 1 emissions, and evaluate their impact. Within the scope of the Supply Chain Risk Management implementation, it is expected to deliver significant benefits, including proactively identifying potential disruptions to ensure operational continuity, as well as facilitating compliance and reporting processes.*

## Water

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water
- Regulatory compliance
- Vulnerability of suppliers

#### (5.11.2.4) Please explain

*We conducted an evaluation of our primary raw material suppliers, utilizing the WRI Aqueduct tool to assess water-related risks, including stress levels, availability, and quality impacts. An impact is considered significant if the WRI indicators identify High or Extremely High Baseline Water Stress/Depletion, or if overall water withdrawal or pollution risks are classified as “Very High” or “Critical.” If the overall impact is classified as “Very High” or “Critical,” the supplier’s impact is considered significant. Suppliers identified as having significant impacts are consistently prioritized and included in supplier engagement initiatives.*

### Plastics

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

No, we do not prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

Not an immediate strategic priority

#### (5.11.2.4) Please explain

*During the supplier evaluation process, we classify our suppliers in line with our supplier chain policy. We evaluate our suppliers on an annual basis. We directly inspect our suppliers under the environmental heading. We evaluate our suppliers based on Environmental, Social, and Governance (ESG) criteria. However, we do not yet have a dedicated initiative specifically addressing plastic usage. In the upcoming period, we plan to enhance our ESG assessment questionnaire by including questions that capture data on plastic use.*

*[Fixed row]*

#### (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

### Climate change

#### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

Yes, we have a policy in place for addressing non-compliance

### (5.11.5.3) Comment

*Tekfen values both the direct (environmental, social, and economic) impacts of its activities and the indirect impacts arising from its suppliers. In line with its Supply Chain Policy, all suppliers are required to comply with environmental requirements as part of the purchasing process, including legal compliance, environmental protection, efficient use of natural resources, and measures to reduce carbon and water footprints by tracking greenhouse gas emissions and water consumption. All supplier contracts include mandatory adherence to ISO 14001:2015 standards. Additionally, Tekfen plans to conduct specialized market research and develop a set of sustainable procurement objectives to further define procurement requirements, with completion targeted by 2026.*

## Water

### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

Yes, we have a policy in place for addressing non-compliance

### (5.11.5.3) Comment

*Tekfen values both the direct (environmental, social, and economic) impacts of its activities and the indirect impacts arising from its suppliers. In line with its Supply Chain Policy, all suppliers are required to comply with environmental requirements as part of the purchasing process, including legal compliance, environmental protection, efficient use of natural resources, and measures to reduce carbon and water footprints by tracking greenhouse gas emissions and water consumption. All supplier contracts include mandatory adherence to ISO 14001:2015 standards. Additionally, Tekfen plans to conduct specialized market research and develop a set of sustainable procurement objectives to further define procurement requirements, with completion targeted by 2026.*

[Fixed row]

**(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

## **Climate change**

### **(5.11.6.1) Environmental requirement**

Select from:

Implementation of emissions reduction initiatives

### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

Supplier self-assessment

### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

26-50%

### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

100%

### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

26-50%

### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

100%

### (5.11.6.12) Comment

*Tekfen Group of Companies work with numerous suppliers. All of our suppliers are expected to comply with Tekfen's Code of Conduct and their compliance is audited. Tekfen conducts data-based supplier and procurement management, focusing on three principal components of sustainability in order to ensure real and long-term cooperation with its suppliers. Tekfen uses a cloud-based Supplier Management System (SMS) which is utilized to evaluate Tekfen's current suppliers. As a part of Tekfen's Code of Conduct, all suppliers are expected to comply with regulatory requirements and some of the critical suppliers are also expected to comply with relevant environmental standards. We request their certificates, send our suppliers self-assessment questionnaires. Moreover, in line with our emission targets, we plan to engage our suppliers, who account for our major amount (89%) of Scope 3 Category 1 emissions, and evaluate their impact. In 2024 we didn't detect any non-compliance, hence we assume 100% of our suppliers were in compliance with the regulatory requirements.*

## Water

### (5.11.6.1) Environmental requirement

Select from:

Compliance with an environmental certification, please specify : ISO 14001:2015

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

Certification

Supplier self-assessment

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

26-50%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

100%

**(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement**

Select from:

26-50%

**(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement**

Select from:

100%

### **(5.11.6.12) Comment**

*Tekfen Group of Companies work with numerous suppliers. All of our suppliers are expected to comply with Tekfen's Code of Conduct and their compliance is audited. Tekfen conducts data-based supplier and procurement management, focusing on three principal components of sustainability in order to ensure real and long-term cooperation with its suppliers. Tekfen uses a cloud-based Supplier Management System (SMS) which is utilized to evaluate Tekfen's current suppliers. As a part of Tekfen's Code of Conduct, all suppliers are expected to comply with regulatory requirements and some of the critical suppliers are also expected to comply with relevant environmental standards. We request their certificates, send our suppliers self-assessment questionnaires. In 2024 we didn't detect any non-compliance, hence we assume 100% of our suppliers were in compliance with the regulatory requirements.*

*[Add row]*

**(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.**

## **Climate change**

### **(5.11.7.2) Action driven by supplier engagement**

Select from:

Adaptation to climate change

### (5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 26-50%

### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- 100%

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Tekfen Holding continues its projects to reduce its impact on climate change. Additionally, it strives to involve its suppliers, associated with Scope 3 emissions, in the process as much as possible. In this context, it published its supply chain policy in 2020. Tekfen clearly states its expectation for a low carbon footprint from its suppliers and is advancing the process collaboratively through various training, support, and applications. For example, Toros Tarım contributes to water efficiency and works to prevent nitrate pollution through its Smart Farmer Application, which helps farmers use the right fertilizer at the right time, in the right place, and in the right amount (4D), along with face-to-face farmer training. Furthermore, it is working on the development of digital agricultural solutions for farmers. Additionally, Toros Tarım is conducting efforts to identify carbon footprint reduction and green transformation opportunities within the end-to-end (E2E) supply chain as part of its compliance with the Net Zero Scope 3 roadmap. The first step of these efforts involved completing the identification of critical risks in production and operations within the value chain. Based on the impact of these risks on business continuity, risk indicators have been established for monitoring, and priority actions have been mapped in alignment with the Net Zero Scope 3 roadmap, green transformation, and emission reduction strategies. Work is ongoing to ensure timely monitoring of critical risk indicators through platforms, along with the review of supplier contracts (particularly in procurement) with the relevant departments.*

### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- Yes, please specify the environmental requirement : Reduction of emissions

### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

- Yes

## **Water**

### **(5.11.7.2) Action driven by supplier engagement**

Select from:

- Total water withdrawal volumes reduction

### **(5.11.7.3) Type and details of engagement**

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact

### **(5.11.7.4) Upstream value chain coverage**

Select all that apply

- Tier 1 suppliers

### **(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement**

Select from:

- 26-50%

### **(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement**

Select from:

100%

#### **(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action**

*In line with Tekfen's water policy, the company continues its efforts to address the water-related requirements of all stakeholders and to monitor water reduction initiatives within the supply chain. In this context, Tekfen tracks the water stress levels of its high-water-demand suppliers using the WRI tool.*

#### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

Yes, please specify the environmental requirement : Reduction of water withdrawals

#### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

Yes

### **Plastics**

#### **(5.11.7.2) Action driven by supplier engagement**

Select from:

No other supplier engagement

[Add row]

#### **(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.**

### **Climate change**

#### **(5.11.9.1) Type of stakeholder**

Select from:

Customers

### (5.11.9.2) Type and details of engagement

#### Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes

### (5.11.9.3) % of stakeholder type engaged

#### Select from:

- 26-50%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

#### Select from:

- 51-75%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

65% of Tekfen's Scope 3 emissions are from the use of fertilizers sold. The use of correct, timely, and adequate fertilizers is crucial to reducing Scope 3 emissions. Therefore, the awareness level of dealers and farmers is among the most important factors in reducing Scope 3 emissions from the use of fertilizers sold. As part of Toros Agri activities, trainings are continuously provided to our ultimate customers, farmers, covering a wide range of agricultural topics which in return provides a contribution to economic and quality products in agricultural production through increasing awareness resulting in conscious production applications. The increase in quantity and quality of produce yielded from a unit field, resulting from efficient and correct usage of fertilizers, water, and fuel to apply raw materials, contributes to our efforts to enhance our climate change management practices. Toros Agri, with this awareness, has been organizing nationwide "Farmer Training Meetings" continuously since the 1980s, when the company started its operations, to increase quality and hence contribute to farmers' wealth and protect the environment. In the fertilizer sector, farmer-training seminars, first and solely applied by Toros Agri, are organized throughout Turkey, in countless cities and districts, and open to everyone. In addition to the seminars, thanks to meetings at village cafes and TV programs, Toros Agri has reached over a hundred thousand of farmers until today. Toros Agri is in close cooperation with regional agricultural organizations in relation to this matter. Toros Agri has also Toros Farmer App that shares educational information and recommendations about fertilizers with our registered farmers and distributors. With this APP we aim to contribute to Sustainable Development Goals (SDGs) 2, 4, 12, and 13. We also educate our customers on the likely impacts of climate change on farming and how they should change/vary their methods based on changing climate trends, preparing them to become resilient to climate impacts. We believe that by raising awareness of our farmers using fertilizers, we can reduce the related energy and water consumption.

### (5.11.9.6) Effect of engagement and measures of success

As of the end of 2024, Toros Agri Training Bus visits agricultural regions across Türkiye, providing farmers with training on proper and balanced fertilizer use as well as sustainable farming practices. In 2024, 75 training events were organized through the Training Bus, where teams of academic advisors and expert agronomists delivered comprehensive training sessions to farmers and dealers in districts and villages. By the end of 2024, the Toros Farmer mobile application had reached 33,468 users, demonstrating consistent year-on-year growth. Over the same period, 4,101 dealer visits were carried out nationwide, strengthening engagement with key stakeholders in the agricultural sector. Furthermore, one-on-one consultations were conducted with 8,389 farmers, delivering in-depth training on topics such as balanced plant nutrition, leaf and soil sampling techniques, product portfolio awareness, and the critical role of zinc-enriched fertilization. In addition, 29 meetings and presentations were held, complemented by 8 drone demonstration activities, with the overall objective of enhancing awareness and promoting sustainable improvements in agricultural productivity.

## Water

### (5.11.9.1) Type of stakeholder

Select from:

- Customers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 76-99%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Tekfen employs a cloud-based Supplier Management System (SMS) to assess its existing suppliers. In 2021, Tekfen Construction improved its capability to analyze its supplier network by implementing an advanced spend analysis technique. This analysis utilizes an 80-20 Pareto Histogram to evaluate procurement activities based on total value and order frequency, helping to identify a group of Strategic Suppliers. Once critical suppliers are pinpointed through Pareto analysis, the online SMS is utilized for further evaluation. Tekfen also seeks information regarding suppliers' sustainability performance, particularly their water management practices. We gather details from our suppliers about their quality management systems (such as ISO 9001, ISO 14001, etc.), product certifications, and water management techniques through online questionnaires.

#### (5.11.9.6) Effect of engagement and measures of success

*Toros Agri also collaborates actively with universities as part of its R&D activities focused on the development of water-soluble fertilizers, which have great potential to reduce water pollution and avoid excessive water consumption. By partnering with universities, we aim to transform the shared know-how into new and more sustainable products that positively impact the entire value chain. This will enable multi-dimensional water-related benefits once these products are commercialized in the medium to long term. Accordingly, we define the measure of success for these collaborations as the commercialization of new water-soluble fertilizers. To assess success, we consider the number of users of the Toros Farmer Application, meetings held with dealers, training sessions, presentations, and completed R&D projects.*

### Climate change

#### (5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

#### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information on environmental initiatives, progress and achievements

#### (5.11.9.3) % of stakeholder type engaged

Select from:

- 26-50%

#### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- None

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We maintain active engagement with our investors through ongoing dialogue, ESG-focused conferences, one-on-one meetings, investor presentations.*

### (5.11.9.6) Effect of engagement and measures of success

*Our Annual Report, Sustainability Report, and the 2024 TSRS Report comprehensively address the key topics raised by stakeholders, providing transparent responses, detailed performance data, and clear progress against our sustainability commitments.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

Investors and shareholders

### (5.11.9.2) Type and details of engagement

Education/Information sharing

Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

26-50%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We maintain active engagement with our investors through ongoing dialogue, ESG-focused conferences, one-on-one meetings, investor presentations.*

### (5.11.9.6) Effect of engagement and measures of success

*Our Annual Report, Sustainability Report, and the 2024 TSRS Report comprehensively address the key topics raised by stakeholders, providing transparent responses, detailed performance data, and clear progress against our sustainability commitments.*

## Climate change

### (5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify : NGO, Universities

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Run a campaign to encourage innovation to reduce environmental impacts

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 26-50%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- 51-75%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We continuously explore new opportunities to collaborate and contribute to global efforts addressing climate change. Aligned with our strategic objectives, we place strong emphasis on Paris Agreement and UN Sustainable Development Goals.*

### (5.11.9.6) Effect of engagement and measures of success

*Our Annual Report, Sustainability Report, and the 2024 TSRS Report comprehensively address the key topics raised by stakeholders, providing transparent responses, detailed performance data, and clear progress against our sustainability commitments.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify : NGOs, Universities

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Run a campaign to encourage innovation to reduce environmental impacts

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 26-50%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Inline with Tekfen Water Policy, Tekfen aims to improve water management practices. At Toros Agri, in line with our goal of becoming a sustainable “regional solution partner,” we have carried out numerous initiatives, including strategic collaborations. One such initiative was our participation in the Innovation in Agriculture Sub-Working Group of the Business and Sustainable Development Association. This project involved directly engaging with farmers to understand their needs and experiences, piloting innovative sustainable agricultural practices identified through this process, and subsequently scaling and transferring these practices across generations.*

### (5.11.9.6) Effect of engagement and measures of success

*Our Annual Report, Sustainability Report, and the 2024 TSRS Report comprehensively address the key topics raised by stakeholders, providing transparent responses, detailed performance data, and clear progress against our sustainability commitments.*

*[Add row]*

## C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

### Climate change

#### (6.1.1) Consolidation approach used

Select from:

Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*Tekfen Holding GHG emission inventory on a consolidated basis for all its group companies, subsidiaries, and affiliates, in line with its adopted operational control approach. This approach enables us to focus on the emissions within our direct operational influence, ensuring consistency in environmental management across diverse locations.*

### Water

#### (6.1.1) Consolidation approach used

Select from:

Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*Tekfen Holding water data consolidated basis in line with operational control approach. This approach enables us to focus on direct operational influence, ensuring consistency in environmental management across diverse locations.*

### Plastics

#### (6.1.1) Consolidation approach used

Select from:

Operational control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*Tekfen Holding only assess plastic related data in scope of operation control, therefore consolidation approach selected as operational control.*

## Biodiversity

### (6.1.1) Consolidation approach used

Select from:

