2025 Sustainability Reporting Supplementary Information

SABANCI HOLDING

Contents

1. Additional Social Performance Indicators & Explanations

1.1 Training Breakdown by Gender and Age (hours)

Metric	**2021**	**2022**	**2023**	**2024**	**2025**
Female	425,716	427,561	578,270	500,580	240,768
Male	1,082,663	1,216,627	1,044,814	1,332,965	1,182,954
Under 30	482,471	568,044	407,936	585,070	355,633
30-50 years old	995,283	1,045,117	1,174,941	1,186,463	910,185
Over 50	30,623	31,025	40,207	62,010	58,774

1.2 Workforce Gender Breakdown

Indicator	**2024 Share (%)**	**2025 Share (%)**
Women in top management positions	46%	45%
Women in junior management positions	44%	43%

Top management positions include women managers at most two levels away from the CEO. Junior management positions include first-line managers, junior managers and the lowest level of management within Sabancı Group's hierarchy.

1.3 Hiring

In 2025, 23% of positions opened within the Group were filled by internal candidates, while a total of 2.193 (Men: 262, Women:1.931) new employees joined the Group.

1.4 Labor Practices

Please note that the duration of annual paid leave cannot be less than the minimum period set out in the legislation of the countries of operation. Across the Group, leave entitlements are implemented at levels that exceed legal requirements.

2. Additional Information Security and Cybersecurity Indicators

Topic	2022	2023	2024	2025
Total number of information security breaches	0	0	0	0

3. Additional Policy Influence Indicators

Spending (Turkish Liras)	2019	2020	2021	2022	2023	2024	2025
Public Policy Engagement	0	0	1,198,000	4,059,236	4,835,191	6,303,538	4,639,169
Local, regional or national political campaigns, organizations or candidates	0	0	0	0	0	0	0
Trade associations or tax-exempt groups (e.g. think tanks)	0	0	402	708	1,050,000	1,740,000	2,640,000
Other (e.g. spending related to ballot measures or referendums)	0	0	0	0	0	0	0
Total contributions and other spending	0	0	1,600,000	4,767,236	5,885,191	8,043,538	7,279,169
Data coverage (% of total revenues)	0	0	100	100	100	100	100

Lobbying spending includes the World Business Council for Sustainable Development (WBCSD), TL 3.706.136 and the United Nations Global Compact (UNGC), TL 913.169. Trade association spending includes the Turkish Industry and Business Association (TÜSİAD).

4. External Stakeholder Engagement on Climate and the SDGs

Sabancı Holding's Executive Committee and senior management actively engage with public institutions, trade associations, and industry bodies to contribute to processes such as the formulation or implementation of new standards and regulations on sustainability. Leveraging its internal expertise, Sabancı Holding's Sustainability Directorate also contributes to shaping public policies, including nature and climate-related initiatives, with the goal of accelerating sectoral development and facilitating the transition to a low-carbon economy. The Holding ensures that all engagements on public policy activities and trade association memberships are fully aligned with its overarching sustainability objectives in all jurisdictions where Sabancı Holding operates.

The Sustainability Directorate provides advice to other functions and Executive Committee members where relevant and needed on the alignment of such endorsements and climate-related initiatives with the Holding's higher purpose and the goals of the Paris Agreement. Critical actions such as the endorsement of a global sustainability initiative are approved by the CEO and, when necessary, referred to the relevant Group Presidents, the Sustainability Leadership Committee and the Board of Directors' Sustainability Committee for further review and approval.

Coordination between the Sustainability Directorate and Corporate Brand Management and Communications ensures that external communications remain consistent and fully aligned with the goals of the Paris Agreement and the SDGs, reinforcing the company's commitment to sustainable development in the eyes of stakeholders, including shareholders and investors. The platforms engaged and the initiatives endorsed are monitored by relevant departments such as the sustainability and strategy teams, and are publicly disclosed on an annual basis in Sustainability Reports.

