

Sustainability Report

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THE FOUNDATION OF OUR STRENGTH:

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ABOUT THE REPORT

As **Eksim Enerji**, we contribute to Türkiye's low-carbon future vision through our renewable energy investments and address our environmental, social, and governance (ESG) responsibilities through an integrated and holistic management approach.

Since our establishment, we have pursued growth driven by environmentally responsible technologies and sustainable business models. In doing so, we prioritize not only the creation of economic value but also the generation of social benefit and the systematic reduction of our environmental impacts in alignment with our strategic targets.

In this context, we are pleased to present our first Sustainability Report, covering the 2024 reporting period, prepared in accordance with the Türkiye Sustainability Reporting Standards (TSRS) and the Global Reporting Initiative (GRI) Standards. Guided by our principles of transparency and accountability, we conduct our reporting processes in full compliance with applicable legislation and internationally recognized reporting frameworks.

Through this report, we transparently disclose our climate-related impacts, natural resource use, social considerations, and governance practices, together with their financial and non-financial implications for our Company. We aim to provide decision-makers with meaningful, reliable, and decision-useful information, comprehensively assess the financial impacts of sustainability-related risks and opportunities, and communicate our value creation approach from a holistic perspective.



Eksim Enerji's published Integrated Sustainability Reports are accessible via **the QR code** provided.

Silivri, WPP



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For any feedback, suggestions, or requests for information regarding the content and methodology of this Report or our Company's sustainability practices, you may contact us at surdurulebilirlik@eksim.com.tr





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Reporting Period and Scope

This Report covers the activities carried out by Eksim Enerji between 1 January 2024 and 31 December 2024. Where relevant, comparative data relating to previous years have also been disclosed in order to present our performance trends in a clear and transparent manner. The contributions of our newly commissioned power plants and capacity increases realized during the 2024 reporting period to our sustainability performance have also been incorporated into the assessment. In alignment with our defined reporting boundaries, our existing activities and future plans with respect to each indicator are presented comprehensively in the relevant sections, together with the calculation methodologies applied.

Regulatory Compliance and Conformity

This Report has been prepared in accordance with the GRI Standards and the Türkiye Sustainability Reporting Standards (TSRS 1 and TSRS 2). As of 2024, the reporting process has been conducted on a voluntary basis, and greenhouse gas (GHG) emissions have been calculated in alignment with the GHG Protocol and ISO 14064-1 standard. Although the Report has not yet been subject to independent external assurance, all disclosed data have been meticulously prepared based on national and international methodologies.

Within the scope of TSRS 1, General Requirements for Disclosure of Sustainability Related Financial Information, disclosures have been structured under four core pillars: Governance, Strategy, Risk Management and Metrics and Targets. In this context, the key elements of the sustainability strategy, particularly climate change related risks and opportunities, have been integrated with governance mechanisms, strategic plans, risk management processes and performance indicators.

Furthermore, TSRS 2 – Climate-related Disclosures has been applied; the sustainability strategy has been aligned in full compliance with this standard, and the related commitments have been reported in a concrete manner.

Transitional Reliefs

In accordance with the transitional provisions set out under the Türkiye Sustainability Reporting Standards (TSRS), this Report focuses on risks and opportunities related to climate change. This approach has progressed in alignment with the ongoing efforts to monitor and reduce Scope 1 and Scope 2 greenhouse gas (GHG) emissions.

The principal exemptions applied under the transitional provisions of the TSRS are summarized as follows:

○ Non-presentation of Comparative Information:

Pursuant to TSRS 1 E3 and TSRS 2 C3, entities are not required to present comparative information in their first reporting period prepared in accordance with the TSRS. Accordingly, this Report prepared for the year 2024 does not include comparative data relating to prior periods. Similarly, in accordance with TSRS 1 Appendix E6 (a) and (b), comparative disclosures regarding risks and opportunities have not been included in this Report. Studies have been initiated to monitor the year-on-year evolution of risks and opportunities, and it is envisaged that related disclosures will be included in subsequent reporting periods.

○ Climate-related Limited Disclosures:

Pursuant to TSRS 1 E5, during the first reporting period, only climate-related risks and opportunities defined under TSRS 2 may be disclosed publicly. Accordingly, the Governance, Strategy, and Risk Management sections of this Report have been structured exclusively around climate-related matters, while broader sustainability topics have been deferred to subsequent reporting periods.

○ Exemption Regarding Scope 3 Emissions:

Pursuant to Provisional Article 3 of the “**Board Resolution on the Scope of Application of the TSRS,**” the disclosure of Scope 3 greenhouse gas emissions is not mandatory for the first two reporting periods. Accordingly, this report presents information solely on Scope 1 and Scope 2 emissions. Nevertheless, within the framework of our sustainability strategy, efforts to calculate Scope 3 emissions have been initiated. At this stage, Well-to-Tank emissions associated with fuel and energy consumption have been calculated and the monitoring process has accordingly been initiated.



EBUBEKİR TİVNİKLİ
Chairman of the Board



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As Eksim Enerji, we believe that a cleaner and more livable future can only be built through bold actions taken today. We view a sustainable world not as a matter of choice, but as a shared responsibility. Guided by this strong conviction and by a vision that remains firmly grounded in present realities, we continue to pursue our investments in renewable energy with determination. We acknowledge our responsibility to build a more resilient, efficient and low carbon energy ecosystem, and we reinforce our pioneering role in Türkiye's clean energy transition through our investments.

The year 2024 proved to be a challenging period for the energy sector due to adverse weather conditions, geopolitical tensions and ongoing vulnerabilities in global supply chains. The escalation of cyber risks has rendered the security of power generation facilities more critical than ever. During this period, we approached these developments not merely as a test, but also as a strategic opportunity. We adopted a growth model that accelerates our renewable energy investments, diversifies our generation portfolio and strengthens our cyber security infrastructure. In doing so, we enhanced our resilience against global uncertainties while making a strong contribution to Türkiye's clean energy vision.

The investments we executed throughout the year were positively reflected in both our financial and operational performance. Through a record level of investment amounting to approximately USD 194.7 million, we reaffirmed our strong commitment to renewable energy. We increased our total assets by %19.8, reaching 55.8 billion TRY. Our installed capacity rose to 598.8 MW, and we generated 1.5 billion kWh of electricity, entirely from renewable sources. Accounting for approximately %4 of Türkiye's total wind power generation, this performance clearly demonstrates our tangible contribution to energy supply security.

We maintained an availability rate of over %99 across our operational processes. Once again, we demonstrated our position among the leading players in the sector in terms of efficiency and operational continuity. This strong performance not only enhanced our financial resilience but also reinforced our sustainable value creation model, which inspires confidence among all our stakeholders. Through renewable energy generation, we continue to increase our contribution to the reduction of greenhouse gas emission intensity in the sector, further strengthened by our new investments. We aim to advance our environmental responsibility by supporting this approach with a targeted reduction in our Scope 1 and Scope 2 emissions by 2030.

With our conviction that the energy of the future is founded on sustainability, we believe that together we can realize a transformation that anticipates tomorrow's needs today. At every step, our objective is not only to expand our capacity, but also to generate long-term value for our country's low-carbon energy transition. Looking ahead, we will continue to build a stronger, more resilient, and cleaner energy future, guided by technology, innovation, and environmental responsibility. Empowered by our stakeholders, we will remain an integral part of a transformative journey that delivers meaningful progress and hope for both our country and our planet.



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ARKIN AKBAY

Head of Energy Generation
Group and CEO of Eksim Enerji

We believe that sustainability is the fundamental driver shaping our future, and we play a leading role in our country's clean energy transition. We act with the awareness that energy is not merely a production activity, but also a strategic element that shapes social welfare and environmental balance. With this understanding, we resolutely strengthen our growth initiatives based on renewable resources, placing technology, efficiency, and low carbon solutions at the core of our business model. This approach also formed the foundation of the concrete steps we took in 2024 with a strong focus on sustainability.

In 2024, we structured our sustainability strategy around three core priorities: combating climate change, enhancing energy efficiency, and reducing emissions. Within the framework of our governance structure aligned with Eksim Holding, we defined our targets through our Sustainability Committee. We implemented our human and environment centered strategy in collaboration with our topic focused project groups. In line with our principle of continuous improvement in quality and impact, we conducted our activities within a structured framework in which performance indicators were monitored on a regular basis. By placing a measurable, transparent, and continuously improving approach at the core of our corporate values, we have embedded performance indicators as an integral component of our business model. This holistic approach has gone beyond environmental responsibility, establishing a robust framework that advances our corporate sustainability into the future.

We completed our greenhouse gas emissions inventory for the years 2023 and 2024 in accordance with the GHG Protocol and ISO 14064-1:2019 standard. As a company operating at the core of the sustainability value chain, we have also taken the necessary steps to ensure that the environmental contribution we deliver through clean energy generation is reflected across all our lines of business. As of 2025, we plan to expand the scope of our inventory to cover additional categories, including supply chain activities, business travel and waste management. Biodiversity, another critical dimension of sustainability, has also remained high on our agenda.

The biodiversity studies conducted within the scope of our Viranşehir Renewable Energy Resource Area (YEKA) Solar Power Plant project have constituted a significant step in reinforcing our commitment to ecosystem protection.

We have adopted a development model that supports local employment in the regions where we operate, contributes to ecosystem restoration and promotes the preservation of cultural heritage, thereby advancing social and environmental impact in an integrated manner. In the regions where we invest, we believe that we coexist with local communities and take care to build all our achievements upon this understanding..

Completed in line with our strategy and action plans through a sustainability driven approach, 2024 has also provided guidance for our targets and plans for 2025. In the upcoming period, we will direct our strategic focus toward increasing our installed capacity and diversifying our portfolio through new projects. In order to strengthen continuity of generation, we plan to deploy artificial intelligence and digital twin applications, and to enhance the resilience of our operations through energy storage technologies, hybrid solutions and green financing instruments.

We aim to increase the 1.2 million tonnes of CO₂ emissions we avoided in 2024 to 4 million tonnes by 2026, and we continue to build a low carbon and sustainable energy future step by step. In line with these targets, while securing our sustainable growth, we also strengthen our contribution to the Sustainable Development Goals, thereby providing strategic support to our country's long term development.

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EKSİM ENERJİ:

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55.8
BILLION TRY

Total Assets

194,7
MILLION \$

Investment Amount

625.000

Clean energy generation
equivalent to the annual
consumption of households

1.700 MW+

Portfolio

1,5
BILLION kWh

Electricity Generation

Türkiye's wind
power generation

%4
SHARE

598,8 MW

Installed Capacity

RANKED
112TH

in the ICI
Second 500

1,2 MILLION
TONNES

of CO₂ emissions
avoided

%99,3

Availability rate

Electricity
generation
sufficient to charge
all electric vehicles
in Türkiye

Six times

¹The figures presented above pertain to the year 2024.



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ECONOMIC VALUE CREATED



We derive our economic strength entirely from renewable energy.

In 2024, supported by our strong financial structure and long term vision, we resolutely continued our journey of sustainable growth. By integrating our renewable energy investments with a digitalization, R&D and innovation focused approach, we generated both economic and environmental value. We shape every investment decision by maintaining a balance between environmental benefit and economic performance, and we adopt the creation of long term value for our stakeholders as our fundamental objective.

The record investment of USD 194.7 million realized in 2024 stands as the most tangible demonstration of our commitment to renewable energy. To date, we have diversified our energy portfolio, increased our generation capacity and further strengthened our position in the sector through total investments amounting to approximately USD 1.2 billion.

A significant portion of these investments has been directed toward renewable energy-based projects, including the 126 MWm / 120 MWe installed capacity developed under YEKA RES-3, the 191.3 MWh solar power plant (SPP) project in Viranşehir, Şanlıurfa, and hybrid power plant investments in Tokat, Amasya, Balıkesir and İzmir. In addition, our R&D activities focused on battery systems and hydrogen storage technologies support generation security and the continuity of energy supply.

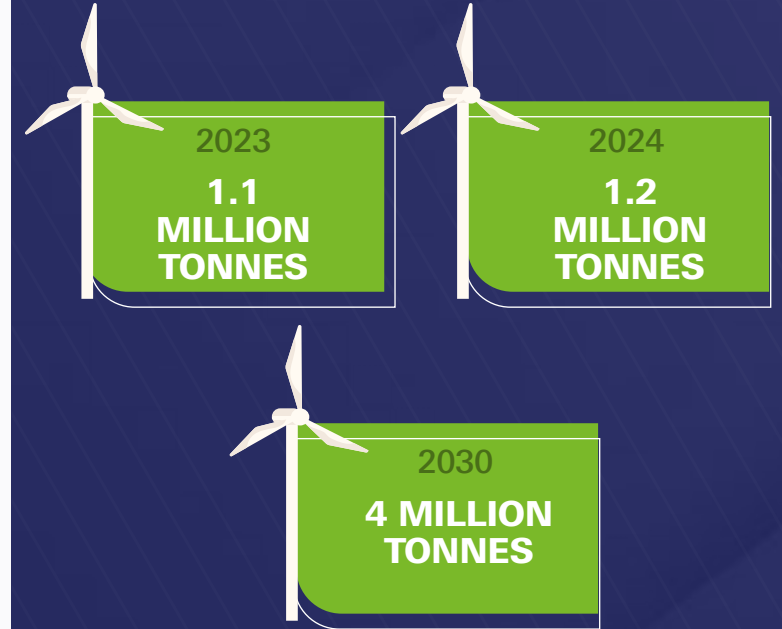
In 2024, we achieved a total electricity generation of 1.5 billion kWh.

With a total of 54 MW of SPP investments planned to be integrated into the Kayadüzü, Ovacık and Killik wind power plant (WPP) sites, we aim to enhance resource flexibility in energy generation and further strengthen sustainability. In addition, through the Geyve WPP capacity increase project, we raised the installed capacity of our power plant to 115.8 MW and are implementing an additional capacity increase that will bring it to 150.2 MW in 2025.

Through the investments carried out throughout the year, we made significant progress toward expanding our energy generation projects in an integrated manner with storage facilities; in this context, we obtained pre-licenses for 466.2 MW of wind power capacity and 171 MW of solar power capacity.

As of the end of 2024, with an installed capacity of 598.8 MW, we make a strong contribution to our country's renewable energy capacity. Through these investments, we not only delivered on our economic performance, but also achieved tangible progress in reducing our environmental impacts. In 2024, we prevented approximately 1.2 million tonnes of carbon emissions and aim to increase this figure to 4 million tonnes in the medium term. In doing so, we both respond to our country's energy needs and resolutely continue our efforts toward a sustainable future on a global scale.

We aim to prevent
4 million tonnes
of emissions by 2030.



In the forthcoming periods, we will continue to reinforce our financial strength through innovative technologies, digitalization practices and energy efficiency focused projects, thereby sustaining our contribution to the national economy, stakeholder expectations and Türkiye's green transformation.



With over 20 years of experience, we lead the advancement of renewable energy

The foundations of our energy portfolio were laid in 2006 with the acquisition of our first hydroelectric power plant licenses; in 2007, our investments were diversified through the wind energy licenses obtained in İzmir, Balıkesir, Tokat and Amasya. The portfolio was further expanded with the commissioning of the Silivri and Osmaniye wind power plants in 2014, followed by the Geyve WPP in 2019. Today, as Eksim Enerji, we undertake a significant role in Türkiye's energy transition through our investments spanning diverse geographies.

With over 20 years of sector experience, we focus on electricity generation from 100% renewable sources and lead Türkiye's energy transformation through the projects we develop in wind, hydroelectric and solar energy.

Our shareholding structure is built on a strong foundation, with the Tivnikli Family holding the majority stake and our Chairman of the Board also among the principal shareholders. Through this structure, we conduct our operations in line with the principles of transparency, accountability and robust corporate governance.

Headquartered in Istanbul, our company operates a strong energy infrastructure with facilities distributed across various locations in Türkiye. Our wind power plants in Susurluk, Ovacık, Hasanbeyli, Silivri, Kayadüzü, Killik, Seferihisar and Geyve, together with our Uzundere-1 hydroelectric power plant, operate in accordance with the principles of high efficiency and sustainability.

Company Name:	Eksim Enerji A.Ş.
Field of Activity	Renewable Energy
Address	Ord. Prof. Fahrettin Kerim Gökay Avenue, No: 36, Altunizade 34662, Üsküdar/ Istanbul
Date of Incorporation	01.11.2002
Chairman of the Board	Ebubekir Tivnikli
Member of the Board of Directors	Bora Çermikli
Member of the Board of Directors and CEO	Arkın AKBAY
Number of Employees:	211
Portfolio Capacity	1,700 MW +



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We shape the future by creating value for people, society and nature.

VISION



In the renewable energy sector, through our strong engineering capabilities, environmentally responsible approach and innovation driven practices, we aspire to become one of Türkiye's leading and one of the world's trusted and preferred energy companies. By continuously enhancing our environmentally friendly energy solutions, we contribute to sustainable development goals, assume an active responsibility in combating climate change and work to leave a livable world for future generations.

MISSION



As Eksim Enerji, our mission is to operate across Türkiye with the objective of 100% renewable energy, to utilize our resources efficiently and to develop innovative and sustainable energy solutions. With over 20 years of industry experience, we closely follow technological advancements, implement environmentally friendly practices and promote global sustainability. At every stage of our operations, we adopt an ethical, transparent and responsible approach that places people and the environment at the center. In doing so, we contribute to local development while also supporting the growth and development of our employees.

OUR VALUES



WE ARE RESPECTFUL

In all our relationships, from our colleagues to our customers and from our suppliers to our shareholders, we uphold mutual trust and respect as our fundamental principle.

WE MAKE LIFE EASIER

With our solution oriented and proactive approach, we transform challenges into opportunities and create synergy through effective communication.

WE ARE COMMITTED TO ETHICAL AND SOCIAL VALUES

We act with transparency and integrity, comply with applicable laws and regulations, and uphold societal values.

WE ARE INNOVATIVE AND DEVELOPMENT ORIENTED

We regard innovation as an integral part of all our processes and support both individual and corporate development through a culture of continuous learning.

WE PLACE SUSTAINABILITY AT THE CORE

While minimizing our environmental impacts, we prioritize the efficient use of resources and aim to leave a strong legacy for future generations.



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Shaping the energy transition with the strength derived from our heritage.



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2021

Change of our corporate title to Eksim Enerji A.Ş.

2023

Reaching an installed capacity of **528.8 MW** with **eight wind power plants** and **one hydroelectric power plant**.

2024

Increasing our total installed capacity to **598.8 MW**.

2011

Commissioning of two **wind power plant projects** with a combined installed capacity of **85 MW**.

2010

Commissioning of our **first hydroelectric power plant project** with an installed capacity of **63 MW**.

2008

Acquisition of generation licenses for **eight wind power plant projects**.

2002

Commencement of our company's operations.

1986

Establishment of Eksim.





We produce reliable and sustainable energy in accordance with international standards.

At Eksim Enerji, we adopt the management approach of conducting our operations in full compliance with both national and international standards. In line with this commitment, throughout 2024, we have completed the necessary preparations to strengthen our corporate sustainability framework and obtain the following certifications:

- ISO 9001 Quality Management System,
- ISO 14001 Environmental Management System,
- ISO 45001 Occupational Health and Safety Management System
- ISO 50001 Energy Management System

These certifications are expected to be obtained at the beginning of 2025. Additionally, the ISO 27001 Information Security Management System certification was successfully awarded in 2023.

By obtaining these certifications, we aim to concretely demonstrate our sustainability vision, instill confidence in our stakeholders, create value for society and the ecosystem, and establish a strong and enduring foundation for our long-term success.



The certificates, whose certification processes have been successfully completed, can be accessed by scanning the QR codes.



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OUR OPERATIONS



We transform the power we harness from nature into sustainable value for the future.

At Eksim Enerji, we generate 100% renewable energy from wind, hydro, and solar sources, leading the transformation of our country's energy landscape. Central to our business model are our core priorities: enhancing energy efficiency, minimizing our environmental impact, and accelerating the transition to a low-carbon economy.

01 Energy Generation

At Eksim Enerji, we harness the power of wind, sun, and water for a sustainable future. Since 2000, through our measurements and investments across various regions of Türkiye, we have achieved a licensed capacity exceeding 1,000 MW and a WPP portfolio of over 700 MW approved by the Energy Market Regulatory Authority (EMRA). In hydropower, our 63 MW HPP project in Rize-Uzundere contributes to the country's clean energy supply, while in solar energy, we are expanding our investments with over 190 MW of capacity achieved in Şanlıurfa Viranşehir under the YEKA SPP-4 project. In the biomass sector, we continue our R&D efforts aimed at second-generation fuel and electricity production. This diversification allows us to manage one of Türkiye's largest licensed renewable energy portfolios, contributing both to national climate objectives and societal welfare.

02 Energy Sales

We do not limit the electricity we generate to production alone; we deliver it reliably and sustainably to the market in ways that benefit society. Electricity in our portfolio is primarily traded transparently through Energy Exchange Istanbul (EXIST) market mechanisms and subsequently delivered to free consumers, corporate clients, and third parties via bilateral agreements with our group company, Eksim Elektrik. Operating under a supply license issued by the Energy Market Regulatory Authority, Eksim Elektrik supplies 100% renewable electricity. In this way, we not only provide our customers with affordable and uninterrupted energy but also support the transition to a low-carbon energy system, thereby contributing to our sustainability objectives.

*Viranşehir, SPP*

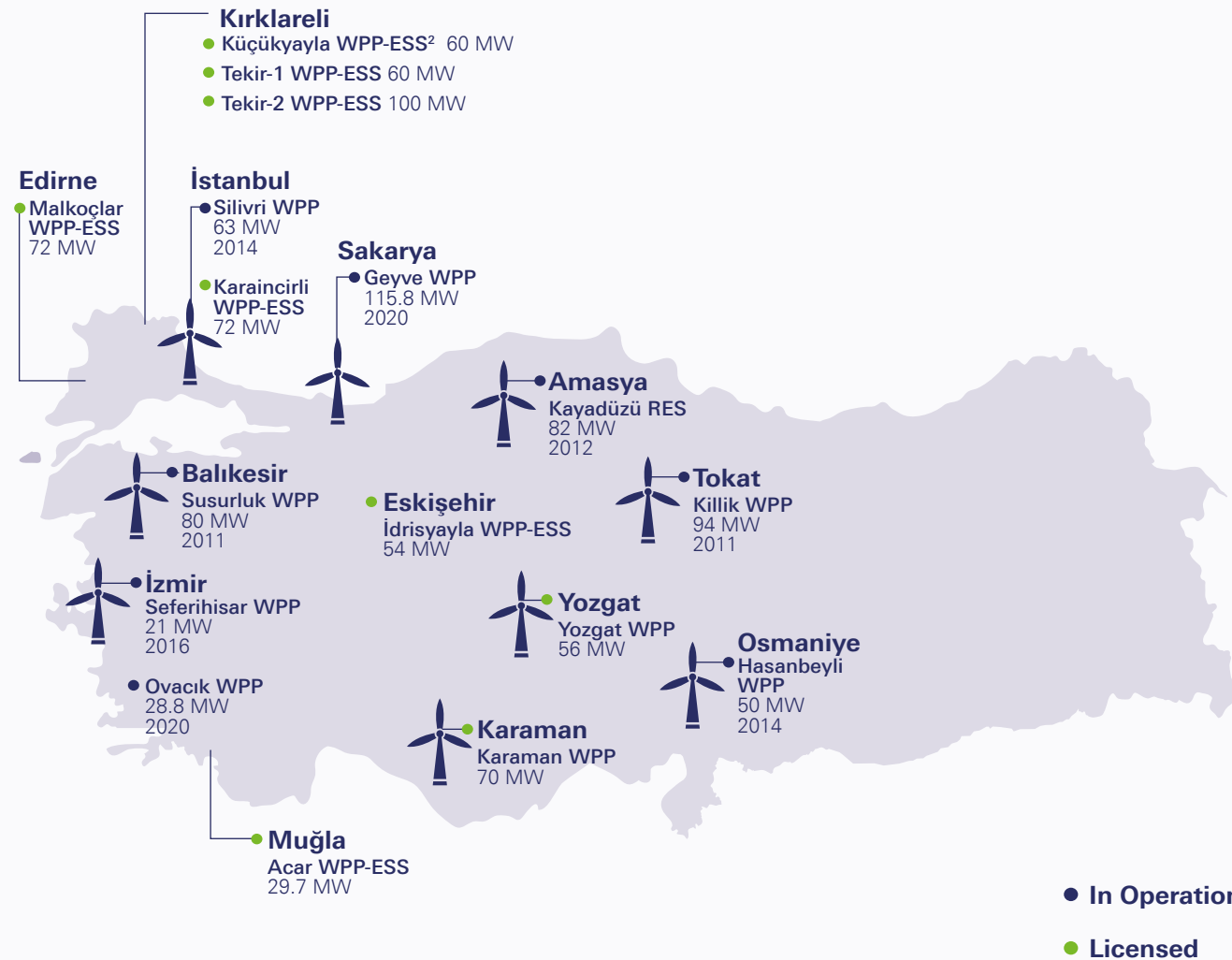
OUR POWER PLANTS

Our Wind Power Plants



At Eksim Enerji, we harness the power of wind for the future and help shape Türkiye's energy transition through the power plants we operate across various regions of the country.

As of today, our operational wind power plants, with a total installed capacity of 598.8 MW, have been generating electricity since 2011 in Balıkesir Susurluk, Tokat Killik, Amasya Kayadüzü, İstanbul Silivri, Osmaniye Hasanbeyli, İzmir Seferihisar and Ovacık, and Sakarya Geyve. In addition, our projects in Karaman and Yozgat are currently under construction. Together with our licensed and pre-licensed projects in Kırklareli, İstanbul, Edirne, Eskişehir, and Muğla, we are progressing toward realizing an additional 676.8 MW of capacity development potential. With eight wind power plants across Türkiye and an expanding portfolio, we continue to strengthen our position as one of the leading players in the energy ecosystem.



²WPP-ESS: Wind Power Plant with Integrated Energy Storage



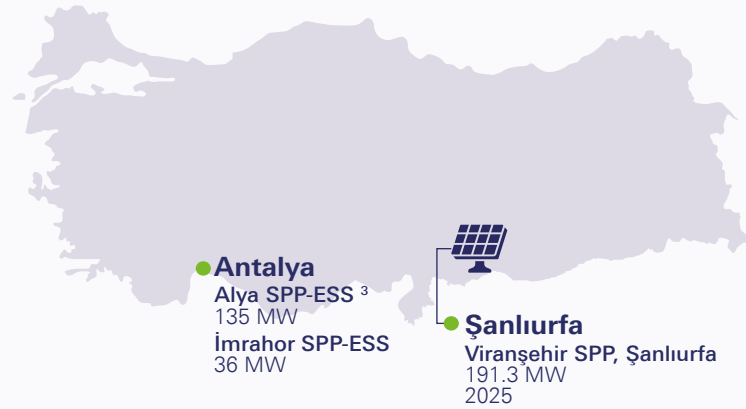
Silivri, WPP

Our Solar Power Plants



As Eksim Enerji, we carry the power of the sun into the future and increase our country's clean energy capacity through our investments.