Operational control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*Tekfen Holding only assess biodiversity related data in scope of operation control, therefore consolidation approach selected as operational control.*  
*[Fixed row]*

## C7. Environmental performance - Climate Change

### (7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

### (7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

#### (7.1.1.1) Has there been a structural change?

Select all that apply

Yes, other structural change, please specify : In 2024, the company underwent the following operational changes: Tekfen Tarım was transferred, along with all its assets and liabilities, to Toros Tarım on December 31, 2024. Gönen Enerji was transferred, along with all its assets and liabilities,

#### (7.1.1.2) Name of organization(s) acquired, divested from, or merged with

*Tekfen Tarım Gönen Enerji Meram Enerji Toros Taşınmaz Tekmarmara*

#### (7.1.1.3) Details of structural change(s), including completion dates

*Tekfen Agri was transferred, along with all its assets and liabilities, to Toros Agri on December 31, 2024. Gönen Enerji was transferred, along with all its assets and liabilities, to Toros Tarım on December 31, 2024. Meram Enerji was transferred, along with all its assets and liabilities, to Toros Agri on December 31, 2024. Toros Taşınmaz was transferred, along with all its assets and liabilities, to Tekfen Taşınmaz on September 10, 2024. Tekmarmara was established on March 15, 2024, and subsequently transferred, along with all its assets and liabilities, to Babadağ on January 16, 2025.*

*[Fixed row]*

### (7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

**(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?**

	Base year recalculation	Base year emissions recalculation policy, including significance threshold	Past years’ recalculation
	Select from: <input checked="" type="checkbox"/> No, because the impact does not meet our significance threshold	Base year emissions have not been recalculated since it is not required.	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

**(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

Select all that apply

- ISO 14064-1
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- The Greenhouse Gas Protocol: Scope 2 Guidance
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

**(7.3) Describe your organization's approach to reporting Scope 2 emissions.**

	Scope 2, location-based	Scope 2, market-based	Comment
	<i>Select from:</i> <input checked="" type="checkbox"/> We are reporting a Scope 2, location-based figure	<i>Select from:</i> <input checked="" type="checkbox"/> We are reporting a Scope 2, market-based figure	<i>As energy attribute certificates in the form of I-RECs are available in Turkey, starting from 2020, we are also reporting a market-based figure.</i>

[Fixed row]

**(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

*Select from:*

No

**(7.5) Provide your base year and base year emissions.**

**Scope 1**

**(7.5.1) Base year end**

12/30/2016

**(7.5.2) Base year emissions (metric tons CO2e)**

1052536.49

**(7.5.3) Methodological details**

2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. The calculations were conducted in line with ISO 14064 and GHG Protocol principles. The results were then verified through the ISO 14064 verification process. The natural gas consumption amount is measured by the calibrated meters and corresponding invoices. Emission factor, which is calculated for Türkiye (using National Inventory Report and Türkiye's electricity statistics), used in the calculation is classified as Tier-2. Diesel used in generators and fire pumps are calculated assuming that the generators operated at their full capacity for the duration of operation. Emission factor, which is calculated for Türkiye (using National Inventory Report of Türkiye), used in the calculations is classified as Tier-2. The emissions due to usage of fire-extinguishing and cooling gases were calculated by taking into account the consumption amounts (cylinder filling records) or the quantities present in the facility's internal lines of CO<sub>2</sub>, HFC, FM200 and Halocarbon, which are fire-extinguishing and cooling gases. Emission factors from IPCC 2020 AR6 were used in the calculations, which is classified as Tier-1. Fuel consumption (on-road, diesel oil and motor gasoline) of company vehicles is monitored with the "Fuelmatic Transport System". Company vehicle mobile combustion data is obtained from the fuelmatic system for company vehicles and private vehicles. Fuel consumption (diesel oil) for forklifts on-site are also accounted for monitored via fuel statements. Emission factors, which are calculated for Türkiye (using National Inventory Report of Türkiye), used in the calculations is classified as Tier-2.

## Scope 2 (location-based)

### (7.5.1) Base year end

12/30/2016

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

45049.57

### (7.5.3) Methodological details

2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. The calculations were conducted using ISO 14064 and GHG Protocol principles. The results were then verified through the ISO 14064 verification process. The electricity consumption is measured by the calibrated electricity meters and corresponding electricity invoices. Tier-2 emission factor that is calculated for Türkiye is used. While doing this calculation, amount of I-REC certification was excluded from the electricity consumption amount. The amount of IREC certificates bought covers the total electricity used from the grid.

## Scope 2 (market-based)

### (7.5.1) Base year end

12/30/2016

## (7.5.2) Base year emissions (metric tons CO2e)

45049.57

## (7.5.3) Methodological details

*2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. The calculations were conducted using ISO 14064 and GHG Protocol principles. The results were then verified through the ISO 14064 verification process. The electricity consumption is measured by the calibrated electricity meters and corresponding electricity invoices. Tier-2 emission factor that is calculated for Türkiye is used. While doing this calculation, amount of I-REC certification was excluded from the electricity consumption amount. In 2024, no renewable energy certificates were purchased; however, Tekfen Holding reduces the amount of electricity procured from the grid by directly utilizing the renewable energy generated at its own facilities. As this practice is based on a net-metering system, no certificates have been obtained.*

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

12/30/2020

## (7.5.2) Base year emissions (metric tons CO2e)

1474409.49

## (7.5.3) Methodological details

*2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. Activity data: The activity data collected consists of the amount of ammonia, urea and ammonium sulphate purchased by Toros Agri, the construction materials purchased by Tekfen Construction, and Tekfen Manufacturing and agricultural products (barley, wheat, potatoes and fruit) purchased by Tekfen Agri. The activity data is collected in tons. All of the consumed materials are assumed to be comprised of primary materials. As all of the activity data is collected from supplier specific records like invoices we assume 100% of the emissions are calculated using supplier specific data. Emission Factors: For Toros Agri: Ammonia, urea and ammonium sulphate emission factors are taken from Fertilizers Europe online calculator. Emission factors are selected according to the origin of goods purchased as the fossil fuels used for the production differ across different regions of the world. For Tekfen Construction and Tekfen Manufacturing: The emission factors are taken from DEFRA's "Conversion Factors 2020 Full Set for Advanced Users" Material Use tab. The emission factors for primary materials are used. According to DEFRA's definitions, these emission factors cover the extraction, primary processing, manufacturing, and transporting materials to the point of sale. For the emission factors published by DEFRA, the GWPs used in the calculation of CO2e are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) over a 100-year period. The calculation was conducted according to the methodology outlined in the GHG*

Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. For Tekfen Agri: The ratio of Scope 1 and 2 emissions calculated for barley, wheat and fruits produced within the scope of Tekfen Tarım activities to total production was used as the emission factor.

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

0

### (7.5.3) Methodological details

*There are no additional sources of Scope 3 emissions from our operations*

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

170133.44

### (7.5.3) Methodological details

*2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. Activity data: The following activity data are included in the fuel and energy-related Scope 3 emissions: 1. For the calculation of upstream emissions of purchased fuels (well to tank -WTT-emissions), the fossil fuel consumption figures that were used for the calculation of stationary and mobile combustion emissions under Scope 1 are used. 2. For upstream emissions of purchased electricity and transmission & distribution losses, the electricity consumption figures used to calculate the Scope 2 emissions are used. 3. For the generation of purchased electricity that is sold to end-users, as this category only applies to Toros Agri, the amount of electricity they have sold to end users is collected. Emission Factors: The emission factors for calculation of all fuel and energy-related activities including WTT emissions of fossil fuels and electricity and T&D losses are taken from DEFRA's "Conversion Factors 2020 Full Set for Advanced Users" WTT fuels and WTT UK&Overseas Electricity tab. According to DEFRA's definitions, these emission factors include Scope 3 emissions associated with*

extraction, refining, and transportation of the raw fuel sources to an organization. For the emission factors published by DEFRA, the GWPs used in the calculation of CO<sub>2</sub>e are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) over a 100-year period. Calculation was conducted according to the methodology outlined in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

## Scope 3 category 4: Upstream transportation and distribution

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

92526.27

### (7.5.3) Methodological details

2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. Activity data: Our main operations where there is significant amount of transportation and distribution activities are Tekfen Manufacturing, Toros Agri and Tekfen Agri. The means of transport used are ground (HGVs and Refrigerated HGVs), Aircraft Carriers, and Marine Vessels. The data collected are average travel distances for each shipment and average load for each shipment. 100% of the average travel distances are obtained from the transportation service provider. Emission Factors: The emission factors for calculation of transportation and distribution activities are taken from DEFRA's "Conversion Factors 2020 Full Set for Advanced Users" Freightage Goods tab. For ground transportation, the vehicles are assumed to be Average Laden. Also, for maritime transportation, the vehicles assumed to be chemical tanker with Average Laden. Most of the transportation activities are reported under the upstream category because according to GHG Protocol Scope 3 Standard the transportation services which are purchased by the reporting company shall be reported under the Upstream Transportation and distribution category (even if it is downstream transportation of products to end-users). Transportation activities that are done by our own vehicles are reported under Scope 1. For the emission factors published by DEFRA, the GWPs used in the calculation of CO<sub>2</sub>e are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) over a 100-year period. The calculation was conducted according to the methodology outlined in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

## Scope 3 category 5: Waste generated in operations

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

### (7.5.3) Methodological details

*2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. Activity data: The activity data for the waste generated in our operations are collected according to the waste type and method of disposal (i.e. landfill, recycling, etc.) in tons. Emission Factors: The emission factors for calculation of emissions from the waste generated in operations are taken from DEFRA's "Conversion Factors 2020 Full Set for Advanced Users" Waste tab. For the emission factors published by DEFRA, the GWPs used in the calculation of CO<sub>2</sub>e are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) over a 100-year period. The calculation was conducted according to the methodology outlined in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We have Waste Management Systems in all of the sites/ facilities that are under our operational control. All the waste resulting from our activities is included in our calculations. The management of the waste resulting from the operations of our subcontractors is also performed by us. Therefore, all the waste info including the waste generated in the operations of our subcontractors is included in this calculation.*

### Scope 3 category 6: Business travel

#### (7.5.1) Base year end

12/30/2020

#### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

548.9

### (7.5.3) Methodological details

*2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. Activity Data: We obtain flight information from our travel agency. (Departure and destination ports, flight class, number of trips). We then use International Civil Aviation Organisation (ICAO) website to calculate flight distance. This category includes business flight data of Tekfen employees. No other means of transport is used for business travel. Some employees use company cars for travel and these figures are reported under Scope 1 emissions. 100% of the flight information is obtained from our travel agency. Emission Factors: The emission factors for calculation of emissions from business travel are taken from DEFRA's "Conversion Factors 2020 Full Set for Advanced Users" Business Travel-air tab. The EFs with radiative forcing are used for the calculations. The calculation was conducted according to the methodology outlined in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.*

### Scope 3 category 7: Employee commuting

### **(7.5.1) Base year end**

12/30/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

4441.13

### **(7.5.3) Methodological details**

*2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. Activity Data: We obtain 100% of the employee commuting distance information from our service providers as activity data. Emission Factors: The emission factors for calculation of emissions from the waste generated in operations are taken from DEFRA's "Conversion Factors 2020 Full Set for Advanced Users". The calculation was conducted according to the methodology outlined in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.*

## **Scope 3 category 8: Upstream leased assets**

### **(7.5.1) Base year end**

12/30/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(7.5.3) Methodological details**

*There are no additional sources of Scope 3 emissions from our operations*

## **Scope 3 category 9: Downstream transportation and distribution**

### **(7.5.1) Base year end**

12/30/2020

## (7.5.2) Base year emissions (metric tons CO2e)

6182.28

## (7.5.3) Methodological details

*2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. Activity data: Our main operations where there is significant amount of transportation and distribution activities are Tekfen Manufacturing, Toros Agri and Tekfen Agri. The means of transport used are ground (HGVs) and Marine Vessels. The data collected are average travel distances for each shipment and average load for each shipment. 100% of the average travel distances are obtained from the transportation service provider. Emission Factors: The emission factors for calculation of transportation and distribution activities are taken from DEFRA's "Conversion Factors 2020 Full Set for Advanced Users" Freight Goods tab. For ground transportation, the vehicles are assumed to be Average Laden. Also, for maritime transportation, the vehicles assumed to be chemical tanker with Average Laden. Most of the transportation activities are reported under the upstream category because according to GHG Protocol Scope 3 Standard the transportation services which are purchased by the reporting company shall be reported under the Upstream Transportation and distribution category (even if it is downstream transportation of products to end-users). Transportation activities that are done by our own vehicles are reported under Scope 1. For the emission factors published by DEFRA, the GWPs used in the calculation of CO2e are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) over a 100-year period. The calculation was conducted according to the methodology outlined in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.*

## Scope 3 category 10: Processing of sold products

### (7.5.1) Base year end

12/30/2020

## (7.5.2) Base year emissions (metric tons CO2e)

0

## (7.5.3) Methodological details

*Category 10 emissions calculated in 2024.*

## Scope 3 category 11: Use of sold products

### (7.5.1) Base year end

12/30/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

3403259.08

### **(7.5.3) Methodological details**

*2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. GHG emissions from organic and synthetic fertilizers consist of direct and indirect nitrous oxide (N2O) emissions from nitrogen (N) added to agricultural soils by farmers. Specifically, N2O is produced by microbial processes of nitrification and de-nitrification, taking place on the addition site (direct emissions), and after volatilization/re-deposition and leaching processes (indirect emissions). For the calculation of the GHG emissions resulting from the use of our fertilizers, we use “Estimating Greenhouse Gas Emissions in Agriculture” document published by Food and Agriculture Organization of the United Nations (FAO). This category also includes the use of fossil fuels sold from our gas stations. Activity data: As activity data, we use the amount of Nitrogen-based fertilizers sold and the % of Nitrogen in the sold products. For the fossil fuels that are sold in our gas stations, we obtain a database of our sold products from our petrol stations and organized industrial zone. Emission Factors: The Global EF default values are taken from IPCC, 2006, Vol 4, Ch.11 Table 11.1. We apply IPCC default fuel emission factors and DEFRA 2020 conversion factors for calculating Scope 3 emissions under this category. For the use of sold fertilizers, the calculation was conducted according to the methodology outlined in “Estimating Greenhouse Gas Emissions in Agriculture” published by the Food and Agriculture Organization of the United Nations. For the use of fossil fuels sold, the calculation was conducted according to the methodology outlined in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.*

## **Scope 3 category 12: End of life treatment of sold products**

### **(7.5.1) Base year end**

12/30/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(7.5.3) Methodological details**

*Category 12 emissions calculated in 2024.*

## **Scope 3 category 13: Downstream leased assets**

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO2e)

3937.88

### (7.5.3) Methodological details

2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. As we are using the Operational Control method to compile our GHG Inventory, the GHG emissions that result from the operation of leased assets are reported under Scope 1 and Scope 2 emissions, because they are controlled by TEKFEN. Therefore, Scope 3 emissions from downstream leased assets are not relevant to our operations.

