ANNEX 1. ESG PERFORMANCE INDICATORS 1 / 3

Social Indicators

INDICATOR	UNIT	2022	2023	2024	2025
Occupational Health and Safety					
Number of Incidents	#	3	45	171	20
Number of Fatal Accidents	#	0	0	1	0
Number of Occupational Diseases	#	2	0	4	4
Injury-related Absenteeism	day	25	9	133	15
Lost Day Rate (LDR)	%	1	1	0	0
OHS Training Hours	hour	48,977	45,039	15,362	54,567
Total Number of Employees					
Total Number of Employees	#	973	1,125	1,291	1,304
Number of Employees by Nationality	# UK	N/A	N/A	N/A	1
	# Egypt	N/A	N/A	1	1
	# France	N/A	N/A	1	1
	# Greece	N/A	N/A	1	1
	# Poland	N/A	N/A	N/A	1
	# Netherlands	N/A	N/A	2	2
	# Romania	N/A	N/A	1	1
	# Serbia	N/A	N/A	1	1
	# Türkiye	N/A	1,123	1,281	1,295
	# Other	N/A	2	10	0
Distribution of Female Employees					
Female Employees' Ratio	%	16	18	20	21
Ratio of Women Managers	%	25	21	21	21
Share of Women Managers in Revenue-Generating Roles	%	N/A	13	13	17
Share of Women Employees in STEM Roles	%	22	32	31	30
Total Number of Employees on Maternity Leave	#	4	2	7	7
Total Number of Employees on Paternity Leave	#	46	34	43	46
Number of Employees Returned to Work After Maternity Leave	#	4	1	7	7
Ratio of the Employees who Returned to Work After Paternity Leave	%	100	50	100	100

INDICATOR	UNIT	2022	2023	2024	2025
Total Number of Employees Hired					
Total Number of Employees Hired	#		228	251	122
Number of Employees Hired by Age	# < 30	105	96	116	38
	# 30–50	112	128	129	84
	# > 50	0	4	6	0
Number of Employees Hired by Gender	#	217	N/A	251	122
	# Male	164	N/A	174	91
	# Female	53	N/A	77	31
Number of Employees Left by Age	#	106	82	95	86
	# < 30	21	23	25	25
	# 30–50	82	56	67	58
	# > 50	3	3	3	3
Number of Employees Left by Gender	#	106	82	95	86
	# Male	84	56	69	63
	# Female	22	26	26	23
Inclusion Programs					
People Reached Through Inclusion Programs in Reporting Period	#	9,347	1,380	4,450	2,274
Youth	#	N/A	N/A	77	85
Women	#	N/A	N/A	2,225	1,078
Children	#	N/A	N/A	2,052	1,063
Other	#	N/A	N/A	96	48
Training					
Total Hours of Trainings	h	96,990	106,738	127,807	109,445
Technical	h	N/A	N/A	39,646	26,411
Competency Development	h	N/A	N/A	29,242	28,467
Mandatory	h	N/A	N/A	58,919	54,567
Total Training Hours by Type	h		10,6738	127,807	109,445
Diversity & Inclusion Training	h	138	41	494	2,242
Sustainability & Environmental Training	h	1,306	2,678	2,630	1,658
Ethics Training	h	922	633	1,658	857
Trainings Provided to Contractors	h	N/A	N/A	555	188
Anti-Bribery and Anti-Corruption Training	h	922	633	N/A	857
Other	h	94,624	103,386	122,470	103,644
Total Training Cost	TL	29,701,539	33,732,358	55,778,620	36,361,632
Mandatory Training Budget	TL	N/A	N/A	9,691,000	10,396,397
Technical Training Budget	TL	N/A	N/A	18,536,000	7,144,050
Competency Training Budget	TL	N/A	N/A	27,520,000	18,821,369
Average Training Cost per Employee	TL	30,526	29,984	43,206	27,885
OHS Trainings	h	48,977	45,039	15,362	54,567

ANNEX 1. ESG PERFORMANCE INDICATORS 2 / 3

Environmental Indicators

INDICATOR	UNIT	2022	2023	2024	2025
Energy					
Consumption of Fuel	MWh	N/A	18,075,589	19,824,019	27,489,293
Consumption of purchased or acquired electricity	MWh	N/A	58,509	35,564	36,214
Consumption of self-generated non-fuel renewable energy	MWh	48,804	67,923	90,612	129,040
Total Energy Consumption (excluding self-generated non fuel renewable electricity)	MWh	N/A	18,202,021	19,859,583	28,110,796
Total Energy Consumption (including self-generated non-fuel renewable electricity)	MWh	N/A	18,797,987	19,950,194	28,239,836
Renewable Energy Generation	MWh	4,048,977	5,066,207	4,084,325	4,297,323
Internal Electricity Consumption from Self-Generated Electricity	MWh	N/A	N/A	N/A	714,328
Gross Generation	MWh	N/A	N/A	N/A	15,771,901
Net Generation	MWh	N/A	N/A	N/A	14,999,581
Renewable Electricity Generation	MWh	4,048,977	5,066,207	4,084,325	4,297,301
Energy Intensity	MWh/ TL	0.39527	N/A	N/A	0.0022
Natural Gas Consumption	Nm^3	1,310,546,771	908,905,957	1,006,056,629	1,289,255,818
Diesel Consumption	liter	1,654,697	2,097,387	265,772	473,480
Diesel Fuel Consumed in the Process	liter	N/A	920,120	666,387	361,123
Coal (Lignite)	tons	6,268,847	6,334,784	6,916,399	7,315,755
Fuel-Oil	m^3	2	1,673	855	887.96
Gasoline Consumption	liter	67,325	217,212	260,508	612,937
LPG	kg	16,817	25,145	3,280	21,161
SF6	kg	N/A	25	6.41	14.02
Fire extinguisher	kg	N/A	N/A	3,303	1,252
Sold Heat/Steam/Cooling Gas/ Electricity	Electricity-MWh	14,643,088	13,208,227	13,124,035	14,999,581
Purchased Energy Sources Heat/Steam/Cooling	kg	N/A	282	N/A	-

INDICATOR	UNIT	2022	2023	2024	2025
Emissions					
Scope 1	tCO_2e	6,871,319	5,939,156	6,408,020	7,228,260
Scope 1 (Biogenic CO_2e)	tCO_2e	N/A	N/A	N/A	15,519
Scope 2 (Location-based)	tCO_2e	30,852	23,748	15,172	15,195
Scope 2 (Market-based)	tCO_2e	30,852	23,748	15,172	15,195
Scope 3	tCO_2e	69,770	912,519	1,934,250	3,194,777
Scope 3 Category 1 - Purchased Goods and Services	tCO_2e	N/A	12,547	837	486
Scope 3 Category 2 - Capital Goods	tCO_2e	N/A	267	14,804	132,554
Scope 3 Category 3 - Fuel and energy related activities not included in S1 or S2	tCO_2e	N/A	677,758	1,755,880	2,872,467
Scope 3 Category 4 - Upstream transportation and distribution	tCO_2e	N/A	10,285	15,121	15,199
Scope 3 Category 5 - Waste generated in operations	tCO_2e	N/A	195,620	124,160	147,189
Scope 3 Category 6 - Business Travel	tCO_2e	N/A	745	991	2,357
Scope 3 Category 7 - Employee commuting	tCO_2e	N/A	349.15	3,057	2,558
Scope 3 Category 8 - Upstream leased assets	tCO_2e	N/A	465	550	536
Scope 3 Category 11 - Use of products sold	tCO_2e	N/A	14,483	18,851	21,432
Total GHG Emissions	tCO_2e	6,971,941	6,875,423	8,357,442	10,438,232
Scope 1 Greenhouse Gas Emissions Intensity	gCO_2e/kWh	N/A	425.7	463	458
Scope 1 + 2 Greenhouse Gas Emissions Intensity	gCO_2e/kWh	N/A	427.4	464	459
Total Greenhouse Gas Emissions Intensity	gCO_2e/kWh	N/A	492.81	604	663*
Technology-Based Greenhouse Gas Emissions Intensity Scope 1	gCO_2e/kWh Hydro	N/A	N/A	N/A	7.29
	gCO_2e/kWh Wind	N/A	N/A	N/A	0.22
	gCO_2e/kWh Solar	N/A	N/A	N/A	0.63
	gCO_2e/kWh Other	N/A	N/A	N/A	628
Greenhouse Gas Emissions Intensity	tCO_2e / million TL	N/A	N/A	N/A	831.7
Avoided Emissions	tCO_2e	N/A	N/A	N/A	2,497,055

*Total emission intensity (Scope 1+2+3) reflects the significant expansion of Enerjisa Commodities trading volumes and Scope 3 category coverage. Direct operational decarbonization is best measured through Scope 1 intensity, which declined by ~1% (463 → 458 gCO_2e/kWh) in line with the Climate Transition Plan trajectory.