5. Additional Environmental Performance Indicators

5.1 Water Management (m³)

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
Water withdrawal (excluding sea water)	10,647,280	10,026,518	9,301,239	11,860,561	11,871,754
Water recycled and reused	23%	31%	38%	26%	28%
Total amount of discharged water	5,378,280	2,340,655	334,229,864	307,881,856	427,997,416
Total amount of discharged water (excluding sea water)	5,378,280	2,340,655	1,550,560	3,139,856	3,180,420
Total net freshwater consumption	5,269,000	8,429,288	8,148,879	8,910,471	8,691,334

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

6. Additional Materiality Indicators — Materiality Metrics for External Stakeholders

	Impact 1	Impact 2
Material Issue for External Stakeholders	Climate Emergency	Responsible Investment and Sustainable Business Models
Output Metric	Change in GHG emissions against 2021 — Scope 1 and 2 reduction of 1,290,293 tCO_2e in 2025	Reduced and avoided emissions
Impact Valuation	Environmental: avoided social cost of carbon through mitigation	Social: avoided social cost of carbon through investments.
Impact Metric	Avoided social cost of carbon in 2025: USD 271 million	Avoided social cost of carbon by 2030: USD 1.08 billion
Impact valuation assumptions	Avoided Social Cost of Carbon in 2025: approximately USD 271 million Assumptions: The amount of avoided CO_2e and the avoided social cost of carbon is calculated based on the following assumptions: 1) As of 2030, the total renewable installed capacity is expected to reach 7 GW through Sabancı Climate Technologies and Enerjisa Üretim, Sabancı Holding's investee company in Türkiye. The total amount of electricity generation is estimated using average capacity factors and multiplied by the applicable projected grid emission factor for Türkiye. The resulting avoided GHG emissions are multiplied by the applicable social cost of carbon. 2) Sabancı Holding estimates the benefit, namely the avoided social cost of carbon, associated with reducing its Scope 1 and Scope 2 GHG emissions by 42% by 2030 compared to the 2021 baseline. The projected emissions reduction is multiplied by the	Avoided social cost of carbon by 2030: USD 1.08 billion Source: Estimated avoided social cost of carbon by 2030: approximately USD 1.08 billion Projected Scope 1 and Scope 2 emissions reduction against the 2021 baseline: 4,706,206 tCO_2e 4,706,206 tCO_2e × USD 230/tCO_2 = USD 1,082,427,380, equivalent to approximately USD 1.08 billion. The social cost of carbon is a monetary estimate of the long-term climate-related damages associated with one additional metric ton of CO_2 emissions in a given year. This value also represents the estimated damages avoided through a corresponding reduction in CO_2 emissions. It covers impacts such as changes in agricultural productivity, human health, flood-related property damage and energy-system costs, although not all climate-related damages can currently be quantified. This calculation uses the US EPA central estimates of USD 210 per

	applicable social cost of carbon estimate for 2030. Sabancı Holding estimates the benefit of the emissions reduction achieved by 2025 according to the following formula: Avoided social cost of carbon in 2025: Amount of Scope 1 and Scope 2 emissions reduction against the 2021 baseline: 1,290,293 tCO_2e 1,290,293 tCO_2e × USD 210/tCO_2 = USD 270,961,530, equivalent to approximately USD 271 million.	metric ton of CO_2 for 2025 and USD 230 per metric ton of CO_2 for 2030, based on a 2% near-term Ramsey discount rate and expressed in 2020 US dollars Since the emissions reduction is reported in CO_2e, while the EPA factor applies specifically to CO_2, the resulting monetary value should be interpreted as an estimate. U.S. Environmental Protection Agency, Report on the Social Cost of Greenhouse Gases: Estimates Incorporating Recent Scientific Advances, November 2023 epa.gov/system/files/documents/2023-12/epa_scghg_2023_report_final.pdf
Type of Impact	Both negative and positive	Both negative and positive