## Scope 3 category 14: Franchises

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO2e)

7145.34

### (7.5.3) Methodological details

2023 has been selected as the baseline year, and targets have been set accordingly. However, calculations from previous years have been incorporated as baseline results to allow for comparison with earlier years. Activity Data: The electricity consumption figures of our franchises are collected in MWh directly from our franchisors (Toros Agri's authorized dealers and sellers). Emission Factors: The GHG emission factors published by IEA are used to calculate the GHG emissions from our franchises. The calculation was conducted according to the methodology outlined in the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

## Scope 3 category 15: Investments

### (7.5.1) Base year end

12/30/2020

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (7.5.3) Methodological details

*There are no additional sources of Scope 3 emissions from our operations*

### Scope 3: Other (upstream)

### (7.5.1) Base year end

12/30/2020

### (7.5.3) Methodological details

*There are no additional sources of Scope 3 emissions from our operations*

### Scope 3: Other (downstream)

### (7.5.1) Base year end

12/30/2020

### (7.5.3) Methodological details

*There are no additional sources of Scope 3 emissions from our operations*  
*[Fixed row]*

## (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

### Reporting year

### **(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)**

885326.84

### **(7.6.3) Methodological details**

*Within the Scope 1 emission calculations, natural gas consumption is measured using calibrated meters and verified with corresponding invoices. Diesel used in generators and fire pumps is calculated by assuming full-capacity operation during use. Fuel consumption by company vehicles (on-road diesel and motor gasoline) is monitored via the “Fuelmatic Transport System,” covering both company-owned and private vehicles. Diesel consumption for on-site forklifts is also tracked through fuel statements. Emissions from fire-extinguishing and cooling gases (CO<sub>2</sub>, HFCs, FM200, and Halocarbon) are calculated based on consumption records or the quantities present within internal systems. Emission factors used in the calculations are classified as Tier-2 for fuel-related emissions (based on Türkiye’s National Inventory Report and national statistics) and Tier-1 for fire-extinguishing and cooling gases (based on IPCC AR6). The calculations were conducted in line with ISO 14064 and GHG Protocol principles, and the results were verified through the ISO 14064 verification process.*

## **Past year 1**

### **(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)**

824583.36

### **(7.6.2) End date**

12/30/2023

### **(7.6.3) Methodological details**

*Within the scope 1 emission calculations, natural gas consumption is measured using calibrated meters and verified with corresponding invoices. Diesel used in generators and fire pumps is calculated by assuming full-capacity operation during usage. Fuel consumption by company vehicles (on-road diesel and motor gasoline) is monitored via the “Fuelmatic Transport System”, covering both company-owned and private vehicles. Diesel consumption for on-site forklifts is also tracked through fuel statements. Emissions from fire-extinguishing and cooling gases (CO<sub>2</sub>, HFCs, FM200, and Halocarbon) are calculated based on consumption records (e.g., cylinder filling) or quantities within internal systems. Emission factors used in the calculations are classified as Tier-2 for fuel-related emissions (based on Türkiye’s National Inventory Report and national statistics), and Tier-1 for fire-extinguishing and cooling gases (based on IPCC, AR6). The calculations were conducted in line with ISO 14064 and GHG Protocol principles, and the results were verified through the ISO 14064 verification process.*

*[Fixed row]*

## **(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?**

## Reporting year

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

30674.99

### (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

30674.99

### (7.7.4) Methodological details

*For Scope 2 emissions, the electricity consumption of Tekfen Holding measured using calibrated meters and corresponding invoices and calculated based on the 2022 National Inventory values, revised in 2024, and published by the Turkish Electricity Transmission Company (TEİAŞ). The amount covered by I-REC certificates was excluded from the total electricity consumption when applicable, as the certificates purchased fully offset grid electricity use. The calculations were conducted in line with ISO 14064 and GHG Protocol principles, and the results were verified through the ISO 14064 verification process.*

## Past year 1

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

31547.37

### (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

31547.37

### (7.7.3) End date

12/30/2023

### (7.7.4) Methodological details

*Electricity consumption is measured using calibrated meters and corresponding invoices. A Tier-2 emission factor calculated for Türkiye is applied. The amount covered by I-REC certificates was excluded from the total electricity consumption when applicable, as the certificates purchased fully offset grid electricity use. Calculations were conducted in accordance with ISO 14064 and GHG Protocol principles, and the results were verified through the ISO 14064 verification process.*

[Fixed row]

## **(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**

### **Purchased goods and services**

#### **(7.8.1) Evaluation status**

Select from:

Relevant, calculated

#### **(7.8.2) Emissions in reporting year (metric tons CO2e)**

1323316.81

#### **(7.8.3) Emissions calculation methodology**

Select all that apply

Supplier-specific method

#### **(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

### **Capital goods**

#### **(7.8.1) Evaluation status**

Select from:

Not relevant, explanation provided

### **Fuel-and-energy-related activities (not included in Scope 1 or 2)**

#### **(7.8.1) Evaluation status**

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

28157.36

### (7.8.3) Emissions calculation methodology

Select all that apply

Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

89384.07

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

286.17

### (7.8.3) Emissions calculation methodology

Select all that apply

Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

1

## Business travel

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

12501.76

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

## Employee commuting

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

3127.49

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

## Upstream leased assets

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

135824.07

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

15571.72

### Use of sold products

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

3079891.13

### End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

92.82

### Downstream leased assets

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

3923.58

## Franchises

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

8644.12

## Investments

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

4023.42

[Fixed row]

**(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.**

## Past year 1

**(7.8.1.1) End date**

12/30/2023

**(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)**

1349054.35

**(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)**

0

**(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

27861.53

**(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)**

46193.88

**(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)**

5242.2

**(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

5166.08

**(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)**

2651.37

**(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)**

0

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

83321.06

**(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)**

10252.56

**(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)**

3385667.23

**(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)**

77.5

**(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)**

0

**(7.8.1.15) Scope 3: Franchises (metric tons CO2e)**

5110.2

**(7.8.1.16) Scope 3: Investments (metric tons CO2e)**

51483.65

**(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)**

0

**(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)**

0

### (7.8.1.19) Comment

In our 2023 CDP reports, an error was identified in the Scope 3 emission calculations, where greenhouse gas (GHG) emission figures from the previous reporting period were mistakenly used. These values have since been corrected with the accurate data. In addition, revisions were made to the activity data for one of our plants, which also required an update to the reported Scope 3 GHG emissions.

[Fixed row]

### (7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

### (7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

#### Row 1

#### (7.9.1.1) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.1.2) Status in the current reporting year

Select from:

Complete

### (7.9.1.3) Type of verification or assurance

Select from:

Limited assurance

### (7.9.1.4) Attach the statement

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### (7.9.1.5) Page/section reference

Page 2&3

### (7.9.1.6) Relevant standard

Select from:

ISO14064-1

### (7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

**Row 1**

### (7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

### (7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

Complete

### (7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

### (7.9.2.5) Attach the statement

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### (7.9.2.6) Page/ section reference

Page 2&3

### (7.9.2.7) Relevant standard

Select from:

ISO14064-1

### (7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

**Row 1**

**(7.9.3.1) Scope 3 category**

*Select all that apply*

- Scope 3: Franchises
- Scope 3: Investments
- Scope 3: Capital goods
- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Waste generated in operations
- Scope 3: End-of-life treatment of sold products
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Use of sold products
- Scope 3: Upstream leased assets
- Scope 3: Downstream leased assets
- Scope 3: Processing of sold products
- Scope 3: Purchased goods and services

**(7.9.3.2) Verification or assurance cycle in place**

*Select from:*

- Annual process

**(7.9.3.3) Status in the current reporting year**

*Select from:*

- Complete

**(7.9.3.4) Type of verification or assurance**

*Select from:*

- Limited assurance

### (7.9.3.5) Attach the statement

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### (7.9.3.6) Page/section reference

Page 2&3

### (7.9.3.7) Relevant standard

Select from:

ISO14064-1

### (7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Select from:

Increased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

**Change in renewable energy consumption**

#### (7.10.1.1) Change in emissions (metric tons CO2e)

59871.09

#### (7.10.1.2) Direction of change in emissions

Select from:

Increased

### (7.10.1.3) Emissions value (percentage)

6.99

### (7.10.1.4) Please explain calculation

*Toros Agri's Samsun and Mersin facilities generate electricity by recovering waste heat. Additionally, small solar PV systems are installed at our Toros Agri Ceyhan and Tekfen İnşaat facilities. Biomass energy generation takes place at our Gönen and Meram Renewable Energy sites. In 2023, energy production amount to 214,649.72 MWh, while this amount increased to 220,844.13 MWh. The change in emissions is calculated as follows: Scope 1 and Scope 2 emissions in 2023: 856,130.74 tons CO2e Scope 1 and Scope 2 emissions in 2024: 916,001.83 tons CO2e The difference between 2023 and 2024 = 59,871.09 tons CO2e Thepercentage:  $(59,871.09 / 856,130.74) * 100 = 6.99\%$*

## Other emissions reduction activities

### (7.10.1.1) Change in emissions (metric tons CO2e)

8141.2

### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

0.95

### (7.10.1.4) Please explain calculation

*Gross Scope 1 and Scope 2 emissions decreased by approximately 1% due to the energy efficient activities applied. The change of emissions related to emissions reduction activities are 8,141.2 tCO2e in 2024 (details of these emission reduction initiatives were explained in questions 7.55.1 and 7.55.2). The percentage of change due to emissions reduction activities relatively to the previous year:  $8141.2 / 856,130.74 \text{ tCO}_2\text{e} = 0.95\%$ .*

## Divestment

### (7.10.1.4) Please explain calculation

*Tekfen Holding has not made any divestment in the reporting year.*

## Acquisitions

### (7.10.1.4) Please explain calculation

*Tekfen Holding has not made any acquisition in the reporting year.*

## Mergers

### (7.10.1.4) Please explain calculation

*Tekfen Holding has not made any merger in the reporting year.*

## Change in output

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

68012.29

### (7.10.1.2) Direction of change in emissions

Select from:

Increased

### (7.10.1.3) Emissions value (percentage)

7.94

### (7.10.1.4) Please explain calculation

The change in output represents the variation in greenhouse gas emissions caused by changes in the scale of production or operational activity. The change of emissions related to change in output of Tekfen Holding is 68,012.29 tCO<sub>2</sub>e in 2024 with 7.94% increase.

## Change in methodology

### (7.10.1.4) Please explain calculation

Change in methodology is not relevant for Tekfen Holding in the reporting year.

## Change in boundary

### (7.10.1.4) Please explain calculation

Change in boundary is not relevant for Tekfen Holding in the reporting year.

## Change in physical operating conditions

### (7.10.1.4) Please explain calculation

It is not applicable for Tekfen Holding.

## Unidentified

### (7.10.1.4) Please explain calculation

It is not applicable for Tekfen Holding.

[Fixed row]

## (7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

Location-based

**(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

Select from:

No

**(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

Select from:

Yes

**(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

**Row 1**

**(7.15.1.1) Greenhouse gas**

Select from:

CO2

**(7.15.1.2) Scope 1 emissions (metric tons of CO2e)**

59206.93

**(7.15.1.3) GWP Reference**

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

**Row 2**

**(7.15.1.1) Greenhouse gas**

Select from:

CH4

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

225.09

### (7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

### Row 3

### (7.15.1.1) Greenhouse gas

Select from:

N2O

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

822593.57

### (7.15.1.3) GWP Reference

Select from:

IPCC Sixth Assessment Report (AR6 - 100 year)

### Row 4

### (7.15.1.1) Greenhouse gas

Select from:

HFCs

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

**(7.15.1.3) GWP Reference***Select from:* IPCC Sixth Assessment Report (AR6 - 100 year)*[Add row]***(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.**

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Azerbaijan	869	930	930
Iraq	1950	0	0
Qatar	33431	1020	1020
Romania	13.54	1.99	1.99
Saudi Arabia	3257.39	0	0
Turkey	847324.93	28722.81	28722.81

*[Fixed row]***(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.***Select all that apply* By business division**(7.17.1) Break down your total gross global Scope 1 emissions by business division.**

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	Engineering and Contracting	42669.28
Row 2	Services and Investment	473.72
Row 3	Agricultural Production	842183.83

[Add row]

**(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.**

### Chemicals production activities

#### (7.19.1) Gross Scope 1 emissions, metric tons CO2e

841463.37

#### (7.19.3) Comment

*Nitrous oxide (N<sub>2</sub>O) process emissions account for major parts of Tekfen Holding’s Scope 1 greenhouse gas emissions. It is well established that these emissions can be reduced by 90–95% through the adoption of widely implemented technological solutions. Tekfen Holding is actively working toward the deployment of these technologies to achieve significant emission reductions. Furthermore, the company is expected to formally join the Science Based Targets initiative (SBTi) in the near future, which will involve the setting of a science-based emissions reduction target. In alignment with this commitment, the relevant SBTi guidance document is anticipated to be released and will provide the framework for defining and implementing these targets (<https://sciencebasedtargets.org/standards-and-guidance>). The Nitric Acid Production Plant at the Mersin Facility is a significant source of N<sub>2</sub>O emissions. In 2024, comprehensive technical assessments were conducted, and a comparative analysis of feasibility studies prepared by Oschatz, Arvos, and Stamicarbon is ongoing to identify the most suitable emission reduction technology within safe operating limits.*

[Fixed row]

**(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

Select all that apply

By business division

**(7.20.1) Break down your total gross global Scope 2 emissions by business division.**

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>Engineering and Contracting</i>	4235.16	4235.16
Row 2	<i>Services and Investment</i>	525.99	525.99
Row 3	<i>Agricultural Production</i>	25913.84	25913.84

[Add row]

**(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.**

**Chemicals production activities**

**(7.21.1) Scope 2, location-based, metric tons CO2e**

22757.49

**(7.21.2) Scope 2, market-based (if applicable), metric tons CO2e**

22757.49

**(7.21.3) Comment**

*At Samsun Sulfuric Acid Production Plant, the Waste Heat-to-Energy and Emission Reduction Project has successfully undergone validation auditing under the Global Carbon Council (GCC) standard, and the process is currently ongoing. Additionally, with the establishment of Tekfen Renewable Energy within Tekfen Holding, efforts will accelerate investments in renewable energy and contribute to limiting electricity generated from fossil fuel sources. Tekfen Holding is expected to*

join the SBTI (Science Based Targets initiative) soon and set a target. In this context, the relevant guidance document is expected to be released (<https://sciencebasedtargets.org/standards-and-guidance>).