ANNEX 1. ESG PERFORMANCE INDICATORS 3 / 3

Environmental Indicators

INDICATOR	UNIT	2022	2023	2024	2025
Non-GHG Air Pollutants					
CO	kg	N/A	N/A	1,257,703	1,661,665
NO_x	kg	N/A	N/A	2,582,560	4,246,347
SO_2	kg	N/A	N/A	3,721,660	3,058,839
HF	kg	N/A	N/A	35,811	36,993
HCl	kg	N/A	N/A	8,863	8,059
Dust	kg	N/A	N/A	509,467	522,949
Non-GHG Air Pollutants Intensity					
CO	g/kWh	N/A	N/A	0.09	0.11
NO_x	g/kWh	N/A	N/A	0.19	0.27
SO_2	g/kWh	N/A	N/A	0.27	0.19
HF	g/kWh	N/A	N/A	0.003	0.002
HCl	g/kWh	N/A	N/A	0.0006	0.001
Dust	g/kWh	N/A	N/A	0.04	0.03
Water					
Total amount of Water Withdrawal	m³		335,749,184	307,606,305	427,925,811
Water Withdrawal by Source	m³ Fresh Water		N/A	N/A	22,428
	m³ Brackish Water		N/A	N/A	425,100,486
	m³ Groundwater		N/A	N/A	2,796,582
	m³ Third Party Sources		N/A	N/A	6,315
Water Consumption	m³		2,955,872	2,864,727	3,160,233
Total Amount of Discharged Water	m³		332,793,313	304,741,579	424,765,577
Water Recycled and Reused	%		29	28.5	27.8
Water Intensity	m³/MWh		24.07	22.23	27.13
Technology-Based Water Consumption Intensity	m³/MWh – Lignite		N/A	N/A	0.703
	m³/MWh – Natural Gas		N/A	N/A	0.059
	m³/MWh – Wind&Solar		N/A	N/A	0.002
	m³/MWh – Hydro		N/A	N/A	0.022
Water Withdrawal in Areas with High or Extremely High Baseline Water Stress	m³		N/A	N/A	427,916,519
Number of Incidents of Non-compliance Associated with Water Quality Permits, Standards and Regulations	#		N/A	N/A	1

INDICATOR	UNIT	2022	2023	2024	2025
Water Pollutants					
Total Suspended Solids (TSS)	kg	N/A	N/A	1,082.4	2,386
Chemical Oxygen Demand (COD)	kg	N/A	N/A	5,449.8	11,953
Biochemical Oxygen Demand (BOD)	kg	N/A	N/A	1,924.9	2,994
Total Nitrogen	kg	N/A	N/A	72.8	64
Total Phosphorus	kg	N/A	N/A	14.5	13.6
Oil and Grease	kg	N/A	N/A	74.8	75
Total Coliform Bacteria	number	N/A	N/A	3,848.6	324.5
Waste					
Total Hazardous Waste	tons	326	248	344	213
Total Non-Hazardous Waste (excluding ash waste)	tons	73	1871	365	190
Total Non-Hazardous Waste (including ash waste)	tons	2,292,073	2,330,672	1,478,408	1,752,378
Total waste without ash waste	tons	N/A	2,119	709	403
Total fly-ash waste	tons	N/A	2,328,801	1,478,043	1,752,188
Total waste with ash waste	tons	N/A	2,330,920	1,478,752	1,752,591
Percentage of waste reused and recycled excluding ash (%)	%	93.04	100	100	100
Percentage of waste reused and recycled including ash (%)	%	0.01	0	0.048	0.02
Plastic consumption	tons	N/A	16	17	32

Business Indicators

INDICATOR	UNIT	2022	2023	2024	2025
Sustainable Business Model					
SDG-linked Product and Service	#	18	22	26	28
SDG-linked Product and Service Revenue	TL	4,497,250,377	N/A	12,745,953,720	12,568,475,854
SDG-linked R&D and Innovation Investments	TL	3,081,082,975	N/A	234,803,099	55,771,231
Ratio of SDG-Linked R&D and Innovation Activities	%	N/A	100	100	100
Total Environmental Investments & Expenditures					
Environmental Investments by Type	TL	N/A	21,192,645	12,056,139	16,655,588
Mandatory CAPEX	TL	N/A	N/A	96,024	0
Non-Mandatory CAPEX	TL	N/A	N/A	11,960,115	16,655,588
Environmental Expenditures by Type	TL	N/A	N/A	19,528,569	15,464,740
Mandatory OPEX	TL	N/A	4,924,393	16,869,726	11,267,051
Non-Mandatory OPEX	TL	N/A	4,415,958	2,658,844	4,197,689

ANNEX 2. ENERJİSA ÜRETİM 2025 LIMITED ASSURANCE DATA- REPORTING PRINCIPLES 1 / 11

These reporting principles (“Principles”) provide information on the data preparation and reporting methodologies of indicators within the scope of the independent audit in the Appendix -2: Enerjisa Üretim 2025 Data Table (the “Data Table”). The indicators include social indicators, environmental indicators, and economic indicators. It is the responsibility of the Company’s management to ensure that appropriate procedures are in place to prepare the indicators mentioned above in line with, in all material respects, the Principles.

The data included in this guideline is for the FY 25 (1 January – 31 December 2025), fiscal year ended December 31, 2025, and as detailed in the “Key Definitions and Reporting Scope” section comprises only the relevant operations of the Company that are the responsibility of the Company by excluding information about subcontractors.

General Reporting Principles

In preparing this document, consideration has been given to following principles:

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

Key Definitions and Reporting Scope
For the purpose of this report, the Company defines:

TYPE	INDICATOR	SCOPE
Occupational Health and Safety		
Social Indicators	Number of Incidents (#)	This indicator indicates the total number of accidents which occurred during a work-related activity of the employee and monitored through notifications made to the Social Security Institution during the reporting period.
	Number of Fatalities (#)	This indicator reflects the number of fatal accidents resulted in deaths which occurred during a work-related activity of the employee and monitored through notifications made to the Social Security Institution during the reporting period.
	Number of Occupational Diseases (#)	This indicator reflects the total number of occupational diseases that refer to temporary or permanent illness, physical or mental disability, which occur due to the nature of the work, or the operating conditions of the business. This is followed up through notifications made to the Social Security Institution during the reporting period.
	Injury-related Absenteeism (day)	This indicator refers to absenteeism as a result of accidents that are machine/equipment collision, uncontrolled material movement, cutting with blades, getting stuck between machine equipment, falling/sliding/ tripping, car crashes, landings, rubbing, getting stuck between car and equipment, resulting loss of working days and followed up through notifications made to the Social Security Institution during the reporting period.
	Lost Day Rate (LDR) (%)	This indicator means the rate of lost workdays due to work accidents that are machine/equipment collision, uncontrolled material movement, cutting with blades, getting stuck between machine equipment, falling/sliding/ tripping, car crashes, landings, rubbing, getting stuck between car and equipment, and monitored through notifications made to the Social Security Institution during the reporting period.
	OHS Training Hours (hour)	This indicator represents the total hours of the OHS trainings, delivered to the employees and sub-contractors, that is tracked monitored through the training tracking platform of Human Resources of the Companies during the reporting period.

ANNEX 2. ENERJİSA ÜRETİM 2025 LIMITED ASSURANCE DATA- REPORTING PRINCIPLES 2 / 11

TYPE	INDICATOR	SCOPE
Total Number of Employees		
Social Indicators	Total Number of Employees (#)	This indicator represents the total number of women and men employees who were monitored through Human Resources and were reported to the Social Security Institution during the reporting period.
	Number of Employees by Nationality (#)	This indicator represents the total number of employees from different nationalities (Türkiye and others (Greece and India) working in the Company during the reporting period. Employees by nationality are monitored through the human resources platform and Social Security Institution declarations.
Distribution of Female Employees		
Social Indicators	Female Employees' Rate (%)	This indicator means the ratio of the total number of women employees of the Company to the total number of employees during the reporting period.
	Ratio of Women Managers (%)	This indicator represents the ratio of the women managers (N-1; executive level who directly reports to the CEO, N-2; middle level which is two degrees away from CEO and N-3; managerial level is three degrees away from CEO) during the reporting period.
	Share of Women Managers in Revenue-Generating Roles (%)	This indicator means the ratio of the women managers worked in the roles that have an impact on the Company's revenue directly during the reporting period. Revenue-generating roles defined as the roles that when vacant, no revenue is generated.
	Share of Women Employees in STEM Roles (%)	This indicator represents the ratio of women employees worked in STEM (Science, Technology, Engineering, Mathematics) roles and tracked by Human Resources of the Company during the reporting period.
	Total Number of Employees on Maternity Leave (#)	This indicator means the number of women employees on maternity leave within the periods specified in the regulation and tracked by Human Resources of the Company during the reporting period.
	Total Number of Employees on Paternity Leave (#)	This indicator means the number of men employees on paternity leave within the periods specified in the regulation and tracked by Human Resources of the Company during the reporting period.
	Total Number of Employees Returned to Work After Maternity Leave (#)	This indicator means the number of women employees returned to work after maternity leave and tracked by Human Resources of the Company during the reporting period.
	Ratio of the Employees who Returned to Work After Maternal Leave (%)	This indicator represents the ratio of the females left and returned to work after maternal leave during the reporting period and tracked by Human Resources of the Company.

ANNEX 2. ENERJİSA ÜRETİM 2025 LIMITED ASSURANCE DATA- REPORTING PRINCIPLES 3 / 11

TYPE	INDICATOR	SCOPE
Trainings		
Social Indicators	Total Hours of Trainings (h)	This indicator reflects the total hours of training provided to employees that are monitored through the training tracking platform of Human Resources during the reporting period.
	Total Hours of Trainings by training types (h)	This indicator reflects the total hours of training provided to the employees that are monitored through the training tracking platform of Human Resources during the reporting period. It is tracked by types (ethics trainings, diversity, equity and inclusion trainings, sustainability and environment trainings and anti-bribery and anti-corruption trainings).
	Total Training Cost (TL)	This indicator reflects the total costs of the trainings provided to the employees that is monitored through the training tracking platform of Human Resources during the reporting period.
	Average Training Costs per Employee (TL)	This indicator reflects the average training costs per employee during the reporting period.
Total Number of Employees Hired		
Social Indicators	Number of Employees Hired by Age (#)	This indicator reflects the total number of employees hired and declared to the Social Security Institution with the Employment Declaration during the reporting period. It is tracked by age groups as under 30, between 30 and 50, and over 50.
	Number of Employees Hired by Gender (#)	This indicator reflects the total number of women and men employees hired and declared to the Social Security Institution of the Companies with the Declaration during the reporting period.
Total Number of Employees Left		
Social Indicators	Number of Employees Left by Gender (#)	This indicator reflects the total number of women and men employees left and declared to the Social Security Institution of the Companies with the Declaration of Leaving Employment during the reporting period.
	Number of Employees Left by Age (#)	This indicator reflects the total number of employees left and declared to the Social Security Institution of the Companies with the Declaration of Leaving Employment during the reporting period. It is tracked by age groups as under 30, between 30 and 50, and over 50.
Turnover Rates		
Social Indicators	Turnover Rates by Gender (%)	This indicator reflects the ratio of the number of employees who quit their jobs declared by the Companies to the Social Security Institution with the Declaration of Leaving Work to the total number of employees within the reporting period. It is monitored in gender breakdown.
Inclusion Programs		
Social Indicators	People Reached Through Inclusion Programs in Reporting Period (#)	It refers to the number of people of the vulnerable groups (elderly, youth, women, socioeconomically disadvantaged people and disabled people, etc.) reached by the Company through inclusion programs during the reporting period.