7. Material Issues for External Stakeholders

Metric	Impact 1	Impact 2
Material Issue for External Stakeholders	Climate Change	Strategic Portfolio Transformation and Sustainable Value Creation
Cause of the Impact	Operations, products and services, supply chain. More than 50% of business activity	Operations, products and services, supply chain. More than 50% of business activity
External Stakeholders and Impact Areas Evaluated	Environment; society; consumers and end-users; external employees such as organizations in the supply chain and contractors	Environment; society; consumers and end-users; external employees such as organizations in the supply chain and contractors
Topic Relevance on External Stakeholders	Climate change and its acute and physical risks was determined to be material topic for internal and external stakeholders. As a diversified investment holding company operating across energy, material technologies, mobility, digital and retail businesses, Sabancı Group generates both positive and negative climate-related impacts throughout its value chain. In response, the Group is committed to reducing its climate footprint through decarbonization initiatives. By 2025, Scope 1 and 2 emissions had decreased by 11.5% compared to the 2021 baseline, while decarbonization initiatives delivered 1.26 million tCO_2e of emissions reductions during the year. Climate-related risks also drive portfolio transformation toward low-carbon technologies, creating opportunities to support emissions reductions beyond the Group's operational boundary.	Sabancı Holding's portfolio transformation towards sustainable business models was assessed as material due to its potential impacts on society, the environment and the wider economy. Through investments in energy and climate technologies, sustainable materials, mobility solutions and digital technologies, the Group supports the development and scaling of solutions that contribute to decarbonization, resource efficiency and sustainable development. These investments can generate positive environmental and societal impacts by enabling low-carbon technologies and accelerating the transition to a more sustainable economy. At the same time, emerging technologies may create environmental and social risks that require careful assessment and management. Therefore, Sabancı Holding evaluates the environmental and social impacts of new investments through its Responsible Investment Policy and investment due diligence processes.
Type of Impact	Both negative and positive	Both negative and positive

8. Targets and Metrics Linked to Executive Compensation for Material Issues

Following the reorganization of the Group Presidency structure, the sustainability targets presented below are mapped to the relevant strategic business units. Targets previously attributed to individual Group Presidencies have been reassigned in line with the updated organizational structure.

Material Topic	Targets
Climate Change	**Material Technologies:** Scope 1 and Scope 2 emission reduction targets of the relevant Material Technologies Group companies, including progress on science-based target setting. **Energy and Climate Technologies:** Scope 1 and Scope 2 emission reduction targets of the relevant Energy and Climate Technologies Group companies; development and publication of a detailed climate action plan covering Scope 1, 2 and 3 decarbonization pathways; climate-related ESG rating performance (CDP Climate and ESG index ratings).
Strategic Portfolio Transformation and Sustainable Value Creation	**Energy and Climate Technologies:** Growth of the renewable energy and climate technologies investment portfolio in line with the Group's X+5 strategy, including installed capacity additions, acquisition of operational renewable assets and climate technology venture capital investments.
Water	**Material Technologies:** Reduction of water consumption intensity in the operations of the relevant Material Technologies Group companies. **Energy and Climate Technologies:** Water-related ESG rating performance (CDP Water) of the relevant Energy and Climate Technologies Group companies.

The above-mentioned targets form part of the annual performance scorecards of the executive management responsible for the relevant strategic business units and directly impact their annual variable compensation. Performance against each target is assessed against pre-defined minimum, target and maximum thresholds. Sustainability indicators account for up to 10% of total variable pay for Group Presidents and the CEOs of Group companies, as disclosed under "Remuneration Based on Sustainability Performance" in our TSRS-compliant Sustainability Report