Through the various competitions in which we have participated to date, we have secured generation rights totaling 220 MW across different provinces. With the commissioning of our 191.3 MWp SPP in Viranşehir, Şanlıurfa, we are increasing our operational capacity, while our Alya SPP (135 MW) and İmrahor SPP (36 MW) projects in Antalya are currently at the licensing stage and will be commissioned in the forthcoming period.



³SPP-ESS: Solar Power Plant with Integrated Energy Storage

Our Hydroelectric Power Plants



At Eksim Enerji, we generate the energy of the future through the movement of water.



Our hydroelectric portfolio in Türkiye has an **installed capacity of 63 MW** with the **Uzundere-1 HPP** project located in Rize. Commissioned in 2010, this project, as one of our first hydroelectric investments, has been an important milestone in our energy transition journey.



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We are building tomorrow's low-carbon economy through today's investments.

As Eksim Enerji, we consider our investments not merely as a means of financial growth, but also as instruments for creating environmental, social, and economic value. With this understanding, we focus on low-carbon technologies, increase our renewable energy capacity, and contribute to local development.

We believe that the transition to renewable energy is an imperative in combating climate change; accordingly, we steadfastly continue our investments in wind and solar power. In doing so, we both take action to address the climate crisis and contribute to societal welfare through the generation of economically viable and sustainable energy.

Within this framework, we concluded 2024 as a period in which our investments gained momentum, our installed capacity increased, the licensing processes of our new projects were successfully finalized, strategic partnerships were evaluated, and our capacity for sustainable growth was further strengthened. With a total installed capacity reaching 598.8 MW, and a generation portfolio derived entirely from renewable energy sources, we continued to make a meaningful contribution to Türkiye's energy transition

In 2024;

- We realized an investment of USD 194.7 million for our power generation group.
- We increased our total portfolio to exceed 1,700 MW.
- We generated 1.5 billion kWh of electricity.
- We prevented 1.2 million tonnes of carbon emissions.
- We increased our availability rate to 99.3%.

Local Employment and Social Contribution

Şanlıurfa Viranşehir SPP Project:
+20 employees

Antalya Alya-1 and İmrahor SPP Projects:
+30 employees

Edirne Malkoçlar WPP Project:
+20 employees

Kırklareli Küçükyayla, Tekir 1 and 2 WPP Projects:
+60 employees

İstanbul Karaincirlı WPP Project:
+20 employees

Eskişehir İdrisyayla WPP Project:
+20 employees

Yozgat WPP Project:
+20 employees

Karaman WPP Project:
+20 employees

As Eksim Enerji, we not only generate electricity in the regions where our power plants are located, but also deliver economic and social value to local communities. In 2024, we planned to create 30 jobs for the Alya-1 and İmrahor SPP projects in Antalya; 60 jobs for the Küçükyayla and Tekir WPP projects in Kırklareli; and 20 positions each for the Karaincirlı WPP in İstanbul and the Malkoçlar WPP in Edirne. Together with our investments in Eskişehir, Yozgat, and Karaman, we target the creation of a total of 230 additional jobs.

By prioritizing local recruitment, we both support regional development and contribute to building a technically skilled workforce in the energy sector. Furthermore, through our Viranşehir SPP investment in Şanlıurfa, we provided employment for 20 individuals directly from the local community, thereby generating stable income opportunities and offering new career pathways for young people.

Our New Investment Targets

In 2024, we made significant investments to strengthen our renewable energy portfolio. With projects totaling 440 MW of installed capacity planned to be commissioned in 2025, we are increasing our installed capacity and advancing toward our goal of becoming one of Türkiye's largest renewable energy producers. In this context, we aim to raise our total installed capacity to approximately 1,700 MW in the coming years.

Through these investments, we are not only expanding our installed capacity, but also accelerating the renewable energy transition in the fight against climate change.

- Through the capacity expansion project we are implementing in the Geyve district of Sakarya, we increased the installed capacity of our power plant from 50.8 MW to 115.8 MW, with a target of reaching 150 MW by the end of 2025.
- With turbines totaling 65 MW of installed capacity, commissioned within a notably short period of just two months, we now meet the electricity demand of approximately 125,000 additional households from renewable energy sources. With the turbines scheduled to be commissioned by mid-2025, our power plant will generate electricity with a total of 14 Nordex N163 turbines following the completion of the capacity increase.
- Within the scope of this capacity expansion investment, amounting to a total of EUR 80 million, the turbines were sited in high-altitude areas remote from residential settlements. Studies supported by scientific assessments confirm that our projects do not have an adverse impact on wildlife. In this way, we both increase our renewable energy generation and minimize potential risks to the ecosystem.



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We closely monitor global developments in the energy transition and contribute to shaping Türkiye's future.



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Global Energy Trends

Global energy demand is increasing at a faster pace than previously projected. When combined with shifts in geopolitical balances, the emergence of new demand centers, and efficiency gains remaining below anticipated levels, this trend is causing projections to change rapidly in unforeseen directions.

Which energy sources will meet this growing demand stands out as one of the most critical questions of the energy transition. In light of these dynamics, investments in renewable energy are expected to increase.

According to current projections, global energy demand is anticipated to rise by approximately 18% by 2050.⁴ Among the primary drivers of the global increase in energy demand are developing countries characterized by rapidly growing populations and expanding economies.

By 2050, it is estimated that between 66% and 95% of the increase in global energy demand will stem from ASEAN countries. The rising prominence of the ASEAN region during this period is expected to alter the trajectory of global energy trade and further strengthen the region's geopolitical importance.

On the other hand, Europe's energy demand has for some time exhibited a trend of stagnation or decline. Owing to elevated energy costs, demand growth has not materialized at the projected scale. As the European Union moves closer to its decarbonization targets, energy prices in the region have increased to more than twice the level of those in the United States and currently stand at two to three times their historical average. Consequently, industrial competitiveness is diminishing, and concerns persist regarding how to balance the decarbonization process with measures that stimulate economic growth.⁵

^{4,5}McKinsey & Company. (2024). *Global Energy Perspective 2024*. McKinsey & Company. Retrieved from <https://www.mckinsey.com/.../global-energy-perspective-2024.pdf>

Energy Trends in Türkiye

The energy market is of strategic importance to the Turkish economy, as it is in other countries. Influenced by global developments as well as domestic dynamics, Türkiye's energy sector is undergoing a comprehensive transformation process. As the arena in which energy supply and trade are carried out, this sector plays a critical role in the growth of our industry, households, and the national economy. In this context, one of the fundamental objectives of Türkiye's energy policies is to increase the utilization of domestic resources in electricity generation in order to contribute to reducing the current account deficit.

As of the end of 2024, Türkiye's total installed capacity reached 115.9 GW. During the year, 4,280.9 MW of solar, 1,058 MW of wind, and 240.5 MW of hydroelectric power plant capacity were commissioned. Ninety-nine percent of this additional capacity was derived from renewable energy sources, thereby increasing the share of renewables in total installed capacity to 59.3%.⁶

⁶SHURA Energy Transition Center. (2025, April 16). *Türkiye Energy Transition Outlook [Infographic report]*. <https://shura.org.tr/wp-content/uploads/2025/04/SHURA-EDM-Turkiye-Enerji-Donusumu-Gorunumu-Raporu-Infografik-16.04.2025.pdf>

03

STRONG GOVERNANCE:

DELIVERING ON THE GROUND
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With our disciplined corporate governance framework, we render sustainable growth enduring.



As Eksim Enerji, we structure all our operations on the principles of **transparency, accountability, fairness and responsibility**. Our corporate governance approach is designed not solely to focus on short term financial performance, but to deliver long term value creation, foster trust based stakeholder relationships and contribute to sustainable development.



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**Ebubekir
TİVNİKLİ**

Chairman of the
Board of Directors

Ebubekir Tivnikli began his professional career in the Commercial Banking Sales Division of Kuveyt Türk Participation Bank. He subsequently served as Deputy Director of Procurement at Dicle Elektrik Dağıtım and later as Director of Procurement within Eksim Yatırım Holding.

In the following years, he assumed Board Membership and Head of Supply Chain responsibilities at Eksim Yatırım Holding, Eksun Gıda and Dicle Elektrik Dağıtım.

He currently serves as Chairman of the Board of Directors at Eksim Yatırım Holding, Dicle Elektrik Perakende Satış A.Ş., Eksim Enerji A.Ş., Dicle Kök Enerji Yatırım A.Ş. and Eksun Gıda Tarım Sanayi ve Ticaret A.Ş.

In addition, he serves as Chairman of the Board of Trustees of the Abdullah Tivnikli İSAR Foundation and as a Member of the Board of Trustees at İstanbul Sabahattin Zaim University. He holds a bachelor's degree in Business Administration from Marmara University.



**Bora
ÇERMİKLİ**

Member of the Board
of Directors

Bora Çermikli began his professional career as an Assistant Inspector at Osmanlı Bank. He subsequently served as Budget Control and Treasury Manager at Akçansa, and later held the position of CFO at Arçelik-LG Klima, Brisa, and the Trans-Anatolian Natural Gas Pipeline Project (TANAP). Following this, he served as General Manager at Bursa Doğal Gaz Dağıtım A.Ş., part of SOCAR.

Since 2022, Bora Çermikli has been serving within Eksim Holding. He completed his undergraduate education in Economics at Middle East Technical University.



**Arkin
AKBAY**

Member of the Board of
Directors and CEO

Arkin Akbay commenced his professional career in the Power Generation Division at Siemens, where he contributed to the design, assembly, and commissioning of power generation facilities across Germany and other countries. He also held managerial positions in transportation and mobility solutions at Siemens Türkiye.

In 2010, he was appointed Energy Projects Director at Turcas Petrol, and in 2016, he advanced to Chief Operating Officer (COO) for Energy and Real Estate Operations within the same company. In 2021, he assumed the roles of Head of Energy Sector at Polat Holding and CEO of Polat Enerji.

Since 2023, Arkin Akbay has been serving within Eksim Holding. He completed his undergraduate studies in Mechanical Engineering at Boğaziçi University.



The overall strategic governance of Eksim Enerji is overseen by the Board of Directors of Eksim Holding. The Board comprises members with expertise across diverse fields, including energy, finance, law, communications, and technology. It holds the responsibility for defining the company’s long-term strategies, approving its sustainability approach, and ensuring top-level managerial oversight.

The Board receives reports from the Sustainability Committee regarding the oversight of sustainability and climate-related risks and opportunities, providing strategic guidance when necessary. The terms of our Board members are three years, with the most recent reappointment taking place at the General Assembly on September 1, 2023. In accordance with the principle of transparency during the election process, we diligently ensure compliance with EMRA regulations and confirm that candidates are not subject to any prohibitions.

Although our current structure does not include independent members, enhancing the inclusivity and independent perspective of our governance remains a primary objective.

To measure and continuously improve our corporate performance, we utilize internal surveys, Key Performance Indicators (KPIs), and Key Risk Indicators (KRIs). We engage experts with sector-specific experience in Human Resources (HR), Occupational Health and Safety (OHS), and Environment, Energy Management, and Information Security, thereby strengthening our internal control mechanisms.

Committees

Eksim Enerji’s corporate governance structure is shaped in alignment with the management mechanisms established within Eksim Holding. As a privately held company, we are not obligated under Capital Markets Board regulations to establish Audit, Corporate Governance, or Remuneration Committees. Nevertheless, in line with good governance principles and to ensure effective management of environmental, social, and governance (ESG) matters, a Sustainability Committee has been established within Eksim Holding. This committee operates with the participation of directors from various functions, implements its decisions through Working Groups, and regularly reports the outcomes to the Board of Directors.

Sustainability Committee

At Eksim Enerji, to ensure that sustainability and climate-related matters are addressed effectively at the management level, regular reports are obtained from the Sustainability Committee established within Eksim Holding. The Committee’s activities are evaluated by the Board of Directors, which provides necessary strategic guidance. In this manner, sustainability issues are embedded as an integral component of our corporate governance framework.

The sustainability KPIs established by the unit are utilized to evaluate the unit’s performance, serve as a benchmark within the internal control framework, and are integrated into the Energy Group’s core KPI set for direct reporting to senior management. In this way, we embed our sustainability objectives as an integral part of our corporate strategy while ensuring robust oversight and accountability at the executive level.





Our ethical culture, strengthened by justice, is the assurance of the future.



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At Eksim Enerji, we build all our operations upon the principles of integrity, transparency, accountability, and fair business conduct. This approach guides not only our business outcomes but also the relationships we cultivate with our stakeholders. We regard adherence to high ethical standards as a prerequisite for long-term trust and sustainable success.

As a natural extension of this understanding, our commitment to combating bribery and corruption is not merely a legal obligation; it constitutes a critical responsibility for protecting our reputation, ensuring sustainable growth, and maintaining societal trust. We do not permit any conduct that could result in illicit gains, facilitation payments, or conflicts of interest, and we categorically reject any unethical demands.

Our ethical principles are not merely a set of rules; they serve as a binding roadmap for our employees, executives, business partners, and stakeholders. Our workplace is grounded in equality, mutual respect, and trust, and we make our decisions fairly and transparently. Accordingly, we expect all employees to fully comply with our ethical standards, remain vigilant against potential violations, and contribute to maintaining the highest ethical norms. To support this, we operate reliable, confidentiality-based channels for reporting unethical behavior.

A sustainable ethical culture is not confined solely to internal practices; it is a fundamental expectation that our business partners embrace the same values. Beyond compliance with national regulations, we uphold universal ethical principles, sound governance standards, and international business conduct guidelines. In doing so, we safeguard our corporate reputation and strengthen trust-based business relationships.

As a result of all these efforts, we steadfastly implement our zero-tolerance approach to bribery and corruption at every stage of our processes. We do not condone unethical behavior, compromise on integrity, and rigorously uphold transparency across all our business operations. In doing so, we ensure not only the integrity of today's activities but also the establishment of a strong and sustainable legacy for future generations.





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At Eksim Enerji, we reinforce trust through our processes and ensure continuity through rigorous oversight.

At Eksim Enerji, we regard compliance, internal control, and audit mechanisms as fundamental components of our corporate governance framework. We conduct our operations in line with the principles of transparency, accountability, ethical values, and sustainability, and we place utmost importance on full compliance with national legislation and international standards. Through this approach, we not only fulfill legal requirements but also establish a strong and reliable governance structure that underpins our long-term success.

We implement our internal control systems to safeguard the reliability of our financial and operational processes, mitigate risks, and ensure the effective functioning of our decision-making mechanisms. We regularly review our processes, assess them based on performance indicators, and promptly implement necessary improvements. In doing so, we secure the continuity of our operations while enhancing efficiency and optimizing resource utilization.

We conduct our internal audit activities in accordance with the principles of independence and objectivity. Our Internal Audit Unit operates under the direct supervision of senior management, periodically assessing the effectiveness of control mechanisms across all operational processes, including sustainability. Audit findings are regularly reported to senior management, and, when necessary, escalated to the Board of Directors. In this way, we position our internal audit processes not merely as a control tool, but as a strategic mechanism for continuous improvement and sustainable corporate development.

In planning all of our audits, we follow a six-step framework:

- 1 Determination of the audit phase
- 2 Assessment of macro-level risks
- 3 Identification and prioritization of audit areas
- 4 Strategic audit planning
- 5 Preparation of the annual internal audit plan and schedule
- 6 Approval of all processes

This systematic framework ensures that our audit activities are conducted in a risk-based, planned, and measurable manner. It allows us to allocate audit resources to the areas of highest risk and to translate identified findings into preventive action plans, thereby establishing a sustainable control mechanism across the organization.

Our Internal Audit and Integrated Control Framework

Our internal audit processes support the effectiveness of control systems not only in financial matters but also across environmental, social, and governance domains. In this context, our Internal Audit Unit works in close coordination with various internal functions, including finance, human resources, operations, and sustainability. In doing so, we foster an integrated audit culture that encompasses our entire operational framework. This structure also ensures compliance with the requirement for “integration of controls supporting management oversight with other internal functions” as stipulated under TSRS 1 and TSRS 2.

Our compliance, control, and audit systems extend beyond financial processes to encompass ethical values, human rights, and sustainability principles.

Findings obtained through regular audits are documented in reports, based on which we develop improvement plans and closely monitor the implementation outcomes. The insights gained from our audit processes are leveraged to define proactive measures for the future; we control risks before they materialize and ensure the continuity of our operational processes.

The roles, authorities, and oversight responsibilities of our Internal Audit Unit are clearly defined within documented internal procedures. These procedures explicitly specify audit periods, reporting frequencies, and the relevant management levels. Furthermore, we periodically assess the professional competencies of our audit team in accordance with international internal auditing standards, and we continuously enhance their expertise through targeted training and development programs.





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Management Systems and Quality Management Approach

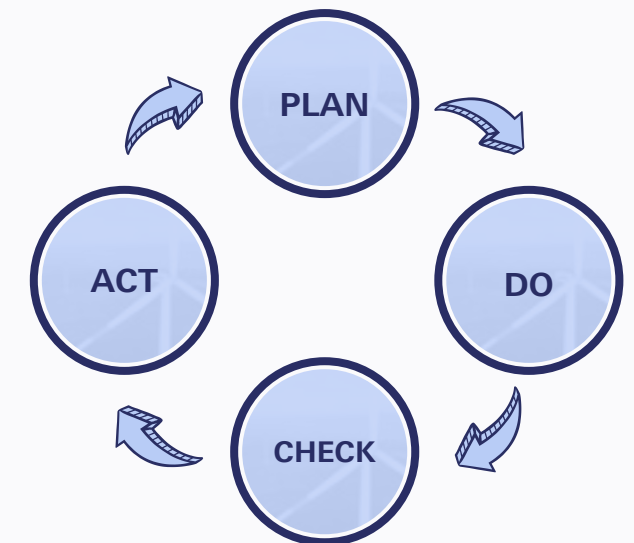
One of the key pillars of our compliance, control, and audit approach is our integrated management systems, which are based on Eksim Holding's Management Systems Process Management Procedure. We regard these management systems not merely as documented frameworks but as the foundation of our operational activities. In line with the holding's procedures, we adopt a systematic approach to managing our business processes, regularly monitoring, measuring, and improving our operations. This enables us to ensure compliance with both national and international standards while establishing a transparent and sustainable management model.

We classify our business processes in accordance with the structure defined in our Holding procedures, based on their strategic significance, into **core operational processes** (e.g., business development, project execution, operations and maintenance, sales and trading), **management processes**, **support processes** (e.g., human resources, supply chain, finance, administrative affairs, etc.), and **control processes** (e.g., internal audits of management systems, performance management and management review, supplier selection and evaluation, etc.). For each process, we clearly define inputs, outputs, resources, and responsible parties. This structure is managed within a hierarchical framework that illustrates the relationship between higher-level processes, sub-processes, and activities. We monitor process performance against established indicators, assess the effectiveness of control points, and report the results regularly.

We maintain all our records electronically through the QDMS document management system, ensuring their accuracy, currency, and accessibility. In this way, we position our compliance and audit systems not merely as control mechanisms but as strategic enablers that support corporate development and sustainability performance. This systematic structure strengthens management's oversight and control functions regarding sustainability performance and, in coordination with the Internal Audit Unit, fosters an integrated audit culture across the organization.



We conduct our energy generation activities while upholding the highest quality standards, embedding **efficiency, safety, and sustainability** principles at every stage. To ensure operational excellence and compliance with international standards in occupational health and safety, environmental performance, social responsibility, and information security, we implement comprehensive and systematic initiatives. In line with this approach, we accelerated our preparations for the ISO 9001 Quality Management System certification process in 2024. As part of this effort, we analyzed our existing practices to assess process performance, strengthened our internal control mechanisms, and defined targeted improvement actions.



Owing to our quality-focused approach, we systematically review all our processes within the **Plan-Do-Check-Act (PDCA)** cycle, embedding a culture of continuous improvement as an integral part of our operational practices. Through our integrated management system approach, we aim to manage our quality management alongside environmental, social, and governance performance in a holistic and cohesive manner.



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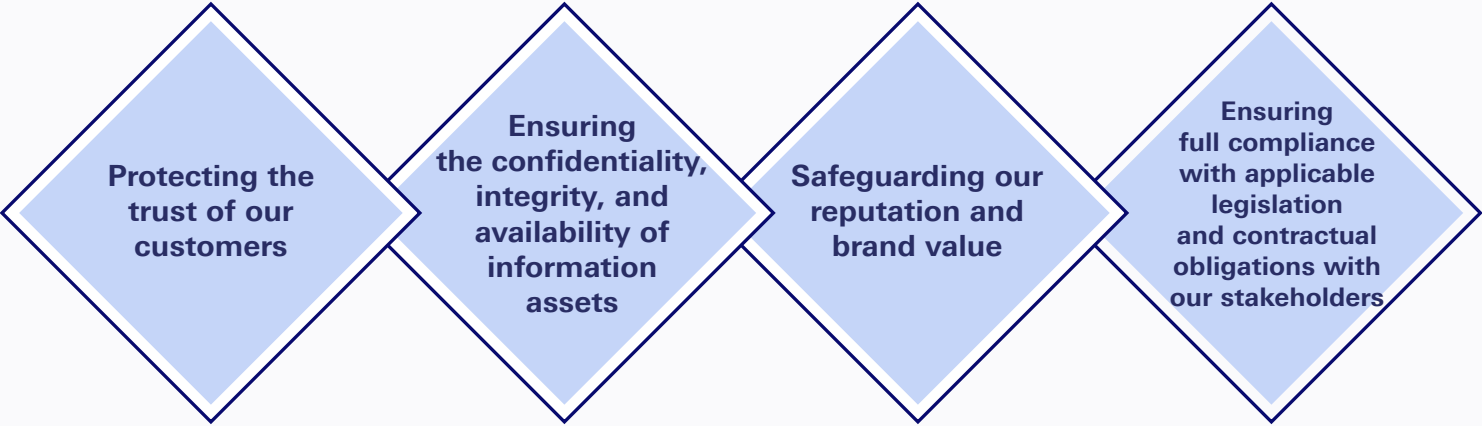


We consider digital security an integral component of our growth strategy.

We position information security as a core element of our sustainability strategy. Within this framework, we ensure compliance with the ISO 27001 Information Security Management System and diligently implement its requirements.



Our Priority Objectives:



Our Information Security Policy aims to safeguard our reputation and brand value in the eyes of our employees, customers, suppliers, and the public. We effectively manage information-related risks, ensure that the security requirements of the services we provide are fully met, and maintain the consistent and balanced execution of our business processes. Furthermore, we ensure full compliance with all applicable legislation and with the contractual obligations established with our stakeholders.

To effectively manage risks in critical processes, we:

- Prevent potential disruptions,
- Ensure the continuous availability of data,
- Implement robust risk management practices,
- Execute rapid and coordinated incident response in the event of breaches,
- Provide regular training programs to enhance the competencies of our employees.

Through our ISO 27001 certification, we document our commitments at an international level and further strengthen our security and quality approach in a multidimensional manner.



Protection of Personal Data

We regard the protection of personal data as a corporate responsibility and ensure compliance with all applicable legislation, particularly the Law on the Protection of Personal Data (KVKK). Within this framework:

Data Processing: We process data solely for the purposes of our business operations and do not permit the use of unlicensed software.

Employee Awareness: We enhance digital security awareness through regular training programs.

Data Transfer: We share data with competent authorities only when legally required and transfer data to business partners on a strictly limited basis.

These practices elevate information security beyond an operational requirement and position it at the core of our sustainability strategy.

At Eksim Enerji, we manage the continuum from risk to value.



Given the dynamic, strategic, and rapidly evolving nature of the energy sector, at Eksim Enerji we position risk management not merely as a control mechanism, but as a fundamental component of our business model that supports our sustainable growth. In this context, we conduct all risk management processes in alignment with the Corporate Risk Management Policy established for Eksim Holding and its affiliated companies, integrating these processes with our strategic objectives and strong corporate culture.

Within this framework, the Board of Directors of Eksim Holding ensures the strategic oversight of the process by approving risk management policies and defining the organization's risk appetite. Operating under the Board of Directors, the Risk Monitoring and Surveillance Unit is responsible for coordinating the risk management system across the Group; it collects and analyzes risk data and prepares consolidated reports. Eksim Enerji Senior Management is accountable for the identification, assessment, and management of risks at the company level. At the operational level, the Risk Monitoring and Surveillance Specialist collects and analyzes field data and shares the results with Senior Management and the Holding Risk Unit. Through this holistic structure, risks are identified at an early stage, managed effectively, and reported on a regular basis, thereby establishing a robust risk management ecosystem that supports our sustainable growth objectives.



Roles and Responsibilities

○ Holding Board of Directors:

The Holding Board of Directors assumes the approval and oversight role within the Enterprise Risk Management (ERM) process. In this capacity, it is responsible for approving ERM policies; defining risk appetite and tolerance levels; determining risk authorities; and endorsing the committee charter and methodology concerning the early identification and prevention of risks. The Board also oversees the alignment of risk management strategies with the institution's strategic plans and ensures compliance with operational and legal obligations. It monitors risk trends across the organization, provides recommendations regarding risk policies and limits, and follows up on the ERM program as well as related improvement initiatives.

○ Risk Monitoring and Surveillance Unit

The Risk Monitoring and Surveillance Unit is responsible for coordinating Enterprise Risk Management activities across Eksim Yatırım Holding's group companies. Within this scope, it establishes and annually updates the relevant policies and procedures and carries out the necessary activities to further develop the Enterprise Risk Management System. This responsibility is fulfilled under the Holding Audit Presidency.

○ Group Companies, Senior Management Teams and Managers:

Under the guidance of the Holding Risk Monitoring and Surveillance Unit, group companies, senior management teams, and managers are responsible for establishing the necessary systems to ensure the early identification, accurate analysis, and effective management of risks within their respective companies, in line with the Enterprise Risk Management Policy and related procedures. Their core responsibilities also include defining risk management strategies and actions; participating in risk assessment activities; monitoring the implementation of action plans; preparing regular risk reports; and analyzing and sharing risk data with relevant stakeholders in a complete, accurate, and timely manner.

○ Internal Audit Unit:

The Internal Audit Unit is responsible for independently verifying the effectiveness of internal controls, the feasibility of risk-related action plans, the functionality of the Enterprise Risk Management program, and the integrity of risk models. This assurance process is conducted to provide reasonable assurance to senior management and to enhance the reliability of the overall risk management framework.



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Oversight Structure

Our risk management activities are carried out by the Risk Monitoring and Surveillance Unit, with overall process coordination ensured by our Senior Risk Monitoring and Surveillance Specialist. This structure is responsible for the identification, monitoring, and reporting of risks and communicates the outcomes directly to Senior Management.

Our Board of Directors periodically reviews the results of risk management activities and ensures that the necessary action plans are established. Although we do not currently have a standalone Risk Committee, risk reporting is addressed as a formal agenda item during Board of Directors meetings, while ongoing monitoring activities are maintained by the Risk Monitoring and Surveillance Unit. In line with the requirements of TSRS 2, we plan in the upcoming reporting period to further strengthen Board-level oversight by ensuring that risk assessment results are reviewed at the committee level at defined intervals and by formalizing the frequency of risk reporting.