ANNEX 2. ENERJİSA ÜRETİM 2025 LIMITED ASSURANCE DATA- REPORTING PRINCIPLES 4 / 11

TYPE	INDICATOR	SCOPE
Energy Consumption by Fuel Type		
Environmental Indicators	Consumption of Fuel (MWh)	This indicator represents the total amount of energy in MWh (from natural gas, coal (lignite), fuel oil, LPG, propane, diesel and gasoline resources) consumed by the Company during the reporting period to carry out its operations.
	Consumption of purchased or acquired electricity (MWh)	This indicator reflects the total purchased electricity consumption from national grid used for air conditioning, lighting, electrical equipment uses and other business operations that require electricity (including electricity production when needed), at the relevant locations of the Company during the reporting period.
	Consumption of self- generated non-fuel renewable energy (MWh)	This represents the Company's renewable energy consumption from its own generation from wind, solar, hydropower and hybrid solar power plants figures by the end of the reporting period.
	Total Energy Consumption (excluding self-generated non-fuel renewable electricity) (MWh)	This indicator represents the total amount of energy in MWh (from natural gas, coal, fuel oil, LPG, propane, electricity from self-generated renewable and national grid sources, diesel and gasoline resources) consumed by the Company during the reporting period to carry out its operations.
	Total Energy Consumption (including self-generated non-fuel renewable electricity) (MWh)	This indicator represents the total amount of energy in MWh (from natural gas, coal, fuel oil, LPG, propane, electricity from self-generated renewable and national grid sources, diesel and gasoline resources) consumed by the Company during the reporting period to carry out its operations.
	Renewable Energy Generation (MWh)	This indicator represents renewable energy generated by the Company during the reporting period.
	Internal Electricity Consumption from Self-Generated Electricity (MWh)	This indicator represents electricity generated by the Company's own power plants and consumed internally for plant operations and auxiliary needs during the reporting period.
	Gross Electricity Generation (MWh)	This indicator represents total electricity generated by the Company's power plants before deducting auxiliary/internal consumption during the reporting period.
	Net Electricity Generation (MWh)	This indicator represents electricity generated by the Company's power plants after deducting auxiliary/internal consumption during the reporting period.
	Renewable Electricity Generation (MWh)	This indicator represents total renewable electricity generated by the Company's power plants during the reporting period.
	Natural Gas Consumption (Nm^3)	This indicator reflects the total natural gas (volume – Nm^3) consumption used for electricity generation that require natural gas, at the relevant locations of the Company during the reporting period.
	Diesel Consumption (liter)	This indicator reflects the total diesel (volume – l) consumption used for generators, off-road vehicles, company-owned cars and process-based usage at the relevant locations of the Company during the reporting period.
	Diesel Fuel Consumed in the Process (liter)	This indicator reflects the total purchased diesel (volume – l) consumption used for process-based usage for electricity generation at the relevant locations of the Company during the reporting period.
	Coal (Lignite) (tons)	This indicator reflects the total lignite coal (by weight – tons) consumption used for electricity generation the relevant locations of the Companies during the reporting period.
	Fuel-Oil (m^3)	This indicator reflects the total fuel-oil (volume – m^3) consumption used for electricity generation at the relevant locations of the Companies during the reporting period.
	Gasoline Consumption (liter)	This indicator reflects the total purchased gasoline (volume – lt) consumption used for company- owned cars and generators at the relevant locations of the Company during the reporting period.
	LPG (kg)	This indicator reflects the total purchased LPG consumption used for cooking and other business operations at the relevant locations of the Companies during the reporting period.
	SF6 (kg)	This indicator reflects the amount of fire extinguishing gases that are directly used and assumed as the amount of leaked gas during reporting year. It is assumed that 2% of transformer gas capacity is leaked every year.
	Fire extinguisher (kg)	This indicator reflects the amount of SF6 gas that is directly used and assumed as the amount of leaked gas during reporting year. It is assumed that 4% of the capacity of existing and unused fire extinguishers is leaked per year.
	Sold Heat/Steam/Cooling Gas/ Electricity (Electricity – MWh)	This indicator represents the amount of electricity sold by the Company during the reporting period.
	Purchased Heat/Steam/Cooling (Refrigerants) (kg)	Purchased in the reporting period means the amount of R22 and other gases such as SF6, R407C, R407A, R600A, R32, R404A, R134A and R410A purchased by the Company and the amount of refrigerant gas consumed for cooling purposes. It is reported in kg on a consolidated basis. Gases have been calculated based on maintenance/repair forms and related invoices.

ANNEX 2. ENERJİSA ÜRETİM 2025 LIMITED ASSURANCE DATA- REPORTING PRINCIPLES 5 / 11

TYPE	INDICATOR	SCOPE
Greenhouse Gas Emissions (tCO_2e)		
Environmental Indicators	Scope 1 (tCO_2e)	This indicator reflects the emissions of greenhouse gases due to the use of natural gas, coal, limestone, fuel oil, LPG, propane, diesel, gasoline consumption, SF6, CO_2, refrigerant gases and fire extinguishing devices at the relevant locations of the Company during the reporting period.
	Scope 1 Biogenic CO_2 (tCO_2e)	This indicator represents biogenic greenhouse gas emissions, expressed in CO_2 equivalent, associated with land use and wetlands related to the Company's hydropower plants. It is calculated using relevant reservoir/wetland activity data and applicable emission factors and is reported separately from fossil fuel-based Scope 1 emissions.
	Scope 2 (tCO_2e) (Location Based)	This indicator reflects the emissions of greenhouse gases due to the use of purchased electricity at the relevant locations of the Company during the reporting period.
	Scope 2 (tCO_2e) (Market Based)	This indicator reflects the greenhouse gas emission due to the purchased electricity remaining after the electricity obtained from renewable energy sources with the I-REC or YEK-G certificates produced and purchased of the Company in the reporting period.
	Total Scope 3 (tCO_2e)	This indicator refers to the total emissions of Category 1, Category 2, Category 3, Category 4, Category 5, Category 6, Category 7, Category 8 and Category 11 in the reporting period.
	Scope 3 – Category 1 (tCO_2e)	This indicator refers to the indirect greenhouse gas emissions arising from the Company's purchases of goods and services, municipal water withdrawal and amount of wastewater that is directed to municipal wastewater facilities with pipeline, which are included in Category 1 of the categories in the Greenhouse Gas Protocol (GHG Protocol). Purchased goods and services can be mapped with financial reporting systems.
	Scope 3 – Category 2 (tCO_2e)	This indicator refers to the indirect greenhouse gas emissions arising from capital asset purchases such as wind turbines of the Company, which can be mapped with financial reporting systems, which are in Category 2 within the categories in the Company's GHG Protocol (Greenhouse Gas Protocol).
	Scope 3 – Category 3 (tCO_2e)	This indicator refers to the indirect greenhouse gas emissions related to extraction, production and transportation of fuels (well to tank) consumed by the Company, . In addition to that, the emissions arised from the losses in the transmission and distribution lines of electricity used from the grid and finally the emission related to the amount of electricity sold except the electricity that company directly produces with their own assets which can be mapped with financial reporting systems, which are in Category 3 within the categories in the Company's GHG Protocol (Greenhouse Gas Protocol).
	Scope 3 – Category 4 (tCO_2e)	This indicator refers to the indirect greenhouse gas emissions arising from the transportation of raw materials (lignite coal) purchased by the Company between the Company's suppliers and its own operations (in vehicles and facilities not owned or controlled by the Company), which are included in Category 4 of the categories in the Company's GHG Protocol (Greenhouse Gas Protocol).
	Scope 3 – Category 5 (tCO_2e)	This indicator refers to the indirect greenhouse gas emissions arising from the disposal and processing of waste generated because of the Company's activities by third parties, which are included in Category 5 of the categories in the Greenhouse Gas Protocol (GHG Protocol). Ash waste is included in the calculation.
	Scope 3 – Category 6 (tCO_2e)	This indicator refers to the indirect greenhouse gas emissions arising from flights of employees as part of the Company's activities, which are included in Category 6 of the categories in the Company's GHG Protocol (Greenhouse Gas Protocol) and monitored by data received from service provider companies during the reporting period. The flights are classified as domestic flights, short-haul and long-haul flights.
	Scope 3 – Category 7 (tCO_2e)	This indicator refers to the indirect greenhouse gas emissions arising from the employee shuttles used for the transportation of the Company's employees to and from work and other locations related with work operations, which are monitored by the invoices and monthly confirmations provided by the service provider companies, which are included in Category 7 within the categories in theCompany's GHG Protocol (Greenhouse Gas Protocol) during the reporting period.
	Scope 3 – Category 8 (tCO_2e)	This indicator refers to the greenhouse gas emissions arising from the consumption of natural gas, electricity and water and the disposal of wastewater and wastes within the boundaries of the Company's leased assets which is Company Headquarters office, which are in Category 8 within the categories included in the GHG Protocol (Greenhouse Gas Protocol) of the Company during the reporting period.
	Scope 3 – Category 11 (tCO_2e)	This indicator refers the emissions from the end user's use of the amount of natural gas physically sold by the company, which are in Category 11 within the categories included in the GHG Protocol (Greenhouse Gas Protocol) of the Company during the reporting period.