[Fixed row]

## **(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

### **Consolidated accounting group**

#### **(7.22.1) Scope 1 emissions (metric tons CO2e)**

885326.84

#### **(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

30674.99

#### **(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

30674.99

#### **(7.22.4) Please explain**

*All our group of entities for which information is included within our annual financial statements included.*

### **All other entities**

#### **(7.22.1) Scope 1 emissions (metric tons CO2e)**

0

#### **(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

0

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

### (7.22.4) Please explain

*There are no other entities that are not included in our financial reports.  
[Fixed row]*

### (7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

*Select from:*

Not relevant as we do not have any subsidiaries

### (7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.

#### Row 1

### (7.25.1) Purchased feedstock

*Select from:*

Ammonia

### (7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

61

### (7.25.3) Explain calculation methodology

*The Scope 3, Category 1 emissions associated with purchased feedstock ammonia have been calculated based on the quantity of ammonia procured. The resulting value represents the indirect emissions attributable to Tekfen from the acquisition of feedstock ammonia, in line with the GHG Protocol Scope 3 Standard methodology.*

## Row 2

### (7.25.1) Purchased feedstock

Select from:

Other (please specify) :Ammonium sulphate, phosphate rocks, urea, phosphoric acid

### (7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

15

### (7.25.3) Explain calculation methodology

*The Scope 3, Category 1 emissions associated with purchased feedstock ammonium sulphate, phosphate rocks, urea, phosphoric acid have been calculated based on the quantity of Ammonium sulphate, phosphate rocks, urea, phosphoric acid procured. The resulting value represents the indirect emissions attributable to Tekfen from the acquisition of feedstock Ammonium sulphate, phosphate rocks, urea, phosphoric acid, in line with the GHG Protocol Scope 3 Standard methodology.*

[Add row]

## (7.25.1) Disclose sales of products that are greenhouse gases.

### Carbon dioxide (CO2)

#### (7.25.1.1) Sales, metric tons

3079891.13

#### (7.25.1.2) Comment

*Scope 3 category 11 emissions counted.*

### Methane (CH4)

#### (7.25.1.1) Sales, metric tons

0

#### **(7.25.1.2) Comment**

*The calculations were carried out using DEFRA emission factors, and therefore the results were directly computed and reported in CO<sub>2</sub>equivalent.*

### **Nitrous oxide (N<sub>2</sub>O)**

#### **(7.25.1.1) Sales, metric tons**

0

#### **(7.25.1.2) Comment**

*The calculations were carried out using DEFRA emission factors, and therefore the results were directly computed and reported in CO<sub>2</sub>equivalent.*

### **Hydrofluorocarbons (HFC)**

#### **(7.25.1.1) Sales, metric tons**

0

#### **(7.25.1.2) Comment**

*The calculations were carried out using DEFRA emission factors, and therefore the results were directly computed and reported in CO<sub>2</sub>equivalent.*

### **Perfluorocarbons (PFC)**

#### **(7.25.1.1) Sales, metric tons**

0

#### **(7.25.1.2) Comment**

*The calculations were carried out using DEFRA emission factors, and therefore the results were directly computed and reported in CO<sub>2</sub>equivalent.*

## Sulphur hexafluoride (SF6)

### (7.25.1.1) Sales, metric tons

0

### (7.25.1.2) Comment

*The calculations were carried out using DEFRA emission factors, and therefore the results were directly computed and reported in CO<sub>2</sub>equivalent.*

## Nitrogen trifluoride (NF3)

### (7.25.1.1) Sales, metric tons

0

### (7.25.1.2) Comment

*The calculations were carried out using DEFRA emission factors, and therefore the results were directly computed and reported in CO<sub>2</sub>equivalent.  
[Fixed row]*

## (7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

More than 0% but less than or equal to 5%

## (7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

#### Consumption of fuel (excluding feedstock)

##### (7.30.1.1) Heating value

Select from:

LHV (lower heating value)

##### (7.30.1.2) MWh from renewable sources

657.39

### (7.30.1.3) MWh from non-renewable sources

312740.96

### (7.30.1.4) Total (renewable + non-renewable) MWh

313398.35

## Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

0

### (7.30.1.3) MWh from non-renewable sources

69082.07

### (7.30.1.4) Total (renewable + non-renewable) MWh

69082.07

## Consumption of self-generated non-fuel renewable energy

### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

4607.29

### (7.30.1.4) Total (renewable + non-renewable) MWh

4607.29

## Total energy consumption

### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

5264.68

### (7.30.1.3) MWh from non-renewable sources

381823.03

### (7.30.1.4) Total (renewable + non-renewable) MWh

387087.71

[Fixed row]

**(7.30.3) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.**

## Consumption of fuel (excluding feedstocks)

### (7.30.3.1) Heating value

Select from:

LHV (lower heating value)

**(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary**

657.39

**(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)**

106778.79

**(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary**

0

**(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary**

107436.18

**Consumption of purchased or acquired electricity**

**(7.30.3.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary**

0

**(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)**

36946.61

**(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary**

215579.45

**(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary**

252526.06

**Consumption of self-generated non-fuel renewable energy**

**(7.30.3.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary**

2583.92

**(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary**

2583.92

**Total energy consumption**

**(7.30.3.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary**

3241.31

**(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)**

143725.4

**(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary**

215579.45

**(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary**

362546.16

[Fixed row]

**(7.30.6) Select the applications of your organization's consumption of fuel.**

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> Yes

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

### Sustainable biomass

#### (7.30.7.1) Heating value

Select from:

LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

285038.72

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

216236.84

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**Other biomass**

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.8) Comment**

*Not used*

**Other renewable fuels (e.g. renewable hydrogen)**

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**Coal**

**(7.30.7.1) Heating value**

Select from:

LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

11254.74

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

11254.74

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.8) Comment**

*Used in heating purpose*

## **Oil**

### **(7.30.7.1) Heating value**

*Select from:*

LHV

### **(7.30.7.2) Total fuel MWh consumed by the organization**

129981.97

### **(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

### **(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

### **(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

### **(7.30.7.8) Comment**

*Diesel oil and motor gasoline used.*

## **Gas**

### **(7.30.7.1) Heating value**

*Select from:*

LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

40390.78

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

40390.78

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.8) Comment**

*Natural gas used*

**Other non-renewable fuels (e.g. non-renewable hydrogen)**

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

## Total fuel

### (7.30.7.1) Heating value

Select from:

LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

466666.21

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

216236.84

### (7.30.7.4) MWh fuel consumed for self-generation of heat

51645.52

### (7.30.7.5) MWh fuel consumed for self-generation of steam

0

[Fixed row]

**(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

## Electricity

### (7.30.9.1) Total Gross generation (MWh)

285038.72

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

216236.84

**(7.30.9.3) Gross generation from renewable sources (MWh)**

5264.68

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

5264.68

**Heat**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

**Steam**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

### **Cooling**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

*[Fixed row]*

**(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.**

### **Electricity**

**(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)**

285038.72

**(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)**

216236.84

**(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)**

3241.31

**(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)**

3241.31

**Heat**

**(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)**

0

**(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)**

0

**(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)**

0

**(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)**

0

## Steam

**(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)**

0

**(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)**

0

**(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)**

0

**(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)**

0

## Cooling

**(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)**

0

**(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)**

0

**(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)**

0

**(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)**

0

[Fixed row]

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

**Row 1**

**(7.30.14.1) Country/area**

Select from:

Turkey

**(7.30.14.2) Sourcing method**

Select from:

None (no active purchases of low-carbon electricity, heat, steam or cooling)

[Add row]

**(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.**

**Azerbaijan**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

8357.48

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

## Iraq

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

## Qatar

**(7.30.16.1) Consumption of purchased electricity (MWh)**

2134.66

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

2134.66

## **Romania**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

4.16

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

4.16

## **Saudi Arabia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

## **Turkey**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

53978.43

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

4607.29

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

58585.72  
[Fixed row]

**(7.31) Does your organization consume fuels as feedstocks for chemical production activities?**

Select from:

No

**(7.39) Provide details on your organization's chemical products.**

**Row 1**

**(7.39.1) Output product**

Select from:

Other, please specify :Ammonium Nitrate

**(7.39.2) Production (metric tons)**

92.67

**(7.39.3) Capacity (metric tons)**

519.75

**(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)**

2.53

**(7.39.5) Electricity intensity (MWh per metric ton of product)**

0.013

**(7.39.6) Steam intensity (MWh per metric ton of product)**

0

**(7.39.7) Steam/ heat recovered (MWh per metric ton of product)**

0

**(7.39.8) Comment**

-  
[Add row]

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

**Row 1**

**(7.45.1) Intensity figure**

0.001

**(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)**

916001.83

**(7.45.3) Metric denominator**

Select from:

unit total revenue

**(7.45.4) Metric denominator: Unit total**

1775028822

### (7.45.5) Scope 2 figure used

Select from:

- Location-based

### (7.45.6) % change from previous year

9.23

### (7.45.7) Direction of change

Select from:

- Increased

### (7.45.8) Reasons for change

Select all that apply

- Other emissions reduction activities
- Change in revenue

### (7.45.9) Please explain

*Last year, our emission intensity was 0.00047244. This year, however, we observed a 9.23% increase in emission intensity. This rise is attributable to an increase in both Scope 1 and Scope 2 emissions, alongside a decrease in revenue during the same period. The combined effect of higher emissions and lower revenue has led to the overall increase in emission intensity.*

[Add row]

## (7.52) Provide any additional climate-related metrics relevant to your business.

### Row 1

#### (7.52.1) Description

Select from:

Energy usage

### (7.52.2) Metric value

0.24

### (7.52.3) Metric numerator

*Total amount of energy consumption*

### (7.52.4) Metric denominator (intensity metric only)

*Total production (ton)*

## Row 2

### (7.52.1) Description

Select from:

Other, please specify :Water

### (7.52.2) Metric value

124220684.82

### (7.52.3) Metric numerator

*Total water consumption (m3)*

### (7.52.4) Metric denominator (intensity metric only)

*Total water withdrawal*

## Row 3

### (7.52.1) Description

Select from:

Waste

### (7.52.2) Metric value

64.73

### (7.52.3) Metric numerator

Total amount of waste

### (7.52.4) Metric denominator (intensity metric only)

Total production (ton)

[Add row]

## (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

Absolute target

### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

#### Row 1

### (7.53.1.1) Target reference number

Select from:

Abs 1

### (7.53.1.2) Is this a science-based target?

Select from:

- Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

#### (7.53.1.4) Target ambition

Select from:

- Well-below 2°C aligned

#### (7.53.1.5) Date target was set

12/31/2022

#### (7.53.1.6) Target coverage

Select from:

- Organization-wide

#### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO<sub>2</sub>)
- Methane (CH<sub>4</sub>)
- Nitrous oxide (N<sub>2</sub>O)
- Hydrofluorocarbons (HFCs)

#### (7.53.1.8) Scopes

Select all that apply

- Scope 1
- Scope 2

#### (7.53.1.9) Scope 2 accounting method

Select from:

Location-based

**(7.53.1.11) End date of base year**

12/30/2023

**(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)**

824583

**(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)**

31547

**(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

0.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

856130.000

**(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/30/2028

**(7.53.1.55) Targeted reduction from base year (%)**

21

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

676342.700

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

885316.89

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

30674.99

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

915991.880

**(7.53.1.78) Land-related emissions covered by target**

Select from:

Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

**(7.53.1.79) % of target achieved relative to base year**

-33.30

**(7.53.1.80) Target status in reporting year**

Select from:

Achieved

### **(7.53.1.82) Explain target coverage and identify any exclusions**

*This target has been designed in line with the SBTi's well below 2 degrees Celsius objective. The defined target encompasses the entire organization. The reporting year (2023) has been designated as the new base year. In this context, there is no difference between the base year and the reporting year. Scope 3 has been excluded from the carbon neutrality target set for 2030. A separate target has been established for the emissions defined in Scope 3, set for 2045. There are no biogenic emissions. Our goal is to achieve carbon neutrality for Scope 1 and 2 emissions by 2030.*

### **(7.53.1.83) Target objective**

*With the established target, we plan to minimize the environmental footprint caused by our operations, ensure compliance with the emissions trading system, and reduce costs from a financial perspective.*

### **(7.53.1.85) Target derived using a sectoral decarbonization approach**

Select from:

Yes

### **(7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target**

*In 2024, we implemented 11 emission reduction initiatives, which have already contributed to the majority of our achievements.  
[Add row]*

### **(7.54) Did you have any other climate-related targets that were active in the reporting year?**

Select all that apply

Net-zero targets

### **(7.54.3) Provide details of your net-zero target(s).**

#### **Row 1**

### **(7.54.3.1) Target reference number**

Select from:

NZ1

### (7.54.3.2) Date target was set

12/31/2022

### (7.54.3.3) Target Coverage

Select from:

Organization-wide

### (7.54.3.4) Targets linked to this net zero target

Select all that apply

Abs1

Abs2

### (7.54.3.5) End date of target for achieving net zero

12/30/2045

### (7.54.3.6) Is this a science-based target?

Select from:

Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

### (7.54.3.8) Scopes

Select all that apply

Scope 1

Scope 2

Scope 3

### (7.54.3.9) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO2)
- Methane (CH4)
- Nitrous oxide (N2O)
- Hydrofluorocarbons (HFCs)

### (7.54.3.10) Explain target coverage and identify any exclusions

*Achieving net-zero Scope 1 + 2 and Scope 3 emissions by the end of 2045.*

### (7.54.3.11) Target objective

*Absolute emission reduction*

### (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

- Yes

### (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

- Yes, and we have already acted on this in the reporting year

### (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

- Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

### (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*In Turkey, the draft Emissions Trading System Regulation was opened for public consultation in July 2025, and the draft Carbon Credit and Offset Regulation was released in August 2025. As such, the types of carbon credits that will be recognized for emission reductions have not yet been finalized. Within this framework, Toros*

Tarım has applied for and is actively monitoring carbon credit processes under the Gold Standard and GCC mechanisms. As of July 2025, approximately 200,000 carbon credits were approved under the Gold Standard. The company continues its efforts both in retiring carbon credits to offset its own emissions and in certifying carbon credits for sale. Once the regulations are finalized, Toros Tarım will review and evaluate its own carbon credits and/or alternative carbon credit options.

#### **(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain**

We are actively collaborating with our suppliers and also we have initiated programs to support customers in reducing their carbon footprint. Toros Agri, continues its transformation by addressing the bidirectional impact of the agriculture sector on climate change. It aims both to reduce the carbon footprint arising from its production processes and to minimize the environmental impacts of the products and services offered to farmers.

#### **(7.54.3.17) Target status in reporting year**

Select from:

Underway

#### **(7.54.3.19) Process for reviewing target**

Our targets are reviewed annually during Board of Directors meetings.