Reporting and Monitoring Frequency

Our risk management processes are regularly monitored by the Risk Monitoring and Surveillance Unit, and, where deemed necessary, reports are submitted to Senior Management by the Senior Risk Monitoring and Surveillance Specialist. We update our risk inventory at defined intervals and reassess newly emerging environmental, financial, or operational risks by taking into account current economic and sectoral conditions.

Within the scope of TSRS requirements, we plan in the forthcoming reporting periods to further regularize risk reporting practices and to take concrete steps toward integrating these processes with our sustainability reporting framework.

Corporate Coordination and Integration

We conduct our risk management processes in close collaboration with our finance, internal audit, sustainability, human resources, and operations functions. Through this integrated approach, we address risks not only from a financial perspective but also in a holistic manner that encompasses environmental and social dimensions.

In the next reporting period, we aim to further strengthen the integration of sustainability-related risks and opportunities into our enterprise risk management system. In this regard, we are digitalizing our interdepartmental data-sharing mechanisms and aligning our Key Risk Indicators (KRIs) with environmental performance indicators.

Our Risk Management Process

At Eksim Enerji, the risk management process is implemented through a systematic approach aligned with our strategic objectives. In the initial phase, potential risks are identified by taking into account strategic goals, operational processes, and external factors, and each unit records risks specific to its area of responsibility in the "Risk Inventory." At this stage, risks are regularly updated in light of internal audit findings, newly introduced processes, and evolving conditions. Identified risks are assessed in terms of likelihood and impact using the Structural Risk Level Matrix. Subsequently, the design and operating effectiveness of controls implemented to manage these risks are reviewed, and the effectiveness of preventive, detective, and corrective controls is evaluated.

Based on the assessment of control effectiveness, the residual risk level and the Value at Risk are determined, quantitatively reflecting the potential financial impact of the risk. In line with this analysis, appropriate risk response strategies such as risk mitigation, risk sharing, risk acceptance, or risk elimination are developed. Necessary action plans, responsible units, and target completion dates are clearly defined. In the final stage of the process, risks are monitored and reported on a regular basis. Data obtained from group companies are analyzed and consolidated by the Risk Monitoring and Surveillance Unit and subsequently presented to the Board of Directors.



04

STRONG STRATEGY:

ON THE PATH TO
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As Eksim Enerji, we do not merely generate energy; we build a sustainable value chain together with our stakeholders.



At Eksim Enerji, sustainability lies at the core of our entire way of doing business. We adopt Environmental, Social and Governance (ESG) principles as the fundamental pillars guiding our operations and strategic direction. Across all processes, from procurement to generation, we integrate environmental and social criteria into our decision-making, support local suppliers, and pursue the reduction of our carbon footprint.

In order to monitor and enhance sustainability performance throughout our supply chain, we implement supplier questionnaires and assessment tools. Through these mechanisms, we strengthen our suppliers' awareness of sustainability issues and reinforce their environmental and ethical responsibility. In doing so, we foster a sustainability-oriented procurement culture that is fully aligned with our strategic priorities.

Across our wind, solar and hydroelectric power plants throughout Türkiye, we carry out safe, efficient and environmentally responsible generation processes certified in accordance with ISO standards. Through our investments in human resources, research and development (R&D), and digitalization, we foster the continuous development of our employees and deliver innovative solutions.



Procurement:

Across all processes from sourcing to generation, we integrate environmental and social criteria into our operations. We evaluate our suppliers based on quality, environmental performance, occupational health and safety, full regulatory compliance, and ethical conduct. By supporting local suppliers and fostering fair business relationships, we aim to reduce our carbon footprint throughout the value chain.



Trading:

We conduct our energy trading activities through the EXIST, bilateral agreements, and eligible consumer contracts. In carbon markets, we contribute to the transition to a low-carbon economy through green certificates and carbon credits. We address customer expectations through transparent reporting and structured feedback mechanisms.



Sustainable Value:

As Eksim Enerji, we do not merely generate electricity; we integrate environmental responsibility, social impact and ethical governance into our business model. Together with our stakeholders, we support the clean energy transition, build a sustainable value chain and strive to leave a livable world for future generations.



Generation:

At our wind, solar and hydroelectric power plants across Türkiye, we conduct safe, efficient and environmentally responsible generation activities certified in accordance with ISO standards. We maintain our operations in full compliance with applicable legislation and through integrated management systems, thereby unlocking Türkiye's renewable energy potential.



Support:

In line with our human resources policies, we provide a safe, inclusive and development-oriented working environment. Through investments in training, research and development (R&D), digitalization and data security, we deliver innovative solutions that enhance operational efficiency and support sustainable energy management.



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OUR APPROACH TO STAKEHOLDER ENGAGEMENT AND DIALOGUE

As Eksim Enerji, we regard our engagement with stakeholders not merely as an exchange of information, but as an integral component of our strategic decision making processes. As a company operating in renewable energy generation, we define the systematic consideration of the expectations and needs of a broad spectrum of stakeholders ranging from customers and employees to suppliers and investors, as well as public authorities and local communities, as a fundamental pillar of our corporate responsibility approach. This comprehensive engagement framework extends beyond social dimensions to encompass environmental, economic and governance related matters, ensuring a holistic and integrated management perspective in alignment with internationally recognized sustainability standards.

We position stakeholder engagement as an extension of our participatory governance approach and as a collaborative platform through which we generate shared solutions. Through structured feedback mechanisms, surveys, meetings, site visits and digital communication channels, we foster continuous two way interaction. In doing so, we build trust and shape our strategies based on insights gathered directly from the field. All opinions and recommendations, ranging from our customers' expectations regarding reliable energy supply to local communities' environmental sustainability priorities, constitute active inputs into our decision-making processes.

This approach enables us to identify risks at an earlier stage, capitalize on opportunities more effectively and strengthen our corporate resilience. By integrating stakeholder perspectives into our processes, we reinforce our sustainability strategies and position our company to be more resilient in a period characterized by increasing ESG focused investments. In this way, we manage both our financial and non financial performance through a more holistic lens, while further consolidating our commitments to transparency and accountability.





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In the table below, we present the communication objectives defined for our various stakeholder groups and the methods we employ to achieve these objectives.

Our Stakeholder Groups		Purpose of Engagement	Engagement Channels	Engagement Frequency
Internal Stakeholders	Employees	Provide a safe, efficient, and healthy working environment; offer training and development opportunities; enhance employee satisfaction through fair compensation and social benefits; and incorporate employees' views into decision-making processes.	• Surveys • One-on-One Meetings • Meetings • Site Visits • Collaboration Portals • Focus Group Sessions • Social Media	Regular
	Board of Directors	Define the Company's strategic direction; evaluate opportunities for sustainable growth; improve processes; and oversee corporate performance in order to make informed risk management decisions.	• Meetings • Reports	Periodic
	Shareholders / Partners	Ensure profitability and return on investment; provide transparent financial reporting; foster an environment conducive to the development of projects that create medium- and long-term value; enhance efficiency through process improvement; and strengthen brand recognition.	• Meetings • Reports	Annual
External Stakeholders	Customers	Ensure uninterrupted and reliable energy supply; offer competitive and predictable pricing; deliver environmentally responsible services through renewable energy solutions; and enhance customer satisfaction.	• Surveys	Annual
	Suppliers and Business Partners	Establish long-term and reliable business relationships; ensure fair and timely financial transactions; procure sustainable products and services aligned with ecosystem requirements; and jointly enhance quality and occupational health and safety standards.	• Meetings • One-on-One Meetings • Surveys • Plant Visits • Reports	Periodic
	Investors and Financial Institutions	Provide transparent financial information and data; support long-term growth strategies; and create sustainable value through renewable energy investments.	• Surveys • One-on-One Meetings • Reports • Audits • Plant Visits	Periodic
	Regulatory Authorities and Public Institutions	Ensure full compliance with legal and regulatory requirements; adhere to environmental, energy, and occupational health and safety (OHS) legislation; and fulfill reporting and audit obligations.	• Surveys • One-on-One Meetings • Meetings • Operational Site Visits • Reports • Audits	Regular
	Non-Governmental Organizations (NGOs)	Collaborate on social responsibility initiatives; promote innovative solutions; support the development of regulatory frameworks; enhance environmental and social benefits; and uphold an ethical and transparent business approach.	• Surveys • One-on-One Meetings • Meetings	Periodic
	Universities and Research Institutions	Develop collaboration in scientific research and R&D projects; contribute to sectoral knowledge generation; and advance innovative solutions.	• Surveys • One-on-One Meetings • Joint Programs • Reports • Audits	Periodic
	Communities and the Environment	Ensure the protection of natural resources; reduce environmental impacts; contribute to society through social responsibility initiatives; and support local development.	• Surveys • One-on-One Meetings • Meetings	Periodic
	Media and the Public	Provide transparent and accurate information regarding operations; inform the public about environmental and social responsibility initiatives; and promote sustainable energy solutions.	• One-on-One Meetings • Meetings	Annual
	Industry Associations and Professional Chambers	Monitor developments in the energy sector; contribute to the establishment of common standards; and share best practices across the industry.	• Surveys • One-on-One Meetings • Meetings	Periodic

We further strengthen our long term value creation objective through a double materiality approach that integrates environmental and social impacts with financial resilience within a unified framework.

The materiality assessment process, which we conducted for the first time this year, was designed in accordance with a data driven and multi stakeholder approach. Throughout the process, Environmental, Social and Governance dimensions were addressed in an integrated manner, resulting in a framework that considers both our company's long term strategic objectives and the expectations of our stakeholders. In this context, our 2024 materiality assessment was structured in alignment with the requirements of the European Union Corporate Sustainability Reporting Directive (CSRD). Accordingly, the assessment enabled us to evaluate from a holistic perspective both the impacts of our activities on the environment and society, reflecting the impact materiality dimension described as inside out, and the potential implications of external developments for our company, reflecting the financial materiality dimension described as outside in.



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1

External Environment and Trend Analysis:

In order to prioritize the material topics most relevant to Eksim Enerji, we identify actual and potential impacts across our value chain, including those affecting society and the environment. In this process, we take international standards, regulatory frameworks and good practices as a basis; in particular, we review and integrate into our materiality assessment process the GRI Standards, the United Nations Sustainable Development Goals, ESG rating methodologies, the WEF Global Risks Report, the Value Reporting Foundation framework and the membership requirements of the World Business Council for Sustainable Development.

In addition, we take into consideration our corporate priorities, sectoral developments, international reports and global practice examples, thereby ensuring that the material topics we identify accurately reflect the dynamics of the energy sector, stakeholder expectations and global sustainability trends.

Taking into account the impacts arising from our energy generation activities, we focus on material topics such as climate change mitigation, renewable energy investments, energy efficiency, circular economy practices and low carbon technologies. We also comprehensively assess material topics related to natural resource conservation, biodiversity, transparent stakeholder communication, employee well being, human rights, fair working conditions and regulatory compliance, while closely monitoring the evolving regulatory framework. For each material topic, we transparently present its scope and boundaries as well as our management approach to stakeholders, while further refining topic titles and definitions.



2

Stakeholder Analysis:

When identifying our stakeholder groups, we adopted impact potential as the primary criterion. In this context, in addition to our internal stakeholders such as our employees, Board of Directors, shareholders and business partners, we included a total of 17 stakeholder groups in the process, comprising customers, suppliers, investors, financial institutions, public authorities, regulatory bodies, non governmental organizations, universities, society at large, municipalities, ministries, governorships and their affiliated entities, media organizations, associations, professional chambers, analysts and competitors.

Through surveys, focus group meetings and one to one interviews, we collected direct feedback from both our internal and external stakeholders. A total of 76 participants responded to the digitally administered surveys conducted anonymously. Based on the results obtained, we assessed the current and potential future impacts of 19 material topics and identified overarching trends across stakeholder groups.



3

Double Materiality Assessment Approach:

Financial Materiality (X Axis):

We conducted a detailed assessment of the potential effects of material topics on our revenue structure, operational costs, risks arising from legal and regulatory requirements, shareholder and investor expectations, reputation management and overall financial sustainability. In this process, we made comprehensive use of the World Economic Forum Global Risks Reports, the United Nations Sustainable Development Goals, GRI disclosures and indicators, OECD guidelines, the Strategic Plan of the Ministry of Energy and Natural Resources, the four factor approach developed by the Sustainability Accounting Standards Board, sector wide practices and the findings of our stakeholder analysis.

Impact Materiality (Y Axis):

We systematically analyzed the actual and potential direct and indirect impacts of our activities on the environment and society, taking into consideration stakeholder input, global trends and international reporting frameworks. By assessing the scale and significance of impacts, their potential to cause positive or negative change and their implications for our stakeholders, we identified the environmental and social dimensions of our material topics.

Within the scope of impact materiality, we analyzed internal impacts including carbon emissions, energy efficiency, circular economy practices, natural resource use, occupational health and safety, labor rights and resource management. Within the scope of financial materiality, we assessed external factors such as global trends, regulatory changes, market expectations and shareholder and investor demands. Based on this comprehensive evaluation, we identified our key risks and opportunities, ensured their integration into our strategic plan and incorporated them as inputs into our materiality assessment for prioritization and resource allocation planning.

Each topic was scored against defined criteria, including likelihood of occurrence, scale of impact, geographic scope, irremediability and financial materiality, and positioned accordingly within the double materiality matrix. Our findings were benchmarked against sector practices and validated by senior management to ensure institutional endorsement and robustness.

We classified the topics into high, medium and priority categories, and developed action plans aimed at mitigating our environmental and social impacts while strengthening our financial resilience. By integrating the insights derived from the assessment into our performance measurement system, we have made our targets measurable and systematically trackable.



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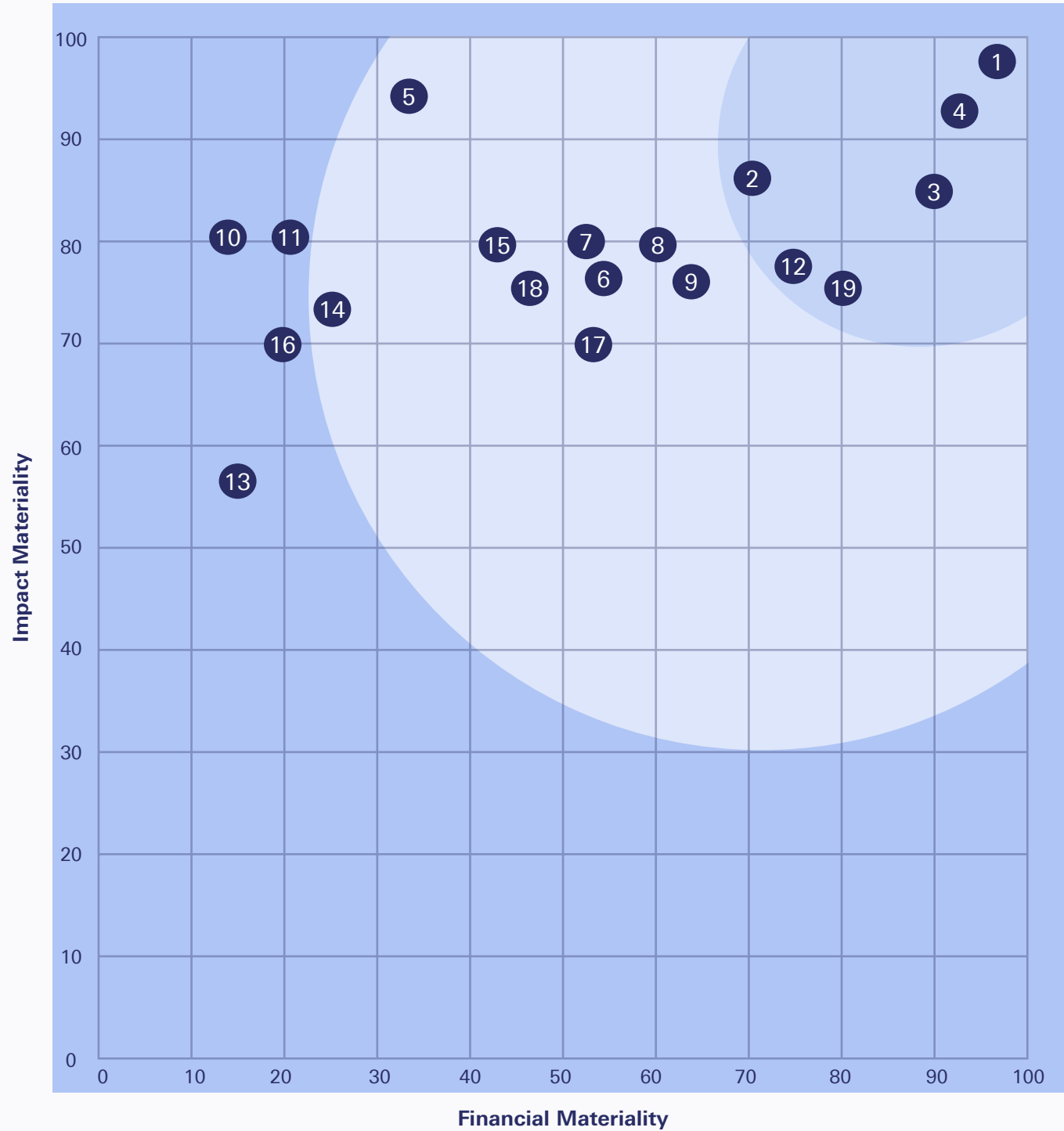
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Materiality Matrix

Presented below is our double materiality matrix, together with the material topics identified as priorities through our materiality assessment process:



- 1 Combatting Climate Change
- 2 Human and Employee Rights
- 3 Emission Management and Reduction Strategies
- 4 Energy Efficiency and Management
- 5 Data Security and Privacy
- 6 Climate Risks and Regulatory Compliance
- 7 Employee Training and Development
- 8 Waste Reduction and Pollution Prevention
- 9 Ethics and Corporate Governance
- 10 Sustainable Finance and Economic Resilience
- 11 Sustainable Supply Chain
- 12 Innovation, Technology and Digitalization
- 13 Customer Satisfaction and Reputation
- 14 Social Engagement and Sustainable Business Partnerships
- 15 Natural Resources and Sustainable Use
- 16 Biodiversity Loss and Deforestation
- 17 Market Power and Service Quality
- 18 Inclusive and Equitable Corporate Culture
- 19 Occupational Health and Operational Safety

Topic	Importance of the Topic to the Company	Relevant Topic	Relevant Stakeholders	Relevant SDG
Combating Climate Change	Climate change is a critical factor that directly affects production processes in the energy sector and the long-term sustainability of investment projects. Therefore, developing climate-resilient infrastructure and adopting strategies that contribute to emission reductions are of strategic importance to the Company.	Our Strength Comes from Nature: On the Ground for the Environment and Climate	- Investors - Public Authorities - Municipalities - Communities	 
Energy Efficiency and Management	Energy efficiency is a strategic priority that supports sustainable growth in the energy sector while reducing operational costs. The efficient use of energy limits environmental impacts and enhances competitive advantage through improved resource efficiency, increased capacity utilization, and process optimization. This approach strengthens the Company's decarbonization roadmap by accelerating renewable energy investments and increasing renewable electricity generation per unit area, thereby delivering tangible contributions to corporate targets.	Our Strength Comes from Nature: On the Ground for the Environment and Climate Strong Technology: Transforming Through Innovation	- Customers - Investors - Public Authorities - Municipalities	  
Emissions Management and Reduction Strategies	The control of carbon emissions is a fundamental indicator of environmental impact in energy generation; therefore, the monitoring, reporting, and reduction of emissions are critical to ensuring regulatory compliance, maintaining stakeholder trust and corporate reputation, and minimizing environmental impacts.	Our Strength Comes from Nature: On the Ground for the Environment and Climate	- Investors - Public Authorities - Suppliers - Non-Governmental Organizations (NGOs)	 
Occupational Health and Operational Safety	Energy generation involves significant occupational health and safety (OHS) risks; therefore, protecting the health of employees and contractors, ensuring safe operations, preventing incidents, and strengthening process safety are essential both for regulatory compliance and for the protection of employee rights. Accordingly, the continuous improvement of OHS practices is fundamental.	Strong People: On the Ground with Our Employees	- Employees - Contractors - Suppliers - Labor Unions - Public Authorities	 
Innovation, Technology, and Digitalization	The rapid technological transformation in the energy sector is a key driver not only of competitiveness but also of sustainability and environmental impact reduction. Digitalization and innovative investments—such as automation, remote monitoring integrated with data analytics, deep learning, and predictive modeling—enhance production and field efficiency while accelerating the deployment of environmentally responsible solutions. In this context, Eksim Enerji's technology-focused initiatives strengthen our operational capabilities and support our sustainable growth objectives.	Strong Technology: Transforming Through Innovation	- Employees - Customers - Investors - Universities - Competitors	  
Human and Employee Rights	Respect for human rights and the commitment to providing employees with a fair, safe, and inclusive working environment constitute the social dimension of corporate sustainability. This approach increases employee engagement while also enhancing the Company's ability to attract and retain talent.	Our Stakeholders Are Our Strength: Growing Through Collaboration	- Employees - Non-Governmental Organizations (NGOs) - Labor Unions - Professional Chambers	  



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Topic	Importance of the Topic to the Company	Relevant Topic	Relevant Stakeholders	Relevant SDG
Ethics and Corporate Governance	A transparent, accountable governance model grounded in ethical principles is critical to maintaining stakeholder trust and ensuring the Company's long-term sustainability. In this context, anti-corruption practices, internal audit mechanisms, and regulatory compliance constitute the core elements of corporate governance.	Strong Governance: On the Ground with Robust Corporate Structures	- Board of Directors - Shareholders - Partners	
Waste Reduction and Pollution Prevention	In energy generation processes, reducing pollution risks requires the minimization, recovery, and disposal of hazardous and non-hazardous waste in full compliance with applicable regulations; circular economy-oriented design further enhances resource efficiency and prevents waste generation. On-site risks such as leaks, fires, and explosions are managed through comprehensive risk assessments, continuous monitoring, and effective control and preventive maintenance systems, thereby minimizing environmental impacts.	Our Strength Comes from Nature: On the Ground for the Environment and Climate	- Suppliers - Municipalities - Public Authorities - Communities	 
Employee Training and Development	To keep pace with transformations in the energy sector, the continuous development of employees' knowledge and skills is essential. Training programs support occupational safety and operational efficiency, while strengthening professional and personal competencies in technical fields, digital platforms, software, and leadership enhances employee engagement and advances corporate performance.	Strong People: On the Ground with Our Employees	- Employees - Universities	 
Climate Risks and Regulatory Compliance	Climate change and related regulations directly affect operational continuity and investment planning in the energy sector. By effectively managing both physical and transition climate-related risks, Eksim Enerji safeguards regulatory compliance and maintains its competitive position. The use of sustainable financing instruments—such as green bonds and ESG-linked loan facilities—strengthens the Company's financial resilience and supports the development of a growth model aligned with its environmental objectives.	Sustainability at Eksim Enerji	- Shareholders - Partners - Investors - Financial Institutions - Public Authorities	  
Inclusive and Equitable Corporate Culture	An equitable, inclusive corporate culture that values diversity enhances employee engagement and supports long-term organizational resilience. Within this framework, the protection of fundamental rights, fair compensation, social benefits, work-life balance, and psychosocial support practices are key priorities. At Eksim Enerji, while corporate knowledge assets, operational capabilities, and technical expertise remain central, employee satisfaction and engagement are directly influenced by these elements.	Strong People: On the Ground with Our Employees	- Employees - Board of Directors - Professional Chambers - Non-Governmental Organizations (NGOs)	 
Market Strength and Service Quality	In the energy sector, earning customer trust and achieving sustainable growth depend on the consistent delivery of uninterrupted, high-quality services. Maintaining market strength is essential to sustaining the Company's competitive advantage.	Eksim Enerji: From Quality to Strength, From Strength to Sustainability	- Customers - Investors - Competitors	 
Natural Resources and Sustainable Use	The responsible management of natural resources, which constitute the primary input in energy generation, and the efficient and effective use of these resources secure long-term production capacity while supporting environmental and economic sustainability. In production processes, the efficient use and recycling of water, wastewater treatment, and the balanced consumption of resources contribute to reducing environmental impacts. These practices become even more critical in regions experiencing water scarcity.	Our Strength Comes from Nature: On the Ground for the Environment and Climate	- Governorates and Provincial Authorities - Municipalities - Suppliers - Public Authorities - Local Communities	  
Data Security and Privacy	In the energy sector, the rapid advancement of digitalization aimed at increasing efficiency and optimizing resource use has made data security a critical requirement for ensuring operational continuity and maintaining stakeholder trust. The protection of internal processes, as well as customer, stakeholder, and personal data, is a top priority, while the management of cyber risks is considered an integral part of this framework.	Strong Governance: On the Ground with Robust Corporate Structures	- Customers - Employees - Public Authorities - Media	 
Community Engagement and Sustainable Partnerships	The Company strengthens its ties with society through social initiatives and long-term collaborations with stakeholders. Integrating feedback received from investors, employees, suppliers, NGOs, associations, and local communities into strategic decision-making processes supports corporate value creation. In supply chain and field operations, policies that promote ecosystem enhancement and respect for human rights are fundamental. Although the risks of child labor and forced labor are considered low, policies and monitoring mechanisms in these areas remain integral components of responsible governance.	Our Stakeholders Are Our Strength: Growing Through Collaboration	- Local Communities - Non-Governmental Organizations (NGOs) - Municipalities - Universities	  



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Material Topics of Priority

Topic	Importance of the Topic to the Company	Relevant Topic	Relevant Stakeholders	Relevant SDG
Sustainable Supply Chain	In energy investments, the selection of sustainable equipment and services reduces environmental burden while enhancing operational reliability. Considering social and environmental impacts in raw material and equipment selection across the supply chain, implementing responsible supply chain practices and prioritizing low-emission production, services, and logistics strengthen overall performance.	Strong Strategy: In Pursuit of Value Creation Our Stakeholders Are Our Strength: Growing Through Collaboration	• Suppliers • Investors • Public Authorities	 
Biodiversity Loss and Deforestation	As energy projects interact directly with the natural environment, the protection of ecosystems, the prevention of deforestation, and the sustainable management of biodiversity are of critical importance. The impacts of project sites on ecosystems and wildlife should be assessed using scientific methodologies and monitored on a regular basis.	Our Strength Comes from Nature: On the Ground for the Environment and Climate	• Non-Governmental Organizations (NGOs) • Municipalities • Public Authorities • Local Communities	 
Customer Satisfaction and Reputation	In the energy sector, customer satisfaction directly shapes corporate reputation; delivering high-quality and reliable services strengthens long-term loyalty. By providing sustainable, trustworthy, and high-quality products and services aligned with stakeholder expectations in its engineering and project activities, Eksim Enerji enhances its brand value. Effective complaint management and marketing practices grounded in ethical principles are integral components of this approach.	Our Stakeholders Are Our Strength: Growing Through Collaboration	• Customers • End Users • Media • Competitors	  
Sustainable Finance and Economic Resilience	Long-term growth in the energy sector is only possible through a robust financing structure and strong economic resilience. Eksim Enerji strengthens its financial position by utilizing sustainable financing instruments such as green bonds and ESG-linked loans, increases access to green investments, and develops an economic growth model aligned with its environmental objectives.	Eksim Enerji: From Quality to Strength, From Strength to Sustainability	• Investors • Financial Institutions • Shareholders • Partners • Analysts	  



Susurluk, Hybrid SPP

VALUE CREATION MODEL

INPUTS

Human Capital

- Total workforce of 234 employees
- 2,528,000 TRY invested in training
- Transparent and performance oriented promotion system
- High occupational safety awareness

Financial Capital

- Total investment of 1.2 billion USD
- 80 million EUR invested in turbines
- Annual electricity sales through EPIAŞ and bilateral agreements
- Utilization of renewable energy financing instruments

Natural Capital

- Portfolio composed entirely of renewable energy assets
- YEKA SPP site with biodiversity management practices
- Innovative R&D activities

Manufactured Capital

- Total installed capacity of 598.8 MW
- 10 power plants in operation
- Planned installation of 14 new Nordex N163 wind turbines
- 676.8 MW of additional renewable energy development licenses
- SCADA systems and digital twin infrastructure

Social Capital

- Education and social responsibility projects
- Transparent stakeholder engagement and collaboration
- Support for regional development and employment
- Young Energy Program
- University collaborations (training programs, seminars, etc.)

