2025 ESG Performance Report

SABANCI HOLDING

Contents

1. ABOUT THE REPORT

This report presents the Environmental, Social and Governance (ESG) performance of Hacı Ömer Sabancı Holding A.Ş. and the affiliated Group companies included in the reporting scope for the period from 1 January to 31 December 2025. The report includes key performance indicators related to environmental impacts, sustainable business model indicators, environmental investments, employee data, training, diversity and inclusion, and occupational health and safety. Unless otherwise stated, the data in this report relates to the 2025 financial year (1 January to 31 December 2025) and are limited to the relevant activities of the companies defined within the defined scope of the Independent Limited Assurance Report that is given in the relevant section of this report.

The report aims to present Sabancı Holding's sustainability approach to its stakeholders in line with the principles of transparency, accountability and comparability. Data are reported comparatively with previous years, and the relevant methodologies are explained in detail in the “Reporting Principles” section.

The indicators that have a tick mark in the report have been subject to limited assurance by DRT Bağımsız Denetim ve SMMM A.Ş. in accordance with International Standard on Assurance Engagements ISAE 3000 (Revised) and ISAE 3410. The Independent Assurance Report is presented in the relevant section of this report.

2. ENVIRONMENTAL PERFORMANCE INDICATORS

2.1 Energy Consumption

Indicator	2021	2022	2023	2024	2025
Total energy consumption (MWh)	43.342.048	38.141.793	33.014.062	36.681.225	44.672.041
Renewable energy consumption (MWh)	355.920	1.169.642	1.369.537	1.822.402	1.686.547
Renewable electricity generated and consumed on-site (MWh)	-	-	-	162.349	308.899
Purchased heat/steam/cooling (kg)	39.873	37.802	30.925	3.261[1]	4.322

[1] *Comparative figures were restated due to the change in the calculation methodology of TEMSA data.*

2.2 Savings and Reductions Based on Environmental Investments

Indicator	2021	2022	2023	2024	2025
Energy savings (MWh)	43.157	73.792	70.816	31.569	1.538.103
Greenhouse gas emission reductions (tonnes CO_2e)	117.570	334.678	300.431	1.400.146[2]	1.257.092

[2] *Comparative figures were restated due to revisions in unit conversion calculations.*

2.3 Greenhouse Gas Emissions (tonnes CO_2e)

Indicator	2021	2022	2023	2024	2025
Scope 1	9.977.578	9.065.147	8.077.625	8.845.242	9.171.252
Scope 2 (location-based)	1.227.675	1.118.018	1.111.156	1.223.959	1.090.353
Scope 2 (market-based)	1.227.675	887.826	863.964	842.520	743.709
Total (Scope 1 and Scope 2 (market-based))	**11.205.253**	**9.952.973**	**8.941.589**	**9.687.762**	**9.914.961**
Scope 3	11.594.615	10.290.896	9.368.685	10.073.041	10.326.491
Total (Scope 1 + Scope 2 (market-based) + Scope 3)	**22.799.868**	**20.243.869**	**18.310.274**	**19.760.803**	**20.241.451**

2.4 Air Emissions (kg)

Indicator	2021	2022	2023	2024	2025
NO_x	36.759.565	28.042.536	19.566.984	11.419.470	7.416.455
SO_x	10.962.819	3.650.508	3.548.438	3.794.691	3.254.221
Volatile organic compounds (VOC)	347.715	252.415	251.361	300.936	346.430
Hazardous air pollutants (HAP)	11.183	850	252.103	258.367	254.314
Particulate matter (PM)	301.282	306.490	120.020	640.410	664.000

2.5 Water Consumption (m^3)

Indicator	2021	2022	2023	2024	2025
Water consumption	10.585.542	10.306.176[3]	9.825.879[3]	8.910.471	9.118.622
Water withdrawal	10.647.280	422.060.153[3]	345.502.963[3]	316.761.476	436.972.240
Total amount of discharged water	5.378.280	2.340.655	334.217.456	307.881.435	427.997.416
Water recycled and reused (%)	23%	31%	38%	26%	28%