[Add row]

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Select from:

Yes

**(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	0	<i>Numeric input</i>
To be implemented	0	<i>Numeric input</i>
Implementation commenced	2	145
Implemented	11	79962

*[Fixed row]*

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

## Row 1

### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Process optimization

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1100

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

Scope 1

### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

31926

### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

61008

### (7.55.2.7) Payback period

Select from:

11-15 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

>30 years

### (7.55.2.9) Comment

*This is a project aimed at reducing natural gas consumption at the Toros NPK unit.*

## Row 2

### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Process optimization

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

781.8

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 2 (location-based)
- Scope 2 (market-based)
- Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

### (7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

73807

### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

106764

### (7.55.2.7) Payback period

Select from:

- 11-15 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

- >30 years

### (7.55.2.9) Comment

*This is a project aimed at reducing electricity consumption at the Toros NPK unit.*

### Row 3

#### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Process optimization

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

677.7

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

Scope 2 (location-based)

Scope 2 (market-based)

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

#### (7.55.2.4) Voluntary/Mandatory

*Select from:*

Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

96493

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

#### (7.55.2.7) Payback period

*Select from:*

No payback

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

<1 year

#### (7.55.2.9) Comment

*Optimizing the operating conditions of the 20-528K1 fan in the Sulfuric Acid Unit to achieve energy savings.*

### Row 4

#### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Process optimization

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4218.5

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

#### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

378432

**(7.55.2.6) Investment required (unit currency – as specified in 1.2)**

221325

**(7.55.2.7) Payback period**

Select from:

11-15 years

**(7.55.2.8) Estimated lifetime of the initiative**

Select from:

>30 years

**(7.55.2.9) Comment**

*Integration of an acid-water heat exchanger into the NPK unit to achieve LNG savings (TOR-CEY-K-0076).*

**Row 5**

**(7.55.2.1) Initiative category & Initiative type**

Energy efficiency in buildings

Other, please specify :Resource Efficiency

**(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)**

954.2

**(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur**

Select all that apply

Scope 1

#### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

67262

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

146397

#### (7.55.2.7) Payback period

Select from:

11-15 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

>30 years

#### (7.55.2.9) Comment

*Fuel Optimization Initiative in Social Facilities*

### Row 6

#### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

Other, please specify :Optimization of Cooler Efficiency in the DAP Unit

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

8.3

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

- Scope 2 (location-based)
- Scope 2 (market-based)
- Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

### (7.55.2.4) Voluntary/Mandatory

*Select from:*

- Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1129

### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

### (7.55.2.7) Payback period

*Select from:*

- No payback

### (7.55.2.8) Estimated lifetime of the initiative

*Select from:*

- <1 year

## (7.55.2.9) Comment

*Optimization of Cooler Efficiency in the DAP Unit*

### Row 7

## (7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

Other, please specify :Enhancement of Conveyor Capacity Utilization

## (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2

## (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

Scope 2 (location-based)

Scope 2 (market-based)

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

## (7.55.2.4) Voluntary/Mandatory

*Select from:*

Voluntary

## (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

333

## (7.55.2.6) Investment required (unit currency – as specified in 1.2)

6352

### (7.55.2.7) Payback period

Select from:

11-15 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

>30 years

### (7.55.2.9) Comment

*Optimization of Conveyor Capacity Utilization in Ship-to-Silo Grain Unloading Operations*

## Row 8

### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Process optimization

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

153.7

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

**(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)**

75898

**(7.55.2.6) Investment required (unit currency – as specified in 1.2)**

0

**(7.55.2.7) Payback period**

Select from:

No payback

**(7.55.2.8) Estimated lifetime of the initiative**

Select from:

<1 year

**(7.55.2.9) Comment**

*Diesel Consumption Reduction Initiative Across the Facility*

**Row 9**

**(7.55.2.1) Initiative category & Initiative type**

Energy efficiency in buildings

Other, please specify :Upgrade from Old Heaters to Thermosiphon Systems

**(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)**

60.2

**(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur**

Select all that apply

- Scope 2 (location-based)
- Scope 2 (market-based)
- Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

#### (7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

9609

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

3050

#### (7.55.2.7) Payback period

Select from:

- 11-15 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

- >30 years

#### (7.55.2.9) Comment

*Upgrade from Old Heaters to Thermosiphon Systems*

### Row 10

#### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

- Process optimization

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

9.8

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

- Scope 2 (location-based)
- Scope 2 (market-based)
- Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

#### (7.55.2.4) Voluntary/Mandatory

*Select from:*

- Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

12194

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

2440

#### (7.55.2.7) Payback period

*Select from:*

- 11-15 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

>30 years

### (7.55.2.9) Comment

*Project to Reduce Natural Gas Consumption in the Limestone Unit*

### Row 11

### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

Heating, Ventilation and Air Conditioning (HVAC)

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

9.8

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (location-based)

Scope 2 (market-based)

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1858

### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

610

### (7.55.2.7) Payback period

Select from:

11-15 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

>30 years

### (7.55.2.9) Comment

*Reducing energy consumption of MCC room air conditioning*  
*[Add row]*

## (7.55.3) What methods do you use to drive investment in emissions reduction activities?

### Row 1

### (7.55.3.1) Method

Select from:

Partnering with governments on technology development

### (7.55.3.2) Comment

*Nitric Acid Climate Action Group (NACAG), affiliated with the German Government, is supporting us in considering options for installing an N2O reduction system. We are receiving know-how support and may receive potential financial support from them. The Turkish Government is also supporting this initiative. As can be seen in this example, Tekfen Holding and its Group Companies are open to and actively seeking collaboration opportunities for know-how sharing and realizing emissions/energy reduction initiatives. In 2020 we have also signed a 5-year agreement with The Scientific and Technological Research Council of Turkey (TUBITAK), to develop projects. This agreement also includes research and development of projects that will reduce our direct and value chain GHG emissions*

## Row 2

### (7.55.3.1) Method

Select from:

- Compliance with regulatory requirements/standards

### (7.55.3.2) Comment

*Nitrogen oxides treatment unit (DENOX) and Continuous Emissions Monitoring System (CEMS) installations at our fertilizer production facilities are regulatory mandated. As per Turkish GHG MRV Regulation, third-party companies verify our fertilizer plants' GHG emissions and report to the Ministry of Environment and Urbanization. Therefore, the necessary budget for emissions reduction/monitoring initiatives to comply with regulations is always allocated as a priority.*

## Row 3

### (7.55.3.1) Method

Select from:

- Dedicated budget for other emissions reduction activities

### (7.55.3.2) Comment

*Toros Agri Board of Directors has approved an investment budget for large N2O reduction systems in order to avoid any liabilities the predicted future ETS/Carbon Tax system in Turkey may cause. As the fertilizer production-related N2O GHG emissions constitute the vast majority of our gross Scope 1&2 emissions, any measure to drastically reduce those emissions are constantly investigated by our Top Management.*  
[Add row]

## (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

- Yes

### (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

## Row 1

### (7.74.1.1) Level of aggregation

Select from:

- Product or service

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- The EU Taxonomy for environmentally sustainable economic activities

### (7.74.1.3) Type of product(s) or service(s)

Hydrogen

- Hydrogen storage tanks

### (7.74.1.4) Description of product(s) or service(s)

*Tekfen Holding has adopted as a strategic goal to become one of Turkey's leading players in the green hydrogen and green ammonia markets. Leveraging its integrated ecosystem, the company is able to rapidly adapt developments in this field into its business model, covering the full value chain from production to end-use. Within this framework, an integrated value chain is planned, starting with renewable electricity for green hydrogen production via electrolysis, followed by conversion to green ammonia, and culminating in storage and utilization in fertilizer production. This approach enables the company to secure its own ammonia supply while establishing a competitive position in international markets. The model also contributes to reducing dependency on external supply chains, lowering carbon emissions, and ensuring greater cost predictability.*

### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- No

### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

[Add row]

**(7.79) Has your organization retired any project-based carbon credits within the reporting year?**

*Select from:*

No

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

No

### (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

#### Water withdrawals – total volumes

##### (9.2.1) % of sites/facilities/operations

Select from:

100%

##### (9.2.2) Frequency of measurement

Select from:

Continuously

##### (9.2.3) Method of measurement

*Water withdrawals are monitored at the operational level through monthly bills from suppliers in our commercial operations. As part of our production operations, we monitor our water withdrawals through both bills issued by our suppliers as well as internal water meter readings.*

##### (9.2.4) Please explain

*Agricultural Production Group, we have an addition of fresh surface water withdrawal measured by pump flow rates and rainwater calculated using meteorological data (average precipitation rate mm per region was multiplied by the total area (m2) at relevant regions) and the UN Food and Agriculture Organisation's (FAO) method was used to calculate the effective rainfall by the plants annually. Water withdrawal volume is followed up and reported to the Holding HSE Department monthly*

## Water withdrawals – volumes by source

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*Water withdrawals are monitored at the operational level through monthly bills from suppliers in our commercial operations. As part of our production operations, we monitor our water withdrawals through both bills issued by our suppliers as well as internal water meter readings.*

### (9.2.4) Please explain

*Agricultural Production Group, we have an addition of fresh surface water withdrawal measured by pump flow rates and rainwater calculated using meteorological data (average precipitation rate mm per region was multiplied by the total area (m<sup>2</sup>) at relevant regions) and the UN Food and Agriculture Organisation's (FAO) method was used to calculate the effective rainfall by the plants annually. Water withdrawal volume is followed up and reported to the Holding HSE Department monthly.*

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*We monthly and/or more frequently monitor the quality of water, used for all of our operations. We periodically get samples and send them for microbiological and chemical analysis to accredited laboratories in the periods set by legal criteria and regulations (e.g. analysis are conducted in monthly and/ or bimonthly periods).*

### (9.2.4) Please explain

*We monthly and/or more frequently monitor the quality of water, used for all of our operations. We periodically get samples and send them for microbiological and chemical analysis to accredited laboratories in the periods set by legal criteria and regulations (e.g. analysis are conducted in monthly and/ or bimonthly periods).*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*We monitor water discharges at all our operations. Our water discharge volume is monitored in real-time due to regulatory requirements by sensors at our Samsun Plant (96.98 % of our Holding-wide water discharge for the reporting period), which has a continuous wastewater monitoring system that is directly connected to the Ministry of Environment and Urbanization's system. The discharge volume and quality parameters are monitored by legal authorities in real time at our Samsun Plant.*

### (9.2.4) Please explain

*For all other facilities that supply water from third parties, the amount of water discharged is monitored via water bills as well as meter readings on a monthly basis. At Alanar Fruit orchards, 25% of the freshwater used for drip irrigation, was estimated as the discharge rate of the plants, since the plants can't absorb all the freshwater supplied.*

## Water discharges – volumes by destination

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*We monitor volumes of water discharges by destination at all our operations. %100 of water discharges to sea are monitored at our fertilizer production plant located in Samsun in real-time due to regulatory requirements. The amount of water discharged from the Samsun facility represents 96.98 % of our Holding-wide water discharge for the reporting period.*

### (9.2.4) Please explain

*For all other facilities that supply water from third parties, the amount of water discharged is monitored via water bills as well as meter readings on a monthly basis. At Alanar Fruit orchards, 25% of the freshwater used for drip irrigation, was estimated as the discharge rate of the plants as they cannot absorb all water supplied. Therefore, we measure/monitor/calculate all our water discharge per volume and destination.*

## Water discharges – volumes by treatment method

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*We monitor volumes of water discharges by treatment method at all our operations. Our water discharge volume is monitored continuously at our fertilizer production plant located in Samsun in real-time by sensors due to regulatory requirements, and in Ceyhan and Mersin plants through monthly meter readings.*

#### **(9.2.4) Please explain**

*For almost all activities we either use our own wastewater treatment facilities or discharge directly to third parties' wastewater treatment facilities. At Tekfen Agri's orchards, we discharge the irrigation water without any treatment to groundwater or surface water. As per expert statements, we calculate that 25% of irrigation water can't be absorbed by the plants and discharged to groundwater or surface water. Overall, we monitor/calculate/measure all our water discharge per treatment method at least monthly for each facility/project.*

### **Water discharge quality – by standard effluent parameters**

#### **(9.2.1) % of sites/facilities/operations**

Select from:

100%

#### **(9.2.2) Frequency of measurement**

Select from:

Continuously

#### **(9.2.3) Method of measurement**

*Our 3 fertilizer plants (source of 99.21% of our total water discharge for the reporting period) have wastewater treatment units and water discharge quality is monitored as per the Turkish Water Pollution Control Regulation. The analyses are conducted on bi-monthly periods. The analyzed parameters are; BOD, Suspended Solids, Oil, and grease, P, Cr, Pb, CN, Cd, Fe, F, Cu, Hg, SO4, Total Kjeldahl Nitrates, TDF, COD, pH.*

#### **(9.2.4) Please explain**

*Our Toros Agri Samsun Plant uses a considerable amount of seawater and the resulting discharge represents 96.98 % of the total water discharges in the reporting period. There is a Monitoring Station that monitors standard effluent parameters of wastewater in real-time and reports to the Ministry of Environment and Urbanisation in Samsun Plant. Real-time reports can be reached 24/7 via the web. We do not monitor the discharge water quality for Tekfen Agri orchard operations as they are directly discharged as a result of irrigation.*

### **Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)**

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Yearly

### (9.2.3) Method of measurement

*The water discharge quality (emission to water) parameter monitored yearly. Wastewater analysis for Total- N and Total- P*

### (9.2.4) Please explain

*The analysis frequency yearly. Samples taken from wastewater and analyzed for Total N and Total P.*

## Water discharge quality – temperature

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*Toros Agri Samsun Plant has water discharge measuring and monitoring station that monitors standard effluent parameters of wastewater continuously. The station is controlled and followed up by the Ministry of Environment, Urbanisation and Climate Change (MoEUCC) and determined water discharge quality parameters are monitored and recorded in real-time by the MoEUCC. One of the parameters being monitored continuously is the temperature of discharged water.*

#### (9.2.4) Please explain

*The majority of water is discharged to the sea. We do not monitor the discharge water temperature for Tekfen Agri orchard operations as they are directly discharged as a result of irrigation and the water temperature doesn't change. We also don't monitor the water temperature in our construction and other operations as this parameter is not relevant and the water temperature does not change in those operations. Samsun Plant represents 99% of the total water discharges reported Holding-wide in this reporting period.*

### Water consumption – total volume

#### (9.2.1) % of sites/facilities/operations

Select from:

100%

#### (9.2.2) Frequency of measurement

Select from:

Continuously

#### (9.2.3) Method of measurement

*We calculate all of our water consumption volumes. As stated in the above section we monitor our total water withdrawal volumes either continuously through meters or through monthly meter readings depending on the type of facility. The discharge volumes are also monitored continuously through meter readings and/or monthly water bills.*

#### (9.2.4) Please explain

*Therefore, the water consumption in total volume is calculated using the formula  $Withdrawal (Total Volume) - Discharge (Total Volume)$  As part of our Tekfen Agri orchard agricultural practices, we calculate our rainwater consumption (plant rainwater intake/absorption) by using the UN FAO effective rainfall calculation using national (regional) rainfall data. As per regular irrigation practices, we estimated an average 25% plant water absorption rate based on expert opinion. Therefore, we monitor/calculate/measure 100% of our water consumption either annually (only rainwater) or monthly (for all other water sources).*

*[Fixed row]*

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

## Total withdrawals

### (9.2.2.1) Volume (megaliters/year)

124220.68

### (9.2.2.2) Comparison with previous reporting year

Select from:

About the same

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.2.4) Five-year forecast

Select from:

Lower

### (9.2.2.5) Primary reason for forecast

Select from:

Investment in water-smart technology/process

### (9.2.2.6) Please explain

*We compile the data through meter readings and water bills across all operations, except for rainwater withdrawals at Tekfen Agri, which we calculate based on national meteorological data using the UN FAO effective rainfall calculation formula. When classifying the magnitude of change compared to the previous year's data, we consider changes within  $\pm 5\%$  as "about the same," changes between 5% and 20% as "higher/lower," and changes greater than 20% as "much higher/lower." Since the increase in withdrawal amounts was calculated at 3.24%, it is classified as "about the same." Looking ahead, we anticipate a reduction in water withdrawals driven by increased investments in advanced water-smart technologies, the implementation of comprehensive water efficiency initiatives, and the promotion of water circularity practices. Therefore, we expect withdrawal volumes to decrease. From this reason, five year forecast the defined thresholds for selected limits are as follows: 0%–5% as "about the same," 5%–25% as "higher or lower," and changes above 25% as "much higher or much lower." So that lower threshold selected.*

## Total discharges

### (9.2.2.1) Volume (megaliters/year)

110156.24

### (9.2.2.2) Comparison with previous reporting year

Select from:

About the same

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.2.4) Five-year forecast

Select from:

Lower

### (9.2.2.5) Primary reason for forecast

Select from:

Investment in water-smart technology/process

### (9.2.2.6) Please explain

*The volumetric data for water discharges are continuously monitored via flow meters and/or invoices. Our total water discharge has decreased by 0.5% from 110,711.41 ML in 2023 to 110,156.24 ML in 2024. As the decreased amount in discharge was calculated to be 0.5% it is classified as “about the same.” Looking ahead, we anticipate a reduction in water discharge driven by increased investments in advanced water-smart technologies, the implementation of comprehensive water efficiency initiatives, and the promotion of water circularity practices. Therefore, we expect water discharge volumes to decrease. From this reason, five year forecast the defined thresholds for selected limits are as follows: 0%–5% as “about the same,” 5%–25% as “higher or lower,” and changes above 25% as “much higher or much lower.” So that lower threshold selected.*

## Total consumption

### (9.2.2.1) Volume (megaliters/year)

13963.5

### (9.2.2.2) Comparison with previous reporting year

Select from:

Much higher

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.2.4) Five-year forecast

Select from:

Lower

### (9.2.2.5) Primary reason for forecast

Select from:

Investment in water-smart technology/process

### (9.2.2.6) Please explain

*Consumption figures are calculated individually for each operation using the following formula: Consumption (C) = Withdrawal (W) – Discharge (D). Our total water consumption increased by 13.84%, rising from 9,607.59 ML in 2023 to 13,963.50 ML in 2024. According to the thresholds established for classifying such changes, increases or decreases within 0% to 5% are considered “about the same,” changes between 5% and 25% are classified as “higher” or “lower,” while those exceeding 25% are deemed “much higher” or “much lower.” Therefore, this observed increase in consumption falls within the “Much higher” category.*

*[Fixed row]*

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

**(9.2.4.1) Withdrawals are from areas with water stress**

Select from:

Yes

**(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)**

119613.88

**(9.2.4.3) Comparison with previous reporting year**

Select from:

Lower

**(9.2.4.4) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in business activity

**(9.2.4.5) Five-year forecast**

Select from:

About the same

**(9.2.4.6) Primary reason for forecast**

Select from:

Increase/decrease in business activity

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

96.29

#### (9.2.4.8) Identification tool

Select all that apply

WRI Aqueduct

#### (9.2.4.9) Please explain

*We use the WRI Aqueduct Water Risk Atlas tool to identify overall water risks, baseline water stress, projected changes in water stress, flood occurrence, drought severity, and groundwater stress at the locations of our facilities, sites, and operations. By entering the coordinates of each location into the tool, we assess the Water Stress levels and determine the basin in which they are situated. Areas classified by WRI Aqueduct as having High (40-80%) or Extremely High (above 80%) Baseline Water Stress are designated as Water-Stressed Areas. This water stress level data is critically important to us, as it measures the ratio of total water withdrawals to available renewable surface and groundwater supplies. (Water withdrawals include domestic, industrial, irrigation, and livestock consumptive and non-consumptive uses. Available renewable water supplies account for the impact of upstream consumptive users and large dams on downstream water availability.) Higher water stress values indicate greater competition for water resources among users. The Atlas applies a scientifically robust and peer-reviewed methodology, combined with the most reliable data available, to produce high-resolution and customizable global water risk maps. It offers practical usability since it allows us to input the exact geographical coordinates of our facilities and conduct either comprehensive overall risk assessments or more targeted evaluations, such as riverine flood risk, drought risk, or other physical risks, depending on business needs. According to the tool, while most of our operations are located in areas with High to Extremely High Water Stress Levels, the volume of our water withdrawals from these stressed areas decreased by 0.44%.  
[Fixed row]*

#### (9.2.7) Provide total water withdrawal data by source.

**Fresh surface water, including rainwater, water from wetlands, rivers, and lakes**

#### (9.2.7.1) Relevance

Select from:

Relevant

#### (9.2.7.2) Volume (megaliters/year)

**(9.2.7.3) Comparison with previous reporting year**

Select from:

 Much lower**(9.2.7.4) Primary reason for comparison with previous reporting year**

Select from:

 Increase/decrease in business activity**(9.2.7.5) Please explain**

*Tekfen Agri and Construction withdrawn water from freshwater. The amount of freshwater decreased by 23.32% compared to 2023. Due to the diversity of Tekfen's business sectors, water usage purposes also differ. Fresh surface water is primarily withdrawn from rivers and lakes located in close proximity to our operational sites. The volumes withdrawn are subject to continuous monitoring to ensure compliance with regulatory requirements and alignment with our sustainability commitments. While classifying the magnitude of change from the previous year data, we consider the change up to +/- 5% as "about the same", 5% to 20% as "higher/lower", and above 20% as "much higher/lower". As the decrease in withdrawal amounts was calculated to be 23.32% it is classified as "Much Lower"*

**Brackish surface water/Seawater****(9.2.7.1) Relevance**

Select from:

 Relevant**(9.2.7.2) Volume (megaliters/year)**

110244.99

**(9.2.7.3) Comparison with previous reporting year**

Select from:

 About the same

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in business activity

#### (9.2.7.5) Please explain

*While classifying the magnitude of change from the previous year data, we consider the change up to +/- 5% as "about the same", 5% to 20% as "higher/lower", and above 20% as "much higher/lower". As the decrease in withdrawal amounts was calculated to be 4.19% it is classified as "About the same"*

### Groundwater – renewable

#### (9.2.7.1) Relevance

Select from:

- Relevant

#### (9.2.7.2) Volume (megaliters/year)

8716.4

#### (9.2.7.3) Comparison with previous reporting year

Select from:

- Higher

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in business activity

#### (9.2.7.5) Please explain

*While classifying the magnitude of change from the previous year data, we consider the change up to +/- 5% as "about the same", 5% to 20% as "higher/lower", and above 20% as "much higher/lower". As the decrease in withdrawal amounts was calculated to be 9.04% (increased) it is classified as "Higher"*

## Groundwater – non-renewable

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*We do not use non-renewable groundwater in any of our operations. Therefore, water withdrawal from this source is currently not relevant for our business and will remain as not relevant in the future.*

## Produced/Entrained water

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*We do not use produced/entrained water.*

## Third party sources

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

732.86

### (9.2.7.3) Comparison with previous reporting year

Select from:

Much higher

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.7.5) Please explain

*While classifying the magnitude of change from the previous year data, we consider the change up to +/- 5% as "about the same", 5% to 20% as "higher/lower", and above 20% as "much higher/lower". As the decrease in withdrawal amounts was calculated to be 41.75% (increased) it is classified as "Much higher"*  
[Fixed row]

#### (9.2.8) Provide total water discharge data by destination.

##### Fresh surface water

#### (9.2.8.1) Relevance

Select from:

Relevant

#### (9.2.8.2) Volume (megaliters/year)

0.06

#### (9.2.8.3) Comparison with previous reporting year

Select from:

Much lower

#### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.8.5) Please explain

*While classifying the magnitude of change from the previous year data, we consider the change up to +/- 5% as "about the same", 5% to 20% as "higher/lower", and above 20% as "much higher/lower". As the decrease in discharge amounts was calculated to be 99.45% (decreased) it is classified as "Much lower"*

## Brackish surface water/seawater

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

109437.72

### (9.2.8.3) Comparison with previous reporting year

Select from:

About the same

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.8.5) Please explain

*While classifying the magnitude of change from the previous year data, we consider the change up to +/- 5% as "about the same", 5% to 20% as "higher/lower", and above 20% as "much higher/lower". As the decrease in discharge amounts was calculated to be 3.57% (increased) it is classified as "About the same"*

## Groundwater

### (9.2.8.1) Relevance

Select from:

Not relevant

### (9.2.8.5) Please explain

*Tekfen does not discharge any wastewater or process effluents directly into groundwater sources. All water used in our operations is either treated on-site or sent to authorized municipal treatment facilities, ensuring that no contamination of underground water reserves occurs.*

### Third-party destinations

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

718.46

### (9.2.8.3) Comparison with previous reporting year

Select from:

Much higher

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.8.5) Please explain

*While classifying the magnitude of change from the previous year data, we consider the change up to +/- 5% as “about the same”, 5% to 20% as “higher/lower”, and above 20% as “much higher/lower”.*

[Fixed row]

## (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

### Tertiary treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

#### (9.2.9.6) Please explain

*Tertiary treatment is the “treatment” process used to remove polluting agents, like nitrogen, phosphorus, heavy metals, toxic organic substances, etc., which can not be sufficiently removed via physical or biological treatment methods. However, the results of wastewater analysis in our plants, show that pollutants like ammonium nitrogen, nitrate, sulfate, phosphorus, copper, mercury, iron, cadmium, lead, chromium, etc. are always under the limits set in Table 19 of Water Pollution Control Regulation. As our analysis results are always under legal limits, we do not require further treatment of our wastewater. Although there is no need for advanced treatment, we have included an advanced wastewater treatment and recovery plant in our investment plans for Toros Agri’s Mersin plant. This investment is planned especially in order to recover the ammonia and nitrate in wastewater to be used as products and also to produce demineralized water.*

### Secondary treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

#### (9.2.9.2) Volume (megaliters/year)

231.89

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much lower

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in business activity

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

- 31-40

#### (9.2.9.6) Please explain

*We have secondary treatment in one facility of Tekfen Manufacturing, 6 projects of Tekfen Construction and 7 facilities of Toros Agri. We compile the data via meter readings&water bills in all operations except rainwater withdrawals for Tekfen Agri, which we calculate based on national meteorological data using the UN FAO effective rainfall calculation formula. While classifying the magnitude of change from the previous year's data, we consider the change up to +/- 5% as "about the same", 5% to 20% as "higher/lower", and above 20% as "much higher/lower". As the decrease in secondary treatment amounts was calculated to be 84.52% it is classified as "Much lower". Expected future trend: The volume of wastewater discharge, as well as the portion treated to a secondary treatment level, is projected to rise moderately over the next few years, driven by anticipated increases in production.*

#### Primary treatment only

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

- Relevant

#### (9.2.9.2) Volume (megaliters/year)

110.55

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

- Much lower

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in business activity

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

- 31-40

#### (9.2.9.6) Please explain

*Tekfen wastewater is pre-treated to a primary level before being released to local municipal treatment facilities under discharge permits. The primary treatment process for manufacturing and R&D effluents varies according to the characteristics of each sub-operation's discharge and may involve pH adjustment, flocculation, sedimentation, and filtration.*

### Discharge to the natural environment without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

- Relevant

#### (9.2.9.2) Volume (megaliters/year)

109247.83

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

- Much higher

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Change in accounting methodology

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

31-40

#### (9.2.9.6) Please explain

*The primary reason for the increase is a change in accounting methodology in 2024. At our Samsun plant, water was discharged directly into the natural environment without treatment; however, as this water was used for cooling purposes, it did not contain any pollutants.*

#### Discharge to a third party without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

#### (9.2.9.2) Volume (megaliters/year)

565.97

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much lower

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

31-40

### (9.2.9.6) Please explain

*At Tekfen facilities, this type of water is utilized for drinking and sanitation/hygiene purposes. Once used, these water volumes are discharged to a third-party entity without on-site treatment. The third party, typically a municipal sewage treatment plant, applies conventional secondary treatment processes to the wastewater. The treatment facility publicly confirms that its operations comply with all applicable local water quality regulations.*

### Other

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

### (9.2.9.6) Please explain

*We don't have any other type of treatment/ discharge.  
[Fixed row]*

**(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?**

### Direct operations

### (9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.2) Total number of facilities identified

### (9.3.3) % of facilities in direct operations that this represents

Select from:

Less than 1%

### (9.3.4) Please explain

*We consider our Agri-Industry operations to be exposed to water-related risks the most. In the analysis, we have used the WRI Aqueduct Water Risk Atlas Tool. We assess the strategic importance of the facilities together with their water stress levels (according WRI) in order to decide which facility shall be identified and monitored as a facility exposed to water risks. Two of our fertilizer plants are facing Extremely High: Mersin Plant and Ceyhan Plant risk in terms of water stress. Samsun Plant's current risk rating is Low. However, as this plant is responsible for high percentage of our total water withdrawal and our total discharge for the reporting period, this plant is always assessed to have a potential of substantive impact. At these facilities (especially Samsun), in the absence of an adequate amount of water, the production will directly be disrupted and the water need cannot be easily supplied from other sources as the amount is substantial.*

## Upstream value chain

### (9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.2) Total number of facilities identified

18

### (9.3.4) Please explain

*The process for identifying priority locations in our upstream value chain is structured as follows: We first focused on key raw material suppliers for Toros Agri whose production processes are highly dependent on water—specifically ammonia, which account of our major procurement spend. Both ammonia, sulphur and MAP are essential for agricultural production, as they serve as primary nutrients in fertilizer manufacturing, and their extraction and processing require significant water inputs. To assess water-related risks, we applied the WRI Aqueduct Water Risk Atlas tool to determine water stress levels and the potential impacts on water availability in the basins where these suppliers operate. The threshold for prioritizing supplier locations was defined as follows: if either the Baseline Water Stress or Baseline Water Depletion indicators were classified as High or Extremely High, the supplier's impact was considered substantive, and the location was designated as a priority location. Based on this assessment, 18 out of 31 supplier locations were identified as having High or Extremely High water stress, highlighting the importance of monitoring and engaging with suppliers in water-stressed areas to ensure both operational resilience and sustainable water management.*

[Fixed row]

**(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.**

**Row 1**

**(9.3.1.1) Facility reference number**

*Select from:*

Facility 1

**(9.3.1.2) Facility name (optional)**

*Toros Agri Samsun Plant*

**(9.3.1.3) Value chain stage**

*Select from:*

Direct operations

**(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility**

*Select all that apply*

Dependencies

Impacts

Risks

Opportunities

**(9.3.1.5) Withdrawals or discharges in the reporting year**

*Select from:*

Yes, withdrawals and discharges

**(9.3.1.7) Country/Area & River basin**

Turkey

Other, please specify :Yesilirmak

#### (9.3.1.8) Latitude

40.97056

#### (9.3.1.9) Longitude

35.66222

#### (9.3.1.10) Located in area with water stress

Select from:

Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

114416.2

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

4164.04

#### (9.3.1.16) Withdrawals from brackish surface water/seawater

110244.99

#### (9.3.1.17) Withdrawals from groundwater - renewable

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

7.17

**(9.3.1.21) Total water discharges at this facility (megaliters)**

109357.19

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

About the same

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

109246.65

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

**(9.3.1.27) Total water consumption at this facility (megaliters)**

5059

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

 About the same**(9.3.1.29) Please explain**

*Water-related data are closely monitored and managed across the Toros Agri, which is directly dependent on water resources and considers water management a strategic priority. Water withdrawal and discharge volumes are obtained through direct meter readings, while water consumption is calculated using the formula: Consumption=Withdrawal–Discharge To evaluate performance, predefined thresholds are applied: deviations of 0–5% are considered about the same, 5–25% indicate moderately higher or lower usage, and deviations over 25% are classified as significantly higher or lower, triggering further investigation. Within the Group’s fertilizer production facilities, only the water necessary for the production process is used, and there is no consumption or discharge outside the process. Seal water in pumps and similar equipment is recycled through closed-loop systems to maximize efficiency. In addition, the Group continuously works to reduce water consumption through lean manufacturing projects, Six Sigma initiatives, and Kaizen activities, while employees are given performance targets to promote water awareness and accountability throughout the organization.*

**Row 2****(9.3.1.1) Facility reference number**

Select from:

 Facility 2**(9.3.1.2) Facility name (optional)**

Toros Agri Mersin Plant

**(9.3.1.3) Value chain stage**

Select from:

- Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

- Other, please specify :Tarsus/Goksu

#### (9.3.1.8) Latitude

36.81805

#### (9.3.1.9) Longitude

34.67588

#### (9.3.1.10) Located in area with water stress

Select from:

- Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

3875.66

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

About the same

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

3875.66

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0

**(9.3.1.21) Total water discharges at this facility (megaliters)**

29.1

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

About the same

### (9.3.1.23) Discharges to fresh surface water

0

### (9.3.1.24) Discharges to brackish surface water/seawater

0

### (9.3.1.25) Discharges to groundwater

0

### (9.3.1.26) Discharges to third party destinations

29.1

### (9.3.1.27) Total water consumption at this facility (megaliters)

3846.56

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

About the same

### (9.3.1.29) Please explain

*Water-related data are closely monitored and managed across the Toros Agri, which is directly dependent on water resources and considers water management a strategic priority. Water withdrawal and discharge volumes are obtained through direct meter readings, while water consumption is calculated using the formula: Consumption=Withdrawal–Discharge To evaluate performance, predefined thresholds are applied: deviations of 0–5% are considered about the same, 5–25% indicate moderately higher or lower usage, and deviations over 25% are classified as significantly higher or lower, triggering further investigation. Within the Group’s fertilizer production facilities, only the water necessary for the production process is used, and there is no consumption or discharge outside the process. Seal water in pumps and similar equipment is recycled through closed-loop systems to maximize efficiency. In addition, the Group continuously works to reduce water*

consumption through lean manufacturing projects, Six Sigma initiatives, and Kaizen activities, while employees are given performance targets to promote water awareness and accountability throughout the organization.

### Row 3

#### (9.3.1.1) Facility reference number

Select from:

Facility 2

#### (9.3.1.2) Facility name (optional)

*Toros Agri Ceyhan Plant*

#### (9.3.1.3) Value chain stage

Select from:

Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

Risks

Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

Other, please specify :Ceyhan

**(9.3.1.8) Latitude**

37.54471

**(9.3.1.9) Longitude**

35.58499

**(9.3.1.10) Located in area with water stress**

Select from:

Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

540.62

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

About the same

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

540.62

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0

**(9.3.1.21) Total water discharges at this facility (megaliters)**

106.46

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

About the same

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

106.46

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

**(9.3.1.27) Total water consumption at this facility (megaliters)**

333.22

**(9.3.1.28) Comparison of total consumption with previous reporting year***Select from:* About the same**(9.3.1.29) Please explain**

*Water-related data are closely monitored and managed across the Toros Agri, which is directly dependent on water resources and considers water management a strategic priority. Water withdrawal and discharge volumes are obtained through direct meter readings, while water consumption is calculated using the formula: Consumption=Withdrawal–Discharge To evaluate performance, predefined thresholds are applied: deviations of 0–5% are considered about the same, 5–25% indicate moderately higher or lower usage, and deviations over 25% are classified as significantly higher or lower, triggering further investigation. Within the Group’s fertilizer production facilities, only the water necessary for the production process is used, and there is no consumption or discharge outside the process. Seal water in pumps and similar equipment is recycled through closed-loop systems to maximize efficiency. In addition, the Group continuously works to reduce water consumption through lean manufacturing projects, Six Sigma initiatives, and Kaizen activities, while employees are given performance targets to promote water awareness and accountability throughout the organization.*

*[Add row]***(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?****Water withdrawals – total volumes****(9.3.2.1) % verified***Select from:* 76-100**(9.3.2.2) Verification standard used**

*Under ISAE 3000, the entirety of water withdrawal for the facilities reported in section 9.3.1 has been independently verified. The corresponding verification report is provided in section 13.1.1 of this report.*

## **Water withdrawals – volume by source**

### **(9.3.2.1) % verified**

Select from:

76-100

### **(9.3.2.2) Verification standard used**

*Under ISAE 3000, the entirety of water withdrawal for the facilities reported in section 9.3.1 has been independently verified. The corresponding verification report is provided in section 13.1.1 of this report.*

## **Water withdrawals – quality by standard water quality parameters**

### **(9.3.2.1) % verified**

Select from:

76-100

### **(9.3.2.2) Verification standard used**

*Under ISAE 3000, the entirety of water withdrawal for the facilities reported in section 9.3.1 has been independently verified. The corresponding verification report is provided in section 13.1.1 of this report.*

## **Water discharges – total volumes**

### **(9.3.2.1) % verified**

Select from:

76-100

### **(9.3.2.2) Verification standard used**

*Under ISAE 3000, the entirety of water discharge for the facilities reported in section 9.3.1 has been independently verified. The corresponding verification report is provided in section 13.1.1 of this report.*

## **Water discharges – volume by destination**

### **(9.3.2.1) % verified**

Select from:

76-100

### **(9.3.2.2) Verification standard used**

*Under ISAE 3000, the entirety of water discharge for the facilities reported in section 9.3.1 has been independently verified. The corresponding verification report is provided in section 13.1.1 of this report.*

## **Water discharges – volume by final treatment level**

### **(9.3.2.1) % verified**

Select from:

76-100

### **(9.3.2.2) Verification standard used**

*Under ISAE 3000, the entirety of water discharge for the facilities reported in section 9.3.1 has been independently verified. The corresponding verification report is provided in section 13.1.1 of this report.*

## **Water discharges – quality by standard water quality parameters**

### **(9.3.2.1) % verified**

Select from:

76-100

### **(9.3.2.2) Verification standard used**

*Under ISAE 3000, the entirety of water discharge for the facilities reported in section 9.3.1 has been independently verified. The corresponding verification report is provided in section 13.1.1 of this report.*

## **Water consumption – total volume**

### **(9.3.2.1) % verified**

Select from:

76-100

### **(9.3.2.2) Verification standard used**

*Under ISAE 3000, the entirety of water consumption for the facilities reported in section 9.3.1 has been independently verified. The corresponding verification report is provided in section 13.1.1 of this report.*

*[Fixed row]*

## **(9.5) Provide a figure for your organization’s total water withdrawal efficiency.**

### **(9.5.1) Revenue (currency)**

1775028822

### **(9.5.2) Total water withdrawal efficiency**

14289.32

### **(9.5.3) Anticipated forward trend**

*We calculated total water withdrawal efficiency by dividing total amount of water withdrawn (m3) by the amount of revenue (USD). Water efficiency is being enhanced through innovative technologies integrated into the Group’s investment plans. We anticipate that, in the mid-term, the water intensity will increase due to the ongoing water efficiency initiatives.*

*[Fixed row]*

## (9.6) Do you calculate water intensity for your activities in the chemical sector?

Select from:

Yes

(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

### Row 1

#### (9.6.1.1) Product type

Bulk inorganic chemicals

Fertilizers

#### (9.6.1.2) Product name

*CAN (calcium ammonium nitrate) and AN (ammonium nitrate)*

#### (9.6.1.3) Water intensity value (m<sup>3</sup>/denominator)

7.74

#### (9.6.1.4) Numerator: water aspect

Select from:

Freshwater withdrawals

#### (9.6.1.5) Denominator

Select from:

Ton

### (9.6.1.6) Comparison with previous reporting year

Select from:

Higher

### (9.6.1.7) Please explain

We calculated the water intensity by dividing the amount of fresh water withdrawn (m3) by the amount of CAN (calcium ammonium nitrate) and AN (ammonium nitrate) produced (ton). While classifying the magnitude of change from the previous year's data, we consider the change up to +/- 5% as "about the same", 5% to 20% as "higher/lower", and above 20% as "much higher/lower". As the increase in water intensity was calculated to be 7.51% it is classified as "Higher". This indicates that the increase in water withdrawal was proportional or exceeded the rise in production, resulting in a higher water intensity (m<sup>3</sup> per ton). Potential factors contributing to this increase variations in raw material quality requiring more water input. Therefore, we look forward to analyze water management practices and implement optimization measures to improve efficiency.

[Add row]

### (9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
	Select from: <input checked="" type="checkbox"/> No	There is no product contain hazardous substances.

[Fixed row]

### (9.14) Do you classify any of your current products and/or services as low water impact?

#### (9.14.1) Products and/or services classified as low water impact

Select from:

Yes

### (9.14.2) Definition used to classify low water impact

*Products or practices that, through their design or application, require less water compared to conventional alternatives and do not place an additional burden on water resources when used with efficient irrigation methods. This includes water-soluble fertilizers that are rapidly absorbed by plants, enabling higher nutrient efficiency and reduced water loss, especially under controlled systems such as hydroponics.*

### (9.14.4) Please explain

*Through its agricultural industry flagship, Toros Agri, Tekfen offers a wide range of products that support sustainable farming practices. As of 2024, the company produces water-soluble specialty fertilizers that require less pesticide and water compared to conventional methods, and are also widely used in soilless (hydroponic) agriculture. Because these fertilizers dissolve directly in water, they are rapidly absorbed by plants, resulting in more efficient utilization and reduced losses. When applied in the right amounts and with appropriate irrigation techniques, they place no additional burden on water consumption.*  
[Fixed row]

### (9.15) Do you have any water-related targets?

Select from:

Yes

**(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.**

	Target set in this category
Water pollution	Select from: <input checked="" type="checkbox"/> Yes
Water withdrawals	Select from:

	Target set in this category
	<input checked="" type="checkbox"/> Yes
Water, Sanitation, and Hygiene (WASH) services	Select from: <input checked="" type="checkbox"/> Yes
Other	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

#### (9.15.2.1) Target reference number

Select from:

Target 1

#### (9.15.2.2) Target coverage

Select from:

Business division

#### (9.15.2.3) Category of target & Quantitative metric

Water withdrawals

Reduction in withdrawals per product

**(9.15.2.4) Date target was set**

12/31/2023

**(9.15.2.5) End date of base year**

12/30/2024

**(9.15.2.6) Base year figure**

60.53

**(9.15.2.7) End date of target year**

12/30/2030

**(9.15.2.8) Target year figure**

48.43

**(9.15.2.9) Reporting year figure**

60.53

**(9.15.2.10) Target status in reporting year**

Select from:

New

**(9.15.2.11) % of target achieved relative to base year**

0

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target**

Select all that apply

### **(9.15.2.13) Explain target coverage and identify any exclusions**

*Tekfen has defined a water withdrawal intensity target for Toros Agri, which accounts for 96% of the Group's total water withdrawal. The target is measured as water withdrawal per ton of production. The scope of the target is limited to Toros Agri operations, as they represent the primary contributor to overall water withdrawal. Based on the 2024 baseline year, our goal is to reduce water withdrawal intensity by 20% by 2030.*

### **(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year**

*In all operations, total water withdrawal, water quality, withdrawals by source, and discharges are monitored and reported on a monthly basis. Within the Group's fertilizer production facilities, only the amount of water required for the process itself is used, with no non-process water consumption or discharge. Seal waters used in pumps and similar equipment are recycled through closed-loop systems. To further reduce water consumption, lean manufacturing projects, Six Sigma practices, and Kaizen initiatives are implemented, while employees are assigned performance targets to enhance water awareness. Water use across various applications—such as agricultural production, process water, cooling, and hydrostatic testing—is closely monitored, and continuous improvement efforts are carried out to increase reuse rates, improve efficiency, and develop sustainable solutions.*

### **(9.15.2.16) Further details of target**

*We closely monitor our water withdrawal across all operations by tracking volumes, sources, and discharge points on a regular basis. Through the implementation of efficiency programs such as lean manufacturing, Six Sigma, and Kaizen initiatives, as well as investments in closed-loop systems and reuse practices, we have achieved significant improvements in reducing overall withdrawal levels. These efforts not only optimize process water use but also minimize non-process consumption, enhance recycling and recovery rates, and strengthen our long-term water efficiency performance. "Ammonia Unit Cooling Water Recovery Project", which was commissioned in 2024 as part of lean manufacturing initiatives. Recovery practices implemented across different Group facilities also make a significant contribution to water management. For instance: Ceyhan Plant: Water used in coal storage operations and in dust suppression activities carried out by third-party coal companies within the plant premises is collected in separators across the sites and then recycled back into the same process for reuse. Samsun Production Facility: Recovered environmental waters and condensate are subjected to pH and conductivity checks before being stored in a dedicated collection tank. From there, the water is redistributed to units requiring process water, with allocation made according to priority of need.*

## **Row 2**

### **(9.15.2.1) Target reference number**

Select from:

Target 2

### **(9.15.2.2) Target coverage**

Select from:

Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

Water pollution

Increase in the proportion of wastewater that is safely treated

### (9.15.2.4) Date target was set

12/31/2023

### (9.15.2.5) End date of base year

12/30/2019

### (9.15.2.6) Base year figure

99

### (9.15.2.7) End date of target year

12/30/2025

### (9.15.2.8) Target year figure

100

### (9.15.2.9) Reporting year figure

99

### (9.15.2.10) Target status in reporting year

Select from:

New

#### (9.15.2.11) % of target achieved relative to base year

0

#### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

#### (9.15.2.13) Explain target coverage and identify any exclusions

*Increased wastewater treatment is important for Tekfen because it ensures compliance with environmental regulations, reduces risks of pollution, and safeguards both ecosystems and communities around its operations. By treating wastewater safely, Tekfen minimizes its water footprint, preserves water quality in local basins, and supports long-term resource availability for agriculture and industry.*

#### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*The production process employs the best available technologies, with raw materials subject to strict inspection and water testing conducted regularly. "Correct and Balanced Fertilizer Use" training is provided, and the Toros Farmer Application supports farmers in practicing responsible fertilization. Water pH is continuously monitored and reported in real time to the Ministry of Environment. Discharges are strictly controlled to comply with legal limits. Air-cooled systems have begun replacing water-based cooling, with plans to expand these systems across all facilities in the future. Wastewater temperature is monitored in real time, and environmental impacts are continuously assessed to ensure sustainable operations.*