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TYPE	INDICATOR	SCOPE
Greenhouse Gas Intensity		
Environmental Indicators	Scope 1 Intensity (gCO_2e/kWh)	This indicator represents the value, in grams of CO_2 equivalent per unit of weight, for scope 1 emissions per unit of gross electricity generated by all power plants owned by the Company during the reporting period.
	Scope 1 + 2 Intensity (gCO_2e/kWh)	This indicator represents the value, in grams of CO_2 equivalent per unit of weight, for scope 1 + scope 2 emissions per unit of gross electricity generated by all power plants owned by the Company during the reporting period.
	Total Greenhouse Gas Intensity (gCO_2e/kWh)	This indicator represents the value, in grams of CO_2 equivalent per unit of weight, for scope 1 + scope 2 and scope 3 emissions per unit of gross electricity generated by all power plants owned by the Company during the reporting period.
	Technology-Based Greenhouse Gas Emissions Intensity (gCO_2e/kWh)	This indicator represents greenhouse gas emissions intensity calculated by generation technology, using the relevant greenhouse gas emissions and electricity generation for each technology category during the reporting period.
	Greenhouse Gas Emissions Intensity (tCO_2e/million TL)	This indicator represents total greenhouse gas emissions divided by the Company's relevant revenue for the reporting period and is expressed as tons of CO_2 equivalent per million TL.
	Avoided Emissions (tCO_2e)	This indicator represents estimated greenhouse gas emissions avoided through eligible activities, products, services, renewable generation or efficiency measures, calculated against the relevant baseline methodology used by the Company during the reporting period
	Non-GHG Air Pollutants (kg)	This indicator represents the total amount of non-GHG air pollutants emitted from the Company's combustion processes during the reporting period. It includes key pollutants such as Carbon Monoxide (CO), Nitrogen Oxides (NOx), Sulphur Dioxide (SO_2), Hydrogen Fluoride (HF), Hydrogen Chloride (HCl), and Particulate Matter (Dust).
	Non-GHG Air Pollutants Intensity (g/kWh)	This indicator represents the ratio of the Company's total air pollutant emissions (as defined above) to its total gross electricity generation (kWh) during the reporting period.
Water		
Environmental Indicators	Total Amount of Water Withdrawal (m^3)	This indicator represents the total m^3 of water supplied by the Company from different sources of nature (Fresh surface water, Brackish surface water/Sea water, Groundwater - from non-renewable sources and Third-party sources) during the reporting period.
	Water Withdrawal by Source (m^3)	This indicator represents total water withdrawal broken down by source, including fresh surface water, brackish or sea water, groundwater and third-party sources, where applicable during the reporting period.
	Water Consumption (m^3)	This indicator represents the amount of water (consumed within the facility and not discharged directly to nature) as a result of subtracting the total amount of water discharged from the total amount of water withdrawn by the Company during the reporting period.
	Total Amount of Discharged Water (m^3)	This indicator represents the total (volume - m^3) amount of water/wastewater discharged from the Company's locations to fresh surface waters, brackish/salt surface waters, groundwater and third-party points (discharge channels) during the reporting period.
	Water Recycled and Reused (%)	This indicator represents the ratio of the amount of water reused-recycled to the total consumed water in the reporting period.
	Water Intensity (m^3/MWh)	This indicator represents the ratio of the total water withdrawal to the total gross production of electricity in the reporting period.
	Technology-Based Water Intensity (m^3/MWh)	This indicator represents water consumption intensity calculated by generation technology, using the relevant water data and electricity generation for each technology category during the reporting period.
	Water Withdrawal in Areas with High or Extremely High Baseline Water Stress (m^3)	This indicator represents the volume of water withdrawn from locations classified as having high or extremely high baseline water stress, based on the Company's site-level water withdrawal data and the applicable water-stress screening source used for the reporting period.
	Number of Incidents of Non-compliance Associated with Water Quality Permits, Standards and Regulations (#)	This indicator represents the number of confirmed non-compliance incidents related to water quality permits, standards or regulatory requirements during the reporting period, based on regulatory correspondence, inspection findings and internal compliance records.
	Water Pollutants (tons)	This indicator represents the total amount of pollutants discharged into water bodies by the Company during the reporting period. It includes pollutants measured in discharged wastewater, such as Chemical Oxygen Demand (COD), Biochemical Oxygen Demand (BOD), Total Nitrogen, Total Phosphorus, Total Suspended Solids (TSS), and oil and grease. Total Coliform Bacteria is monitored separately as a count-based indicator.

ANNEX 2. ENERJİSA ÜRETİM 2025 LIMITED ASSURANCE DATA- REPORTING PRINCIPLES 7 / 11

TYPE	INDICATOR	SCOPE
Waste		
Environmental Indicators	Percentage of waste reused and recycled (%)	Represents the ratio of the amount of waste recycled by physical methods (recycling and reuse) outside the Company facilities to the total amount of hazardous and non-hazardous waste during the reporting period.
	Percentage of waste reused and recycled including ash (%)	It represents the ratio of the amount of waste recycled in the reporting period to the total amount of hazardous and nonhazardous waste including ash.
	Percentage of waste reused and recycled excluding ash (%)	It represents the ratio of the amount of waste recycled in the reporting period to the total amount of hazardous and nonhazardous waste excluding ash.
	Total Hazardous Waste (tons)	Represents the amount of hazardous waste generated as a result of the activities carried out by the Company during the reporting period. Total hazardous waste consists of the sum of recycled/reused by a third party (including plastics and electronic waste).
	Total Non-Hazardous Waste (tons)	Represents the amount of non-hazardous waste generated as a result of the activities carried out by the Company during the reporting period. Total non-hazardous waste consists of the sum of recycled/reused by a third party (including plastics and electronic waste).
	Total Non-Hazardous Waste including ash waste (tons)	It means the amount of non-hazardous waste including ash waste where the Company's operations take place during the reporting period.
	Total waste without ash waste (tons)	It means the total amount of hazardous and non-hazardous waste excluding ash waste where the Company's operations take place during the reporting period.
	Total fly-ash waste (tons)	This indicator represents the fly-ash waste released because of the operations of the Tufanbeyli thermal power plant during the reporting period.
	Total waste with ash waste (tons)	It means the total amount of hazardous and non-hazardous waste including ash waste where the Company's operations take place during the reporting period.
	Plastic consumption (tons)	Total plastic consumption is followed up with waste declaration forms declared to the Ministry of Environment, Urbanization and Climate Change of Republic of Türkiye; represents the consumption amount of plastic products, pet bottles, bags and plastic packaging.
Sustainable Business Model		
Economic Indicators	SDG-linked Product and Service (#)	It refers to the number of mitigation (Products that directly reduce resource use or carbon emissions. Includes activities that are considered unquestionably sustainable.), transition (Products and services that are not considered entirely environmentally friendly in nature but can be considered as a transition to more sustainable technologies, such as cement and rubber products produced using alternative raw materials and/or fuels.) products and services offered by the Company during the reporting period that provide environmental and social benefits.
	SDG-linked Product and Service Revenue (TL)	It refers to the income obtained from the products and services offered by the Company during the reporting period, which provide environmental and social benefits, and have a mitigation, transitional and facilitating nature.
	SDG-Linked R&D and Innovation Investments (TL)	It refers to the sustainability-oriented R&D and innovation investments of the Company made during the reporting period.
	Ratio of SDG-Linked R&D and Innovation Activities (%)	It refers to the ratio of sustainability-linked R&D and innovation investments in the Company's investment budget to total R&D and innovation investment during the reporting period.
Total Environmental Investments & Expenditures		
Economic Indicators	Environmental Investments by Type (TL)	It refers to the mitigation (Products that directly reduce resource use or carbon emissions. Includes activities that are considered unquestionably sustainable.), transition (Products and services that are not considered entirely environmentally friendly in nature, but can be considered as a transition to more sustainable technologies, such as cement and rubber products produced using alternative raw materials and/or fuels.) and enabler (Products that are not considered as direct source/carbon emission reduction activities, but facilitate the dissemination of related technologies.) environmental investments carried out by the Company during the reporting period that provide environmental and social benefits.
	Environmental Expenditures by Type (TL)	It refers to expenditures that are legally required and not legally required in the reporting period.
	People Reached Through Inclusion Programs in Reporting Period (#)	It refers to the number of people of the vulnerable groups (elderly, youth, women, socioeconomically disadvantaged people and disabled people, etc.) reached by the Company through inclusion programs during the reporting period.

ANNEX 2. ENERJİSA ÜRETİM 2025 LIMITED ASSURANCE DATA- REPORTING PRINCIPLES 8 / 11

Data Preparation Social Indicators
Occupational Health and Safety (OHS) Indicators
The number of accidents and the number of fatal cases is followed by the tables that list the Social Security Institution declarations.
The following definitions and formulas are used in the calculation of occupational health and safety indicators.

Formulas:
Lost Days Rate = Accidental Absence / Total Working Hours * 1,000,000
Distribution of Women Employees Data

The total number of employees represents the total number of employees that the company has as of the end of the reporting year and that are based on the information included in the annual reports or human resources systems published as of 31 December 2025.
The following definitions and formulas are used in the calculation of women employee distribution indicators.

Formulas:
Women Employees' Rate = Number of Women Employees / Total Number of Employees
Distribution of Female Managers

Managerial levels in the scope are defined as N-1, N-2 and N-3. N-1 level is an executive level who directly reports to the CEO. N-2 level is defined as the middle level which is two degrees away from CEO. Similarly, N-3 is a managerial level is three degrees away from CEO.

Formulas:
Ratio of women managers (%) = (total number of N-1, N-2 and N-3 level women managers / total number of N-1, N-2 and N-3 level managers) * 100
Distribution of Women Managers in Revenue-Generating Roles

Revenue-generating roles defined as the roles that when vacant, no revenue is generated.

Formulas:
Share of Women Managers in Revenue-Generating Roles (%) = (number of women managers in revenue-generating roles / total number of managers in revenue-generating roles) * 100
Distribution of Women Employees in STEM Roles

STEM roles are directly related to Science, Technology, Engineering and Mathematics.
Formulas:
Share of Women Employees in STEM Roles (%) = (Number of women employees in STEM roles / total number of employees in STEM roles) * 100

Parental Leaves

Parental leaves include maternity and paternity leaves during the reporting period.

Formulas:
Ratio of the Employees who Returned to Work After Maternal Leave = Number of employees returned from maternity leaves / Number of employees left due to maternity leave

Trainings:
It represents the trainings provided to the employees during the reporting period. Total training hours is divided into four sub-categories. Total training hours by gender (women and men), by age (under 30, between 30 and 50, over 50), by training types ("ethics", "diversity and inclusion", "sustainability and environment" and "anti-bribery and anti-corruption").

Total cost of the trainings represents the total cost of all the trainings provided by the Companies to their employees.

Formulas:
Average Training Costs per Employee = Total cost of all the trainings / the number of employees

Total Number of Employees Hired
The number of employees hired during the reporting period is divided into three categories as gender (women and men), age (under 30, between 30 and 50, over 50).

Total Number of Employees Left
The number of employees left during the reporting period is divided into three categories as gender (women and men), age (under 30, between 30 and 50, over 50).

Turnover Rates
Formulas:
Turnover rates by gender:
- Number of women employees left / total number of women employees
- Number of men employees left / total number of men employees

People Reached Through Inclusion Programs in Reporting Period

This figure refers to the number of young people, children, women and other individuals reached through the Company's youth programs (85), namely "Energy Youth College" (45) and the "Nextchanger Long-Term Internship and Mentoring Program" (40); its women's programs (1,078), namely the "Womentum Career Support Program for Female Students" (1,066), "REDKA" (7) and "REDKA Technician" (5); its children's programs (1,063), namely "Equipment Support for Schools in the Tufanbeyli Region" (248), "Play Group Support for Kaleboynu Primary School" (46), "Yamanlı Village School Renovation" (49), "Basketball Camp" (50) and "Göksun Fatih School Music Classroom" (670); and, under other inclusion programs, the "Power MBA (Master of Business Administration) professional development program" (48).