Intellectual Capital

- Over 20 years of renewable energy experience
- 43.3 million TRY invested in R&D and innovation
- Internal audit and internal control infrastructure with the Sustainability Committee
- Trusted brand reputation in the renewable energy sector

VALUE CREATED

We place occupational health and safety at the core of all our operations, prioritizing the well being and safety of our employees. Our inclusive human resources policies foster employee engagement while building a strong corporate culture that supports long term career development. By encouraging improvement suggestions, our framework contributes to creating a proactive work environment that enhances productivity, innovation and employee satisfaction.

While implementing revenue enhancing strategies to strengthen our financial sustainability, we simultaneously prioritize investments that support profitability. By using our resources efficiently, we optimize operational costs and expand our capacity through modernization investments. Our robust financial management approach not only reinforces the long term value creation potential of renewable energy projects but also enhances our resilience against risks.

In our energy management practices, we leverage a robust infrastructure based on renewable resources to both reduce our carbon footprint and enhance resource efficiency in our production activities. Through our solar power plant investments and environmental training programs, we promote a sustainable production approach, making significant contributions to the preservation of natural resources by improving water consumption, waste management, and energy use. Our initiatives developed in line with circular economy principles not only increase our operational agility but also enable us to continuously reduce our environmental impact.

Our modern and robust production infrastructure enhances operational efficiency, strengthening our competitive advantage in sustainable energy generation. With 10 power plants in operation, a total installed capacity of 598.8 MW, and expansion plans supported by new turbine investments, we continue to grow our generation portfolio each year. Our additional 676.8 MW of renewable energy development licenses, combined with SCADA systems and digital twin infrastructure, enable uninterrupted monitoring of our sites, reinforce data driven decision making, and ensure continuous optimization of production performance. As a result, we maintain an operational availability of 99.3% while contributing to long term energy security with our total portfolio capacity exceeding 1,700 MW.

Through education and social responsibility projects, we create value for society while continuously strengthening our ties with local communities through initiatives that support regional development and employment. Transparent communication and collaborative engagement with stakeholders not only amplify our regional social impact but also contribute to attracting young talent into the energy sector. Our Young Energy Program and university partnerships provide opportunities for youth to pursue careers in the energy industry, while our corporate memberships and local employment policies help generate sustainable social benefits in the regions where we operate. Collectively, these efforts enhance our social and relationship capital, enabling us to deliver long term and inclusive value to society.

Our technical experience of over 20 years in the renewable energy sector, combined with robust R&D and innovation investments and corporate processes overseen by the Sustainability Committee, continuously enhances the technological maturity of our operations. These intangible assets enable us to make our production processes data driven, facilitate the development of a hybrid power plant model, implement real-time performance improvements through SCADA infrastructure, and achieve operational availability of 99.3%. Our strong brand perception and institutional knowledge allow us to rapidly adapt to existing technologies and implement innovative solutions, thereby strengthening our long-term competitive advantage.

OUTPUT

- 60% reduction in employee turnover rate (base year 2022)
- 75% increase in the number of employees with disabilities (base year 2022)
- 5.18 hours of training per employee
- 244 employees under regular career development monitoring
- 6,631 hours of occupational health and safety training
- 9 drills conducted

- 55.8 billion TRY total assets
- 6 new turbines +65 MW additional installed capacity
- 1.5 billion kWh electricity generated

- 1.2 million tons of CO₂ emissions prevented
- Energy equivalent to the annual consumption of 625,000 households
- 0.28 tons of CO₂ equivalent carbon footprint per GWh of electricity produced

- 99.3% operational availability
- Total portfolio exceeding 1,700 MW (operating + development)
- Continuous monitoring & data access (+99%)

- 230 local employments
- 6,000+ applications through the Young Energy Program, 3 new graduate hires
- Corporate memberships

- 99.3% operational availability rate
- Development of hybrid power plant model
- Real-time production improvements via SCADA
- Regular sustainability reporting

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SUSTAINABILITY AT EKSIM ENERJI



Under the leadership of our Sustainability Committee, we are strengthening the integration of sustainability into our corporate culture.

As Eksim Enerji, we operate our sustainability governance mechanism in alignment with the “Sustainability Committee Duties and Working Principles Procedure” established by our parent company, Eksim Holding.

Established under the umbrella of Eksim Holding, this structure operates to enhance our performance in Environmental, Social, and Governance (ESG) areas, manage our strategies with a holistic approach, and ensure that sustainability is an integral part of our decision-making processes.

Eksim Holding has established a corporate sustainability governance structure to strengthen its performance in environmental, social, and governance (ESG) areas. In this context, the Sustainability Committee is responsible for defining our sustainability strategy and developing, implementing, monitoring, and auditing our relevant policies, targets, and practices in line with the Sustainability Committee Duties and Working Principles Procedure.

Our Sustainability Committee is established and authorized with the approval of the Board of Directors. The Committee consists of a Director from each of our Group Presidencies, along with the Legal Director, Finance Director, R&D and Digital Process Management Director, Supply Chain Director, Human Resources Director, and Corporate Communications Director. The Committee is chaired by our Legal Director. The secretariat of the Committee is conducted by the Sustainability Managers of our Groups. The Committee ensures the implementation of its decisions through Working Groups. To support the execution of the Committee’s decisions, Working Group(s) are established, comprising managers with sufficient experience and expertise in sustainability. Working Group members are appointed with the participation of Group Managers and Sustainability Managers, taking relevant sustainability topics into account.

Committee members are selected from among executives with expertise in the energy sector, regulatory frameworks, environmental management, and corporate reporting. We engage external specialists when necessary, ensuring our decision-making processes are informed by up-to-date information and sectoral developments. To enhance the knowledge and skills of our members regarding sustainability and climate-related risks, we are launching training programs in 2025. By conducting these programs on a regular basis, we continuously strengthen our organizational competencies.

Roles, Authority, and Reporting Relations

Our Sustainability Committee;

- Defining strategies, policies, and targets,
- Approval of performance indicators,
- Review and submission of the sustainability report to the Board of Directors,
- Authorized for the evaluation of stakeholder engagement processes.



We are enhancing our processes to ensure more systematic monitoring of our sustainability performance results and their periodic reporting to the Board of Directors.

Linkage between Performance Indicators and Remuneration

Within Eksim Enerji, we conduct the annual individual performance evaluations of our executives as part of our Individual Goal Evaluation System. In this process, alongside operational performance indicators, we consider their level of contribution to energy efficiency, environmental compliance, and sustainability targets.

Efforts are underway to integrate sustainability indicators—such as metrics for carbon intensity reduction, renewable energy share, and water efficiency—into performance evaluation systems and incorporate them into the incentive structure.

Implementation of the Sustainability Procedure

Within Eksim Enerji, we define our sustainability targets in alignment with Environmental, Social, and Governance (ESG) principles within the framework of short, medium, and long-term goals. We integrate these targets into our investment decisions and financial planning processes. When evaluating new projects, we base our assessments on sustainability criteria such as emission reduction, energy efficiency, and social benefit, thereby establishing a balance between environmental and economic impacts through this approach.

Our Board of Directors maintains a balance between financial returns and environmental impacts in investment decisions; thus, we ensure that our decisions support both economic growth and environmental responsibility.



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Roles and Responsibilities of the Sustainability Committee

Our Sustainability Committee;

- Integrating sustainability into our corporate structure,
- Monitoring national and international developments on a regular basis,
- Developing strategies, targets, policies, and roadmaps,
- Reviewing, updating, and submitting management systems for approval,
- Strengthening stakeholder engagement and internal communication,
- Ensuring regulatory compliance,
- Ensuring the protection of personal data and compliance with ethical principles,
- Assuming the responsibility of evaluating performance results and reporting to the Board of Directors.

The Committee is responsible for reporting its results to the Board of Directors at the conclusion of each meeting and monitoring the implementation status of its decisions.

Improvement efforts are being carried out to ensure more robust alignment of the Committee's activities with TSRS 1 and TSRS 2 governance requirements and to make decision-making processes traceable in a digital environment.

Strategic Process Integration





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By centering sustainability in energy production, we transform today and add value to tomorrow.

Within Eksim Enerji, we view sustainability not merely as fulfilling our environmental responsibilities, but as an integral part of our business model. With our **one hundred percent renewable energy portfolio**, we adopt a human- and environment-centered approach, believing that leaving a livable world for future generations is possible through green energy investments. This perspective aims to shape the energy ecosystem of the future, going beyond simply meeting the needs of today.

We continue our efforts to reduce our carbon footprint, increase energy efficiency, and improve waste management. Accordingly, we structure our sustainability policies under three main pillars: **“Sustainable Planet,” “Sustainable Culture,”** and **“Sustainable Governance.”**



Hasanbeyli, WPP

Our Sustainability Strategy

Sustainable Planet

We aim to gradually reduce our carbon and water footprints, combat climate change, and accelerate the green transformation. We prevent 648.2 kg of carbon dioxide emissions for every 1 MWh of electricity produced in WPPs (Wind Power Plants) and 570.6 kg for every 1 MWh produced in HPPs (Hydroelectric Power Plants). Furthermore, we commit to preventing waste, increasing energy efficiency, and raising our recycling rates through a zero-waste approach.

Sustainable Culture

We support economic development and local employment in the regions where we operate. We prioritize increasing employee engagement, encouraging competency development, and standing against discrimination under the guidance of universal human rights. We strengthen awareness of energy efficiency through regular training, offer opportunities to young talents, and carry out projects that will increase social welfare.

Sustainable Governance

Our transparent, accountable, and ethics-based management approach is supported by our ISO 14001, ISO 50001, and occupational health and safety practices.

We integrate ESG criteria into our business processes and supply chain, strengthen risk management, and regularly monitor our performance through the sustainability committee.

We prioritize establishing open communication with our stakeholders and creating long-term value.

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Climate Risks, Opportunities and Our Impact Management

Climate change is not merely an environmental issue; it is a multidimensional transformation process that impacts economic growth, social resilience, and energy security. Türkiye, as part of the Mediterranean Basin, is among the regions warming faster than the global average. According to data from the General Directorate of Meteorology, the year 2024 was recorded as the hottest year in the last 54 years, with an average temperature of 15.6 °C. During the same period, precipitation decreased by 6.3% compared to the long-term average, while the number and duration of heatwaves increased (MGM, 2024). Furthermore, the number of extreme weather events, such as heavy rainfall and floods, storms, and droughts increased, reaching 1,257 incidents nationwide⁷.

This situation clearly reveals Türkiye's vulnerability to climate change. In this context, the multifaceted impacts of climate change in the Mediterranean basin necessitate a re-evaluation of both regional vulnerabilities and national development policies for Türkiye. The interdependencies, particularly between energy, agriculture, water management, and ecosystem services, demonstrate that the climate crisis is not just an environmental issue but also a matter of strategic planning.

According to official data from Türkiye, the average emission intensity in electricity generation was calculated as

0.442 tCO₂/MWh in 2022, while it was 0.379 tCO₂/MWh for natural gas power plants. SHURA's 2024 assessment indicates that the share of fossil fuels in the energy supply has decreased from 87.4% to 81.9%, while the share of renewable sources has increased⁸.

Within Eksim Enerji, we closely monitor the impacts of climate change on our business model, value chain, and stakeholders. We define climate resilience as the preservation of operational continuity, asset security, and financial durability in the face of short, medium, and long-term impacts of climate change. We evaluate risks not only for their negative aspects but also alongside opportunities such as low-carbon production, energy storage, hybrid solutions, green financing, and the increasing demand for renewable energy. By managing climate risks and opportunities within the framework of prioritization, impact analysis, and strategic alignment, we ensure our business continuity and financial resilience and develop the necessary action plans.

Proper management of climate risks and opportunities not only secures the sustainability of our business but also contributes to the development of innovative solutions that lead the energy transition. This approach ensures that Eksim Enerji not only adapts to today's conditions but also becomes an active player in the future's low-carbon energy ecosystem.

⁷<https://mgm.gov.tr/iklim/iklim-raporlari.aspx>

⁸<https://shura.org.tr/wp-content/uploads/2025/04/SHURA-EDM-Turkiye-Enerji-Donusumu-Gorunumu-Raporu-16.04.2025-1.pdf>





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Identification of Climate Risks and Opportunities

As Eksim Enerji, we conduct a systematic analysis for the holistic assessment of risks and opportunities arising from climate change, considering current operations and possible emergency scenarios.

We manage this process in compliance with Türkiye Sustainability Reporting Standards while also strengthening our methodology by integrating international frameworks such as TCFD, SASB, and CDP. As of 2024, we analyze short, medium, and long-term impacts by taking RCP 4.5 and RCP 8.5 scenarios into account.



Hasanbeyli, WPP

In the analysis process, risks and opportunities are addressed under two main categories:

Physical Risks: Direct environmental impacts such as extreme weather events, temperature fluctuations, storms, lightning, drought, erosion, soil movements, and changes in wind patterns.

Transition Risks: Market and policy-driven impacts such as carbon pricing, regulatory changes, financial market fluctuations, technological transformation, increases in insurance costs, and global supply chain disruptions.

In parallel, we also evaluate strategic opportunities presented by climate change; the potential for sustainable energy investments, leveraging technological innovations, and creating long-term competitive advantage come to the fore.

Assessment and Prioritization of Climate Impacts

To manage climate-related risks and opportunities with a holistic perspective, we utilize a standardized assessment methodology based on consistency throughout the organization. We standardize our risk management processes using criteria matrices, details of which are provided in the appendix, to obtain objective and comparable results.

In our assessment processes, our risks are evaluated over the short, medium, and long term. This time-framing ensures the integration of the impacts defined in our scenario analyses (RCP 4.5 and RCP 8.5) into our strategic plans.

Short Term 0-3 years

In the short term, risks and opportunities with the potential to directly impact operational activities come to the forefront.

Medium term 4-5 years

In the medium term, regulatory developments, technology adaptation, and market dynamics play a decisive role.

Long term 6-10 years

In the long term, the level of uncertainty increases, and the physical impacts of climate change intensify.

All risks are scored using a matrix approach based on the product of Likelihood and Severity (Impact) scores and are categorized according to the Risk Level Prioritization Matrix. As a result of this matrix analysis, risks are classified into five priority levels (Score: 1-25) ranging from Unacceptable Risks (A) to Insignificant Risks (E).





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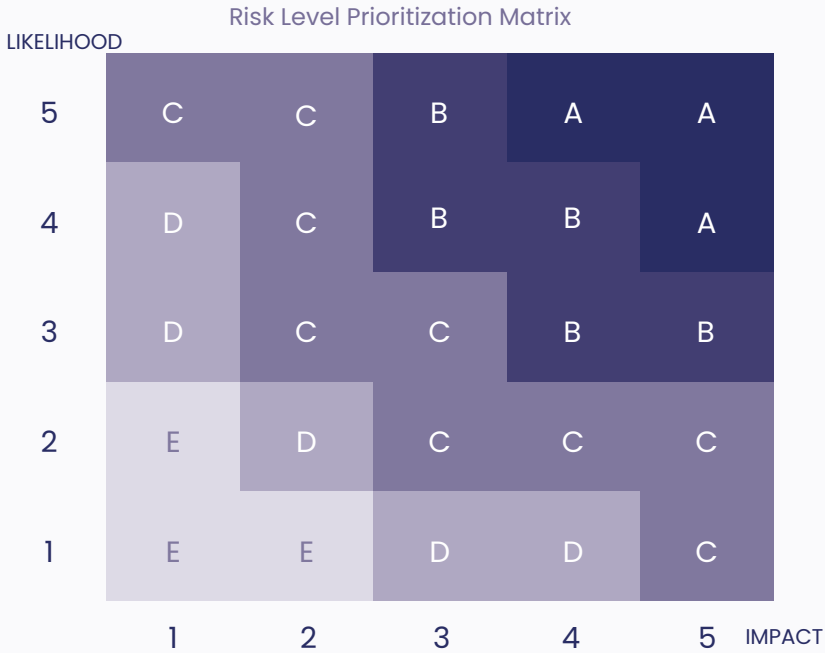
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Likelihood	Score	Severity (Impact)
Very Low Likelihood	1	Very Low
Low Likelihood	2	Low
Medium Likelihood	3	Medium
High Likelihood	4	High
Very High Likelihood	5	Very High

RISK SIGNIFICANCE LEVEL: PROBABILITY X SEVERITY (IMPACT)



Priority Level	Score
Unacceptable Risks (A)	20-25
Significant Risks (B)	11-19
Moderate Risks (C)	5-10
Acceptable Risks (D)	3-4
Insignificant Risks (E)	1-2

We identify risks and opportunities not only within our operational boundaries but throughout our entire value chain. In this context, we aim to build holistic resilience against the impacts of climate change risks by analyzing risks under three main headings;

- Upstream
- Operation and
- Downstream

we aim to build holistic resilience against the impacts of climate change risks.

Position in the Value Chain	Description
Upstream	• Preservation of Corporate Knowledge: Workforce Adequacy and Competency Development • Protection of Occupational Health and Safety at High Standards • Supply chain entry points, procurement of raw materials, equipment, and technology (turbine, panel, generator, etc.) • Adequacy and cost-effectiveness of financing and investment resources • Regulatory Changes
Operations	• Activities directly controlled by the company • Processes of energy production facilities (WPP, SPP, HEPP) • Maintenance and repair activities • Grid connections and operational infrastructure • Electricity sales and customers (industrial organizations, commercial enterprises, individuals) • Certificates and carbon market (I-REC, YEK-G, carbon credits) • Customer relations and market communication • Emergency Management • Reputation Management • Contract Management
Downstream	• Distribution/consumption of final products and services • Technological infrastructure adequacy • Supplier relations and logistics processes • Public Administration Relations and International Collaborations



In the impact assessment of risks, not only severity but also the level of Financial Impact is taken into account. The distinction of potential impact on revenue (Low: 0-1%, Critical: >5%) allows us to determine the tangible burden of risks on our company's financial performance.

Financial Impact	Level of Impact on Revenue ⁹	Definition
Low	0 – 1%	Insignificant / manageable financial impacts
Medium	1 – 3%	Noticeable impacts that may lead to an increase in operational costs
High	3 – 5%	Impacts considered financially significant and directly affecting investment decisions
Critical	>5%	All risks exceeding the 5% threshold are considered critical

For opportunities as well, we have addressed the headings of opportunity description, type, timeframe, and connection to financial impact. Through this approach, we have evaluated the potential impacts of opportunities on our business model as comprehensively as we have for risks.

We prepared our risk analysis by referencing the TSRS-2 standard. Efforts are being carried out to improve the scope and depth of our scenario analysis. Additionally, by defining traceable metrics for both risks and opportunities, we have ensured the measurability and reportability of the process.

As Eksim Enerji, thanks to this methodology, we address climate-related risks not only within the framework of legal requirements but also in terms of business continuity, financial stability, and long-term competitiveness. Thus, we integrate climate change into our strategic planning as both a threat and a transformation opportunity.

Our Climate Change Risk and Opportunity Tracking Metrics

Performance indicators are regularly tracked to monitor the impacts of climate change on our value chain, to manage risks effectively, and to evaluate opportunities efficiently. The key metrics and monitoring periods identified regarding climate risks are presented below.



 **Susurluk, WPP**

Risks and Opportunities		Metrics	Time Frame		
			Short	Medium	Long
R1	Climate Risks Originating from Severe Storms and Wind	- Annual number of storms / severe wind events (TSMS data) - Number, frequency, change, and availability of turbine, panel, and infrastructure failures - Production downtime due to storms (hours/MWh) - Insurance claim amounts (₺)			
R2	Extreme Temperature and Drought Risks	- Average temperature increase (°C) - Average precipitation amount (mm) - PV Module Efficiency Loss (%) - Amount of Water Turbined (%) - Increase in energy demand (MWh)			
R3	Disruptions in the Global Raw Material Supply Chain	- Delivery time for critical equipment/raw materials (days) - Number of logistics delays (units) - Raw material / equipment price index (%) - Local production rate (%) - Delays in project schedules (months) - Procurement Costs (₺ / \$)			
O1	Increasing Demand for Renewable Energy	- Renewable energy demand rate (%) - Green energy sales volume (MWh / ₺) - Number of long-term PPA agreements (units) - I-REC / YEK-G certificate sales (units / ₺) - Carbon emission reduction amount (tCO₂e)			
O2	Utilizing International Financing Opportunities and Investment Incentives	- Amount of international funds / loans utilized (₺ / \$) - Issuance amount of green bonds / sustainable financing (₺ / \$) - Number of incentivized projects (units) - Decrease in financing costs (%) - Reduction in project payback period (years)			

⁹This refers to the gross inflow of economic benefits during the period arising during the ordinary activities of the business, resulting in an increase in equity, other than contributions from



Climate Change Related Risks (R)

R1: Climate Risks Originating from Severe Storms and Wind	
Risk Description	Depending on climate change, increases in storm frequency and intensity, sudden wind shifts, and lightning-induced damage may lead to production losses and physical damage, especially in wind turbines, solar panels, and hydroelectric infrastructures. This situation may cause interruptions in operational activities and disruptions in the logistics chain.
Related Priority Topic	• Combating Climate Change, • Climate Risks and Regulatory Compliance
Corporate Risk Category	Operational
Type of Risk	Physical Risk (Acute)
Risk Timeframe	Short and Medium Term (0-5 years)
Position in Value Chain	Operation
Impact on Business Model and Value Chain	• Production interruptions, • Disruptions in energy supply to the grid, • Increase in maintenance and repair costs, • Damage to customer and investor confidence.
Impact Type	Current and Potential
Geographic Areas of Risk Concentration	Climate risks originating from severe storms and winds are becoming evident in critical cities where the company's renewable energy portfolio is concentrated, such as Marmara (Istanbul, Kırklareli, Balıkesir), Aegean (Izmir, Muğla), Black Sea (Amasya, Tokat), and Central Anatolia (Yozgat, Karaman, Eskişehir).
Impact Value	4
Likelihood	4
Risk Score	16
Risk Level	B
Scenario Analyses	RCP 4.5 (Optimistic Scenario): An increase of +0,5–1,5 °C in temperatures is expected by 2035, with increases above +1,5 °C in the Aegean and Mediterranean during summer months. While occasional increases in precipitation are projected for spring, decreases of up to 20% are estimated for summer and autumn. This situation may lead to sudden storms in Marmara and the Aegean, and an increase in rainy storm and lightning risks in the Black Sea. RCP 8.5 (Pessimistic Scenario): Temperatures are projected to increase by+2–3 °C after 2040, and by over +5 °C by the end of the century, especially in the Aegean, Mediterranean, and Southeastern Anatolia. A 30–50% decrease in precipitation across the country is expected, with drops reaching up to 60% in southern regions. This outlook, combined with drought, will create more intense pressure on turbines, panels, and infrastructure through more severe and sudden storm events. Additionally, decreased precipitation will increase dust accumulation on PV panels, thereby reducing production efficiency.
Impacts on Strategy and Decision Making	• Prioritizing grid resilience, backup capacity, and stock planning for energy supply security, • Considering climate change scenarios in location selection for investment decisions, • Strengthening the need for financial risk management alongside increasing insurance costs, • Disaster risk and emergency management, business continuity, and maintenance planning are becoming priorities in management decisions.
Adaptation Efforts (Corrective, Preventive, and Improving Activities as Risk Response)	• Technical strengthening and designs with high storm resistance in turbine and panel infrastructures, • Implementation of lightning protection and early warning systems, • Emergency business continuity plans and field drills for storm scenarios, • Diversification of the supply chain and development of logistics alternatives, • Long-term investment planning sensitive to climate scenarios and R&D studies focused on climate resilience
Financial Impacts	Current Financial Impact Maintenance and repair costs, short-term production interruptions, and increasing insurance premiums that may occur as a result of severe storm and lightning events at the company's WPP and SPP sites may create an impact corresponding to 1–3% of revenue. In this context, the current impact is evaluated as Moderate Level. Projected Financial Impact Under the RCP 8.5 scenario, damages to turbine blades, panel surfaces, and switchyards, as well as long-term production losses, logistics disruptions, and customer delivery delays are projected due to more severe storms, wind pattern changes, and hail events after 2040. This situation is assessed to potentially lead to losses of 3–5% and above on revenue, meaning an impact between High and Critical levels.



Climate Change Related Risks (R)

R2: Extreme Heat and Drought Risks	
Risk Description	Depending on climate change, the rise in average temperatures and the increasing frequency of drought events directly affect production efficiency, water resources, and infrastructure safety in renewable energy facilities. Long-term heatwaves combined with efficiency losses in solar panels, water scarcity in hydroelectric production, and changes in wind patterns may lead to disruptions in energy supply security.
Related Priority Topic	• Combating Climate Change, • Climate Risks and Regulatory Compliance, • Natural Resources and Sustainable Use.
Corporate Risk Category	Operational
Type of Risk	Physical Risk (Chronic)
Risk Timeframe	Medium and Long Term (4–10 years)
Position in Value Chain	Operation (and partially Upstream)
Impact on Business Model and Value Chain	• Decrease in panel efficiency in SPPs, • Decrease in production capacity due to low water levels in HEPPs, • Stress on mechanical equipment due to high temperatures in WPPs, • Fluctuations in energy supply, damage to customer and investor confidence.
Impact Type	Current and potential
Geographic Areas of Risk Concentration	Risk is concentrated in regions where the company’s renewable energy portfolio is concentrated and where heatwaves and drought are experienced more distinctly, such as the Aegean (Izmir, Muğla, Antalya), Southeastern Anatolia (Şanlıurfa), Central Anatolia (Yozgat, Karaman, Eskişehir), and Eastern Black Sea (Rize HEPP).
Impact Value	4
Likelihood	5
Risk Score	20
Risk Level	A
Scenario Analyses	RCP 4.5 (Optimistic Scenario): An increase of +0,5–1,5 °C in temperatures is expected by 2035. Decreases of up to 20% in precipitation is projected for summer and autumn. While this increases agricultural water stress particularly in Central Anatolia and Southeastern Anatolia, it also increases the risk of sandstorms, leading to production losses in HEPPs and efficiency decreases in SPPs. RCP 8.5 (Pessimistic Scenario): The temperature increase is projected to be +2–3 °C after 2040, and over +5 °C in the Aegean, Mediterranean, and Southeastern Anatolia by the end of the century. A 30-50% decrease in precipitation across the country is expected, with drops reaching up to 60% in southern regions. This situation will increase the severity of drought and heatwaves, significantly reducing HEPP production capacity and bringing the risk of %10–15 efficiency loss due to extreme heat in SPPs to the agenda. Additionally, the shortening of equipment life due to high temperatures will increase maintenance costs.
Impacts on Strategy and Decision Making	• Considering water availability and temperature scenarios in energy supply security planning, • Preferring drought-resistant regions for investments, • Prioritizing temperature-tolerant panel technologies in SPP investments, • Covering climate-driven production losses in insurance policies.i.
Adaptation Efforts (Corrective, Preventive, and Improving Activities as Risk Response)	• Use of high temperature-tolerant panels in SPP sites, • Reservoir management, water efficiency, and integrated basin planning in HEPPs, • Heat-resistant equipment and cooling systems in WPP, SPP, and HEPP sites, • Installation of advanced meteorological forecasting systems and preparation for drought scenarios, • Developing diversification strategies in energy production (hybrid WPP+SPP, battery storage) in the long term.
Financial Impacts	Current Financial Impact A 1–2% efficiency loss due to extreme heat in SPP sites and a decrease in production due to low flow in HEPPs, together with maintenance and repair costs, create an impact equivalent to 1–3% of total revenue. Projected Financial Impact Under the RCP 8.5 scenario, it is projected that production losses due to drought and temperature could exceed 3–5% of revenue after 2040. This situation could jeopardize energy supply security during critical periods and cause a High to Critical level impact on the company’s financial sustainability.