[3] *Following the Water Ambition Project completed in 2023, 2022 and 2023 water data were restated to reflect the expanded global scope.*

2.6 Waste (tonnes)

Indicator	2021	2022	2023	2024	2025
Hazardous waste	8.206	10.625	10.436	19.240	13.042
Non-hazardous waste	34.555	41.819	44.843	53.813	49.197
Non-hazardous waste including ash waste	-	2.333.819	2.373.644	1.531.856	1.801.385
Total waste excluding ash waste	42.761	52.445	55.279	73.053	62.239
Total waste including ash waste	-	2.344.445	2.384.080	1.551.096	1.814.414
Total waste recycled/reused	34.208	40.596	51.962	41.345	46.059
Waste reused and recycled (%)	80%	78%	94%	57%	74%
Waste reused and recycled including ash (%)	-	2%	2%	3%	3%
Plastic consumption	2.725	4.066	4.256	3.124[4]	4.174

[4] *Comparative figures were restated due to revisions in unit conversion calculations.*

2.7 Intensity Indicators

Indicator	2021	2022	2023	2024	2025
Energy intensity (MWh/million TL)	284,93	94,51	71,70	63,12	60,98
Greenhouse gas emission intensity (tonnes CO_2e/ million TL)	73,66	24,66	19,42	16,72	13,53
Water intensity (m^3/ million TL)	70,11	24,78	17,45	15,09	12,44
Waste intensity (tonnes/ million TL)	0,28	0,13	0,12	0,12	0,08
Waste intensity including ash (tonnes/ million TL)	-	5,71	5,18	2,68	2,48

3. ECONOMIC PERFORMANCE INDICATORS

3.1 Sustainable Business Model Indicators

Indicator	2021	2022	2023	2024	2025
Number of SDG-linked products and services (#)	843	947	1.166	1.458	1.578
Revenue from SDG-linked products and services (TL)	7.709.328.878	18.676.490.505	48.855.490.141	83.523.488.360	109.162.921.637
SDG-linked R&D and innovation investment (TL)	151.189.402	345.411.715	661.212.930	832.933.636	935.572.335
Ratio of SDG-linked R&D and innovation activities (%)	51%	53%	50%	71%	65%
Ratio of SDG-linked investments (%)	-	10%	24%	28%	49%

3.2 Total Environmental Investments and Expenditures (TL)

Indicator	2021	2022	2023	2024	2025
Mitigation investments	148.608.145	3.463.624.009	5.695.878.806	1.322.162.018	37.915.599.098
Transition investments	72.309.255	297.802.375	322.281.017	162.159.671	601.579.663
Enabling investments	255.505.514	1.290.404.438	3.494.471.303	2.738.903.905	3.807.342.403
Environmental expenditures mandatory by law	19.952.712	39.984.869	114.372.066	197.319.835	286.072.388
Environmental expenditures that are not required by law	14.407.163	62.933.911	239.866.027	398.492.817	574.533.902

4. SOCIAL PERFORMANCE INDICATORS

4.1 Employees by Category

Indicator	2021 FEMALE	2021 MALE	2022 FEMALE	2022 MALE	2023 FEMALE	2023 MALE	2024 FEMALE	2024 MALE	2025 FEMALE	2025 MALE
Total number of employees	14.118	33.687	15.218	34.687	15.969	35.137	16.988	37.351	16.398	35.867
Number of employees covered by collective bargaining agreements	4.321	18.496	3.022	17.485	3.047	16.137	3.353	16.186	3.176	16.020
Number of employees with disabilities	246	986	274	1.032	304	986	323	994	420	898
Number of foreign employees	1	15	-	14	40	240	683[5]	3.007[5]	618	2.850
Number of full-time employees	-	-	15.173	34.659	15.872	34.939	16.644	35.612	16.359	35.828
Number of part-time employees	-	-	45	28	65	48	61	41	40	38