Environmental Indicators

Energy Consumption by Fuel Type
Within the scope of energy consumption data for Company natural gas, diesel, coal, and electricity primary fuel sources are reported.
Natural gas is the main energy source of Bandırma and Kentsa natural gas power plants. The consumption in the power plants is tracked from production reports and it is checked from invoices of service providers.
Similarly, coal is the main energy sources of Tufanbeyli Coal Power Plant and the consumption is tracked from the production reports.
Diesel consumptions for generators are obtained from provider's bills and diesel consumption for company-owned cars is followed by system of service provider.
Power plants utilize the electricity they produce, however when the plants do not produce electricity they utilize electricity from the grid. And additionally, for the internal electricity need renewable energy is used from hybrid solar power plants that belong to Company.

Company use the following conversion factors in their energy consumption calculations:

- Since the lignite coal supply is provided in tons, a conversion factor to TJ; 1 ton = 1.200 kcal / 1 kcal= 0.004184 MJ / 1 MJ= 0.000001 TJ is used.
- Since the natural gas supply unit is billed in m^3, a conversion factor to TJ; 1 m^3 = 0.000035 TJ is used.
- Since the fuel oil supply is billed in liters, a conversion factor to TJ; 1 L= 0.94 kg / 1 L = 0.000039 TJ is used.
- Since the LPG supply is billed in kg, a conversion factor to TJ; 1 kg = 0.000046 TJ is used.
- Since the diesel supply is billed in liters, a conversion factor to TJ; 1 L = 0.000035 TJ is used.
- Since the gasoline supply is billed in liters, a conversion factor to TJ; 1 L = 0.000032 TJ is used.

In general, the unit of all fuel consumption is reported as MWh, a conversion factor of 1 TJ = 277.8 MWh is used for conversion to MWh.

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Purchased Heat/Steam/Cooling Gas
The amount of refrigerant consumed for cooling purposes is reported within the scope of purchased heat/steam/cooling indicator. For this indicator, the total amount of R22 gases and other gases such as R410A and R32 have been calculated based on leakage release factor (0.15) given by the carbon consultant of the Company. Total consumption amount for CO_2 gas was obtained from the provider.

Formulas:
Amount of Refrigerant released = Total Amount in the inventory * Release Factor

Scope 1, Scope 2 and Scope 3 Emissions

Scope 1, Scope 2 and Scope 3 emissions have been calculated in accordance with ISO 14064-1, with the principle of operational control within the framework of the "Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard". And Scope 3 emissions have been calculated in accordance with Greenhouse Gas Protocol.

Scope 3 Category 1 emissions consist of all purchase orders approved by the Company during the reporting period. Since diesel, limestone, and fuel oil purchases under the "Fuel" material group title and propane and carbon dioxide purchases under the "Gases" and "Chemicals" material group title are reported under Scope 1, diesel, limestone, and fuel oil are not included in Scope 3 Category 1 emissions reporting.

In the calculations, CO_2 equivalent factors consisting of CO_2, CH4, N2O, HFCs (SF6 and refrigerant gas) CO_2 equivalent emission factors were used. The emission sources are detailed in the table below. Global Warming Potential (GWP) coefficients are from 5th and 6th Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) (https://www.ipcc.ch/site/assets/uploads/2018/02/SYR_AR5_FINAL_full.pdf) and global warming values Department for Environment, Food and Rural Affairs of United Kingdom

(https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025) and the resultant ton CO_2e value is calculated by multiplying with the appropriate coefficients.

EMISSION FACTORS–SCOPE 1	CO_2 (t/TJ)	CH_4 (t/TJ)	N_2O (t/TJ)	SOURCE
Diesel (stationary)	74.1	0.003	0.0006	IPCC
Diesel (mobile)	74.1	0.0039	0.0039	
Gasoline	69.3	0.025	0.008	
Natural Gas	56.1	0.001	0.0001	
LPG	63.1	0.062	0.0002	
Refrigerant gases – R410A	2255.5	-	-	
Refrigerant gases – R404A	4728	-	-	
Refrigerant gases – R407A	2262			
Refrigerant gases – R407C	1907.93	-	-	
Refrigerant gases – R134A	1530	-	-	
Refrigerant gases – R22	1960	-	-	
Refrigerant gases – R32	771	-	-	
Refrigerant gases – SF6	24300	-	-	
Refrigerant gases – R600A	3	-	-	

EMISSION FACTORS–SCOPE 2	CO_2-e (tCO_2/kWh)	SOURCE
Grid Emission Factor	0.000434	National Ministry of Energy and Natural Resources

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SCOPE 3 CATEGORIES	SUBTITLE	EMISSION FACTOR	SOURCE
Scope 3 Greenhouse Gas Emission			
Scope 3 - Cat 1 - Purchases Goods	Water	0.191 - $kgCO_2e/m^3$	DEFRA 2025
	Wastewater	0.171 - $kgCO_2e/m^3$	
	Purchasing Datas	Environmental Protection Agency (EPA)	Environmental Protection Agency (EPA)
Scope 3 - Cat 2 - Capital Goods	Wind Turbine	5.83 - gCO_2e/kWh	Manufacturer's Declaration
Scope 3 - Cat 3 - Fuel and energy related activities	Natural Gas	0.3366 - $kgCO_2e/m^3$	DEFRA 2025 WTT Fuels
	Fuel Oil	714.87 - $kgCO_2e$/tons	
	Diesel	752.03 - $kgCO_2e$/tons	
	LPG	349.29 - $kgCO_2e$/tons	
	Electricity Loss and Leakage	0.00005034 - tCO_2e/kWh	National Ministry of Energy and Natural Resources Electricity Generation and Electricity Consumption Point Emission Factors for Türkiye
	Electricity Sold	0.000434 - tCO_2e/kWh	
Scope 3 - Cat 4 - Upstream transportation and distribution	Lorry (Articulated (>3.5 - 33t)	0.2667 - tCO_2e/L	DEFRA: Freighting Goods - 2025
	Construction Equipment (Class I - up to 1.305 tons)	2.9057 - tCO_2e/L	
Scope 3 - Cat 5 - Waste generated in operations	Glass	4.686 - $kgCO_2e$	DEFRA: Waste Disposal - 2025
	Batteries	4.686 - $kgCO_2e$	
	Plastics: average plastics	4.686 - $kgCO_2e$	
	Paper and board: mixed	4.686 - $kgCO_2e$	
	Lignite Ash - Landfill	0.08428 - $kgCO_2e$	Ecoinvent 3.9.1 – IPCC 2021
Scope 3 - Cat 6 - Business Travel	Domestic	0.13552 - $kgCO_2e$	DEFRA: Business Travel-air -2025
	Short-haul	0.07559 - $kgCO_2e$	
	Long-haul	0.09043- $kgCO_2e$	
Scope 3 - Cat 7 - Employee commuting	Average local bus	0.10835 - $kgCO_2e$	DEFRA: Business travel-land - 2025
	Cars (by market segment), Lower medium, Diesel	0.14517 - $kgCO_2e$	
Scope 3 - Cat 8 - Upstream leased assets	Natural Gas	0.0019 - tCO_2e/m^3	IPCC
	Electricity	0.000434 - tCO_2e/kWh	National Ministry of Energy and Natural Resources Electricity Generation and Electricity Consumption Point Emission Factors for Türkiye
	Water	0.191 - $kgCO_2e$	DEFRA: Water supply - 2025
	Wastewater	0.171 - $kgCO_2e$	DEFRA: Water treatment - 2025
	Waste - average plastics	4,686 - $kgCO_2e$	DEFRA: Waste Disposal - 2025
Scope 3 - Cat 11 - Use of products sold	Natural Gas	0.0019 - tCO_2e/m^3	IPCC

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Greenhouse Gas Intensity
Formulas:
Scope 1 Greenhouse Gas Emission Intensity (gCO_2e / kWh) = Scope 1 Emissions (gCO_2e) / Total Gross Electricity Generation (kWh)

Scope 1 + 2 Greenhouse Gas Emission Intensity (gCO_2e / kWh) = (Scope 1 Emissions + Scope 2 Emissions) (gCO_2e) / Total Gross Electricity Generation (kWh)

Total Greenhouse Gas Emission Intensity gCO_2e / kWh = (Scope 1 Emissions + Scope 2 Emissions + Scope 3 Emissions) (gCO_2e) / Total Gross Electricity Generation (kWh)

Water
Surface water (sea water) and groundwater are the main sources of water consumed in the power plants. The cooling water used in the process is discharged in accordance with the deep-sea discharge criteria after being treated. The amount of the consumed water is tracked through the production reports. The amount of the mains water consumed in the power plant office buildings and HQ buildings is obtained by dividing the unit price over the TL amount of the service providers' invoices. For the power plants that do not have any sewage connection or treatment plants, the wastewater is collected by sewage trucks and transferred to urban wastewater treatment plants.

Water withdrawal: is defined as the sum of all water drawn into the boundaries of the organization (or facility) from all sources for any use over the course of the reporting period. (GRI Standards Glossary 2018)

The Company is dependent on Brackish surface water/seawater in the highest percentage in withdrawal due to process cooling and steam production in Natural Gas Power Plants. In addition the Company uses groundwater for the same purposes in Lignite Power Plant. The Company is also dependent on freshwater and third-party water sources but it is a small amount compared with other.

Water discharge: is defined as the sum of effluents and other water leaving the boundaries of the organization (or facility) and released to surface water, groundwater, or third parties over the course of the reporting period. (GRI Standard 303-4, 2018)

Formulas:
Water Consumption (m^3) = Water Withdrawal by Source – Total Amount of Water Discharge

Water Intensity (sm^3 / MWh) = Total Withdrawal by Source (m^3) / Total Gross Electricity Generation (MWh)

Waste
Hazardous wastes are defined as wastes containing substances that are dangerous for human health and the environment and that have the potential to be harmful, while non-hazardous wastes are defined as wastes that do not cause any harm to human health and the environment. (Republic of Türkiye Ministry of Environment, Urbanization and Climate Change, Waste Management Regulation - Article 4). According to the disposal methods, the total amount of hazardous and non-hazardous waste which is landfilled and recycled in the outside the facility are reported. The total amount of hazardous and non-hazardous waste is monitored through official documentation including Waste Declaration Forms (MOTAT) of the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change and disposal delivery notes/ records, etc.