9. Additional Risk Indicators

9.1. Risk Review

9.1.1 Risk 1- Regulation and Compliance Risks

Description of company-specific risk exposure	For the 2025 reporting period, regulation and compliance risk remains classified as a critical-level enterprise risk based on an assessment of its potential impact, likelihood, vulnerability and speed of onset. This risk is closely monitored and reported to the Early Detection of Risk Committee at least six times a year. Regulation risk is defined as the risk imposed by changes in the regulatory environment in the countries and industries where Sabancı Holding has operations, due to amendments to laws and regulations covering areas such as tax, tariffs, trade barriers and competition. Compliance risk is defined as the risk of facing financial penalties, liabilities or reputation loss due to failure in complying with regulations, laws or the company's own rules.
Process and framework to determine risk appetite	The Compliance Presidency is responsible for managing regulation and compliance risks within Sabancı Holding, while the Risk Management and Audit Presidency monitors risk management activities, as the three lines model implies. These units report to the Board when necessary. Holding maintains a low appetite for regulatory and compliance risks and zero tolerance for intentional or negligent non-compliance. Full adherence to applicable laws, regulations and internal policies is expected across all operations, while minimal interpretation risk may be accepted in areas where regulatory decisions are evolving, well-informed, documented and aligned with ethical standards.
Description of mitigating actions	We monitor the legal cases that Sabancı Group faces; for example, we closely monitor competition cases and give utmost importance to complying with the regulation. Regular compliance training for employees and management, and dawn-raid simulations to reinforce readiness and awareness, are provided. We proactively monitor significant regulatory developments that may have financial or reputational implications and take the necessary actions. For example, new sustainability reporting requirements are assessed early, allowing timely process enhancements and effective compliance measures across the organization. Escalation protocols, periodic reporting to the Board and Audit Committee, and integration into enterprise risk management dashboards are regular actions we take.

9.1.2 Risk 2 — Cyber Security-Related Risks

Description of company-specific risk exposure	For the 2025 reporting period, regulation and compliance risk remains classified as a critical-level enterprise risk based on an assessment of its potential impact, likelihood, vulnerability and speed of onset, and this risk is monitored closely and reported to the Early Detection of Risk Committee and the Board at least six times a year. Cyber security risk is described as the risk of high costs, inefficiency or ineffectiveness in operations due to limited or ineffective security, storage and sharing of information; insufficient IT infrastructure or applications that allow for rapid and successful adaptation to changing technological requirements; ineffective controls over information security; and lack of authorization controls.
Process and framework to determine risk appetite	Cyber security risks for Sabancı Holding and its Group companies are quantified by an external party, CyberCube. Sabancı Holding has decided to assess its cybersecurity risks at a 97.5% confidence level and purchases the appropriate coverage accordingly. The Information Technology Unit is responsible for managing cybersecurity risks within Sabancı Holding, while the Risk Management and Audit Units also play a crucial role in monitoring cybersecurity risk management activities.
Description of mitigating actions	Sabancı Holding adopts a multi-layered and proactive approach to mitigate cyber security risks across its group companies. Below are key measures and practices implemented to strengthen our cyber resilience: • Robust Access Controls and Infrastructure Hardening We continuously enhance access control mechanisms and infrastructure security to prevent unauthorized access and data breaches. All the cyber-attack attempts are monitored. • Regular System Updates and Security Controls All systems undergo periodic updates and vulnerability scans. Findings from internal audits and penetration tests are tracked and resolved promptly. • Employee Awareness and Training Programs Cybersecurity awareness is reinforced through regular employee training, phishing simulations, and role-based certifications. These programs are tailored to address evolving threat landscapes and ensure first-line engagement. • Penetration Testing and Incident Monitoring Penetration tests are conducted regularly, and critical findings are monitored via dashboards. Incident response protocols are in place to address breaches swiftly • Cyber Insurance Coverage Sabancı Holding maintains a high-limit umbrella cyber insurance policy covering both the Holding and its subsidiaries. A dedicated Technology Professional Liability Insurance coverage has been added to the policy specifically for SabancıDX. This coverage addresses professional liability risks that may arise from SabancıDX's digital services. • Cyber Maturity Assessments by External Parties CyberCube reports are used to assess the cyber maturity of group companies. These assessments include threat modelling, exposure analysis, and benchmarking against industry standards. • Integration into Risk Governance Framework Cybersecurity risks are categorized under operational risks and reviewed monthly by the Risk Coordination Committee and quarterly by the EDRC. • Continuous Improvement and Strategic Alignment Cyber risk mitigation is aligned with Sabancı Holding's broader sustainability and governance strategy, ensuring resilience and long-term value creation A roadmap is being developed within the Sabancı Group through a collective intelligence approach, in collaboration with Cyber

	Minds participants, who are composed of company information security teams. This roadmap aims to shed light on the critical areas in cybersecurity where our companies should invest and take action in the short, medium, and long term.