[5] *Comparative figures were restated due to revisions in calculations.*

4.2 Employees by Age

Indicator	2021 FEMALE	2021 MALE	2022 FEMALE	2022 MALE	2023 FEMALE	2023 MALE	2024 FEMALE	2024 MALE	2025 FEMALE	2025 MALE
Under 30 (#)	3.556	6.995	4.010	7.409	4.385	7.879	4.181	8.005	4.076	7.763
30-50 years old (#)	10.404	25.529	10.990	25.849	11.237	24.794	10.658	24.554	11.327	22.942
Over 50 (#)	158	1.163	218	1.429	264	1.540	497	2.352	727	2.999

4.3 New Hires

Indicator	2021 FEMALE	2021 MALE	2022 FEMALE	2022 MALE	2023 FEMALE	2023 MALE	2024 FEMALE	2024 MALE	2025 FEMALE	2025 MALE
Under 30 (#)	2.008	3.668	2.788	3.300	3.240	4.432	3.145	4.060	2.381	3.630
30-50 years old (#)	818	1.567	1.306	1.789	1.475	2.142	1.675	2.362	1.429	1.949
Over 50 (#)	4	57	18	71	31	111	73	262	83	223

4.4 Number of Employees Who Left

Indicator	2021 FEMALE	2021 MALE	2022 FEMALE	2022 MALE	2023 FEMALE	2023 MALE	2024 FEMALE	2024 MALE	2025 FEMALE	2025 MALE
Total number of employees who left	2.015	3.569	2.089	3.719	3.064	5.516	3.923	7.714	3.640	6.937
Number of employees left - under 30	923	1.300	962	1.561	1.506	2.079	1.975	3.046	1.828	3.045
Number of employees left - 30-50 years old	1.068	2.023	1.094	1.938	1.484	2.953	1.803	4.073	1.700	3.305
Number of employees left - over 50	24	246	33	220	74	484	145	595	112	587
Number of employees left voluntarily	1.329	2.223	1.621	2.613	2.261	3.422	2.406	4.259	1.943	2.773
Voluntary employee turnover rate	0,09	0,07	0,11	0,08	0,14	0,10	0,14	0,11	0,12	0,08
Total employee turnover rate	0,14	0,11	0,14	0,11	0,19	0,16	0,23	0,18	0,22	0,19

4.5 Maternity/Paternity Leave

Indicator	2021 FEMALE	2021 MALE	2022 FEMALE	2022 MALE	2023 FEMALE	2023 MALE	2024 FEMALE	2024 MALE	2025 FEMALE	2025 MALE
Number of employees granted maternal/paternal leave	749	1.775	798	1.894	539	1.727	892	1.658	694	1.646
Number of employees who returned to work after maternal/paternal leave	682	1.775	755	1.894	464	1.580	873	1.650	585	1.628
Ratio of employees who returned to work after maternal/paternal leave (%)	90%		95%		86%		98%		95%	

4.6 Training

Indicator	2021	2022	2023	2024	2025
Total training hours	1.508.379	1.644.186	1.623.084	1.764.301	1.852.943
Average training hours per employee	32	33	32	32	34
Ethics training hours	1.425	12.432	15.692	15.844	19.071
Sustainability training hours	21.118	14.700	29.036	45.490	34.175
Diversity and inclusion training hours	18.476	21.078	10.638	5.713	8.185
Anti-bribery training hours	8.890	36.770	11.245	35.593	28.950
Average training cost per person	1.425	2.765	4.951	7.523	9.244
Total training cost (TL)	68.118.526	137.999.554	252.104.115	408.767.264	483.147.307