The amount of recycled waste refers to the amount of waste that is recycled by another organization, recovered for energy purposes and reused. Recycled wastes contain on wastes which are disposed as emphasized in "R" code in Republic of Türkiye Ministry of Environment, Urbanization and Climate Change, Waste Management Regulation Annex-1: Waste Code Determination Hierarchy and Waste Code Explanations.

Fly-ash waste generated at Tufanbeyli thermal power plant is also included in the reporting.

Formulas:
Percentage of Waste Reused and Recycled (%) = Amount of Waste Recycled / Total Waste Without Ash Waste

Percentage of Waste Reused and Recycled including Ash (%) = Amount of Recycled Waste / Total Waste with Ash Waste

Economic Indicators
The following definitions and formulas are used in the calculation of economic indicators.

Sustainable Business Model
Products and services identified as sustainable are;
- Products and services that provide benefits related to the direct reduction of environmental resources / carbon emissions (mitigation),
- Products and services related to the reduction of environmental resource use / carbon emissions in technologies and activities that are not considered sustainable in nature (transition),
- Products and services that are not considered as direct source / carbon emission reduction activities, but facilitate the dissemination of related technologies (enabler)
- Grouped as products and services that create positive social impact.

Revenues from products and services were obtained through product-based sales lists, and total revenue from related product types was reported within the scope of this indicator.

Within the scope of the ratio of SDG-linked product and service revenues to total revenues in TL, total revenues in TL represent the total revenues of the Company as of the end of the reporting year, which are stated in the annual reports published as of 31 December 2025 or in the financial reports subject to independent audit.

The total amount reported within the scope of R&D and innovation investment consists of the investments made within the approved budget of the Company. Amounts reported under R&D and innovation

investments represent the total revenue figures of the Company stated in the annual reports published as of 31 December 2025 or in the financial report subject to independent audit. The total amount reported

within the scope of sustainability-oriented R&D and innovation investment represents the sustainability-oriented investments included in the Company's approved R&D and innovation investment budget.

Formulas:
Ratio of SDG-linked Product and Service Revenues to Total Revenue = SDG-linked Product and Service Revenues / Total Revenue

Ratio of SDG-linked R&D and Innovation Investment to Total Revenue (%) = (SDG-linked R&D and Innovation Investment / Total Revenue) * 100

Environmental Investments and Expenditures
Total environmental investments consist of hybrid and extension investments. These investments include adding solar panels to power plants established for different purposes and wind power plants. In the reporting period, environmental expenditures cover legally mandatory and non-mandatory expenditures. Expenditures that are not legally obligatory consist of expenditures for environmental consultancy, environmental monitoring, water analysis, barrage observation and measurement services. Legally mandatory expenditures also refer to expenditures made within the scope of legal obligations such as emission calculations and analysis costs.

ANNEX 3. INDEPENDENT ASSURANCE REPORT 1 / 3

Deloitte.

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DRT Bağımsız Denetim ve SMMM A.Ş. (“Deloitte”) independent auditor’s limited assurance report to the Board of Directors of Enerjisa Üretim Santralleri A.Ş. (“Company”) and its subsidiaries (together referred to as “Group”) on the Selected Sustainability Information (“Selected Information”) included in the Appendix-1:Enerjisa Üretim Santralleri A.Ş. and its subsidiaries 2025 Data Table (“Data Table”) for the year ended 31 December 2025.

Scope of Limited Assurance Engagement

We have been engaged to perform a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and Assurance Engagements on Greenhouse Gas Statements (ISAE) 3410 (“Standards”) on whether the Selected Sustainability Information listed below (the “Selected Information”) in the Appendix- 1:Enerjisa Üretim Santralleri A.Ş. and its subsidiaries 2025 Data Table (“Data Table”) for the year ended 31 December 2025 has been prepared in accordance with the principles set out in the Appendix-2: Enerjisa Üretim Santralleri A.Ş. and its subsidiaries 2025 Data Table Reporting Principles (the “Reporting Principles”).

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

Selected non-financial performance data for limited assurance

We have been engaged by the Group to perform limited assurance procedures on the accuracy of the following key performance indicators included in the the Appendix-1:Enerjisa Üretim Santralleri A.Ş. and its subsidiaries 2025 Data Table (“Data Table”) for the year ended 31 December 2025. The scope of the indicators subject to limited assurance procedures and found on the Appendix-1:Enerjisa Üretim Santralleri A.Ş. and its subsidiaries 2025 Data Table (“Data Table”) for the year ended 31 December 2025 is as follows:

SOCIAL PERFORMANCE INDICATORS

Occupational Health and Safety Indicators

Number of Incidents (#)
Number of Fatal Accidents (#)
Number of Occupational Diseases (#)
Injury-related Absenteeism (#)
Lost Day Rate (%)
Occupational Health and Safety Training Hours (h)

Employees by Category

Total Number of Employees (#)
Number of Employees by Nationality (#)
Female Employees’ Ratio (%)
Ratio of Women Managers (%)
Share of Women Managers in Revenue-Generating Roles (%)
Share of Women Employees in STEM Roles (%)
Total Number of Employees on Maternity Leave (#)
Total Number of Employees on Paternity Leave (#)
Number of Employees who Returned to Work After Maternity Leave (#)
Ratio of Employees who Returned to Work After Maternity Leave (%)
Number of Employees Hired by Age (#)
Number of Employees Left by Gender (#)
Number of Employees Left by Age (#)

Inclusion Programs

People Reached Through Inclusion Programs in Reporting Period (#)

Training

Total Hours of Trainings (h)
Total Training Hours by Type of Training (h)
Total Training Cost (TL)
Average Training Cost per Employee (TL)

ENVIRONMENTAL PERFORMANCE INDICATORS

Energy Consumption

Consumption of Fuel (MWh)
Consumption of Self-Generated Non-Fuel Renewable Energy (MWh)
Total Energy Consumption (excluding self-generated non fuel renewable electricity) (MWh)
Total Energy Consumption (including self-generated non-fuel renewable electricity) (MWh)
Internal Electricity Consumption from Self-Generated Electricity (MWh)
Consumption of Purchased Electricity (MWh)
Purchased Heat/Steam/Cooling (Kg)
Gross Generation (MWh)
Net Generation (MWh)
Renewable Electricity Generation (MWh)
Natural Gas Consumption (Nm^3)
Diesel Consumption (Liter)
Diesel Fuel Consumed in the Process (Liter)
Coal (Lignite) (Tonnes)
Fuel-Oil (m^3)
Gasoline Consumption (Liter)
LPG (Kg)
SF6 (Kg)
Fire extinguisher (Kg)
Sold heat/steam/cooling (MWh)

Intensity Indicators

Energy intensity (MWh/TRY million)
GHG emissions intensity (tCO_2e/TRY million)
Total Greenhouse Gas Emissions Intensity (gCO_2e/kWh)
Technology-Based Greenhouse Gas Emissions Intensity (gCO_2e/kWh)

ANNEX 3. INDEPENDENT ASSURANCE REPORT 2 / 3

Deloitte.

GHG Emissions

Total GHG emissions (tCO_2e)
Scope 1 emissions (tCO_2e)
Scope 2 emissions – location-based (tCO_2e)
Scope 2 emissions – market-based (tCO_2e)
Scope 3 emissions (tCO_2e)
Avoided Emissions (tCO_2e)

Air Pollutants

Air Pollutants (kg)
Air Pollutants Intensity (g/kWh)

Water Consumption

Water consumption (m^3)
Water withdrawal by source (m^3)
Water Withdrawal in Areas with High or Extremely High Baseline Water Stress (m^3)
Number of Incidents of Non-compliance Associated with Water Quality Permits, Standards and Regulations (#)
Water recycled and reused (%)
Total Amount of Discharged Water (m^3)
Water Pollutants (kg)
Water Intensity (m^3/MWh)
Technology-Based Water Consumption Intensity (m^3/MWh)

Waste

Total Hazardous waste (tonnes)
Total Non-hazardous waste (tonnes)
Total Non-hazardous waste including ash waste (tonnes)
Total waste without ash waste (tonnes)
Total waste with ash waste (tonnes)
Total fly-ash waste (tonnes)
Percentage of waste reused and recycled excluding ash (%)
Percentage of waste reused and recycled

ECONOMIC PERFORMANCE INDICATORS

Sustainable Business Model

SDG-linked Products and Services (#)
SDG-linked Products and Services Revenue (TL)
SDG-linked R&D and Innovation Investments (TL)
Ratio of SDG-linked R&D and Innovation Activities (%)

Environmental Investments and Expenditures
Environmental Investments by Type (TL)
Environmental Expenditures by Type (TL)

Structural constraints

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

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

Special Purpose

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

Our Independence and Competence

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

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

Responsibilities of Management

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

Responsibilities of the Practitioner

Our responsibility is to reach a conclusion on the Selected Information based on our procedures. We conducted our limited assurance engagement in accordance with International Standards on Assurance Engagements and, in particular,
International Standard on Assurance Engagements (ISAE 3000) (Revised) and Assurance Engagements on Greenhouse Gas Statements (ISAE 3410) on Assurance Engagements Other than Independent Audits.

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

ANNEX 3. INDEPENDENT ASSURANCE REPORT 3 / 3

Deloitte.

Our Key Assurance Procedures

We carried out limited assurance on the accuracy of the selected key performance indicators specified below in the section “Selected non-financial performance data for limited assurance” related to 2025 year and included into the Report.

To achieve limited assurance, the ISAE 3000 (Revised) and (ISAE) 3410 (“Standards”) requires that we review the processes, systems and competencies used to compile the areas on which we provide our assurance. Considering the risk of material error, we planned and performed our work to obtain all of the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion.

To form our conclusions, we undertook the following procedures:

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

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

Limited Assurance Conclusion

Based on our work and the assurance procedures performed, nothing has come to our attention that causes us to believe, in our opinion, that the Selected Information referred to above in the Group’s Appendix-1:Enerjisa Üretim Santralleri A.Ş. and its subsidiaries 2025 Data Table (“Data Table”), for the year ended 31 December 2025, for which we were engaged to provide limited assurance, has not been prepared, in all material respects, in accordance with the Reporting Manual, as described in the “Auditor’s Responsibilities” section above.