#### (9.15.2.16) Further details of target

*Water quality is monitored through regular sample analyses, which are sent to accredited laboratories at legally required intervals. Samsun Production Facility accounts for approximately 97% of the Group's total water discharge. At this facility, both wastewater quantity and quality are monitored in real time through sensors, with data transmitted directly to the Ministry of Environment, Urbanization and Climate Change system. At facilities sourcing water from third parties, measurement is carried out through meters and invoices. In fertilizer and acid production processes, potential key pollutants (such as cadmium, nitrate, phosphate, temperature, and pH) are identified and monitored through both manual and automated systems. Wastewater temperature and pH are tracked online by both the facility and public authorities, with continuous testing of discharge water. To minimize the risk of nitrate pollution in groundwater, fertilization processes are optimized, and awareness is promoted through the "Correct and Balanced Fertilizer Use Project." In addition, operational instructions prepared for each production process ensure that any potential deviations remain under control.*

Row 3

### **(9.15.2.1) Target reference number**

Select from:

Target 3

### **(9.15.2.2) Target coverage**

Select from:

Organization-wide (direct operations only)

### **(9.15.2.3) Category of target & Quantitative metric**

Water, Sanitation, and Hygiene (WASH) services

Increase in the proportion of employees using safely managed drinking water services

### **(9.15.2.4) Date target was set**

12/31/2023

### **(9.15.2.5) End date of base year**

12/30/2024

### **(9.15.2.6) Base year figure**

99.9

### **(9.15.2.7) End date of target year**

12/30/2025

### **(9.15.2.8) Target year figure**

100

### (9.15.2.9) Reporting year figure

100

### (9.15.2.10) Target status in reporting year

Select from:

New

### (9.15.2.11) % of target achieved relative to base year

100

### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

### (9.15.2.13) Explain target coverage and identify any exclusions

*All employees (100%) at our facilities have reliable access to safe drinking water and adequate sanitation services. This includes access to clean and potable water for consumption, as well as hygienic restroom and handwashing facilities, ensuring a healthy and safe working environment across all sites.*

### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*Access to clean drinking water and adequate sanitation is a top priority for us. We are committed to ensuring that all employees have reliable access to these essential services, with annual targets in place to maintain 100% coverage. In addition, we provide regular hygiene and safety training to all employee.*

### (9.15.2.16) Further details of target

*Water quality is monitored through regular sample analyses, which are sent to accredited laboratories at legally required intervals.*

*[Add row]*

## C10. Environmental performance - Plastics

### (10.1) Do you have plastics-related targets, and if so what type?

#### (10.1.1) Targets in place

Select from:

No, but we plan to within the next two years

#### (10.1.3) Please explain

*Virgin polyethylene and polypropylene are currently used as raw materials in Toros Tarım's Bag Plant. The company's long-term policies and strategies include exploring studies and technologies aimed at replacing fossil-based raw materials with bio-based materials. However, on a global scale, these efforts are still at the lab-scale stage. Additionally, if these technologies become feasible and accessible, there are long-term investment plans to revise the existing machinery accordingly.*  
[Fixed row]

### (10.2) Indicate whether your organization engages in the following activities.

#### Production/commercialization of plastic polymers (including plastic converters)

##### (10.2.1) Activity applies

Select from:

No

##### (10.2.2) Comment

*This is not applicable to the company's activities.*

#### Production/commercialization of durable plastic goods and/or components (including mixed materials)

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*This is not applicable to the company's activities.*

## Usage of durable plastics goods and/or components (including mixed materials)

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*This is not applicable to the company's activities.*

## Production/commercialization of plastic packaging

### (10.2.1) Activity applies

Select from:

Yes

### (10.2.2) Comment

*The entirety of the bags required for packaging the fertilizer produced at Toros Tarım's Ceyhan, Mersin, and Samsun facilities is supplied by the Bag Plant, which operates under the Toros Tarım entity. Situated approximately 10 km from the Adana city center, the plant covers an area of 49,445 m<sup>2</sup>, with 9,461 m<sup>2</sup> of covered space, and was integrated into the organization in 1986. By internally fulfilling the demand for bags, which are a critical input in the fertilizer industry, the Toros Tarım Bag Plant provides significant added value to the Group. In order to meet all types of plant nutrient demands of farmers, the company also imports varieties not produced in-house. The company supports its leadership in the fertilizer sector with an extensive network of dealers and authorized resellers throughout Turkey, while the production of bags used in fertilizer packaging is carried out at its dedicated facility with an annual capacity of 33 million bags.*

## **Production/commercialization of goods/products packaged in plastics**

### **(10.2.1) Activity applies**

Select from:

No

### **(10.2.2) Comment**

*This is not applicable to the company's activities.*

## **Provision/commercialization of services that use plastic packaging (e.g., food services)**

### **(10.2.1) Activity applies**

Select from:

No

### **(10.2.2) Comment**

*This is not applicable to the company's activities.*

## **Provision of waste management and/or water management services**

### **(10.2.1) Activity applies**

Select from:

No

### **(10.2.2) Comment**

*This is not applicable to the company's activities.*

## **Provision of financial products and/or services for plastics-related activities**

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*This is not applicable to the company's activities.*

### Other activities not specified

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*This is not applicable to the company's activities.*

*[Fixed row]*

### (10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

#### Plastic packaging sold

#### (10.5.1) Total weight during the reporting year (Metric tons)

3550

#### (10.5.2) Raw material content percentages available to report

Select all that apply

% virgin fossil-based content

### (10.5.3) % virgin fossil-based content

100

### (10.5.7) Please explain

*No additional information will be provided. Currently, 100% fossil-based materials are being used. Future efforts related to this will be shared.*  
[Fixed row]

### (10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

#### Plastic packaging sold

### (10.5.1.1) Percentages available to report for circularity potential

*Select all that apply*

% reusable

% technically recyclable

### (10.5.1.2) % of plastic packaging that is reusable

1

### (10.5.1.3) % of plastic packaging that is technically recyclable

100

### (10.5.1.5) Please explain

*The waste generated during production at the facility is repurposed for reuse*  
[Fixed row]

## C11. Environmental performance - Biodiversity

**(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?**

### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

Yes, we are taking actions to progress our biodiversity-related commitments

### (11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

Species management

[Fixed row]

**(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?**

	<b>Does your organization use indicators to monitor biodiversity performance?</b>
	Select from: <input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years

[Fixed row]

**(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?**

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	Select from: <input checked="" type="checkbox"/> No	<i>Facilities operating under Tekfen Holding are not situated in or near any natural areas that could pose a threat to the ecosystem.</i>
UNESCO World Heritage sites	Select from: <input checked="" type="checkbox"/> No	<i>Facilities operating under Tekfen Holding are not situated in or near any natural areas that could pose a threat to the ecosystem.</i>
UNESCO Man and the Biosphere Reserves	Select from: <input checked="" type="checkbox"/> No	<i>Facilities operating under Tekfen Holding are not situated in or near any natural areas that could pose a threat to the ecosystem.</i>
Ramsar sites	Select from: <input checked="" type="checkbox"/> No	<i>Facilities operating under Tekfen Holding are not situated in or near any natural areas that could pose a threat to the ecosystem.</i>
Key Biodiversity Areas	Select from: <input checked="" type="checkbox"/> No	<i>Facilities operating under Tekfen Holding are not situated in or near any natural areas that could pose a threat to the ecosystem.</i>
Other areas important for biodiversity	Select from: <input checked="" type="checkbox"/> No	<i>Facilities operating under Tekfen Holding are not situated in or near any natural areas that could pose a threat to the ecosystem.</i>

[Fixed row]

### C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

#### Row 1

##### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water

##### (13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

- All data points in module 2

### (13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*The Turkish Sustainability Reporting Standards (TSRS), published in the Official Gazette No. 32414(M) on December 29, 2023, entered into force by the Public Oversight, Accounting and Auditing Standards Authority (KGK) to be applied for reporting periods beginning on or after January 1, 2024. Tekfen Holding A.Ş. is subject to this reporting obligation as it falls under the regulation and supervision of the Capital Markets Board of Türkiye (CMB) and meets the criteria of exceeding at least two threshold values specified in the Board's Decision on the Scope of TSRS Application for two consecutive reporting periods. Accordingly, taking into account Tekfen Holding's Group Companies and the entire value chain, the first TSRS-Compliant Sustainability Report for 2024 has been prepared in line with the requirements of TSRS 1 and TSRS 2. The report covers climate and sustainability governance, risks and opportunities, strategy, risk management, and metrics and targets. In accordance with the mandatory sustainability assurance introduced by the TSRS published by KGK in the Official Gazette No. 32414(M) dated December 29, 2023, the report approved by the Board of Directors has been assured. On the other hand, emissions and water footprint verified by 3rd party as well.*

## Row 2

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

- All data points in module 3

### (13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

#### (13.1.1.4) Further details of the third-party verification/assurance process

*The Turkish Sustainability Reporting Standards (TSRS), published in the Official Gazette No. 32414(M) on December 29, 2023, entered into force by the Public Oversight, Accounting and Auditing Standards Authority (KGK) to be applied for reporting periods beginning on or after January 1, 2024. Tekfen Holding A.Ş. is subject to this reporting obligation as it falls under the regulation and supervision of the Capital Markets Board of Türkiye (CMB) and meets the criteria of exceeding at least two threshold values specified in the Board's Decision on the Scope of TSRS Application for two consecutive reporting periods. Accordingly, taking into account Tekfen Holding's Group Companies and the entire value chain, the first TSRS-Compliant Sustainability Report for 2024 has been prepared in line with the requirements of TSRS 1 and TSRS 2. The report covers climate and sustainability governance, risks and opportunities, strategy, risk management, and metrics and targets. In accordance with the mandatory sustainability assurance introduced by the TSRS published by KGK in the Official Gazette No. 32414(M) dated December 29, 2023, the report approved by the Board of Directors has been assured. On the other hand, emissions and water footprint verified by 3rd party as well.*

### Row 3

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water

#### (13.1.1.2) Disclosure module and data verified and/or assured

Governance

- All data points in module 4

#### (13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

#### (13.1.1.4) Further details of the third-party verification/assurance process

*The Turkish Sustainability Reporting Standards (TSRS), published in the Official Gazette No. 32414(M) on December 29, 2023, entered into force by the Public Oversight, Accounting and Auditing Standards Authority (KGK) to be applied for reporting periods beginning on or after January 1, 2024. Tekfen Holding A.Ş. is subject to this reporting obligation as it falls under the regulation and supervision of the Capital Markets Board of Türkiye (CMB) and meets the criteria of exceeding at*

least two threshold values specified in the Board's Decision on the Scope of TSRS Application for two consecutive reporting periods. Accordingly, taking into account Tekfen Holding's Group Companies and the entire value chain, the first TSRS-Compliant Sustainability Report for 2024 has been prepared in line with the requirements of TSRS 1 and TSRS 2. The report covers climate and sustainability governance, risks and opportunities, strategy, risk management, and metrics and targets. In accordance with the mandatory sustainability assurance introduced by the TSRS published by KGK in the Official Gazette No. 32414(M) dated December 29, 2023, the report approved by the Board of Directors has been assured. On the other hand, emissions and water footprint verified by 3rd party as well.

## Row 4

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

- All data points in module 5

### (13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

The Turkish Sustainability Reporting Standards (TSRS), published in the Official Gazette No. 32414(M) on December 29, 2023, entered into force by the Public Oversight, Accounting and Auditing Standards Authority (KGK) to be applied for reporting periods beginning on or after January 1, 2024. Tekfen Holding A.Ş. is subject to this reporting obligation as it falls under the regulation and supervision of the Capital Markets Board of Türkiye (CMB) and meets the criteria of exceeding at least two threshold values specified in the Board's Decision on the Scope of TSRS Application for two consecutive reporting periods. Accordingly, taking into account Tekfen Holding's Group Companies and the entire value chain, the first TSRS-Compliant Sustainability Report for 2024 has been prepared in line with the requirements of TSRS 1 and TSRS 2. The report covers climate and sustainability governance, risks and opportunities, strategy, risk management, and metrics and targets. In accordance with the mandatory sustainability assurance introduced by the TSRS published by KGK in the Official Gazette No. 32414(M) dated December 29, 2023, the report approved by the Board of Directors has been assured. On the other hand, emissions and water footprint verified by 3rd party as well.

## Row 5

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Consolidation approach

All data points in module 6

### (13.1.1.3) Verification/assurance standard

General standards

ISAE 3000

### (13.1.1.4) Further details of the third-party verification/assurance process

*The Turkish Sustainability Reporting Standards (TSRS), published in the Official Gazette No. 32414(M) on December 29, 2023, entered into force by the Public Oversight, Accounting and Auditing Standards Authority (KGK) to be applied for reporting periods beginning on or after January 1, 2024. Tekfen Holding A.Ş. is subject to this reporting obligation as it falls under the regulation and supervision of the Capital Markets Board of Türkiye (CMB) and meets the criteria of exceeding at least two threshold values specified in the Board's Decision on the Scope of TSRS Application for two consecutive reporting periods. Accordingly, taking into account Tekfen Holding's Group Companies and the entire value chain, the first TSRS-Compliant Sustainability Report for 2024 has been prepared in line with the requirements of TSRS 1 and TSRS 2. The report covers climate and sustainability governance, risks and opportunities, strategy, risk management, and metrics and targets. In accordance with the mandatory sustainability assurance introduced by the TSRS published by KGK in the Official Gazette No. 32414(M) dated December 29, 2023, the report approved by the Board of Directors has been assured. On the other hand, emissions and water footprint verified by 3rd party as well.*

## Row 6

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- All data points in module 7

### (13.1.1.3) Verification/assurance standard

Climate change-related standards

- Corporate GHG Verification Guidelines from ERT
- ISO 14064-1

### (13.1.1.4) Further details of the third-party verification/assurance process

*GHG have been calculated inline with ISO 14064 and GHG Protocol principles.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

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## Row 7

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

- Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- All data points in module 9

### (13.1.1.3) Verification/assurance standard

Water-related standards

Other water verification standard, please specify :ISO14046

#### (13.1.1.4) Further details of the third-party verification/assurance process

*The Water Footprint Inventory for the period of January 1, 2024, to December 31, 2024, has been prepared in accordance with "EN ISO 14046:2014 Environmental management—Water footprint—Principles, requirements, and guidelines" and the "WFN Water Footprint Assessment Manual," and the reported data had been verified by DSR at a "Reasonable Assurance Level."*

#### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Tekfen\_Su\_Ayak\_Izi\_Dogrulama\_Beyani.pdf*  
[Add row]

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

#### (13.3.1) Job title

*CEO, Tekfen Group of Companies*

#### (13.3.2) Corresponding job category

Select from:

Chief Executive Officer (CEO)

[Fixed row]

**(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

Select from:

Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