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Climate Change Related Risks (R)

R3: Disruptions in the Global Raw Material Supply Chain	
Risk Description	Rising geopolitical tensions, extreme weather events driven by climate change, global crises such as pandemics, and fluctuations in energy prices are causing disruptions in the raw material supply chain on a global scale. These disruptions lead to delays in the procurement of critical equipment, technologies, and inputs, increased costs, and uncertainties in operational planning. Supply constraints affecting turbine components, solar panels, electronic equipment, and construction materials used in renewable energy investments create risks related to project delays and rising operational costs.
Related Priority Topic	• Sustainable Supply Chain • Sustainable Finance and Economic Resilience • Climate Risks and Regulatory Compliance
Corporate Risk Category	Strategic and Operational
Type of Risk	Transition Risk (Policy and Legal Risks)
Risk Timeframe	Short, Medium, and Long Term (0–10 years)
Position in Value Chain	Upstream
Impact on Business Model and Value Chain	• Delays in the procurement of critical raw materials (steel, copper, silicon, rare earth elements), • Extensions in project timelines, • Cash flow deferrals due to delayed commissioning of production facilities, • Reduced profitability driven by rising input costs, • The need to shift toward alternative supply sources.
Impact Type	Potential
Geographic Areas of Risk Concentration	All operational locations.
Impact Value	4
Likelihood	4
Risk Score	16
Risk Level	B
Scenario Analyses	RCP 4.5 (Optimistic Scenario): A relatively limited increase in global temperatures (+1.5–2.0°C) and a 10–20% decrease in precipitation are projected, resulting in comparatively moderate impacts. Under this scenario, supply chain disruptions would primarily stem from geopolitical and economic factors. Although regional interruptions in raw material supply may occur, these could be partially offset through alternative trade routes. RCP 8.5 (Pessimistic Scenario): With global temperature increases reaching +4–5°C and precipitation declining by 30–50%, extreme events such as droughts, floods, and storms are expected to become more frequent and severe. These conditions, combined with disruptions in port infrastructure, logistical bottlenecks, and energy supply security concerns, would significantly hinder global raw material flows. Prolonged supply constraints may arise in the procurement of steel, copper, silicon, and rare earth elements essential to the energy sector.
Impacts on Strategy and Decision Making	• Establishment of alternative supplier networks in investment projects; • Multi-route logistics planning (including sea, road, and rail alternatives); • Hedging mechanisms and long-term contracts to manage raw material price risks; • A strategic shift toward increasing domestic production capacity in investment decisions.
Adaptation Efforts (Corrective, Preventive, and Improving Activities as Risk Response)	• Establishment of an alternative supplier portfolio for critical raw materials, • Formation of long-term strategic partnerships, • Utilization of digital supply chain management tools and early warning systems.
Financial Impacts	Current Financial Impact Cost increases equivalent to a 1–3% revenue loss in projects is observed due to fluctuations in raw material prices and logistical delays. Projected Financial Impact Under the RCP 8.5 scenario, the intensification of climate-related logistical disruptions and geopolitical risks may result in cost increases exceeding 5% for critical raw materials, along with corresponding revenue losses. This situation would pose a critical level of financial risk for the Company.



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Climate Change Related Opportunities (O)

O1: Increasing Demand for Renewable Energy	
Opportunity Description	Global and national carbon neutrality targets, the EU Green Deal, carbon border adjustment mechanisms (CBAM), and Türkiye’s growing energy demand are rapidly increasing demand for renewable energy sources. This development presents a significant market opportunity for the Company to expand its wind, solar, and hydroelectric portfolio. In addition, rising temperatures and extended sunshine duration are positively influencing interest in solar power plant investments.
Related Priority Topic	• Energy Efficiency and Management • Sustainable Finance and Economic Resilience
Corporate Opportunity Category	Market Opportunity
Type of Opportunity	Medium and Long Term (4–10 years)
Position in the Value Chain	Operations (and partially Upstream)
Financial Impacts	• Increasing demand has the potential to raise revenues generated from the Company’s existing and planned wind power plant, solar power plant, and hydroelectric power plant investments by approximately 3–5% of total revenue. • Green certification mechanisms (such as I-REC and YEK-G) strengthen revenue stability and profitability. • As carbon pricing mechanisms are implemented, this opportunity may provide a competitive advantage and directly contribute positively to financial performance

O2: Access to International Financial Incentives	
Opportunity Description	Within the framework of the Paris Agreement, the European Green Deal, and climate finance mechanisms, international funds, grants, and green bond opportunities for renewable energy and energy efficiency projects are expanding rapidly. Institutions such as the World Bank, the EBRD, the EIB, and the Green Climate Fund provide long-term, low-interest financing and technical support for carbon reduction projects. Leveraging these incentives enables the Company to implement new investment projects at lower costs and enhance its financial sustainability.
Related Priority Topic	Sustainable Finance and Economic Resilience
Corporate Opportunity Category	Financial Opportunity (Funding and Incentive Mechanisms)
Type of Opportunity	Short, Medium, and Long Term (0–10 years)
Position in the Value Chain	Operations (and partially Upstream)
Financial Impacts	• Access to international funds and low-interest financing may reduce the cost of capital by approximately 1–3%. • As a result, the payback periods of investment projects will shorten, strengthening the Company’s profitability and cash flow. • In addition, the perception of “access to green finance” may enhance investor confidence and contribute positively to revenue generation and market valuation.



We transform climate risks into advantages and innovations into value.

In the rapidly changing dynamics of the energy sector, we view risks not only as threats to be controlled but also as a strategic area of opportunity for transformation and innovation. Therefore, we position our risk and opportunity management at the center of our sustainability strategy; we aim to make our business model resilient against current challenges while striving to carry it to a strong position in the low-carbon energy ecosystem of the future.

Sustainability and Climate-Related Risk Management

As Eksim Enerji, we view risk and opportunity management not only as a necessity for operational security but also as a central management tool at the heart of our sustainable growth strategy. By integrating this approach as an essential component of our planning, control, and reporting processes, we enhance risk awareness across the organization and proactively manage potential impacts within the environmental, social, and governance (ESG) context.

In line with our materiality assessments, we prioritize issues such as climate change, carbon and emission trading regulations, extreme weather events, market transformations, and social impacts, evaluating them regularly from technical, financial, and operational perspectives. We monitor the environmental and social impacts of our activities in conjunction with our supply chain, operational data, and stakeholder expectations, integrating the resulting insights into our decision-making processes.

The identification and assessment of climate-related risks are conducted by our Risk Tracking and Monitoring Unit. This unit carries out its analyses under the coordination of our Senior Risk Tracking and Monitoring Specialist and reports the results to our senior management on a periodic basis. While we do not yet have an independent committee specifically dedicated to overseeing climate-related risks and opportunities, these matters are regularly evaluated during Board of Directors meetings and addressed within our risk reports.

Within the scope of TSRS 2, process improvements are ongoing to manage climate-related risks and opportunities more effectively at the management level.



Our approach to Mitigation, Adaptation, and Financial Planning

In response to rapidly evolving regulatory frameworks such as carbon pricing, the Carbon Border Adjustment Mechanism (CBAM), and Türkiye's ETS preparation process, we continuously enhance the technical infrastructure of our products and services while investing in low-carbon technologies, hybrid and storage systems, and digitalization solutions. This enables us to effectively manage carbon costs while strengthening our competitive advantage.

We conduct our analyses to monitor the financial impacts of climate change by considering the relationship between environmental indicators and economic parameters. Within this scope, we regularly monitor the data obtained and integrate it into our decision-making processes. We aim to integrate this data into our risk management system and implement climate scenario-based stress tests as of 2025.

In accordance with TSRS 2, we are continuing our efforts to integrate our mitigation and adaptation investments into our financial planning processes.



Human Resources/Workforce and Corporate Capacity Management

Our workforce is at the heart of our corporate transformation goals. We operate with the awareness that the technological and regulatory-driven transformation in the energy sector is not only operational but also a social one. In this context, we prepare our employees for climate-aligned production processes, digitalization, and automation technologies, particularly generative AI, while supporting the transition through reskilling, technical training, and local employment strategies.

In the coming period, we plan to expand internal training modules, implement carbon literacy programs, and integrate performance indicators aligned with sustainability goals into human resources processes to increase our employees' awareness of climate risks and opportunities.



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Integration of Sustainability and Climate Change into Enterprise Risk and Opportunity Management

As Eksim Enerji, we integrate climate-related risks and opportunities into our corporate risk management system. Our processes are designed in alignment with the Eksim Holding Risk Management Policy and encompass the steps of risk identification, assessment, response, and reporting.

Identification: We systematically identify our risks through Risk Control Self-Assessment (RCSA) workshops, field data, and scenario analyses.

Assessment: We prioritize critical risks through probability-impact analyses and financial modeling, and monitor the effectiveness of controls.

Response (Corrective, Improvement, and Preventive Actions): We develop management plans through acceptance, mitigation, avoidance, or transfer methods; for opportunities, we develop investment and innovation projects.

Monitoring and Reporting: We conduct regular monitoring through Key Risk Indicators (KRIs) and evaluate the results at the Sustainability Committee and Board of Directors levels.

Within the scope of this approach, we systematically manage climate-related physical risks (extreme weather events, temperature increases, droughts, erosion), workforce risks (loss of competence and institutional knowledge), financial risks (challenges in accessing financing), strategic risks (technological and policy shifts), transition risks (carbon pricing, regulations, market fluctuations), reputational risks (failure to meet targets, ESG compliance gaps), and geopolitical-legal risks (regional instability, legislative changes).

We regularly include the assessment results of climate-related risks and opportunities in the agendas of our management meetings. Based on the findings from these analyses, our Board of Directors plans the allocation of resources for mitigation and adaptation projects and shapes its decisions in alignment with our sustainable growth targets.

In accordance with TSRS 2, efforts are underway to treat climate-related risks as a distinct category within our enterprise risk management system and to link mitigation and adaptation plans with performance indicators. This approach aims to ensure that climate risks are evaluated not only as environmental factors but as an integral part of strategic and financial decision-making processes.

Transforming Opportunities into Value

We also leverage the opportunities presented by climate change as strategic growth drivers. Hybrid and storage-based power plants, energy efficiency solutions, carbon markets, green financing, emerging technologies, and low-carbon advantages in export markets are the key areas shaping our business model's transformation and competitive strategies.

In this regard, we evaluate climate-related opportunities through the lens of financial sustainability. We internalize carbon costs within our investment feasibility assessments and continue to develop opportunity-based performance indicators. This approach supports our compliance with TSRS 2 requirements regarding the "integration of climate-related risks and opportunities into financial planning and strategic decision-making processes."





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Target No	Scope	Target	Target Description	Tracking Metric	Metric Unit	Base Year	Target Year	Base Year Value	2024 Value	Target Status	Progress Rate (%)	Our Values
1		Scope 1 and 2 Emissions Reduction	A 10% reduction in our gross Scope 1 and Scope 2 emissions is targeted by 2030.	Scope 1 and Scope 2 Emissions	tonnes CO ₂ e	2024	2030	439.2	-		-	
2		Emissions Intensity Reduction	By 2025, we aim to avoid approximately 1.4 million metric tons of carbon emissions annually through renewable energy generation.	Annual Avoided Carbon Emissions	tonnes CO ₂ e	2023	2030	1,100,000	1,200,000		33	
3			By 2030, approximately 4 million metric tons of carbon emissions are targeted to be avoided.	Cumulative Avoided Carbon Emissions	tonnes CO ₂ e	2023	2025	1,100,000	2,300,000		41	
4		Increase the Wind Power Plant Capacity Utilization Rate	In order to enhance production continuity and resource efficiency, the wind power plant capacity utilization rate is targeted to be increased to 34.5% by 2030.	Wind Power Plant Capacity Utilization Rate	%	2023	2030	33.23	33.47		19	
5		Increase in Availability Rate	In order to enhance resilience against physical risks (such as equipment failures, outages, and climate-related impacts) and ensure operational continuity, the availability rate is targeted to be increased to 99.5% by 2030.	Availability Rate	%	2023	2030	99.1%	99.3%		50	
6		Increase the Installed Capacity of Our Renewable Energy Portfolio	By 2030, it is targeted to increase renewable energy capacity by expanding the total installed capacity of our renewable energy portfolio to 1,700 MW.	Total Installed Capacity within the Portfolio	MW	2023	2030	528.8	598.8		≈6	
7		Increase Türkiye's Share of Wind Energy Generation	It is targeted to increase Eksim Enerji's share in Türkiye's total wind energy generation to approximately 5% by 2030.	Share in Türkiye's Wind-Based Electricity Generation	%	2024	2030	4	4		0	

Target Scope

Head Office

All Locations

Power Plants

Target Status

Ongoing

Completed

New Target

Progress Status

Stable

Positive Increase

Positive Decrease

Our Values

We are Respectful

We Make Life Easier

We are Committed to Ethical and Social Values

We are Innovative and Development-Oriented

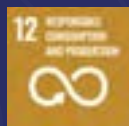
We Place Sustainability at the Core of our Strategy

¹⁰Our 2024 metrics have not yet been subject to independent third party assurance; however, they are planned to be externally assured in subsequent reporting periods.

06

POWER FROM NATURE:

WE ARE IN THE FIELD FOR
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Every value we contribute to nature is the strongest legacy we leave for the future.

As Eksim Enerji, we conduct our operations not only to generate energy but to preserve and transfer nature to future generations. Minimizing our environmental footprint, building a resilient production model against climate change, and disseminating a culture of sustainability throughout society constitute the cornerstones of our journey.

In this context, we continuously improve our Environmental Management System (EMS) and operate in alignment with national and international standards. Beyond regulatory compliance, we integrate environmental responsibility as an inseparable part of our business. In 2024, we directed our resources toward waste management, environmental monitoring activities, awareness-raising efforts, and training programs. To enhance the preparedness levels of our employees, we conducted 9 environmental drills throughout the year, during which no environmental accidents occurred.

We address the environmental dimensions of our activities through a life-cycle approach, analyzing our impact on nature via our Procedure for the Identification and Evaluation of Environmental Aspects and Impacts. We regularly evaluate all environmental aspects arising from our electricity generation, procurement, maintenance, transportation, office, and construction activities. All these processes are conducted in line with the Eksim Enerji Environmental Policy, which forms the basis of our environmentally conscious management approach, and are implemented in harmony with the principles of conserving natural resources, reducing waste, and preventing environmental impacts. To prepare for potential risks, we implement our Emergency Management Procedure and maintain our commitment to the zero environmental accidents goal. We regularly measure our environmental performance and evaluate the resulting data within our Environmental Aspect and Impact Assessment and Risk Analysis process. We prepare action plans based on risk levels and take immediate measures for high-risk environmental impacts. Within this framework, we share the generated reports with our senior management and continuously track progress in line with established performance indicators. Through regular monitoring of environmental performance, we both mitigate risks and disseminate a culture of continuous improvement across the organization.



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Our commitment to protecting nature is also reflected in our field operations. We planted 800 saplings each in 2022 and 2023, followed by 850 saplings in 2024. Through these efforts, we aim to contribute to the development of carbon sinks and the support of biodiversity.

We place combating climate change at the center of all our investments. By combining the power of wind, solar, and hydro, we reduce our greenhouse gas emissions and accelerate the transition to a low-carbon economy. In doing so, we not only contribute to our country's energy supply security but also lead the green transformation of the future.

In 2024, we also initiated the certification processes for the ISO 14001 Environmental Management System and the ISO 50001 Energy Management System. With the completion of these efforts in 2025, we aim to secure our environmental and energy management performance in accordance with international standards.

For us, sustainability is not only about managing today but also about shaping the world of tomorrow. We raise awareness among our employees through regular training and contribute to society through awareness projects. This is because we know that responsibility toward nature creates a real impact only when sustained with a collective consciousness, rather than an individual one.

As we reduce our carbon footprint, we are enhancing energy efficiency and advancing toward a low-carbon future.

Recognizing that one of the most effective tools in combating climate change is the accurate measurement and management of greenhouse gas emissions, we continue our efforts in this area in a systematic manner. In this context, we have designated 2023 as our base year and prepared our GHG inventories for both 2023 and 2024. In our studies, we adopted the GHG Protocol and ISO 14064-1:2019 standards as the methodological basis and included all of our power plants and our Head Office within the reporting boundary¹¹.



In accordance with the GHG Protocol, we assess our greenhouse gas inventory under three scopes:

Scope

1

Covers direct emissions arising from sources under the Company's direct control (e.g., fuel consumption, stationary combustion, fugitive emissions).

Scope

2

Includes indirect emissions generated during the production of purchased electricity or energy consumed by the organization.

Scope

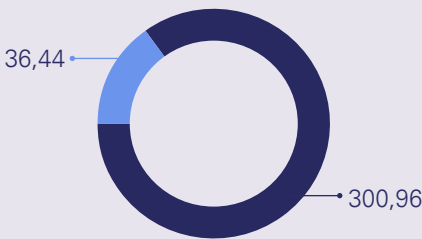
3

Encompasses other indirect emissions that occur outside the Company's direct control but are indirectly related to its activities, such as supply chain operations, business travel, transportation, and waste management.

In our first sustainability report, Scope 1 (direct emissions) and Scope 2 (indirect emissions from purchased electricity consumption) were calculated. In addition, Scope 3 emissions arising from Well-to-Tank (WTT) activities were included in the report.

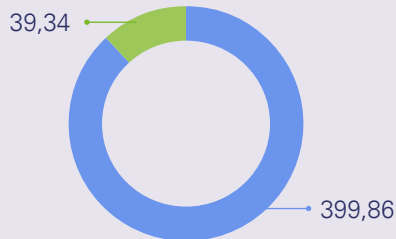
In the coming years, we aim to expand the scope of Scope 3 to incorporate indirect impacts such as supply chain activities, business travel, and waste management.

2023 Scope 1-2 Emissions
Distribution (tCO₂e)



■ Scope 1 ■ Scope 2

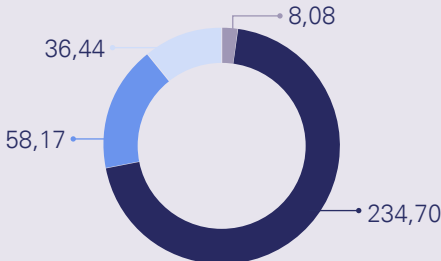
2024 Scope 1-2 Emissions
Distribution (tCO₂e)



■ Scope 1 ■ Scope 2

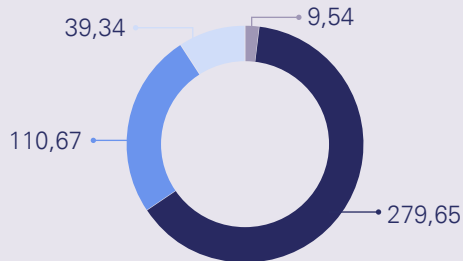
As of 2024, our total Scope 1 and Scope 2 greenhouse gas (GHG) emissions were calculated at 439.20 tCO₂e. Of this total, 91% originated from direct operations, while 9% resulted from purchased electricity consumption. The primary cause of the increase in emissions was the rise in fugitive emissions accounted for under Scope 1.

2023 Emissions
Distribution by Category



■ Scope 1.1 ■ Scope 1.2
■ Scope 1.4 ■ Scope 2.1

2024 Emissions
Distribution by Category



■ Scope 1.1 ■ Scope 1.2
■ Scope 1.4 ■ Scope 2.1

¹¹Our greenhouse gas emission data for the year 2024 have not yet been verified by an independent organization.



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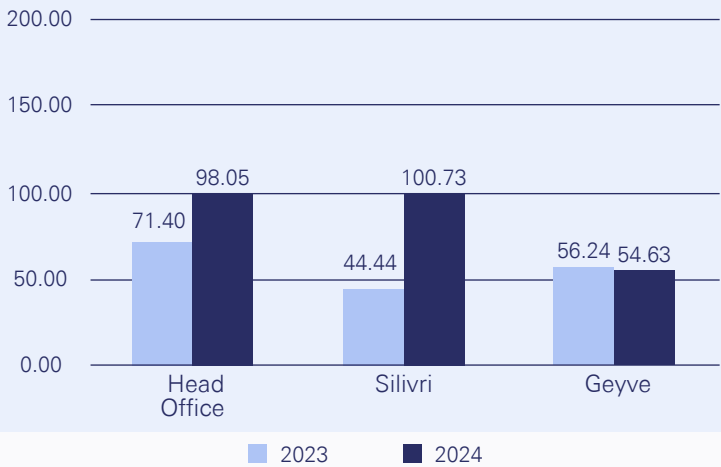
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We have also classified our inventory in accordance with the ISO 14064-1 standard. Accordingly,

- Category 1.1, Category 1.2, and Category 1.4 emissions correspond to Scope 1 emissions under the GHG Protocol,
- Category 2.1 emissions correspond to Scope 2 emissions.

When our emissions are assessed by category, Category 1.2 (emissions from stationary combustion) accounted for the largest share in 2024. Category 1.4¹² emissions increased in 2024 due to the use of refrigerant gases. An analysis of the data indicates that these increases in emissions are associated with operational growth.

Total Scope 1-2 Emissions by Major Emission
Source Facility by Year



According to the facility-based emissions assessment results, a significant portion of our total greenhouse gas inventory originates from our Head Office, Silivri, and Geyve locations. These facilities accounted for 51% of our total emissions in 2023 and 58% in 2024, representing the largest share of our emissions inventory.

Detailed emissions breakdowns for all our facilities are presented in the Environmental Performance Indicators section.

As this is our first reporting year, only emissions arising from Fuel- and Energy-Related Activities (Well-to-Tank) under Scope 3 have been calculated, and comparative data for 2023 and 2024 are presented below. In the coming periods, we aim to expand our Scope 3 inventory to cover all relevant activities across our value chain.

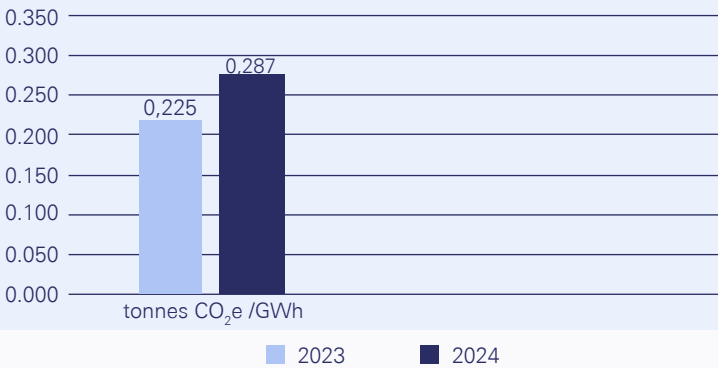
¹² The emissions inventory relating to gases used in cooling and fire suppression systems covers SF₆, HFC-236fa, R410A, R134A, CO₂, R32, R22 and R600A.

Emission Management (tonnes CO₂e)

Emission Scope	2023	2024
Scope 1 + Scope 2	337.40	439.20
Scope 3 ¹³	62.79	74.94
Total	400.19	514.14

In 2023 and 2024, we calculated our GHG emission intensity indicators by correlating our emissions with both our electricity generation and financial performance. For 2024, our emission intensity was determined as 0.287 tCO₂e/GWh¹⁴. The emission intensity calculation was performed based on the combined total of Scope 1 and Scope 2 emissions. Scope 3 emissions, within the relevant reporting period, covered only Well to Tank emissions and, due to their limited share within total emissions, were not included in the emission intensity calculation.

Emissions Intensity per Net Electricity Generation



In line with our objective to reduce our carbon footprint, we are mainstreaming low-carbon practices across all processes—from production to logistics—and aim to progressively decrease emissions intensity. We develop improvement plans focused on emissions reduction, regularly measure the performance indicators we have established, and assess our progress through year-on-year comparisons. Despite capacity growth, we target a reduction in carbon intensity, taking strong and consistent steps toward the transition to a low-carbon economy. Through regular reporting and actions aligned with our sustainability targets, we are committed to continuously enhancing this process.

¹³It only includes “Fuel- and Energy-Related Activities (Well-to-Tank) Emissions.”

¹⁴Only Scope 1 and Scope 2 emissions were taken into account in the calculation of emission intensity.



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We regard energy efficiency as the core driver of our production and the invisible foundation of our sustainable growth.

We recognize that the inherently resource-intensive nature of the energy sector places a responsibility for us to address energy efficiency in conjunction with environmental stewardship. Accordingly, we manage energy not only as a means of reducing environmental impacts but also as an indispensable component of operational excellence, integrating this approach across all our processes.

Among the Energy Efficiency Projects completed in 2024 were the reinforcement of insulation at our facilities, the transition of lighting systems to LED technology, and initiatives aimed at improving motor efficiency. Through these measures, we reduced both energy consumption and operational losses, thereby enhancing the overall efficiency of our production processes.

Energy Intensity	2023	2024
Electricity Consumption Intensity (MWh/employee) ¹⁵	12.15	20.88

Our energy performance indicators demonstrate that resource use has been managed more efficiently despite the increase in production capacity. In 2024, our energy intensity per employee was realized at 20.88 MWh per employee. Although this figure represents an increase compared to 2023, it is associated with operational growth and the expansion in production volume. In the forthcoming period, we are focusing on the digitalization of our energy monitoring systems and the expansion of our optimization initiatives in order to achieve a reduction in these intensity indicators.

Through our ongoing ISO 50001 Energy Management System certification process, we aim to optimize energy costs while reducing our environmental footprint. We regularly monitor our energy performance through structured reporting, identify areas for improvement, and systematically implement actions to ensure continuous efficiency gains.

¹⁵Total electricity consumption (MWh) was taken as the basis for the calculation.