Restrictions on Use

This Report, including the conclusion, has been prepared for the Board of Directors of Enerjisa Üretim Santralleri A.Ş. to assist in reporting the Group’s performance and activities related to the Selected Information. We hereby authorize the inclusion of this report in the the Appendix-1:Enerjisa Üretim Santralleri A.Ş. and its subsidiaries 2025 Data Table (“Data Table”) prepared for the year ending 31 December 2025, to enable Enerjisa Üretim Santralleri A.Ş. Board of Directors to demonstrate that it has fulfilled its responsibilities by preparing an independent limited assurance report on Selected Information. Except to the extent permitted by law and in cases where prior written approval has been obtained and expressly agreed upon, we do not accept or assume any responsibility to anyone other than the Board of Directors of Enerjisa Üretim Santralleri A.Ş. and the company in connection with the work we have performed or the report we have prepared.

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



Sunay Anıktar
Partner
İstanbul, 14 September 2026

ANNEX 4. GRI CONTENT INDEX 1 / 8

- Statement of use: Enerjisa Üretim has reported in accordance with the GRI Standards for the period of January 1 - December 31, 2025.
- GRI 1 Used: GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	PAGE NUMBERS, SOURCES AND/OR DIRECT ANSWERS
General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	About Enerjisa Üretim Our Governance Structure	8-20 121-123
	2-2 Entities included in the organization's sustainability reporting	About the Report Our Shareholding Structure, Our Subsidiaries Annex 2. Enerjisa Üretim 2025 Limited Assurance Data – Reporting Principles	2 14 136-146
	2-3 Reporting period, frequency and contact point	About the Report Contact Information	2 166
	2-4 Restatements of information		There is no restated information in the report.
	2-5 External assurance	Annex 2. Enerjisa Üretim 2025 Limited Assurance Data – Reporting Principles Annex 3. Independent Assurance Report	136-146 147-149
	2-6 Activities, value chain and other business relationships	About Enerjisa Üretim Our Role in the Energy System Our Value Chain Stakeholder Engagement Social & Relationship Capital Supply Chain	8-20 32-33 36-37 38-43 49 93-94
	2-7 Employees	Human Capital Our Human Focus Annex 1. ESG Performance Indicators - Social Indicators Annex 2. Enerjisa Üretim 2025 Limited Assurance Data – Reporting Principles	48 101-118 133 136-146
	2-8 Workers who are not employees	Supply Chain Stakeholder Engagement Annex 1. ESG Performance Indicators - Social Indicators	93-94 38-43 133
	2-9 Governance structure and composition	Governance for Long-term Value Creation, Board Skill Matrix Our Governance Structure Committees	121 121-123 123
	2-10 Nomination and selection of the highest governance body	Governance for Long-term Value Creation, Board Skill Matrix	121
	2-11 Chair of the highest governance body	Our Governance Structure	121 The Chairperson of the Board is not a senior executive of Enerjisa Üretim.
	2-12 Role of the highest governance body in overseeing the management of impacts	Committees Our Responsible Business Conduct Enterprise Risk and Opportunity Management Internal Audit	123 127-132 124-125 126
	2-13 Delegation of responsibility for managing impacts	Enterprise Risk and Opportunity Management Committees	124-125 123
	2-14 Role of the highest governance body in sustainability reporting	Committees	123
	2-15 Conflicts of interest	Compliance Business Ethics, Anti-Bribery and Anti-Corruption Our Shareholding Structure, Our Subsidiaries	128-130 130-131 14 Enerjisa Üretim Compliance Manual

ANNEX 4. GRI CONTENT INDEX 2 / 8

GRI STANDARD	DISCLOSURE	LOCATION	PAGE NUMBERS, SOURCES AND/OR DIRECT ANSWERS
General Disclosures			
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Stakeholder Engagement Social Impact Compliance Human Rights Business Ethics, Anti-Bribery and Anti-Corruption	38-43 95-96 128-129 129-130 130-131 No critical concerns were communicated to the Board of Directors during the reporting period.
	2-17 Collective knowledge of the highest governance body	Governance for Long-term Value Creation, Board Skill Matrix	121 During 2025, Board members were regularly informed about sustainability-related regulatory developments, environmental and climate matters and relevant industry trends through internal expertise and, where appropriate, external specialists.
	2-18 Evaluation of the performance of the highest governance body	Performance Management, Remuneration and Recognition	108
	2-19 Remuneration policies	Performance Management, Remuneration and Recognition	108
	2-20 Process to determine remuneration	Performance Management, Remuneration and Recognition	108
	2-21 Annual total compensation ratio		The annual total compensation ratios are not disclosed due to the commercial sensitivity and confidentiality of senior management remuneration information.
	2-22 Statement on sustainable development strategy	Message from the Chairperson of the Board Message from the CEO	5 6-7
	2-23 Policy commitments	Our Responsible Business Conduct Human Rights	127 129
	2-24 Embedding policy commitments	Our Responsible Business Conduct Compliance Human Rights Training and Awareness Supply Chain	127 128-129 129 131 93-94
	2-25 Processes to remediate negative impacts	Stakeholder Engagement Social Impact Our Responsible Business Conduct Human Rights	38-43 95-96 127 129
	2-26 Mechanisms for seeking advice and raising concerns	Stakeholder Engagement Social Impact Human Rights Compliance Business Ethics, Anti-Bribery and Anti-Corruption	38-43 95-96 127 128-129 130-131
	2-27 Compliance with laws and regulations	Compliance	129, Enerjisa Üretim Compliance Manual. There were no significant instances of non-compliance with social, environmental or economic laws and regulations, and no significant monetary fines or non-monetary sanctions were imposed for non-compliance during the reporting period.
	2-28 Membership associations	ESG Compliance External Commitments	129 131 Our Corporate Memberships
	2-29 Approach to stakeholder engagement	Our Value Chain Stakeholder Engagement Social Impact	36-37 38-43 95-96
	2-30 Collective bargaining agreements		There is no collective bargaining agreement in place.

ANNEX 4. GRI CONTENT INDEX 3 / 8

GRI STANDARD	DISCLOSURE	LOCATION	PAGE NUMBERS, SOURCES AND/OR DIRECT ANSWERS
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Double Materiality Assessment	44-46
	3-2 List of material topics	Our Material Topics	46
1. Climate Change and Decarbonization			
GRI 3: Material Topics 2021	3-3 Management of material topics	Transforming Energy Systems We Drive the Energy Transition Responsibly Sustainable Growth and Energy Transition Performance Environmental Performance Our Strategic Roadmap	24-28 62 85-99 89-92 67-73
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	We Drive the Energy Transition Responsibly Sustainable Growth and Energy Transition Performance Double Materiality Assessment Annex 5. ESRS-Aligned Risk, Opportunity and Impact Assessment	62 85-99 44-46 158-163
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Annex 1. ESG Performance Indicators - Environmental Indicators	134-135
	302-3 Energy intensity	Annex 1. ESG Performance Indicators - Environmental Indicators	134-135
	302-4 Reduction of energy consumption	Environmental Performance We Drive the Energy Transition Responsibly Annex 1. ESG Performance Indicators - Environmental Indicators	89-92 62 134-135
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environmental Performance	89-92
	305-2 Energy indirect (Scope 2) GHG emissions	Environmental Performance	89-92
	305-3 Other indirect (Scope 3) GHG emissions	Environmental Performance	89-92
	305-4 GHG emissions intensity	Environmental Performance	89-92
	305-5 Reduction of GHG emissions	Environmental Performance	89-92
	305-6 Emissions of ozone depleting substances (ODS)		ODS emissions from refrigerant gases are below the 5% emissions materiality threshold and are calculated and included in total Scope 1 emissions.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Annex 1. ESG Performance Indicators - Environmental Indicators	134-135

ANNEX 4. GRI CONTENT INDEX 4 / 8

GRI STANDARD	DISCLOSURE	LOCATION	PAGE NUMBERS, SOURCES AND/OR DIRECT ANSWERS
2. Biodiversity and Ecosystem Protection			
GRI 3: Material Topics 2021	3-3 Management of material topics	Natural Capital Our Strategic Roadmap Environmental Performance Annex 6. Biodiversity Inventory and Conservation Activities	50 67-70 89-92 164
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Natural Capital Our Strategic Roadmap Environmental Performance	50 67-70 89-92
	101-2 Management of biodiversity impacts	Our Strategic Roadmap Environmental Performance Annex 6. Biodiversity Inventory and Conservation Activities	67-70 89-92 164
	101-4 Identification of biodiversity impacts	Environmental Performance Annex 6. Biodiversity Inventory and Conservation Activities	89-92 164
	101-5 Locations with biodiversity impacts	Annex 6. Biodiversity Inventory and Conservation Activities	164
	101-6 Direct drivers of biodiversity loss	Environmental Performance Annex 6. Biodiversity Inventory and Conservation Activities	89-92 164
	101-7 Changes to the state of biodiversity	Environmental Performance Annex 6. Biodiversity Inventory and Conservation Activities	89-92 164
	101-8 Ecosystem services	Natural Capital Annex 5. ESRS-Aligned Risk, Opportunity and Impact Assessment	50 158-163
3. Water and Waste Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Growth Environmental Performance Water Performance Waste & Circularity Performance Annex 1. ESG Performance Indicators - Environmental Indicators	69-70 89-92 92 92 134-135
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environmental Performance Water Performance	89-92 92
	303-2 Management of water discharge-related impacts	Environmental Performance Water Performance	89-92 92
	303-3 Water withdrawal	Water Performance Annex 1. ESG Performance Indicators - Environmental Indicators	92 134-135
	303-4 Water discharge	Water Performance Annex 1. ESG Performance Indicators - Environmental Indicators	92 134-135
	303-5 Water consumption	Water Performance Annex 1. ESG Performance Indicators - Environmental Indicators	92 134-135