4.7 Occupational Health and Safety (OHS) Indicators (Employees)

Indicator	2021	2022	2023	2024	2025
Number of fatalities	3	1	2	3	0
Number of incidents	518	547	698	2.083	1.935
Number of occupational diseases	16	9	6	9	4
Incident rate (IR)	0,89	0,87	1,18	3,07[6]	3,19
Lost day rate (LDR)	11,83	7,26	7,28	7,88	10,34
Absenteeism rate (AR)	-	-	-	0,28	0,15
Injury-related absenteeism	5.387	4.573	4.319	5.349	6.493
OHS training hours	496.915	568.651	570.615	492.583	877.463
Average OHS training hours per employee	10	11	11	9	9

[6] *Comparative figures were restated due to revisions in unit conversion calculations.*

4.8 Number of Employees by Nationality

Indicator	2023	2024	2025
Türkiye	51.095	50.613	48.797
Germany	2	13	22
Indonesia	-	1.117	931
Netherlands	2	3	2
Spain	-	135	136
Thailand	1	361	326
United States of America	1	738	685
Other	5	1.359	1.366
Total	**51.106**	**54.339**	**52.265**

4.9 Female Employee Indicators

Indicator (%)	2021	2022	2023	2024	2025	2030 Target
Ratio of women managers	40	41	41	44	44	50
Ratio of women employees in STEM positions	33	33	34	33	32	50
Ratio of women managers in revenue-generating positions	43	44	46	45	46	50

4.10 People Reached through Inclusion Programs

Indicator	2021	2022	2023	2024	2025
Number of people reached through inclusion programs	1.227.433	1.596.722	1.896.195	1.490.317	1.476.591

5. REPORTING PRINCIPLES

These Reporting Principles ("Principles") set out the data preparation and reporting methodologies for the indicators subject to limited assurance in the Hacı Ömer Sabancı Holding A.Ş. and its Group companies (collectively, the "Sabancı Holding", "Group"). The indicators covered include social, environmental, and economic metrics. The Group's management is responsible for ensuring that appropriate processes and controls are in place to prepare these indicators in all material respects in accordance with the Principles. Unless otherwise stated, the data in this guideline relates to the fiscal year 2025 (1 January - 31 December 2025) and covers only the relevant operations of the companies defined within the reporting boundaries of the Independent Assurance Report that is given in the relevant section of this report.

5.1 General Reporting Principles

The following principles were considered in preparing this guidance document:

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

5.2 Environmental Performance Indicators

Type	Indicator	Definition
Energy Consumption	Total energy consumption (MWh)	Total energy consumed from all primary energy sources (natural gas, coal, fuel oil, LPG, CNG, petrocoke, alternative fuels, diesel, gasoline and electricity from renewable and non-renewable sources) during the reporting period. Energy consumption is reported in megawatt-hours (MWh) using internationally recognized conversion factors (e.g. IEA or IPCC).
	Renewable energy consumption (MWh)	Amount of renewable energy consumed by the Group, including renewable fuel and renewable energy purchased through power purchase agreements or certificates that explicitly include renewable energy, excluding renewable electricity produced on-site and consumed. Electricity from the grid cannot be counted as renewable unless associated certificates are retired. The ratio is calculated as renewable energy consumption divided by total energy consumption.
	Renewable electricity generated and consumed on-site (MWh)	Consumed electricity that is generated in company's own renewable power plant (e.g. rooftop solar panels) and is NOT fed into grid.
	Purchased heat/steam/cooling (kg)	Amount of heat, steam or cooling energy purchased such as R22, SF6, R407C, R134A, R410A and CO2 from external sources during the reporting period, reported in kilograms (kg). These purchases are included in Scope 2 greenhouse gas emission calculations.
Greenhouse Gas Emissions	Scope 1 (tonnes CO_2e)	Direct greenhouse gas emissions from sources owned or controlled by the entity, such as fuel combustion in boilers, furnaces or vehicles, and process emissions.
	Scope 2 (location-based) (tonnes CO_2e)	Indirect greenhouse gas emissions from the generation of purchased or acquired electricity, steam, heating or cooling consumed by the business, calculated using the location-based method.
	Scope 2 (market-based) (tonnes CO_2e)	Indirect greenhouse gas emissions from the generation of purchased or acquired electricity, steam, heating or cooling consumed by the business, calculated using the market-based method. This method reflects the emission factors associated with the organization's electricity purchasing decisions (e.g., renewable energy certificates or green power contracts).