9.2 Emerging Risks

9.2.1 Emerging Risk 1

Name of the emerging risk	Restrictions relating to Prohibited Foreign Entities and Foreign Entities of Concern
Category (select one: Economic / Environmental / Geopolitical / Societal / Technological / Other)	Geopolitical
Description of the risk: what is it, which external or technological development does it stem from, and why is it new and emerging?	Federal legislation enacted in the U.S. in 2025 linked eligibility for clean energy tax credits to new "foreign entity of concern" restrictions. The rules limit both the share of project equipment that may originate from restricted foreign suppliers and the ownership, financing and control relationships that a project company may have with such entities. Implementing guidance has been issued only in part, and several definitions remain open. Restrictions of this type and scope had not previously applied to U.S. renewable energy investments, which is why the topic is treated as an emerging risk for Sabanci Renewables.
Impact on the business: which business lines, investments or strategic choices could it affect over the next 3-5 years and beyond?	The restrictions narrow the pool of eligible suppliers for solar and battery energy storage projects, particularly for modules and inverters, and increase supply chain traceability and documentation requirements. The remaining uncertainty in the definitions has also slowed tax equity and tax credit transfer activity across the market, as investors require certainty on eligibility before committing to new projects. Over the next three to five years this may affect procurement costs, financing terms and the timing of new investment decisions.
Mitigating actions: measures already taken and steps planned in response to the risk	Procurement is directed at Tier-1 equipment suppliers with clear and traceable supply chains. Sabanci Renewables works with long-standing banking and tax equity partners that are not affected by the restrictions, which supports continued access to financing. Regulatory developments are monitored on an ongoing basis and procurement, and financing decisions are reviewed against the latest requirements. This has allowed Sabanci Renewables to continue investing while the restrictions constrain parts of the market.

9.2.2 Emerging Risk 2

Name of the emerging risk	Uncertainty arising from the emerging Türkiye Emissions Trading System
Category (select one: Economic / Environmental / Geopolitical / Societal / Technological / Other)	Economic
Description of the risk: what is it, which external or technological development does it stem from, and why is it new and emerging?	During FY2025, Türkiye advanced the development of its first mandatory Emissions Trading System, including the publication of a draft ETS Regulation in July 2025. As of 31 December 2025, key implementation parameters, including the pilot-period design, sectoral coverage, emissions cap, allowance prices, benchmark values, free-allocation methodology and implementation timeline, had not been finalized. As Türkiye had not previously operated a mandatory carbon market, the potential design and financial consequences of the system represented a new and emerging external risk for Sabancı Group.
Impact on the business: which business lines, investments or strategic choices could it affect over the next 3-5 years and beyond?	Over the next three to five years and beyond, the Türkiye ETS may affect Group companies operating in emissions-intensive sectors, particularly material technologies and energy. Uncertainty regarding carbon prices, benchmark values and free allocation may affect operating costs, capital expenditure requirements, product pricing and the timing of decarbonization investments. Its interaction with the EU CBAM may also influence the cost and competitiveness of products exported to the EU, potentially requiring adjustments to production processes, investment planning and portfolio strategy.
Mitigating actions: measures already taken and steps planned in response to the risk	Sabancı Holding monitors Türkiye ETS and CBAM developments and incorporates carbon-price scenarios into strategic planning and investment assessments. The Group's internal carbon-pricing model considers Türkiye ETS, EU ETS and international carbon-price pathways when assessing potential financial exposure. Group companies implement sector-specific measures, including energy-efficiency projects, renewable energy use, low-carbon technologies and improvements in emissions data. Assumptions and investment plans are reviewed as regulatory requirements develop.