Our target is to reduce our energy intensity by 20% by 2030 compared to the 2024 base year.





Every drop is the source of both energy and life.



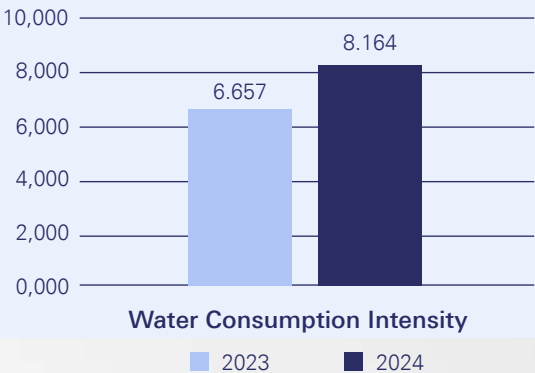
As a company operating in the energy sector, we act in accordance with the critical importance of water, not only for its functional role in our production processes but also for the preservation of ecosystems and the fight against climate change. Within this framework, we position water management as one of the priority components of our sustainability strategy.

As Eksim Enerji, in today's world where the risks of climate change and drought are increasing, we have made the efficient use of water and the correct management of our wastewater one of our priorities. Since 2022, we have been regularly calculating water withdrawal, consumption, and discharge data across all our facilities, and we transparently share the results within the scope of our environmental performance indicators.

In 2024, our total water withdrawal was 103,440 m³. A significant portion of this amount represents turbinized water, while the remainder consists of rainwater and municipal water usage. During the reporting period, there was no need for groundwater usage, thereby contributing to the conservation of natural resources.



Water Consumption Intensity
(m³ / GWh)



An increase has been observed in our water consumption intensity indicator compared to 2023. The water intensity, which was 6.657 m³/GWh in 2023, rose to 8.164 m³/GWh in 2024. This situation resulted from changes in production volume, operational conditions, and facility-based activity dynamics during the reporting period.

We take preventive measures to protect groundwater resources and develop projects to increase water recovery. In line with our sustainability approach, our goal is;

- To reduce water consumption per unit of production,
- To gradually increase the water recovery rate,
- To disseminate water efficiency projects across all our facilities.

In alignment with our ISO 14001 Environmental Management System process, which we will put into effect as of 2025, we aim to implement continuous improvement projects in water management and manage our environmental responsibilities within a stronger framework.



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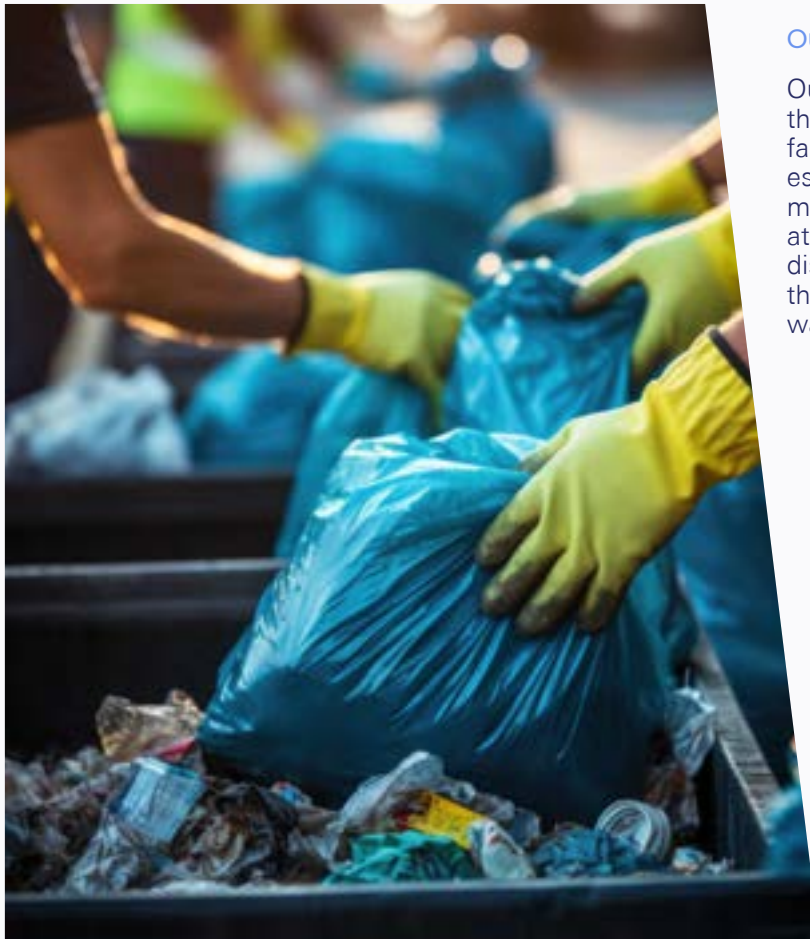
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We see waste not as a loss, but as a resource to be reclaimed.

As Eksim Enerji, our primary priority in waste management is to prevent waste generation at the source, then to reintegrate the generated waste into the economy through recycling and reuse; and finally, to manage waste that cannot be recovered at licensed disposal facilities. In our headquarters and power plant operations, we collect all hazardous and non-hazardous waste separately in compliance with regulations, monitor them in temporary storage areas, and regularly send them to recycling or disposal facilities.

We classify the waste generated by our activities according to its type and pre-identify risks that could lead to air, water, and soil pollution. While taking preventive measures against these risks, we raise awareness among our employees through regular training and disseminate a culture of recovery throughout the organization. In this way, we ensure not only the safe management of waste but also the reduction of environmental risks.



In our waste management, our priority is to increase our recycling rates and use resources efficiently. In 2024, we directed 11.7 tons of the total 54.3 tons of waste generated at our facilities to recycling. An increase in our waste volumes has been observed during the 2022–2024 period. This increase stems from the commencement of regular recording and reporting of waste following the Zero Waste Certificates received by our power plants and branches as of 2022, rather than an expansion in our activities. Consequently, a more comprehensive database has been established, making waste types and quantities much more effectively traceable. This development provides us with a strong foundation for evaluating and improving our waste management performance.

The establishment of the ISO 14001 Environmental Management System will enable us to conduct our environmental performance, including waste management, within a systematic framework aligned with international standards. In the coming period, we aim not only to manage the waste from our operations but also to ensure the active participation of our employees and suppliers in this process. Through regular awareness training and information programs, we intend to reduce waste at the source and expand the awareness of recycling to a broader audience.

Our Zero Waste Certificates

Our commitment to waste management is also registered through the Zero Waste Certificates received by our facilities. These certificates demonstrate that we have established and are successfully operating a zero-waste management system at our facilities. We separate waste at its source, increase recycling rates, and carry out disposal processes in full compliance with regulations. In this way, we concretely prove our commitment to zero-waste management.



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BIODIVERSITY

As Eksim Enerji, we view the preservation of biological diversity not only as a part of our environmental responsibility but also as one of the fundamental components of our sustainable growth vision. In this context, we analyze the potential impacts on natural ecosystems using scientific methods in all the projects we undertake, and we develop measures in compliance with national legislation and international standards to minimize risks. In line with IFC Performance Standard 6 and EBRD standards, we adopt the principle of no net loss in natural habitats and net gain in critical habitats.

As one of the most concrete examples of this approach, comprehensive biodiversity studies have been carried out within the scope of our Viranşehir YEKA SPP project. Flora-fauna surveys, critical habitat assessments, and regular ornithological monitoring activities conducted at the project site have served as a guide for preserving ecosystems and accurately managing environmental risks.

Research has revealed that the project site has a stony steppe character and contains no permanent aquatic habitats. Nevertheless, it has been determined that water resources around the site may attract migratory birds; in this context, the risk of the “lake effect” has been evaluated as one of the priority environmental issues. To minimize this risk, various preventive measures have been implemented in project design and operational processes.

Within the framework of the Biodiversity Management Plan, measures such as preventing habitat fragmentation, controlling invasive species, tracking ecological impacts through regular monitoring activities during the operational phase, and performing habitat restoration where necessary are being implemented. In these processes, solutions that prioritize both environmental and social benefits are developed through collaboration with local communities and independent experts.

Through this comprehensive approach, our Viranşehir YEKA SPP project stands out as an investment that is not limited to renewable energy production but also contributes to the preservation of regional ecosystems and the sustainability of biological diversity

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Energy for the Future,
Biodiversity for Life.



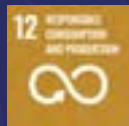
Egyptian Vulture (Neophron percnopterus)¹⁶

¹⁶<https://www.inaturalist.org/photos/59184907>

07

POWERFUL TECHNOLOGY:

TRANSFORMING
THROUGH INNOVATION



We ensure sustained efficiency
through smart automation



As Eksim Enerji, we view digitalization not merely as an element of technological advancement, but as a strategic tool for achieving our climate targets. Within the scope of our 2030 strategic roadmap, we place technology at the center of our strategic decision-making processes, moving beyond operational efficiency. We aim for maximum efficiency in resource utilization through AI-powered production forecasting, digital twin systems, and a data-driven management approach. Consequently, we continue to demonstrate performance above the industry average in availability rates and capacity factors.

Through the AI algorithms we have developed, we simultaneously analyze numerous parameters such as wind speed, solar radiation, cloudiness, panel cleanliness, water regulation, and storage requirements. This allows us to optimize our production processes and manage the supply-demand balance through short, medium, and long-term projections.



Within the scope of our **Wind Speed and Production Forecasting Project**, we develop machine learning models using meteorological and historical production data to enhance energy forecasting accuracy. Furthermore, with our Energy Portal Project, conducted as part of the end-to-end digitalization of business processes, we aim to increase operational efficiency and online data sharing, while establishing a robust decision support mechanism through business intelligence reporting.

Through our **Market Clearing Price (MCP) Forecasting Project**, we are able to predict electricity prices up to seven days in advance using deep learning algorithms, thereby strengthening our decision-making processes in energy trading. This model, supported by Business Intelligence solutions, enables us to adapt rapidly to market dynamics and conduct risk management effectively.

Through our digital twin technologies, we simulate infrastructure and equipment performance in a virtual environment, anticipating potential failures and optimizing scheduled maintenance processes.

We are strengthening our digital transformation through data cleansing and automation projects: in 2023, 16 data cleansing applications were completed, and three RPA solutions were implemented to prevent data pollution. Through our sector-specific RPA applications tailored for the energy industry, we ensure operational excellence and resource efficiency.

Blockchain technologies hold a significant place in our approach focused on transparency and traceability. In this way, the data reliability of our operations, process transparency, and the traceability of carbon certificates are strengthened.



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As Eksim Enerji, we transform innovation into energy, and energy into value.

The energy sector represents one of the most critical frontiers in the climate crisis. While the increasing global energy demand must be met, reducing carbon emissions and transitioning toward sustainable resources is no longer a choice but a global necessity. In this framework, R&D and innovation are the most powerful tools for developing innovative technologies, increasing the efficiency of existing systems, and shaping the energy solutions of the future today.

With an R&D investment of 15 million Euros over the last ten years, we develop technological solutions that will meet the energy needs of not only today but also tomorrow.

Within this scope, our **Project for the Production of Second-Generation Liquid Fuel from Biomass**, which we have been conducting since 2012, is a significant R&D initiative aimed at converting forest and agricultural residues into energy. This project, contributing to the circular economy, serves as an indicator of our vision to develop alternative energy technologies.

Our **Portable Energy Storage Project**, a standout on our R&D agenda, secured second place among 54 projects in a competition organized under the coordination of **EMRA & ELDER**. This innovative solution provides a sustainable response to off-grid electricity needs during disasters and emergencies.

Furthermore, with the **Nofire Project** we developed, we reduce fire risks and guarantee uninterrupted flow at our energy facilities.

In our investments, we prioritize not only energy production but also the preservation of natural life. In this context, ornithological studies conducted by Düzce University for our Geyve WPP site have revealed the presence of 59 bird species in the region. The report findings indicate that our current turbine locations do not have a negative impact on these bird species. Nevertheless, to ensure the continuity of natural life, we optimize turbine layouts in harmony with the ecosystem and continue to implement additional measures for habitat protection.

We structure our R&D strategy on a multi-term basis:

- **In the Short Term:** We successfully complete our projects, commission new technologies, and enhance performance across our facilities.
- **In the Medium Term:** We strengthen our university collaborations, expand our R&D budget, and secure our innovations through patent applications.
- **In the Long Term:** We develop solutions capable of competing on a global scale, protect our intellectual property rights, and create lasting value in international markets.

In line with these goals, as Eksim Enerji, we continue to manage technology as a strategic value, contribute to sustainable development through our power of innovation, and build the energy ecosystem of the future.



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EMPOWERED PEOPLE:

ON THE FIELD WITH
OUR EMPLOYEES



OUR HUMAN RESOURCES MANAGEMENT AND EMPLOYEE RIGHTS

Value for People, Confidence in the Future.

As Eksim Enerji, we place people and society at the core of our operations; we create long-term value for all our stakeholders through our ethical, transparent, and responsible business approach. Based on our faith in people as our most valuable asset, we build all our relationships on the principles of mutual trust, respect, justice, and sustainability.

We integrate differences into all our business processes as a value that nourishes our corporate culture. Based on the principles of diversity and inclusion, we ensure equal opportunity in recruitment and career development. We structure all these practices in accordance with the Career Management Procedure and Individual Performance Management Procedure conducted under the umbrella of Eksim Holding. We carry out our employee development and performance evaluation processes in compliance with common standards across the group.

We do not limit these principles only to our own employees but extend them across our entire value chain. We expect our suppliers and business partners to adopt equitable and inclusive policies and we clearly define these standards in our contracts. At the same time, we stand resolutely against all forms of child labor and forced labor.

We aim to create a transparent and fair corporate culture in our human resources approach. In our compensation management, we establish a structure based on job families, competencies, and experience. In performance evaluations, we assess our employees' success not only through results but also through their ethical behavior and contributions to sustainability. Additionally, we contribute to our sustainable growth by rejuvenating our workforce through new graduate recruitment programs such as the Young Energy Program.

As part of the fringe benefits for our full-time employees, we provide health insurance, meal cards, transportation support, food aid, performance bonuses, flexible working hours, and the opportunity to work remotely one day a week. Through these practices, we aim to support our employees' motivation and their work-life balance.

OUR CULTURE OF CONTINUOUS LEARNING AND DEVELOPMENT

Investing in Development, Leading the Future

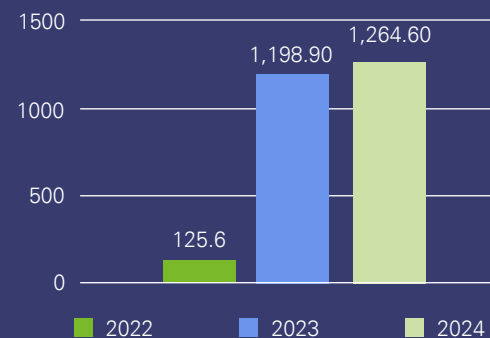
As Eksim Enerji, we consider the development of our employees, the sustainability of our corporate performance, and our long term success among our priority areas. We apply our continuous improvement approach not only to business processes but also to the knowledge, competencies, and career journeys of our human resources.

We conduct our training and development processes in line with annual plans, keep records of all trainings, and measure their impact through feedback and survey mechanisms as well as performance and competency assessments. Throughout 2024, we offered a wide range of training from technical development to personal skills and from leadership to sustainability awareness.

Through the trainings we organized under the following headings, we both increased employee satisfaction and contributed directly to operational efficiency.

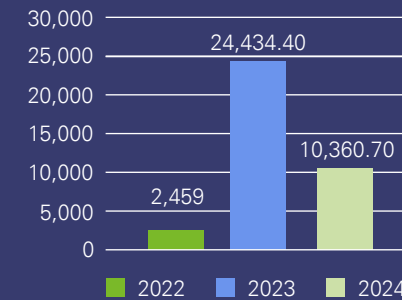
- Renewable Energy Technologies,
- Basic Occupational Safety,
- Environmental Impact Management,
- Advanced Excel and Data Analysis
- Communication and Teamwork
- Information Security
- Generous Leadership

Total Training Hours

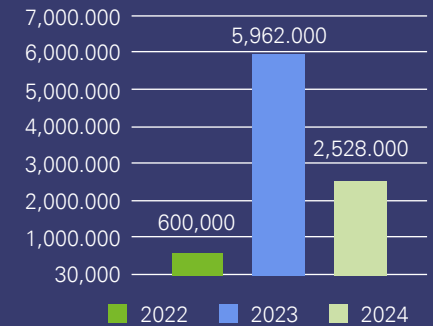


In 2024, we are increasing the time allocated to employee development and expanding the scope of our training activities every year. By conducting a total of **1,264 hours** of training throughout the year, we further strengthen our learning and development culture across the organization. Compared to 2022, our total training time shows an increase of **more than 10 times**. This increase reflects not only the quantity of our training investments but also our employees' participation in learning and our corporate commitment to development. With increasing training periods, we provide information sharing across a wide range stretching from technical skills to leadership and sustainability issues; thus, we strengthen our corporate knowledge base and make the understanding of continuous learning a permanent part of our corporate culture.

Annual Training
Expense Per
Employee



Annual Training
Expenses



In 2024, we continued to increase the knowledge, skill, and competency levels of our employees by maintaining our investments in the field of training and development. When evaluated across the 2022–2024 period, an **increase of approximately 320%** was achieved in training expenditures per employee, strengthening the long-term effects of the investment made in our human resources. These data demonstrate that we position learning and development as one of the fundamental elements of our sustainable growth strategy.

To create sectoral awareness and provide vocational guidance, we organized power plant visits for 10 different vocational high schools and vocational schools of higher education across Türkiye. Young people studying at educational institutions such as Karatay Vocational High School, Aliğa Vocational School, Gama Vocational School, and Vocational School of Technical Sciences had the opportunity to establish their first contact with the sector by observing our renewable energy sites closely. With these events, we created a learning ecosystem that contributes not only to information sharing but also to the development of future energy professionals.

In this way, we build a learning-oriented corporate culture and raise the competent leaders of the future.

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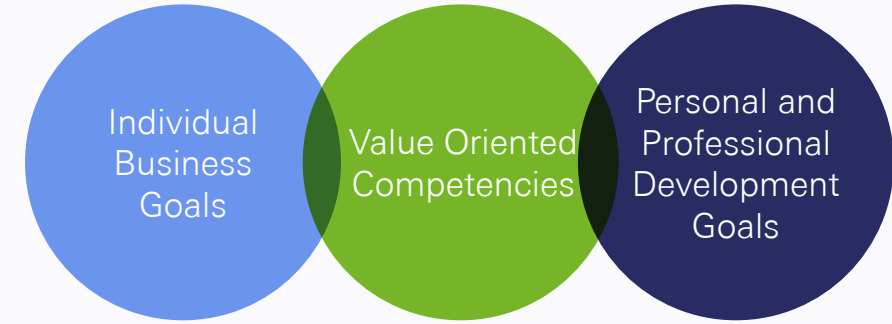
OUR CAREER MANAGEMENT

We build our career management approach on fair, transparent, and systematic principles; we balance company goals with the individual development expectations of our employees. We support career paths through vertical mobility such as promotions and horizontal mobility such as job changes, and we offer transition opportunities between different units. We give priority to internal resources for managerial and specialist roles that arise within the organization, and we conduct a transparent evaluation process by sharing open positions through internal announcements.

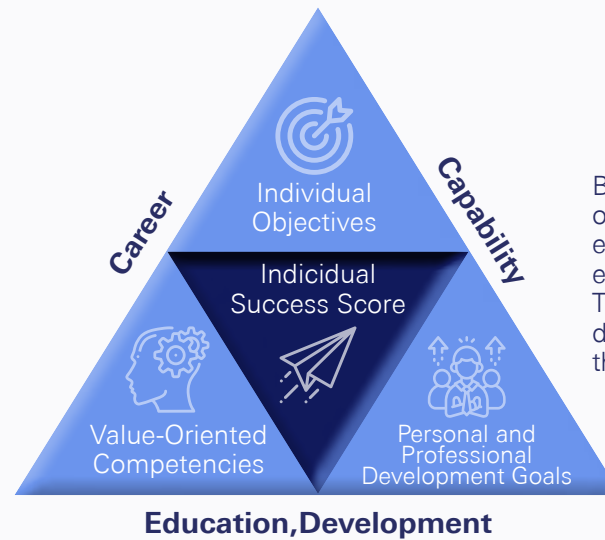
To strengthen our employer brand, we collaborate with universities and career fairs. We meet with the talents of the future at events across Türkiye and on digital platforms such as Youthall and Kariyer.net, sharing our vision and career opportunities with young people.

We structure our work through a system of job families, levels, and titles; we evaluate roles through five main job families and ten levels. We manage our promotion processes with performance, competency, seniority, and discipline criteria; we make objective decisions through assessment center applications, personality inventories, and committee presentations. As of 2024, the number of employees subject to regular performance and career development reviews is 244. This scope reflects the inclusiveness of our performance system and the importance we attach to employee development.

In 2024, we continued our “Eksim Lead” program to strengthen our leadership capacity. Within the scope of this program for our senior and mid-level managers, we implemented development modules on themes such as situational leadership, strategic decision making, change management, and team motivation. We support the personal development of our leaders through coaching and mentoring sessions; we create a strong leadership ecosystem that supports sustainable growth.



In our performance system, our employees determine a minimum of three and a maximum of seven goals in accordance with SMART criteria aligned with department goals and define at least one goal for personal and professional development. Mid period evaluations are conducted in July and final evaluations are conducted in December. Performance results are measured and graded within a range of 0 to 150 points and adapted to the success curve across the company through a calibration process



By measuring value oriented competencies, we evaluate not only “what” is done but also “how” it is done. We observe our employees through their collaboration, sense of responsibility, ethical behavior, innovation, and contributions to sustainability. These evaluations provide direct input to our training and development programs. We clearly define our responsibilities for the success of the system.



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Developing Together through
the Power of Participation.



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At Eksim Enerji, we value directly benefiting from the knowledge, experience, and creativity of our employees and we see their participation as the most important driving force of corporate transformation. In this regard, we constantly improve our suggestion and feedback mechanisms and encourage our employees to contribute to our processes.

Through our suggestion system, we regularly collect ideas for improving business processes, increasing efficiency, strengthening occupational health and safety practices, and reducing environmental impacts. Suggestions submitted are evaluated by relevant departments and those found applicable are implemented. Thus, the contributions of our employees reinforce our culture of innovation and support our understanding of continuous improvement.

We especially value our employees' ability to provide feedback on critical issues such as occupational health and safety, quality, environment, and customer satisfaction. In this context, we enable everyone to contribute directly to the process within the framework of Correction, Improvement, and Corrective Actions. This allows us to quickly identify potential nonconformities and create a solution oriented improvement culture.

Our feedback mechanisms include various channels such as satisfaction surveys, performance evaluation meetings, focus group meetings, and digital platforms. Additionally, thanks to our complaint and request mechanisms open to anonymous access, our employees can share their views freely regardless of their position or duty.

All suggestions and feedbacks are evaluated transparently, and the decisions taken and improvements implemented are shared with our employees through regular meetings and communication channels such as e-mail, notice boards, and digital systems. Through this approach, we not only improve our processes but also strengthen the sense of trust, justice, and belonging within the organization.



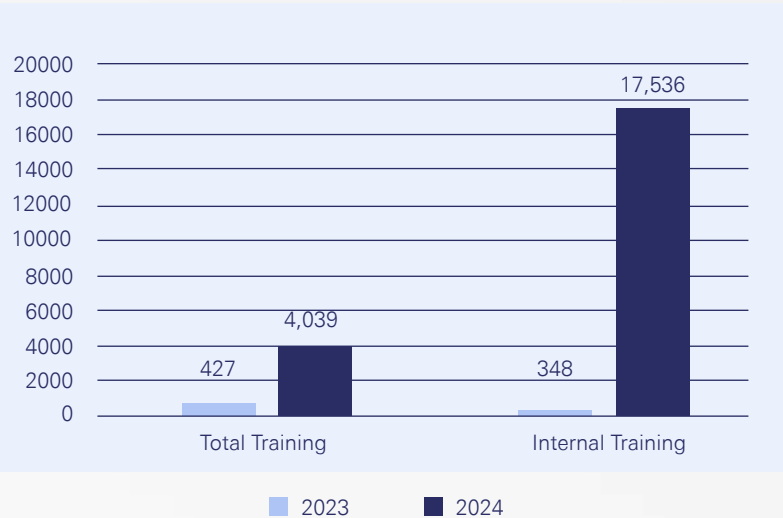


People First, Safety First.

We consider the health, safety, and wellbeing of our employees as an integral part of our business processes. We conduct our activities with the goal of zero lost time injuries and zero occupational diseases.

We regularly measure and report our OHS performance and base our approach on continuous improvement. We make it a corporate discipline to record work related accidents and near miss incidents, perform root cause analyses, and implement corrective and preventive actions.

OHS Training, Field Inspections and
Awareness Activities



In 2024, we carried out comprehensive studies in the field of occupational health and safety. With our systematic steps towards training, site audits, and awareness activities, we significantly strengthened operational efficiency and the quality of the working environment.

Throughout the year, we provided **4,039 hours of external training** to our field employees; furthermore, we conducted **17,536 hours of internal training** within the scope of internal training programs specially prepared for their specific duty areas. By increasing our external training periods by approximately 10 times and our internal training periods by 50 times compared to the previous year, we significantly improved our employees' knowledge and awareness levels regarding occupational health and safety.



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We designed our training content to strengthen the culture of safe behavior in the field. In this context, we organized practical trainings on the following topics;

- Working safely,
- Integrated Management System,
- Basic Occupational Health and Safety Legislation,
- Emergency Team Trainings
- Risk Assessment



We proactively identify potential hazards at all our facilities, eliminating risks or reducing them to acceptable levels. We conducted site risk controls under various headings such as:

- Emergency Site Assessment,
- Safe Driving Studies,
- SPP (Solar Power Plant) Construction Work,
- OHS Maintenance Assessment,
- Winter Conditions Assessment,
- Major Operations
- Site Assessment

Through these audits, we identified potential risks at our sites in advance and implemented preventive action plans.

Our Proactive Approach to Occupational Safety



Our proactive occupational safety approach is based on taking precautions before potential risks arise and strengthening the safe working culture at all levels. With this understanding, we do not only identify hazards; we anticipate and analyze risks and systematically implement preventive measures. In all our activities, we aim to increase the awareness of our employees and create a safety system that complies with standards and evolves continuously.

Employee participation lies at the heart of our OHS culture. We value building a participatory OHS culture and actively include our employees' feedback, suggestions, and risk notifications in the process. We place these contributions at the center of our improvement plans; we create a security culture that is not only a managerial discipline but also one that carries the collective ownership of all our employees.

We do not limit our OHS trainings to mandatory content; we also conduct practical programs on topics such as behavioral safety, risk awareness, and the use of personal protective equipment.

We encourage the participation of our employees at all levels in occupational safety processes and strengthen the process with their suggestions and feedback. We value not only the physical but also the psychosocial well being of our employees. We increase the motivation and commitment of our employees through practices that respect work-life balance, flexible working opportunities, social support mechanisms, and corporate events. Furthermore, we carry out awareness studies on topics such as healthy nutrition, ergonomics, and stress management. Thus, we create a working environment that is as healthy and balanced as it is safe.