Greenhouse Gas Emissions	Total (Scope 1 and market-based Scope 2) (tonnes CO_2e)	Combined Scope 1 and Scope 2 (market-based) greenhouse-gas emissions, reported in metric tonnes of CO2-equivalent.
	Scope 3 (tonnes CO_2e)	Indirect greenhouse-gas emissions arising from the value chain beyond Scope 2, including categories such as purchased goods and services, capital goods, fuel and energy related activities, transportation, waste from operations, business travel, employee commuting, upstream and downstream leased assets, use of sold products, end-of-life treatment, franchises and investments. Sabancı Holding reports Scope 3 Category 15 emissions in line with the equity share approach.
	Greenhouse Gas (GHG) Emissions Consolidation Approach	Sabancı Holding's greenhouse gas (GHG) emissions are calculated using the equity share approach. This approach aligns with the financial consolidation method, ensuring consistency between the share of net income attributable to the Holding and the share of emissions reported. All entities included in the financial consolidation are covered in the GHG emissions reporting, with emissions allocated according to the Holding's ownership share.
Water Consumption	Water consumption (m^3)	Total amount of water withdrawn that is not returned to the water environment or to a third party. Water consumption equals water withdrawal minus water discharge and includes water evaporated, incorporated into products or discharged to a different catchment.
	Water withdrawal (m^3)	Total volume of water withdrawn from various sources during the reporting period, including fresh surface water, brackish surface water/seawater, renewable groundwater, non-renewable groundwater, produced/transported water and water from third-party suppliers.
	Water recycled and reused (%)	Amount of water drawn from external sources that is used more than once in processes before discharge. Represents the ratio of the amount of water reused-recycled to the total consumed water in the reporting period.
	Total amount of discharged water (m^3)	Total volume of water discharged to different destinations (fresh surface water, brackish surface water/seawater, groundwater and third-party destinations) as a result of operations during the reporting period.

Type	Indicator	Definition
Waste	Total hazardous waste (tonnes)	Total amount of waste that have the potential to harm human health or the environment due to their physical, chemical or biological properties (flammable, toxic, corrosive, reactive or explosive). Reported in tonnes.
	Total non-hazardous waste (tonnes)	Total amount of waste that do not pose a direct threat to human health or the environment but require proper recycling or disposal. Examples include packaging waste, glass, household waste and metal scrap.
	Non-hazardous waste including ash (tonnes)	Total amount of non-hazardous waste including ash (inorganic residue from combustion) generated during the reporting period.
	Total waste excluding ash (tonnes)	Total amount of hazardous and non-hazardous waste generated during the reporting period, excluding ash waste.
	Total waste including ash (tonnes)	Total amount of hazardous and non-hazardous waste generated during the reporting period, including ash waste.
	Waste reused and recycled (%)	Ratio of the amount of waste recycled or reused (including recycling, reuse and incineration for energy recovery) to the total amount of hazardous and non-hazardous waste generated during the reporting period.
	Waste reused and recycled including ash (%)	Ratio of the amount of waste recycled or reused, including ash waste, to the total amount of hazardous and non-hazardous waste (including ash) generated during the reporting period.
	Plastic consumption (tonnes)	Total amount of plastic consumed during the reporting period, including single-use plastic products, plastic packaging, recycled plastic used and other plastics, reported in tonnes.