9.3 Risk Culture

To promote a robust risk culture across Sabancı Holding, the Risk Directorate has developed a series of tailored training programmes aimed at enhancing employee awareness. These include Corporate Risk Management Training, Major Corporate Crises and Their Consequences, and Risks Artificial Intelligence May Pose in Corporate Life. Each programme has been designed using artificial intelligence technologies and is delivered by an AI-generated instructor. By disseminating these training courses digitally, employees from various departments have been able to acquire foundational knowledge of risk concepts and internalize the organization's approach to risk. In addition, during the 2025 reporting period, the Risk Directorate led joint workshops with the participation of various stakeholder groups, process owners and the sustainability teams of Group companies. These workshops provided a structured setting in which participants reviewed risk inventories and identified risk topics, applied the Group's risk identification, prioritization and assessment methodology, and built practical familiarity with the corporate risk management framework. Through this participatory approach, risk management principles were disseminated across functions and Group companies during the reporting period, strengthening risk awareness and reinforcing the Group's risk culture.

As part of our ongoing efforts to strengthen the organization's risk culture, the Risk Directorate conducts an annual Risk Perception Survey across all Sabancı Group companies, covering both global and Türkiye-specific risks. This survey captures employees' individual perceptions of risk based on their roles, locations and experiences, and serves as a strategic tool to assess and enhance awareness across the organization. Results are analyzed and presented in one-on-one meetings with executive staff and through company-specific reporting formats. By comparing internal findings with global benchmarks such as World Economic Forum results, we gain insights into how risk is perceived across different business units and geographies.

As an investment holding company, Sabancı Holding does not directly offer any products or services. However, in all the initiatives that we work on, we assess their alignment with sustainability-related investment criteria. In the last two years, six initiatives passed to the next phase, meaning a detailed feasibility and due diligence process, and for all six we performed a deep-dive environmental and social impact assessment as per our Group's Responsible Investment Policy. As a result, Sabancı Holding increased its understanding of the sustainability profile of different industries. Due to the confidentiality of the projects and the results of risk assessments, only the general scope of the assessment process can be shared.

When a potential project is presented to Sabancı Holding, a project organization is established and workstreams are formed to evaluate risks from various perspectives. These workstreams include experts and executives from departments such as risk, finance, human resources, sustainability, tax, legal, commercial and technical. Many of these workstreams engage with different advisors throughout the due diligence process. Additionally, specific workstreams focused on business plan and valuation, transaction documents and contract negotiation, and post-merger integration are established to ensure the continuity of processes initiated by the project. During the assessment process, risk simulations are conducted to evaluate assumptions and potential outcomes, considering commercial and financial risk parameters such as the probability of occurrence and the time period. At the end, an internal rate of return is calculated, providing an overview of the project's risk for Sabancı Holding.

As part of the general audit process, the external independent auditor confirms that the Early Detection of Risk Committee convenes six times annually and reviews the meeting minutes as a standard procedure in their work.

Risk management performance is embedded in the annual performance scorecards of Group Presidents and the CEOs of Group companies and therefore directly affects their variable compensation, with targets set in line with the Group's critical-level enterprise risks. For example, regulation and compliance risk is reflected through targets on regulatory readiness and on compliance with the Turkish Sustainability Reporting Standards.

10. Information Security Governance

Sabancı Holding recognizes the importance of effective information security governance and initiated the establishment of an Information Security Committee structure in 2025. The intended governance model was designed to bring together senior representatives from relevant functions, including digital, risk, audit, technology, human resources, security, and corporate communications, in order to support a coordinated approach to information security oversight. However, due to organizational changes and leadership transitions during the period, the committee structure could not be finalized and operated at its targeted maturity level. The development and refinement of the governance model remain under review as part of the company's ongoing efforts to strengthen information security management.

As part of this approach, Sabancı Holding continues to evaluate information security risks through a multidisciplinary perspective, taking into account technical, operational, regulatory, and reputational considerations. Information security activities are aligned with the company's overall business objectives, risk management framework, and digital transformation priorities. Relevant responsibilities and improvement initiatives are coordinated through existing management structures while governance enhancements continue to be assessed.

Sabancı Holding remains committed to further developing its information security governance framework in line with evolving business requirements, regulatory expectations, and industry best practices. Future governance arrangements, including committee structures and reporting mechanisms, will continue to be evaluated and enhanced as part of the company's continuous improvement approach.

Trade Name

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