We treat the issue of employee well being and safety not merely as a legal obligation but as one of the fundamental elements of our corporate values. We believe that healthy, safe, and happy employees are the key to our sustainable success and we work with determination in this direction.



09

OUR POWER IS OUR STAKEHOLDERS:

GROWING THROUGH
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HUMAN RIGHTS AND RESPONSIBLE SUPPLY CHAIN MANAGEMENT



Respect for people starts with responsible procurement.

Respect for human rights is an integral part of our way of doing business. We conduct all our activities with the principles of equality and justice, centering on international conventions and sustainability standards beyond national legislation.

We do not limit this approach to our own employees but extend it to our entire value chain. In this expansion, which includes our business partners and suppliers, ethical business practices, environmental responsibility, and commitment to human rights are our primary criteria for supplier selection. We resolutely apply the principle of zero tolerance against child labor, forced labor, discrimination, and poor working conditions. We take the configuration that prevents conflicts of interest as a basis by observing the principles of transparency, equal opportunity, and fair competition in our procurement processes.

We aim to build our supply chain on the principles of transparency, collaboration, and continuous improvement. While we expect our suppliers to comply with international standards and our policies, we monitor this compliance through regular evaluations based on sustainability criteria. Moving beyond auditing compliance, we plan to contribute to our suppliers' adoption of responsible business practices through capacity building and training programs in the coming period.

We perform regular risk analyses to identify risks of human rights violations or unethical practices in advance, take preventive measures, and develop improvement mechanisms.

Based on stakeholder participation, we establish transparent and two way communication with all stakeholders, from our customers to our suppliers. In this way, we strengthen an ethical, responsible, and sustainable business culture not only in our own operations but throughout our entire value chain.



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We derive our strength from society
and share our value with society.

As Eksim Enerji, we believe that sustainable development is shaped not only by environmental investments but also by a strong sense of social responsibility. With this understanding, we observe the needs of the local people within the framework of ethical values, transparency, and stakeholder participation principles in every region where we operate. With our social responsibility approach, we focus on increasing environmental awareness, fighting climate change, protecting cultural heritage, and strengthening social solidarity.

In this framework, we see creating value for society as an integral part of our business. We offer career opportunities to thousands of young people through the Young Energy Program, which prepares youth for the sector by collaborating with universities, and we create employment in a way that supports the local economy.

While planning our investments, we take care that our projects bring not only economic value but also social and cultural benefits such as agricultural support, protection of cultural heritage, and health services to the region. We also prioritize social benefit in our environmental investments; as in the ecological protection studies in the Sakarya Geyve WPP project, we create new economic opportunities for the local people while protecting nature. Furthermore, we lead the green transformation by supporting green collar employment and increasing social awareness through trainings.

In 2024, we realized 47 new recruitments, and a significant portion of this staff consisted of our green collar employees taking part in sustainability oriented business processes. With this step, we both strengthened local employment and made a concrete contribution to our goal of accelerating environmental transformation with our qualified workforce.

Along with our efficiency and low carbon goals in energy production, we are determined to carry the heritage of our country into the future with our social responsibility projects. In 2025, we aim to strengthen our environmental performance with ecological studies for energy storage, digitalization, and the protection of biodiversity; we also aim to increase social welfare with social projects that will increase employment opportunities for young people and support local development.



OUR PROJECTS
IMPLEMENTED IN 2024



“Genç Enerji” Program

In April, we opened our doors even wider to young talents. In the 4th term of the Genç Enerji Program, we received over 6,000 applications and welcomed our new teammates after a meticulous selection process. Within the scope of this program, we included 3 young talents in our team this year. Through the program, where a total of 15 new graduates have been employed since 2022, we aim to contribute to the sustainable growth goals of our company while bringing a young and dynamic workforce to the sector. In line with this goal, we met with students at 16 events held at Boğaziçi, ITU, YTU, Bilkent, Hacettepe, Kocaeli, and İbn Haldun Universities, conducting career days, technical seminars, and case studies. Thanks to the program, we ensure that young people take their first steps into the sector with confidence and we support their development. At the same time, we bring a permanent value to our sector by bringing the workforce of the future together with our renewable energy vision.



University Collaborations

In June, we met with students at universities and vocational schools in Tokat, Amasya, Çorum, and Samsun. During the seminars and technical talks we held, we shared our experiences with young people and explained our internship and career opportunities. Thanks to these meetings, while we enabled students to get to know the energy sector more closely, we also had the opportunity to expand our future talent pool.



Lands Restored for Agriculture

Within the scope of our Viranşehir SPP project, we cleared 1,000 decares of stony land in Dereli Village and made it suitable for agriculture. The villagers started to use this previously inefficient area for cultivation, and wheat was planted as the first crop. Through this transformation, we supported the incomes of families by increasing production capacity and contributed directly to the regional economy.



Construction of a Condolence House

In Viranşehir, we constructed and put into service a condolence house that the local people had needed for a long time. We designed this structure not only as a physical space but also as a social area that strengthens social solidarity and supports the culture of communal living. Thus, we once again reinforced the strong bonds we have established with the local community.



Support for Archaeological Excavations

We provided support to the academic teams involved in the archaeological excavation works carried out in Sefertepe regarding the procurement of equipment they needed and the provision of accommodation areas. While this contribution serves the preservation of cultural heritage, it is also an expression of the fact that we see protecting the history of the geography we live in as a responsibility.



Strengthening Health Infrastructure Within the Scope of the Viranşehir SPP Project

As Eksim Enerji, we provided ambulance services in Dereli Village to facilitate access to health services in emergencies. This measure, which we took after a person lost their life on the way due to the late arrival of an ambulance previously, met a critical need for the local people. In this way, by providing the opportunity for rapid intervention in emergencies, we contributed to strengthening the health infrastructure and increasing the quality of life of the local people.



Green Collar Employment

In May, we took another important step regarding our human resources. With our green collar employment model, we involve our employees in the green transformation process, ensuring that they are not just a workforce but also a part of a sustainable future. Through the “Bir Fikrim Var” (I Have an Idea) program, we encourage our colleagues to share their innovative ideas, paving the way for projects that will benefit both our company and society.



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CONTRIBUTION TO THE LOCAL ECONOMY AND EMPLOYMENT CREATION

In every location where we operate, we produce not only energy but also confidence and prosperity for the future.



Thanks to the Genç Enerji Program, which we discuss in detail under the heading of our Corporate Development Programs, and the strong collaborations we have established with universities:

- We provide young people with their first work experience and internship opportunities in the energy sector.
- We offer field applications, trainings, and mentorship support to young engineers and technicians.

While bringing regional talents into the sector, this strategy also secures the sustainable human resources of our industry by raising the energy experts of the future.

In every location where we realize our investments, we see ourselves as a part of that region. Acting with the understanding of "We are fellow citizens of that region," we contribute to social welfare, local development, and leaving a more livable world for future generations while producing clean energy.

We see our energy investments not as an activity reduced only to electricity generation, but as a strategic value that brings economic dynamism to the regions where we are located, creates employment opportunities, and supports social development. For this reason, in every location where we exist, we accept it as one of our fundamental responsibilities not only to produce energy but also to strengthen the local economy, offer new employment opportunities to people, and contribute to the development of the regions.

In the construction and operation processes of our projects, our priority is to grow together with the local people. In the stakeholder meetings held for our wind energy projects in Karaman and Yozgat, we saw that the most frequently expressed expectation of the local people was the creation of employment. Accordingly, we committed to employing unskilled labor primarily from the regional villages and to meeting the required equipment and services from local suppliers. Thanks to this approach, we both contribute to the economic cycle in the region and establish a strong relationship of trust with the community.

We do not limit our support for regional development only to employment. The collaborations we develop with our local business partners ensure that we bring the economic benefits of our projects directly to the region. Thus, our investments serve to produce much more than energy; they serve to revitalize commercial life, support small businesses, and increase regional prosperity.

We see investing in young people, who are the guarantee of our sustainable growth, as one of our greatest corporate responsibilities.



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Sustainability Performance Indicators

Installed Capacity (MWh)					
Plant Name	Location	Plant Type	Electricity Generation Capacity (MW)	Hybrid Capacity (MW)	Additional Capacity (MW)
Silivri WPP	İstanbul	Wind Power Plant	63	-	66
Geyve WPP	Sakarya	Wind Power Plant	115.8	-	34.8
Susurluk WPP	Balıkesir	Wind Power Plant	80	5	11.8
Kayadüzü WPP	Amasya	Wind Power Plant	82	-	19.3
Killik WPP	Tokat	Wind Power Plant	94	-	36.2
Hasanbeyli WPP	Osmaniye	Wind Power Plant	50	-	13.6
Seferihisar WPP	İzmir	Wind Power Plant	21		6.8
OvacıkWPP	İzmir	Wind Power Plant	28.8	-	12.8
Rize Uzundere Hydroelectric Power Plant	Rize	Hydroelectric Power Plant	63	-	-

Investments			
Wind Power Plant Investments	Location	Plant Type	Installed Capacity (MW)
Tekir-1 WPP	Kırklareli	Wind Power Plant	60
Küçükyayla WPP	Kırklareli	Wind Power Plant	22.5
Malkoçlar WPP	Edirne	Wind Power Plant	72
Tekir-2 WPP	Kırklareli	Wind Power Plant	100
Karaincirli WPP	İstanbul	Wind Power Plant	72
İdrisyayla WPP	Eskişehir	Wind Power Plant	54
Karaman WPP	Karaman	Wind Power Plant	70
Acar WPP	Muğla	Wind Power Plant	29.7
Yozgat WPP	Yozgat	Wind Power Plant	56



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Sustainability Performance Indicators

Investments			
Hybrid Power Plant Investments	Location	Plant Type	Installed Capacity (MWp)
Kayadüzü Hybrid SPP	Amasya	Solar Power Plant	19
Ovacık Hybrid SPP	İzmir	Solar Power Plant	6

Investments			
Our Solar Power Plant Investments	Location	Plant Type	Installed Capacity (MWp)
Alya-1 SPP Investments	Antalya	Solar Power Plant	135
İmrahor SPP Investments	Antalya	Solar Power Plant	36
Viranşehir SPP Investments	Şanlıurfa	Solar Power Plant	191.3



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Production-Related Performance Indicators

Electricity Generation (GWh)		
Plant	2023	2024
WPP	1,354	1,386
Hydroelectric Power Plant	145	145
Total	1,499	1,531

Environmental Performance Indicators

Greenhouse Gas Protocol (GHG Protocol)		
Greenhouse Gas Emissions (tCO _{2e})	2023	2024
Scope 1	300.96	399.86
Scope 2	36.44	39.34
Scope 1+2:	337.40	439.20
Scope 3 ¹⁷	62.79	74.94
Total	400.19	514.14

¹⁷It covers only Well-to-Tank (WTT) emissions.



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Location-Based Emissions Breakdown (tCO ₂ e)	2023	2024
Scope 1+2		
Geyve	56.24	54.63
Hasanbeyli	32.61	37.54
Kayadüzü Killik	36.89	33.89
Kayadüzü WPP	20.93	27.23
Ovacık	21.00	20.78
Seferihisar	18.14	19.69
Silivri	44.44	100.73 ¹⁸
Susurluk	20.28	26.20
Uzundere	15.48	20.45
Head Office	71.40	98.05
Scope 3 ¹⁹		
Geyve	12.66	12.46
Hasanbeyli	7.83	9.07
Kayadüzü Killik	8.53	7.73
Kayadüzü WPP	4.47	6.09
Ovacık	4.60	4.52
Seferihisar	1.43	1.68
Silivri	1.41	2.54
Susurluk	4.59	6.16
Uzundere	3.61	4.89
Head Office	13.67	19.79

¹⁸An increase in emissions associated with the use of HFC-236fa gas has been observed.

¹⁹It includes only Well-to-Tank (WTT) emissions.



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ISO 14064-1:2018

Greenhouse Gas Emissions (tonnes CO ₂ e)		2023	2024
Category 1		300.96	399.86
Category 2		36.44	39.34
Category 1+ Category 2		337.40	439.20
Category 3.3		62.79	74.94
Total		400.19	514.14

Carbon Intensity		2023	2024
Emissions Intensity per Net Electricity Generation (tonnes CO ₂ e/ GWh)		0.225	0.287

Energy Management		Unit	2023	2024
Stationary Combustion	Diesel	Liter	3,067.35	3,620.13
	Diesel	Liter	2,877.39	4,453.18
Mobile Combustion	Diesel (Adblue Fuel Addition)	Liter	36,055.46	37,934.35
	Petrol/Gasoline	Liter	44,473.70	62,056.53
	Operational Vehicle - Diesel	Liter	10,623.00	9,196.00

Energy Consumption by Year (GJ)		2023	2024
Stationary Combustion		108.72	128.32
Mobile Combustion		3,179.86	3,814.45
Electricity		296.81	320.40
Total		3,585.39	4,263.17



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Energy Intensity	2023	2024
Electricity consumption intensity per employee (MWh/employee)	12.15	20.88

Water Management (m³)		2022	2023	2024
Water Withdrawal by Source	Third-Party Water (Municipal Network)	12,000.00	13,200.00	14,000.00
	Surface Water (Turbined Water)	77,092.32	79,154.66	79,040.47
	Rainwater	10,000.00	8,000.00	10,400.00
	Total	99,092.32	100,354.66	103,440.47
Water Discharge by Source	Discharge to Surface Water	77,092.32	79,154.66	79,040.47
	Third-Party Discharge Point – Vacuum Truck	0.73	0.80	0.78
	Third-Party Discharge Point – Sewer System ²⁰	10,200	11,220	11,900
	Total	87,293.05	90,375.46	90,941.25
Water Consumption		11,799.27	9,979.20	12,499.22

Water Intensity	2023	2024
Total Water Consumption / Total Electricity Generation (m³ / GWh)	6.657	8.164

Waste Mangement	Method of Transfer	2022	2023	2024
		Amount (tonnes)	Amount (tonnes)	Amount (tonnes)
Total Waste ²¹	Disposal / Licensed Facility	11	43.5	42.6
	Recycle	3.5	10.9	11.7
Hazardous Waste	Recycle	3	8.9	9
Hazardous Waste	Disposal	11	42	40.5
Non-Hazardous Waste	Recycle	0.5	3.5	4.8
Total		14.50	54.4	54.30

²⁰Based on data from the Turkish Statistical Institute 2022 Water and Wastewater Statistics, it was assumed that 85% of the potable and utility water supplied from the municipal network was discharged into the sewer system.

²¹Summation of hazardous and non-hazardous wastes



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Unit	Number of Species in the IUCN Red List Categories ²²
Critically Endangered (CR)	0
Endangered (EN)	3
Vulnerable (VU)	1
Near Threatened (NT)	1
Least Concern (LC)	3

Other Environmental Parameters	2022	2023	2024
Total Operating Expenditures for Environmental Activities (TRY)	0	0	360,000
Penalties and Sanctions under Environmental Legislation			
Number of Environmental Penalties and Sanctions	0	0	1
Project-Based Environmental Penalty and Sanction Amount (TRY/Project)	0	0	2,000,000
Number of Environmental Emergency Drills Conducted	0	0	9

²²Regular monitoring is conducted with respect to species listed on the Red-List, and no adverse incidents involving such species occurred during the reporting period.

Social Performance Indicators

	2022	2023	2024
Employee Distribution ²³			
Total Number of Employees	162	212	234
Annual Average Number of Employees	130	184	211
Number of Employees by Qualification			
Blue-Collar Employees	80	96	104
White-Collar Employees	82	116	130
Number of Employees with Indefinite-Term Employment Contracts	162	212	234
Number of Full-Time Employees ²⁴	162	212	234

²³There are no employees working under fixed-term employment contracts.

²⁴There are no part-time employees.



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Employee Distribution by Age	2022	2023	2024
≤30 Years of Age	36	54	62
31 – 50 Years of Age	114	142	154
> 50 Years of Age	12	16	18

Number of Employees by Management Level	2022	2023	2024
Number of Senior Executives	7	12	11
Number of Mid-Level Managers	16	16	22
Number of First-Level Managers	15	18	19

Age Distribution of New Hires	2022	2023	2024
≤30 Years of Age	31	28	27
31 – 50 Years of Age	11	25	32
> 50 Years of Age	2	6	4



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Number of Employees Hired and Departed	2022	2023	2024
Number of Employees Hired	44	59	63
Number of Employees Hired by Management Level	4	12	11
Number of Employee Departures	13	13	30
Number of Employees Who Left Within Their First Year	4	4	12
Number of Voluntary (Self-Initiated) Departures	10	8	22

Employee Turnover Rates (%)	2022	2023	2024
According to Years of Age			
≤30 Years of Age	5	2	6.2
31 – 50 Years of Age	4	3	6.6
> 50 Years of Age	1	3	1.4
By Management Level			
Senior Level	0	1.1	0.5
Mid-Level	0.8	0.5	0.5
First-Level	0	0.5	0.9



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Other Parameters	2022	2023	2024
Ratio of Minimum Entry-Level Wage to Minimum Wage (%)	105	105	118
Number of Employees with Disabilities	4	5	7
Total Number of Employees by Average Length of Service			
≤30 Years of Age	0	0	1
31 – 50 Years of Age	59	35	73
> 50 Years of Age	7	9	9
Total:	66	44	83
Working Days and Hours			
Total Working Days of Employees	-	-	-
Total Working Hours of Employees	-	-	-
Total Working Days of Contractors (Subcontractors)	6,120	12,030	167,930
Total Working Hours of Contractors (Subcontractors)	48,960	96,240	1,424,640



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Training and Development Programs	2022	2023	2024
Total Training Hours	125.6	1,198.89	1,264.60
Total Training Hours by Age			
≤30 Years of Age	4.8	383.7	644.9
31 – 50 Years of Age	120.8	815.2	597.2
> 50 Years of Age	0	0	22.6
Total:	125.6	1,198.89	1,264.60
Total Training Hours by Management Level			
Senior Level	0	52.8	11.3
Mid-Level	84.7	198.9	125.5
First-Level	4.2	127.7	147.3
Total:	88.9	379.3	284.00
Average Annual Training Hours per Employee	0.51	4.91	5.18

Training Type, Training Expenditures, and Mentorships	2022	2023	2024
Training Expenditures (TRY)			
Total Training Expenditures	600,000.00	5,962,000.00	2,528,000.00
Training Expenditure per Employee	2,459.02	24,434.43	10,360.66
Number of Employees Receiving Leadership Training			
Number of Individuals Receiving Training	3	17	11
Number of Employees Receiving Mentorship	0	0	8
Number of Employees Benefiting from Coaching Programs	0.00	0.00	5
Number of Employees Subject to Regular Performance and Career Development Evaluations	244	244	244



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Occupational Health and Safety	2022	2023	2024
Number of Lost Time Injuries (LTI)	0	3.00	4.00 ²⁵
LTI Frequency Rate	0	1,282.05 ²⁶	1,709.40
LTI Severity Rate	0	44,444.44	2,136.75
Total Number of Recordable Injuries	0	3.00	4.00 ²⁷
Total Recordable Injury Frequency Rate (1M) ²⁸	0	1,282.00	1,709.40
Restricted Work Case Frequency Rate – OSHA (1M) ²⁹	0	0	0
Traffic Accident Frequency Rate (1M)	2,564.10	2,564.10	854.70
Total OHS Training Hours	2,677.00	3,447.00	6,631.00
Number of External Audits	0	0	3

²⁵It represents the number of incidents resulting in lost workdays. It includes cases where the employee was unable to continue working and lost at least one working day; accordingly, the number of Lost Time Injuries (LTI) is 4.

²⁶According to information obtained from the operation, working hours were calculated as 45 hours per week × 52 weeks.

²⁷Based on the definition including LTIs, non-lost-time injuries, and fatalities, the total number of occupational accidents is 4.

²⁸Calculated according to the following formula: (Number of Fatalities + Lost Time Injuries + Non-Lost-Time Injuries) × 1,000,000 / Total Working Hours (hours).

²⁹No occupational accident occurred that resulted in an employee being unable to return to work or becoming inactive due to the incident.

³⁰Calculated based on the formula: (Number of Fatalities + Lost Time Injuries + Non-Lost-Time Injuries) × 1,000,000 / Total Working Hours (hours).



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Other OHS Indicators	2022	2023	2024
Number of Near Misses	195	239	388
Number of Hazardous Conditions Identified	4	14	8
Number of Health, Safety, and Environment (HSE) Site Inspections	14	31	22
Closure Rate of HSE Observations	84	36	52
Employee Observation Reporting Rate	0	0	0
Rate of Employees Receiving Awards	0	0	0
Rate of Employees Receiving Awards	9	9	9
Number of Accidents (Regardless of Lost Workdays)	0	3	4
Number of Accidents Resulting in More than 3 Days of Lost Time	0	1	0
Accident Frequency Rate	0	256.41	341.88
Accident Severity Rate	0	44,444.44	2,136.75
Fatalities Due to Occupational Accidents	0	0	0
Occupational Disease Rate	0	0	0

Occupational Health and Safety (OHS) Committee	2022	2023	2024 ³¹
Number of Established OHS Committees	0	0	2.00
Total Number of Members in Established OHS Committees	0	0	7.00
Number of Employee Representatives in Established OHS Committees	0	0	1.00

Memberships and Collaborations

Affiliated Organizations	Designated Representative	Position Held
Turkish Wind Energy Association	Eksim Enerji, Energy Investments Business Development Director	Member of the Board of Directors
Electricity Producers Association	Eksim Enerji, President of the Power Generation Group & CEO of Eksim Enerji	Member of the Board of Directors

³¹The Occupational Health and Safety (OHS) Committee was established in 2024.



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GRI CONTENT
INDEX

Statement	The information covering the January–December 2024 period of Eksim Enerji has been disclosed in this report with reference to the GRI Standards.
Use of GRI 1	GRI 1: Foundation 2021
External Assurance	This sustainability report has not been subject to independent external assurance.

GRI Standard Disclosures	Related Section
GENERAL DISCLOSURES	
2-1 Organizational details	About the Report
	About Eksim Enerji
2-2 Entities included in the organization’s sustainability reporting	About the Report
2-3 Reporting period, frequency and contact point	About the Report
2-4 Restatements of information	"There is no information that has been restated in the report."
2-5 External audit (Independent Assurance)	"This sustainability report has not been subject to independent assurance."
2-6 Activities, value chain and other business relationships	Milestones
	Our Operations
	Our Strength in the Field, Our Investment in the Future
	Our Value Chain
2-7 Employees	Value Creation Model
	Our Performance Indicators
	Our Performance Indicators
	Our Performance Indicators
2-8 Workers who are not employees	Our Performance Indicators
2-9 Governance structure and composition	Our Corporate Governance Approach
2-10 Nomination and selection of the highest governance body	Our Corporate Governance Approach
2-11 Chair of the highest governance body	About Eksim Enerji
	Our Corporate Governance Approach
	Our Sustainability Governance Structure
2-12 Role of the highest governance body in overseeing the management of impacts	Our Corporate Governance Approach
	Our Sustainability Governance Structure



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GRI Standard Disclosures	Related Section
2-13 Delegation of responsibility for managing impacts	Our Corporate Governance Approach
	Our Sustainability Governance Structure
	Our Risk Management Approach
2-14 Role of the highest governance body in sustainability reporting	Our Sustainability Governance Structure
2-15 Conflicts of interest	Our Ethical Principles
	Human Rights and Responsible Supply Chain Management
2-16 Communication of critical concerns	Our Corporate Governance Approach
	Our Risk Management Approach
	Our Sustainability Governance Structure
	Our Risk and Opportunity Management Approach
	"There is no numerical data or detailed information related to the topic within the scope of GRI 2-16.b."
2-17 Collective knowledge of the highest governance body	Our Corporate Governance Approach
	Our Sustainability Governance Structure
2-18 Evaluation of the performance of the highest governance body	Our Corporate Governance Approach
	Our Sustainability Governance Structure
2-19 Remuneration policies	Our Human Resources Management and Employee Rights
	Our Career Management
2-20 Process to determine remuneration	Our Human Resources Management and Employee Rights
	Our Career Management
2-21 Annual total compensation ratio	"Not disclosed due to confidentiality reasons."
2-22 Statement on sustainable development strategy	Our Strength in the Field, Our Investment in the Future
2-23 Policy commitments	Information Security Management and Cybersecurity
	Our Risk Management Approach
	Our Human Resources Management and Employee Rights
	Compliance, Internal Control, and Audit Systems
	Environmental Management
	Our Sustainability Governance Structure



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GRI Standard Disclosures	Related Section
2-24 Embedding policy commitments	Information Security Management and Cybersecurity
	Our Risk Management Approach
	Our Human Resources Management and Employee Rights
	Compliance, Internal Control, and Audit Systems
	Environmental Management
	Our Sustainability Governance Structure
2-25 Processes to remediate negative impacts	Our Approach to Stakeholder Engagement and Dialogue
	Our Employee Feedback Mechanism
	Occupational Health and Safety
2-26 Mechanisms for seeking advice and raising concerns	Our Employee Feedback Mechanism
	Our Approach to Stakeholder Engagement and Dialogue
2-27 Compliance with laws and regulations	Compliance, Internal Control, and Audit Systems
	Our Waste Management
	Biodiversity
	Our Performance Indicators
2-28 Membership associations	Our Performance Indicators
2-29 Approach to stakeholder engagement	Our Approach to Stakeholder Engagement and Dialogue
2-30 Collective bargaining agreements	"There are no employees covered by a collective bargaining agreement."
MATERIAL TOPICS	
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	Material Topics
3-2 List of material topics	Material Topics
HEALTH AND SAFETY & PROCESS SAFETY	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Our Sustainability Strategy
	Our Metrics and Targets
	Environmental Management
	Our Greenhouse Gas Emissions



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GRI Standard Disclosures	Related Section
ENERGY EFFICIENCY AND MANAGEMENT	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Our Energy Management
GRI 302: Energy 2016	
302-1 Energy consumption within the organization	Our Performance Indicators
	Reporting Guideline
302-2 Energy consumption outside of the organization	“There is no energy consumption outside of the organization.”
302-3 Energy intensity	Our Energy Management
	Our Performance Indicators
302-4 Reduction of energy consumption	Our Energy Management
302-5 Reductions in energy requirements of products and services	“As the organization solely conducts electricity generation and sales activities, it does not have a design or development process aimed at reducing the energy requirements of its products or services.”
TRANSITION TO LOW CARBON TECHNOLOGIES & ENERGY EFFICIENCY	
GRI 3: Material Topics 2021	
305-1 Direct (Scope 1) GHG emissions	Our Greenhouse Gas Emissions
	Our Performance Indicators
	Reporting Guideline
2 Energy indirect (Scope 2) GHG emissions	Our Greenhouse Gas Emissions
	Our Performance Indicators
	Reporting Guideline
305-3 Other indirect (Scope 3) GHG emissions	Our Greenhouse Gas Emissions
	Our Performance Indicators
	Reporting Guideline
305-4 GHG emissions intensity	Our Greenhouse Gas Emissions
	Our Performance Indicators
	Reporting Guideline
305-5 Reduction of GHG emissions	Our Greenhouse Gas Emissions
	Our Metrics and Targets
305-6 Emissions of ozone-depleting substances (ODS)	Our Greenhouse Gas Emissions
	Our Performance Indicators
	Reporting Guideline
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other key air emissions	“Within the scope of the organization’s activities, there is no quantitative data disclosure regarding these emissions for the reporting period.”