Type	Indicator	Definition
Intensity	Energy intensity (MWh/million TL)	Total energy consumption divided by revenue (excluding banks), expressed as MWh per million Turkish lira. Calculated at the consolidated Group level.
	Greenhouse gas emission intensity (tonnes CO_2e/million TL)	Total greenhouse-gas emissions (Scope 1 + Scope 2 market-based) divided by revenue (excluding banks), expressed as tCO2e per million Turkish lira. Calculated at the consolidated Group level.

5.3 Economic Performance Indicators

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

Type	Indicator	Definition
Sustainable Business Model	SDG-linked Product and Service (#)	Number of products and services offered by the Group during the reporting period that deliver significant environmental or social benefits. These are classified as: mitigation (directly reducing greenhouse gas emissions or resource use), transition (in activities or sectors that are not inherently sustainable but reduce environmental impacts and support the shift toward a low-carbon economy), enabler (enabling other activities to achieve environmental objectives), and positive social impact (improving welfare, promoting inclusion and equality, and increasing access to essential services and economic opportunities).
	SDG-linked Product and Service Revenue (TL)	Income in Turkish lira generated from the Group's SDG-linked products and services; those that provide environmental or social benefits through mitigation, transition or enabling attributes during the reporting period. Reported on a consolidated basis (excluding bank).
	SDG-linked R&D and Innovation Investments (TL, %)	Total amount of research, development, and innovation investments explicitly linked to the SDGs during the reporting period, reported in Turkish Lira (TL) on a consolidated basis. The ratio is calculated by dividing SDG-linked R&D and innovation investments by the Group's total R&D and innovation investments for the reporting period (excluding bank).
	Ratio of SDG- Linked investments (%)	Progress against the Group's 5 billion USD SDG-linked Investment Pledge, calculated as cumulative SDG-linked investments divided by the commitment amount (excluding bank).

Type	Indicator	Definition
Environmental Investments	Energy savings (MWh)	Energy savings achieved during the reporting period through environmental investments or operational improvements, quantified in MWh based on measured reductions in energy consumption or validated engineering estimates.
	Greenhouse gas emission reductions (ton CO_2e)	Reductions in greenhouse-gas emissions achieved during the reporting period as a result of environmental investments or operational improvements. Reported in metric tonnes of CO_2-equivalent (tCO_2e).

5.4 Social Performance Indicators

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

Type	Indicator	Definition
Maternal / Paternal Leave	Number of employees granted maternal/paternal leave (#)	Total number of employees who were entitled to and took maternity or paternity leave during the reporting period, in accordance with applicable laws and organizational policies.
	Employees who returned to work after maternal/paternal leave (#)	Number of employees who returned to work at the end of their maternity or paternity leave within the reporting period.
	Ratio of the employees who returned to work after maternal/paternal leave (%)	The percentage of employees who returned to work at the end of their maternity leave, calculated as: (Number of employees who returned to work after maternity/paternal leave / Number of employees who took maternity/paternal leave) x 100.
Training	Total training hours (h)	Total hours of training delivered to employees during the reporting period, across all training subjects.
	Average training hours per employee (h)	Total training hours divided by the total number of employees during the reporting period.
	Total hours of trainings by training types	The total number of hours spent by employees in training and development activities during the reporting period, disaggregated by defined training categories (ethics trainings; diversity, equity and inclusion trainings; sustainability and environment trainings; and anti-bribery and corruption trainings). Training hours are calculated based on the actual duration of each training session attended by employees.
	Average training cost per employee (TL)	The total cost of employee training and development activities during the reporting period, divided by the total number of employees. Costs include expenses such as training materials, external trainers, course fees, and other related expenditures, expressed in TL (excluding bank).
Occupational Health & Safety	Number of fatalities (#)	Total number of work-related fatalities occurring during the reporting period.
	Number of incidents (#)	Total number of work-related injuries, including those resulting in lost time, restricted work, or medical treatment, recorded during the reporting period.
	Number of occupational diseases (#)	Total number of recognized cases of occupational diseases diagnosed during the reporting period.
	Lost day rate (LDR)	The number of workdays lost due to work-related injuries or diseases per 200,000 hours worked, calculated as: (Number of lost days x 200,000) / Total hours worked.
	Absentee Rate (AR)	The ratio of total work days lost during the reporting period for any reason (minor illnesses, personal days, etc.) to total work days. Formula: AR = (Number of days absent / Total work days) x 100.
	Injury-related Absenteeism (#)	Total number of workdays of absence resulting from work-related injuries during the reporting period.
People Reached through Inclusion Programs	Number of People Reached through Inclusion Programs	Refers to the total number of people (excluding bank) that the organization has reached through its inclusion programs. The people reached are expected to belong to vulnerable groups. Vulnerable groups currently listed in the organizations are: citizens over 65, youth, children, women and migrants. In addition, the following groups are also vulnerable according to the United Nations definition and should be reported in "Other" if they are on the organization's list of persons accessed: refugees and asylum seekers, internally displaced persons, persons living in extreme poverty.