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GRI Standard Disclosures	Related Section
HEALTH AND SAFETY & PROCESS SAFETY	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	
403-1 Occupational health and safety management system	Occupational Health and Safety
403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety
403-3 Occupational health services	Occupational Health and Safety
403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety
	Our Employee Feedback Mechanism
403-5 Worker training on occupational health and safety	Our Performance Indicators
403-6 Promotion of worker health	<i>"During the reporting period, no specific program was implemented to support the physical and mental well-being of employees; therefore, there is no concrete practice or data available to disclose in this regard."</i>
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety
403-8 Workers covered by an occupational health and safety management system	Our Performance Indicators
403-9 Work-related injuries	Our Performance Indicators
403-10 Work-related ill health	Our Performance Indicators
INNOVATION, TECHNOLOGY, AND DIGITALIZATION	
GRI 3: Material Topics 2021	
	Material Topics
	Our Contribution to Social Well-being and Our Approach to Social Responsibility
3-3 Management of material topics	Our Projects Implemented in 2024
	Contribution to the Local Economy and Employment Creation
	Energy of the Future through R&D and Innovation
GRI 203: Indirect Economic Impacts 2016	
	Our Contribution to Social Well-being and Our Approach to Social Responsibility
	Our Projects Implemented in 2024
203-1 Infrastructure investments and services supported	Contribution to the Local Economy and Employment Creation
	Energy of the Future through R&D and Innovation
	Our Contribution to Social Well-being and Our Approach to Social Responsibility
203-2 Significant indirect economic impacts	Our Projects Implemented in 2024
	Contribution to the Local Economy and Employment Creation



GRI Standard Disclosures	Related Section
HUMAN AND EMPLOYEE RIGHTS	
GRI 3: Material Topics 2021	
	Material Topics
3-3 Management of material topics	Our Human Resources Management and Employee Rights
	Human Rights and Responsible Supply Chain Management
GRI 401: Employment 2016	
401-1 New employee hires and employee turnover	Our Performance Indicators
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our Human Resources Management and Employee Rights
401-3 Parental leave	"During the reporting period, there were no employees who took maternity or parental leave."
GRI 405: Diversity and Equal Opportunity 2016	
405-1 Diversity of governance bodies and employees	Our Corporate Governance Approach
	Our Performance Indicators
405-2 Ratio of basic salary and remuneration of women to men	"During the reporting period, sufficient and comparable data were not available to calculate the ratio of basic salary and total remuneration between female and male employees; therefore, no disclosure could be provided for these indicators."
GRI 406: Non-discrimination 2016	
406-1 Incidents of discrimination and corrective actions taken	Human Rights and Responsible Supply Chain Management
	"During the 2024 reporting period, no complaints regarding incidents of discrimination were received among our employees, contractors, or other stakeholders, and no substantiated cases were identified."
GRI 408: Child Labor 2016	
408-1 Operations and suppliers at significant risk for incidents of child labor	Our Human Resources Management and Employee Rights
	"During the reporting period, no incidents of forced or compulsory labor were identified within the organization's own operations or its supply chain, and no related risks were detected."
GRI 409: Forced or Compulsory Labor 2016	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Our Human Resources Management and Employee Rights
	Human Rights and Responsible Supply Chain Management
	"During the reporting period, no incidents of forced or compulsory labor were identified within the organization's own operations or its supply chain, and no related risks were detected."
ETHICS AND CORPORATE GOVERNANCE	
GRI 3: Material Topics 2021	
	Material Topics
3-3 Management of material topics	Our Ethical Principles
GRI 205: Anti-corruption 2016	
205-1 Operations assessed for risks related to corruption	Our Ethical Principles
205-2 Communication and training about anti-corruption policies and procedures	"During the reporting period, no specific anti-corruption policy or procedure was established within the organization; however, the development of relevant policies and procedures is planned for future periods."
205-3 Confirmed incidents of corruption and actions taken	"During the reporting period, no incidents of corruption were identified within the organization; therefore, there were no confirmed cases or related actions to report under GRI 205-3."



GRI Standard Disclosures	Related Section
ETHICS AND CORPORATE GOVERNANCE	
GRI 206: Anti-competitive Behavior 2016	
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	"During the reporting period, no specific communication or training activities were conducted for employees or business partners regarding anti-corruption policies and procedures; however, increasing awareness in this area is planned for future periods."
WASTE REDUCTION AND POLLUTION PREVENTION	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
GRI 306: Waste 2020	
306-1 Waste generation and significant waste-related impacts	Our Waste Management
	Environmental Management
	Our Performance Indicators
306-2 Management of significant waste-related impacts	Our Waste Management
	Environmental Management
	Our Sustainability Strategy
306-3 Waste generated	Our Waste Management
	Our Performance Indicators
306-4 Waste diverted from disposal	Our Waste Management
	Our Performance Indicators
306-5 Waste directed to disposal	Our Waste Management
	Our Performance Indicators
EMPLOYEE TRAINING AND DEVELOPMENT	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Our Culture of Continuous Learning and Development
	Our Career Management
GRI 404: Training and Education 2016	
404-1 Average hours of training per year per employee	Our Performance Indicators
	Our Culture of Continuous Learning and Development
	Occupational Health and Safety
404-2 Programs for upgrading employee skills and transition assistance programs	Our Culture of Continuous Learning and Development
	Our Career Management
	Our Performance Indicators
404-3 Percentage of employees receiving regular performance and career development reviews	Our Performance Indicators



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GRI Standard Disclosures	Related Section
CLIMATE RISKS AND REGULATORY COMPLIANCE	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Our Sustainability Strategy
	Our Risk and Opportunity Management Approach
	Material Topics
INCLUSIVE AND EQUITABLE CORPORATE CULTURE	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Our Human Resources Management and Employee Rights
MARKET STRENGTH AND SERVICE QUALITY	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Our Value Chain
GRI 416: Customer Health and Safety 2016	
416-1 Assessment of the health and safety impacts of product and service categories	“As the organization’s scope of activities does not involve direct health or safety impacts on end users of its products or services, there are no practices or incidents of regulatory non-compliance to report under this topic.”
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	
GRI 417: Marketing and Labeling 2016	
417-1 Requirements for product and service information and labeling	“Due to the nature of the organization’s activities, it does not engage in product or service labeling or marketing communications directed at end consumers; therefore, there are no practices or incidents of regulatory non-compliance to report under this topic.”
417-2 Incidents of non-compliance concerning product and service information and labeling	
417-3 Incidents of non-compliance concerning marketing communications	
NATURAL RESOURCES AND SUSTAINABLE USE	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Our Water Management
GRI 301: Materials	
301-1 Materials used	“The organization’s activities are limited solely to electricity generation and sales, and no raw materials or packaging materials are used in its production processes. Therefore, data disclosure regarding materials used and the proportion of recycled input materials has been excluded from the scope of the report.”
301-2 Recycled input materials used	
301-3 Reclaimed products and their packaging materials	



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GRI Standard Disclosures	Related Section
NATURAL RESOURCES AND SUSTAINABLE USE	
GRI 303: Water and Effluents 2018	
303-1 Interactions with water as a shared resource	Our Water Management
	Our Performance Indicators
303-2 Management of water discharge-related impacts	Our Water Management
	Our Performance Indicators
303-3 Water withdrawal	Our Water Management
	Our Performance Indicators
303-4 Water discharge	Our Performance Indicators
	Our Water Management
303-5 Water consumption	Our Performance Indicators
	Our Performance Indicators
DATA SECURITY AND PRIVACY	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Information Security Management and Cybersecurity
GRI 418: Customer Privacy 2016	
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	"During the reporting period, no incidents of breaches of customer privacy or losses of customer data were identified, and no related complaints or legal actions occurred."
COMMUNITY ENGAGEMENT AND SUSTAINABLE PARTNERSHIPS	
GRI 3: Material Topics 2021	
3-3 Management of material topics	Material Topics
	Our Approach to Stakeholder Engagement and Dialogue
	Biodiversity
	Our Contribution to Social Well-being and Our Approach to Social Responsibility
	Our Projects Implemented in 2024
	Contribution to the Local Economy and Employment Creation
GRI 413: Local Communities 2016	
413-1 Operations with local community engagement, impact assessments, and development programs	Our Contribution to Social Well-being and Our Approach to Social Responsibility
	Our Approach to Stakeholder Engagement and Dialogue
	Our Projects Implemented in 2024
	Contribution to the Local Economy and Employment Creation
413-2 Operations with significant actual and potential negative impacts on local communities	Biodiversity
	Our Contribution to Social Well-being and Our Approach to Social Responsibility



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TSRS 1 AND 2
COMPLIANCE TABLE

TSRS 1 Compliance Table

TSRS 1 Provisions	Subheading	Article Number	Relevant Source / Section
GENERAL PROVISIONS	Guidance Resources	TSRS-1 54	The Foundation of Our Strenght > About the Report
		TSRS-1 55.a	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-1 56	The Foundation of Our Strenght > About the Report
		TSRS-1 59.a	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-1 59.b	Sustainability at Eksim Enerji > Our Sustainability Strategy
	Location of Disclosures	TSRS-1 60	The Foundation of Our Strenght > About the Report
	Comparative Information	TSRS-1 70	The Foundation of Our Strenght > About the Report
JUDGEMENTS, UNCERTAINTIES AND ERRORS	Measurement Uncertainty	TSRS-1 77	Proof of Power: Performance and Compliance (Appendices) > Reporting Guideline
		TSRS-1 78	Proof of Power: Performance and Compliance (Appendices) > Reporting Guideline

TSRS 2 Compliance Table

TSRS 2 Provisions	Subheading	Article Number	Relevant Source / Section
GOVERNANCE	Governance body/bodies (may include a board, committee, or equivalent body responsible for overseeing senior management) or the person(s) responsible for the oversight of climate-related risks and opportunities	TSRS-2 6.a.i	Sustainability at Eksim Enerji > Our Sustainability Governance Structure
		TSRS-2 6.a.ii	Sustainability at Eksim Enerji > Our Sustainability Governance Structure
		TSRS-2 6.a.iii	Sustainability at Eksim Enerji > Our Sustainability Governance Structure
		TSRS-2 6.a.iv	Strong Governance: Delivering on the Ground Through Robust Corporate Structures > Our Corporate Governance Approach
		TSRS-2 6.a.v	Strong Governance: Delivering on the Ground Through Robust Corporate Structures > Our Corporate Governance Approach
	Management's role in the processes, controls, and procedures used to monitor, manage, and oversee climate-related risks and opportunities	TSRS-2 6.b.i	Strong Governance: Delivering on the Ground Through Robust Corporate Structures > Our Corporate Governance Approach
		TSRS-2 6.b.ii	Strong Governance: Delivering on the Ground Through Robust Corporate Structures > Our Corporate Governance Approach



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TSRS 2 Provisions	Subheading	Article Number	Relevant Source / Section
STRATEGY	a) Climate-related risks and opportunities	TSRS-2 10.a	Sustainability at Eksim Enerji > Our Sustainability Strategy
	b) Business model and value chain	TSRS-2 13.a	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 13.b	Sustainability at Eksim Enerji > Our Sustainability Strategy
	c) Strategy and decision-making	TSRS-2 14.a.i	Sustainability at Eksim Enerji > Our Risk and Opportunity Management Approach
		TSRS-2 14.a.ii	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 14.a.iii	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 14.a.iv	Sustainability at Eksim Enerji > Our Risk and Opportunity Management Approach
		TSRS-2 14.a.v	Sustainability at Eksim Enerji > Our Risk and Opportunity Management Approach
		TSRS-2 14.b	Sustainability at Eksim Enerji > Our Risk and Opportunity Management Approach
		TSRS-2 14.c	Sustainability at Eksim Enerji > Our Risk and Opportunity Management Approach
	d) Financial position, financial performance, and cash flows	TSRS-2 15.a	Sustainability at Eksim Enerji > Our Risk and Opportunity Management Approach
		TSRS-2 15.b	Sustainability at Eksim Enerji > Our Risk and Opportunity Management Approach
		TSRS-2 16.a	Sustainability at Eksim Enerji > Our Risk and Opportunity Management Approach
		TSRS-2 16.c.i	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 16.c.ii	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 16.d	Sustainability at Eksim Enerji > Our Sustainability Strategy
	e) Climate resilience	TSRS-2 21	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.a.i	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.a.iii.(1)	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.a.iii.(2)	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.a.iii.(3)	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.b.i.(1)	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.b.i.(2)	Sustainability at Eksim Enerji > Our Sustainability Strategy



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TSRS 2 Provisions	Subheading	Article Number	Relevant Source / Section
STRATEGY	e) Climate resilience	TSRS-2 22.b.i.(3)	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.b.i.(4)	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.b.i.(5)	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.b.i.(6)	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.b.i.(7)	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 22.b.ii.(1)	Data improvement and methodology development efforts have been initiated to enhance the calculation of the quantitative financial impacts of climate-related physical and transition risks.
		TSRS-2 22.b.ii.(2)	
		TSRS-2 22.b.ii.(3)	
		TSRS-2 22.b.ii.(4)	
		TSRS-2 22.b.ii.(5)	
		TSRS-2 22.b.iii	Sustainability at Eksim Enerji > Our Sustainability Strategy
RISK MANAGEMENT	a) Processes and related policies used to identify, assess, prioritize, and monitor climate-related risks	TSRS-2 25.a.i	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 25.a.ii	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 25.a.iii	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 25.a.iv	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 25.a.v	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 25.a.vi	Sustainability at Eksim Enerji > Our Sustainability Strategy
	b) Processes used by the entity to identify, assess, prioritize, and monitor climate-related opportunities, including whether and how climate scenario analysis is used	TSRS-2 25.b	Sustainability at Eksim Enerji > Our Sustainability Strategy
	c) The extent to which and how the processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities are integrated into the entity's overall risk management processes and how they inform those processes	TSRS-2 25.c	Sustainability at Eksim Enerji > Our Risk and Opportunity Management Approach



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TSRS 2 Provisions	Subheading	Article Number	Relevant Source / Section
METRICS AND TARGETS	a) Climate-related metrics	TSRS-2 29.a.i	Power from Nature: We are in the Field for the Environment and Climate > Our Greenhouse Gas Emissions
		TSRS-2 29.a.ii	Power from Nature: We are in the Field for the Environment and Climate > Our Greenhouse Gas Emissions
		TSRS-2 29.a.iii	Proof of Power: Performance and Compliance (Appendices) > Reporting Guideline
		TSRS-2 29.a.iv	No carbon credits or offset mechanisms were used during the reporting period.
		TSRS-2 29.a.v	Power from Nature: We are in the Field for the Environment and Climate > Our Greenhouse Gas Emissions
		TSRS-2 29.a.vi. (1)	Power from Nature: We are in the Field for the Environment and Climate > Our Greenhouse Gas Emissions
		TSRS-2 29.a.vi. (2)	<i>Efforts are ongoing to develop the data collection infrastructure for the sector-specific data required under TSRS 2 Article 29.a.vi.(2).</i>
		TSRS-2 29.b	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 29.c	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 29.d	Sustainability at Eksim Enerji > Our Sustainability Strategy
		TSRS-2 29.e	Climate-related capital expenditures and investments were not tracked as a separate category during the reporting period.
		TSRS-2 29.f	No internal carbon pricing mechanism was implemented during the reporting period.
		TSRS-2 29.g	Sustainability at Eksim Enerji > Our Sustainability Governance Structure
	b) Sector-based metrics related to business models, activities, or other common characteristics that define participation within a specific sector (as per TSRS-2 Sector-Based Implementation Guidance)	TSRS-2 32	<i>The data collection process for the sector-specific metrics specified under TSRS 2 is ongoing. No sectoral metric calculations have been performed for this reporting period.</i>
	c) Climate-related targets	TSRS-2 33.a	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 33.b	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 33.c	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 33.d	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 33.e	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 33.f	There has been no significant deviation from the projected progress regarding the sustainability targets set for the reporting period.
		TSRS-2 33.g	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 33.h	Our climate targets have not yet been validated in alignment with the Science Based Targets initiative (SBTi) during this reporting period.
		TSRS-2 34.a	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 34.b	<i>The methodology used in the target-setting processes has not been described in detail for the relevant period. The methodology development process is ongoing.</i>



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TSRS 2 Provisions	Subheading	Article Number	Relevant Source / Section
METRICS AND TARGETS	c) Climate-related targets	TSRS-2 34.c	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 34.d	<i>There are no activities that fall outside the scope of the established climate targets.</i>
		TSRS-2 35	No quantitative analysis has been conducted during this reporting period regarding the likelihood of achieving the established climate targets.
		TSRS-2 36.a	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 36.b	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 36.c	Sustainability at Eksim Enerji > Our Metrics and Targets
		TSRS-2 36.d	<i>No independent external assurance has been conducted regarding the verification of our climate targets during this reporting period.</i>
		TSRS-2 36.e.i	<i>As there has been no significant deviation in progress toward the climate targets, the sub-disclosures under TSRS 2 Article 36.e are not applicable for the reporting period.</i>
		TSRS-2 36.e.ii	
		TSRS 2-36.e.iii	
		TSRS-2 36.e.iv	Sustainability at Eksim Enerji > Our Metrics and Targets



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ABBREVIATIONS

Abbreviation	Description
ADMS	Advanced Distribution Management System
ASEAN	Association of Southeast Asian Nations
A.Ş.	Joint Stock Company
BAU	Business as Usual
BAT	Best Available Techniques
CapEx	Capital Expenditures
CBAM	Carbon Border Adjustment Mechanism
CDP	Carbon Disclosure Project
CEO	Chief Executive Officer
CO ₂	Carbon Dioxide
CR	Critically Endangered
CSRD	Corporate Sustainability Reporting Directive
EBITDA	Earnings Before Interest, Taxes, Depreciation and Amortization
EBRD	European Bank for Reconstruction and Development
EIA	Environmental Impact Assessment
ELDER	Electricity Distribution Services Association
EMRA	Energy Market Regulatory Authority
EN	Endangered
EN	European Norm
ERP	Enterprise Resource Planning
ESB	Enterprise Service Bus
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
ETS	Emissions Trading System

Abbreviation	Description
EU	European Union
EXIST	Energy Exchange Istanbul
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
GW	Gigawatt
GWh	Gigawatt Hour
HES	Hydroelectric Power Plants
HSE	Health, Safety, and Environment
ICI	Istanbul Chamber of Industry
IFC	International Finance Corporation
I-REC	International Renewable Energy Certificate
ISO	International Organization for Standardization
IoT	Internet of Things
IUCN	International Union for Conservation of Nature
KalDer	Turkish Quality Association
KPI	Key Performance Indicator
KRI	Key Risk Indicator
KVKK	Personal Data Protection Law
LC	Least Concern
LCOE	Levelized Cost of Energy
LTI	Lost Time Injury
MedECC	Mediterranean Experts on Climate and Environmental Change
MIGA	Multilateral Investment Guarantee Agency
MRV	Measurement, Reporting, and Verification
MW	Megawatt
MWe	Megawatt Electrical
MWh	Megawatt Hour



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Abbreviation	Description
MWp	Megawatt Peak
NGFS	Network for Greening the Financial System
NGO	Non-Governmental Organization
No	Number
NT	Near Threatened
OHS	Occupational Health and Safety
OpEx	Operational Expenditures
PPA	Power Purchase Agreement
PV	Photovoltaic
QDMS	Quality Document Management System
OpEx	Operational Expenditures: İşletme Giderleri
QR	Quick Response
RCP	Representative Concentration Pathway
RCSA	Risk Control Self-Assessment
R&D	Research and Development
RPA	Robotic Process Automation
SASB	Sustainability Accounting Standards Board
SBTi	Science Based Targets initiative
SCADA	Supervisory Control and Data Acquisition
SPP	Solar Power Plant
SSP	Shared Socioeconomic Pathways
TCFD	Task Force on Climate-related Financial Disclosures
tCO ₂ e	Tonnes of Carbon Dioxide Equivalent
TRY	Turkish Lira
TS EN	Turkish Standard adopted from European Norm
TS ISO	Turkish Standard adopted from ISO
TSRS	Türkiye Sustainability Reporting Standards

Abbreviation	Description
USA	United States of America
USD	United States Dollar
VU	Vulnerable
WEFE	Water, Energy, Food and Ecosystem
WPP	Wind Power Plant
YEKA	Renewable Energy Resource Areas

11

OUR STRENGTH IS TRANSPARENCY:

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REPORTING GUIDELINE

The greenhouse gas (GHG) emissions inventory of our organization covers the reporting period from 01.01.2024 to 31.12.2024. Calculations were carried out in accordance with internationally recognized standards and applicable national legislation. In this context, the Greenhouse Gas Protocol (GHG Protocol), the IPCC 2006 Guidelines, the IPCC Sixth Assessment Report (AR6), and the TS EN ISO 14064-1:2019 standard formed the basis of the methodological framework. In addition, the principles of consistency, accuracy, comparability, and transparency were observed throughout the calculation process in line with the provisions of TSRS 2.

The organizational boundaries include the Company's Head Office building and its operational power plants. Emission calculations were performed based on activities conducted within these boundaries, in accordance with the financial control approach.

Within the scope of the reporting boundary;

- For Scope 1 emissions, stationary combustion, mobile combustion, and fugitive emissions from refrigerants were taken into account.
- Scope 2 emissions were calculated based on indirect emissions arising from purchased (imported) electricity consumption.
- As of 2024, only Well-to-Tank (WTT) emissions were considered under Scope 3. It is planned that, starting from the 2025 reporting period, this scope will be expanded to include indirect activities such as supply chain operations, transportation, business travel, and waste management.

A hybrid approach, based on the IPCC (2006) Guidelines for National Greenhouse Gas Inventories, was applied in the calculations. For combustion-related emissions, emission factors were selected at the Tier 1 level, while net calorific values and density parameters were applied at the Tier 2 level. Indirect emissions from electricity consumption were calculated using a nationally determined electricity emission factor at the Tier 2 level, following the location-based approach. A supplier- or certificate-based market-based analysis was not conducted during this reporting period.

Global Warming Potential (GWP) coefficients were derived from the IPCC AR6 (Sixth Assessment Report). GWP values for refrigerant and fire suppression gases were determined using the DEFRA 2024 dataset. This methodology ensures a scientifically robust and up-to-date calculation framework.

Two primary approaches were applied in the calculation of fugitive emissions from gases. If refilling occurred within the reporting period, actual refill quantities were used. If no refilling took place, emissions were estimated based on total system capacity. Where the most recent gas charge occurred prior to the reporting period, the corresponding annual reduction factor was applied from the date of the last recharge onward.

All coefficients and emission factors used in the calculations are presented in the tables below.

Combustion Emissions

Density Values			
Fuel Type	Value	Unit	Reference
Petrol/Gasoline	0.735	kg / L	Enerji Kaynaklarının ve Enerjinin Kullanımında Verimliliğin Artırılmasına Dair Yönetmelik, Annex 2: "Lower Heating Values of Energy Resources and Conversion Factors to Oil Equivalent."
Diesel	0.83	kg / L	

Net Calorific Values			
Fuel Type	Value	Unit	Reference
Petrol/Gasoline	10,400,000	kcal / ton	Enerji Kaynaklarının ve Enerjinin Kullanımında Verimliliğin Artırılmasına Dair Yönetmelik, Annex 2: "Lower Heating Values of Energy Resources and Conversion Factors to Oil Equivalent."
Diesel	10,200,000	kcal / ton	

Default Emission Factors (kg emissions / TJ)					
Fuel Type		CO ₂	CH ₄	N ₂ O	Reference
Mobile Combustion	Off-road Diesel	74,100	4.15	28.6	2006 IPCC Guidelines for National Greenhouse Gas Inventories Chapter 3: Mobile Combustion
	Petrol/Gasoline	69,300	3.8	5.7	
	Diesel ³²	74,100	3.9	3.9	
	Diesel ³³	74,100	3.9	3.9 ³⁴	
Stationary Combustion	Diesel	74,100	3.0	0.6	2006 IPCC Guidelines for National Greenhouse Gas Inventories Chapter 2: Stationary Combustion

³²The specified diesel fuel type does not contain an Adblue additive.

³³The specified diesel fuel type contains an Adblue additive.

³⁴For vehicles using AdBlue as a fuel additive, an approximate 80% reduction in diesel-related N₂O emissions has been assumed (Source: AdBlue® | Verband der Automobilindustrie (VDA)).



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Global Warming Potential (GWP)		
Chemical Formula	GWP Values for a 100-Year Time Horizon	Reference
CO ₂	1.0	IPCC Global Warming Potential Values AR6
CH ₄ - fossil	29.8	
N ₂ O	273.0	
SF ₆	24,300	
R410A	1,924	UK Government GHG Conversion Factors for Company Reporting, DEFRA 2024
R134 A	1,300	
R32	677	
R22	1,760	
R600a	3.0	
HFC236fa	8,060	

Gas Type	Annual Leakage Rate	Reference
Refrigerant Gases	%1–5 ³⁵	IPCC Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories (2000)- Calculating HFC and PFC Emissions from the Manufacturing, Installation, Operation and Disposal of Refrigeration & Air Conditioning Equipment
SF ₆ Gas	%0.1	IPCC Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories- Electrical Equipment and Other Uses
Portable Fire Extinguishing Equipment (CO ₂)	%3.5	Unites States of America Environmental Protection Agency (EPA)- Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases

Grid Electricity	Value	Unit	Reference
National Electricity Generation Emission Factor for Türkiye (Grid Electricity)	0.442	tCO ₂ /MWh	Türkiye Elektrik Üretimi ve Elektrik Tüketim Noktası Emisyon Faktörleri Bilgi Formu (Türkiye Electricity Generation and Electricity Consumption Point Emission Factors Information Form)

WTT	Emission Factor (EF)	EF Unit	Reference
Diesel	0.62409	kg CO _{2e} / liter	DEFRA 2024 - WTT Fuels - Diesel (%100 mineral diesel)
Petrol/Gasoline	0.58094	kg CO _{2e} / liter	DEFRA 2024 - WTT Fuels - Petrol (average biofuel blend)
Electricity Generation	0.0459	kg CO _{2e} / kWh	DEFRA 2024 - WTT – UK Electricity, Generation
Electricity Transmission and Distribution Losses	0.00397	kg CO _{2e} / kWh	DEFRA 2024 - WTT – UK Electricity, T&D

During the preparation of the 2024 greenhouse gas (GHG) inventory, an uncertainty analysis was not yet conducted. However, this does not adversely affect the reliability of the calculation results. As methodological maturity advances, it is planned that uncertainty assessments will be carried out in a systematic manner in subsequent reporting periods.

The GHG emissions inventory for this period was not subject to independent assurance. In the upcoming reporting cycle, the Company aims to undergo an independent limited assurance process in accordance with applicable standards.

This methodological approach ensures that the organization manages its greenhouse gas emissions on a scientific, verifiable basis and in a manner that supports continuous improvement.

³⁵Considering Türkiye’s status as a developing country, the upper bound within this range has been applied.

EKSİM *enerji*

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