6. INDEPENDENT ASSURANCE REPORT

INDEPENDENT ASSURANCE REPORT

DRT Bağımsız Denetim ve SMMM A.Ş. ("Deloitte") independent auditor's limited assurance report to the Board of Directors of Hacı Ömer Sabancı Holding A.Ş. ("Company") and its subsidiaries (together referred to as "Group") on the 2025 ESG Performance Report for the year ended 31 December 2025.

Scope of Limited Assurance Engagement

We have been engaged to perform a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and Assurance Engagements on Greenhouse Gas Statements (ISAE) 3410 ("Standards") on whether the Selected Sustainability Information listed below (the "Selected Information") in the Group's ESG Performance Report for the year ended 31 December 2025 (the "2025 ESG Performance Report") has been prepared in accordance with the principles set out in the Reporting Guidance section of the Group's ESG Performance Report on pages 11-17.

Our assurance engagement does not cover other information included in the 2025 ESG Performance Report, or Sustainability Information or any other information related to the 2025 ESG Performance Report (including any images, audio files, documents embedded in a website or embedded videos).

Selected non-financial performance data for limited assurance

We have been engaged by the Group to perform limited assurance procedures on the accuracy of the following key performance indicators included in the 2025 ESG Performance Report for the year ended 31 December 2025. The scope of the indicators subject to limited assurance procedures and found on pages 4-10 marked with an ✓ of the 2025 ESG Performance Report for the year ended 31 December 2025 is as follows:

SOCIAL PERFORMANCE INDICATORS

Occupational Health and Safety Indicators

- Number of incidents (#)
- Number of fatalities (#)
- Number of occupational diseases (#)
- Absenteeism rate (%)
- Lost day rate (%)
- Occupational health and safety (OHS) training hours (h)

Employees by Category

- Total number of employees (#)
- Number female employees (#)
- Number of employees by nationality (#)
- Ratio of women managers (%)
- Ratio of women managers in revenue-generating roles (%)
- Ratio of women employees in STEM roles (%)
- Total number of employees granted maternal/paternal leave (#)
- Number of employees who returned to work after maternal/paternal leave (#)
- Ratio of employees who returned to work after maternal/paternal leave (%)

Number of new hires by age group (#)
Number of employees who left by gender (#)
Number of employees who left by age group (#)
Employee turnover rate by gender (%)

Inclusion Programs

Number of People Reached Through Inclusion Programs (#)

Training

Total training hours (h)
Total training hours by type of training (h)
Total training cost (TL)
Average training cost per employee (TL)
Average training hours per employee (h)

ENVIRONMENTAL PERFORMANCE INDICATORS

Energy Consumption

Total energy consumption (MWh)
Renewable energy consumption (MWh)
Renewable electricity generated and consumed on-site (MWh)
Purchased heat/steam/cooling (kg)

Intensity Indicators

Energy intensity (MWh/million TL)
GHG emissions intensity (tCO_2e/million TL)

GHG Emissions

Scope 1 emissions (tCO_2e)
Scope 2 emissions – location-based (tCO_2e)
Scope 2 emissions – market-based (tCO_2e)
Scope 3 emissions (tCO_2e)
- Category 6: Business Travel
- Category 7: Employee Commuting
- Category 15: Investments

Water Consumption

Water consumption (m^3)
Water withdrawal (m^3)
Water recycled and reused (%)
Total amount of discharged water(m^3)

Waste

Hazardous waste (tonnes)
Non-hazardous waste (tonnes)
Non-hazardous waste including ash waste (tonnes)
Total waste excluding ash waste (tonnes)
Total waste including ash waste (tonnes)
Waste reused and recycled (%)

Waste reused and recycled including ash (%)
Plastic consumption (tonnes)

ECONOMIC PERFORMANCE INDICATORS
Sustainable Business Model
Number of SDG-linked products and services (#)
Revenue from SDG-linked products and services (TL)
SDG-linked R&D and innovation investments (TL)
Ratio of SDG-linked R&D and innovation activities (%)
Environmental Investments and Expenditures
Environmental investments by category (TL)
Environmental expenditures by category (TL)
Energy savings (MWh)
Greenhouse gas emission reductions (tonnes CO_2e)
Double Materiality Assessment (DMA)

Structural constraints

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

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

Special Purpose

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

Our Independence and Competence

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

We apply the International Standard on Quality Management 1 (ISQM 1) and accordingly maintain a robust system of quality control, including policies and procedures that document compliance with relevant ethical and professional standards and requirements in laws or regulations.

Responsibilities of Management

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

Responsibilities of the Practitioner

Our responsibility is to reach a conclusion on the Selected Information based on our procedures. We conducted our limited assurance engagement in accordance with International Standards on Assurance Engagements and, in particular, International Standard on Assurance Engagements (ISAE 3000) (Revised) and Assurance Engagements on Greenhouse Gas Statements (ISAE3410) on Assurance Engagements Other than Independent Audits.

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

Our Key Assurance Procedures

We carried out limited assurance on the accuracy of the selected key performance indicators specified below in the section "Selected non-financial performance data for limited assurance" related to 2025 year and included into the Report. To achieve limited assurance, the ISAE 3000 (Revised) and (ISAE) 3410 ("Standards") requires that we review the processes, systems and competencies used to compile the areas on which we provide our assurance. Considering the risk of material error, we planned and performed our work to obtain all of the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion.

To form our conclusions, we undertook the following procedures:

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

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

Limited Assurance Conclusion

Based on our work and the assurance procedures performed, nothing has come to our attention that causes us to believe, in our opinion, that the Selected Information referred to above in the Group's 2025 ESG Performance Report for the year ended 31 December 2025, for which we were engaged to provide limited assurance, has not been prepared, in all material respects, in accordance with the Reporting Manual, as described in the "Auditor's Responsibilities" section above.

Restrictions on Use

This Report, including the conclusion, has been prepared for the Board of Directors of Hacı Ömer Sabancı Holding A.Ş. to assist in reporting the Group's performance and activities related to the Selected Information. We hereby authorize the inclusion of this report in the ESG Performance Report prepared for the year ending 31 December 2025, to enable Hacı Ömer Sabancı Holding A.Ş. Board of Directors to demonstrate that it has fulfilled its responsibilities by preparing an independent limited assurance report on Selected Information. Except to the extent permitted by law and in cases where prior written approval has been obtained and expressly agreed upon, we do not accept or assume any responsibility to anyone other than the Board of Directors of Hacı Ömer Sabancı Holding A.Ş. and Hacı Ömer Sabancı Holding A.Ş. in connection with the work we have performed or the report we have prepared.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Sunay Anıktar
Partner
İstanbul, 15 September 2026

Trade Name

Hacı Ömer Sabancı Holding A.Ş.

Tax Office and Tax ID Number

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