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GRI STANDARD	DISCLOSURE	LOCATION	PAGE NUMBERS, SOURCES AND/OR DIRECT ANSWERS
3. Water and Waste Management			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Environmental Performance Waste & Circularity Performance	89-92 92
	306-2 Management of significant waste-related impacts	Environmental Performance Waste & Circularity Performance	89-92 92
	306-3 Waste generated	Waste & Circularity Performance Annex 1. ESG Performance Indicators - Environmental Indicators	92 134-135
	306-4 Waste diverted from disposal	Waste & Circularity Performance Annex 1. ESG Performance Indicators - Environmental Indicators	92 134-135
	306-5 Waste directed to disposal	Waste & Circularity Performance Annex 1. ESG Performance Indicators - Environmental Indicators	92 134-135
4. Health, Safety and Working Conditions			
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Human Focus Occupational Health and Safety Employee Health, Wellbeing and Work-Life Balance Annex 1. ESG Performance Indicators - Social Indicators	101-109 116-118 113-115 133
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Workforce Overview Talent Attraction and Employer Value Proposition Annex 1. ESG Performance Indicators - Social Indicators	105 106 133
	401-3 Parental leave	Workforce Overview Annex 1. ESG Performance Indicators - Social Indicators	105 133
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes		Notification periods are observed in the event of significant operational changes.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety	116-118
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety Annex 1. ESG Performance Indicators - Social Indicators	116-118 133
	403-3 Occupational health services	Occupational Health and Safety Employee Health, Wellbeing and Work-Life Balance	116-118 113-115
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety Human Capital	116-118 48
	403-5 Worker training on occupational health and safety	Occupational Health and Safety Annex 1. ESG Performance Indicators - Social Indicators	116-118 133
	403-6 Promotion of worker health	Employee Health, Wellbeing and Work-Life Balance	113-115
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety Supply Chain	116-118 93-94
	403-9 Work-related injuries	Occupational Health and Safety Annex 1. ESG Performance Indicators - Social Indicators	116-118 133
	403-10 Work-related ill health	Occupational Health and Safety Annex 1. ESG Performance Indicators - Social Indicators	116-118 133

ANNEX 4. GRI CONTENT INDEX 6 / 8

GRI STANDARD	DISCLOSURE	LOCATION	PAGE NUMBERS, SOURCES AND/OR DIRECT ANSWERS
4. Health, Safety and Working Conditions			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Learning, Development and Future Skills Annex 1. ESG Performance Indicators - Social Indicators	107 133
	404-2 Programs for upgrading employee skills and transition assistance programs	Our People and Culture Strategy Learning, Development and Future Skills	104 107
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance Management, Remuneration and Recognition	108 All employees, regardless of gender and employee category, are included in the annual performance and career development review cycle through the OKR system.
5. Human Rights and Inclusion			
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Growth Human Rights Our Responsible Business Conduct Supply Chain Social Impact	69-70 129-130 127-132 93-94 95-99
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human Rights	129-130
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights	129
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights	129-130 Enerjisa Üretim Sustainable Procurement Principles (Supplier Code of Conduct)
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights	129-130
6. Gender Equality			
GRI 3: Material Topics 2021	3-3 Management of material topics	Our People and Culture Strategy Human Rights Annex 1. ESG Performance Indicators - Social Indicators	104-105 129-130 133
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Our People and Culture Strategy Workforce Overview Roadmap to 2040 Annex 1. ESG Performance Indicators - Social Indicators	104-105 105 70 133 As of December, 31 2025, all six members of our Board of Directors are aged over 50, and 16.7% are women. Among managers at N-1, N-2 and N-3 or equivalent levels (153 individuals), 23.5% are women; 93.5% are aged 30-50, 6.5% are over 50, and none are under 30.
	405-2 Ratio of basic salary and remuneration of women to men		People and Culture Policy Remuneration is governed by the “equal pay for equal work” approach set out in the People and Culture Policy (Respect and Fair Treatment).

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GRI STANDARD	DISCLOSURE	LOCATION	PAGE NUMBERS, SOURCES AND/OR DIRECT ANSWERS
7. Supply Chain Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Supply Chain Social & Relationship Capital Annex 5. ESRS-Aligned Risk, Opportunity and Impact Assessment	93-94 49 158-163
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Social & Relationship Capital	49
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Social & Relationship Capital	49
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain	94
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Social & Relationship Capital	49
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain	94
8. Social Responsibility			
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement Responsible Growth Social Impact Social & Relationship Capital Annex 5. ESRS-Aligned Risk, Opportunity and Impact Assessment	38-43 69-70 95-99 49 158-163
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Social Investment Strategy and SDG Alignment Our Approach Across Thematic Areas	97 98
	203-2 Significant indirect economic impacts	Social & Relationship Capital Our Strategic Roadmap Social Impact	49 67-70 95-99
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Social Impact Stakeholder Engagement Social & Relationship Capital	95-99 38-43 49
	413-2 Operations with significant actual and potential negative impacts on local communities	Social Impact Annex 5. ESRS-Aligned Risk, Opportunity and Impact Assessment	95-99 158-163
9. Energy Supply Security			
GRI 3: Material Topics 2021	3-3 Management of material topics	We Ensure System Reliability We Run the Business on Data We Drive the Energy Transition Responsibly Innovation and Emerging Technologies Operational Performance Enterprise Risk and Opportunity Management	57 60 62 63-66 80 124-125

ANNEX 4. GRI CONTENT INDEX 8 / 8

GRI STANDARD	DISCLOSURE	LOCATION	PAGE NUMBERS, SOURCES AND/OR DIRECT ANSWERS
10. New Technologies and Innovative Solutions			
GRI 3: Material Topics 2021	3-3 Management of material topics	We Run the Business on Data Intellectual Capital Innovation and Emerging Technologies Digital and Data-Driven Performance	60 53 63-66 84-85
11. Risk and Crisis Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Governance Structure Enterprise Risk and Opportunity Management We Run the Business on Data Supply Chain Occupational Health and Safety Our Responsible Business Conduct	121-123 124-125 60 94 116-118 127 Business Continuity Policy
12. Corporate Governance and Business Ethics			
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Governance Structure Our Responsible Business Conduct Compliance Business Ethics, Anti-Bribery and Anti-Corruption Data Protection and Privacy	121-123 127 128-129 130-131 132
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Enterprise Risk and Opportunity Management Business Ethics, Anti-Bribery and Anti-Corruption	124-125 130-131
	205-2 Communication and training about anti-corruption policies and procedures	Business Ethics, Anti-Bribery and Anti-Corruption Training and Awareness	130-131 131
	205-3 Confirmed incidents of corruption and actions taken	Business Ethics, Anti-Bribery and Anti-Corruption	130-131 No confirmed incidents of corruption were identified during the reporting period.
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Compliance Business Ethics, Anti-Bribery and Anti-Corruption	128-129 130-131
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Protection and Privacy	No substantiated complaints concerning breaches of customer privacy and no identified leaks, thefts or losses of customer data were reported during the reporting period.
13. Economic Performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Financial Capital We Allocate Capital with Discipline Our Strategic Roadmap Financial Performance Social Impact Enterprise Risk and Opportunity Management	51 58 67-73 78-79 95-99 124-125
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Capital Financial Performance Social & Relationship Capital Annex 1. ESG Performance Indicators - Business Indicators	51 78-79 49 135

ANNEX 5. ESRS-ALIGNED RISK, OPPORTUNITY AND IMPACT ASSESSMENT 1 / 6

The Double Materiality Assessment chapter presents the methodology and matrix results of our 2025 assessment. This annex supplements that chapter with three additional dimensions of information: the explicit mapping of our 13 material topics against ESRS topical standards; the full consolidated register of the 56 impacts, risks and opportunities (IROs) that underpin the materiality conclusions; and the connections between those IROs and our strategic management processes. Together, these form the primary audit trail for external assurance and regulatory engagement while governance arrangements are addressed in the main Double Materiality Assessment chapter.

ESRS Taxonomic Mapping

Each of our 13 material topics corresponds to one or more ESRS topical standards at the topic or sub-topic level. The mapping below demonstrates alignment with the ESRS E1–E5, S1–S4 and G1 standards, while identifying the five topics that are addressed as entity-specific matters under ESRS 1 §AR 11 — a mechanism explicitly provided for sectors where standard ESRS topics do not fully capture the most significant sustainability dimensions of the business model.

#	MATERIAL TOPIC	PRIMARY ESRS STANDARD(S)	RELEVANT SUB-TOPICS	NOTE
1	Climate Change and Decarbonization	ESRS E1	Climate change mitigation, adaptation, energy	Includes CBAM exposure and Türkiye ETS as transition policy risk
2	Biodiversity and Ecosystem Protection	ESRS E4	Direct impact drivers, ecosystem state, species, dependencies on ecosystem services	TNFD-aligned framing applied to underlying IROs
3	Water and Waste Management	ESRS E3, E5	Water consumption, withdrawal, discharge, resource inflows and outflows, waste	Combined framing reflects integrated environmental stewardship
4	Health, Safety and Working Conditions	ESRS S1	Working conditions, occupational health and safety, working time	Core to the HSE Plan and people strategy
5	Human Rights and Inclusion	ESRS S1, S2, S3	Equal treatment (S1); human rights in value chain (S2); human rights of communities (S3)	Cross-cutting human rights due diligence across all three stakeholder lenses
6	Gender Equality	ESRS S1	Equal treatment and opportunities, gender equality, pay gap, skills development	Reported under S1-9 (diversity) and S1-16 (pay gap) mandatory disclosures
7	Supply Chain Management	ESRS E5, S2, G1	Resource inflows (E5); value chain working conditions (S2); supplier relationships (G1)	Includes critical mineral dependency and supplier ESG compliance
8	Social Responsibility	ESRS S3	Communities' economic, social and cultural rights; civil and political rights	Reflects Tufanbeyli Energy Base, local economic contribution and social investment
9	Energy Supply Security	Entity-specific	Not directly listed in ESRS AR 16; addressed under ESRS 1 §AR 11	Core public-interest dimension of electricity generation and investor expectation
10	New Technologies and Innovative Solutions	Entity-specific	Not directly listed; addressed as entity-specific matter	Reflects Senkron Digital and Senkron ROC capabilities and third-party service revenue
11	Risk and Crisis Management	Entity-specific / G1	Cross-cutting; partial linkage to G1 corporate culture and compliance	Includes cybersecurity and critical national infrastructure resilience
12	Corporate Governance and Business Ethics	ESRS G1	Corporate culture, whistleblowers, political engagement, anti-corruption, payment practices	Includes policy advocacy on carbon market and BESS regulation development
13	Economic Performance	Entity-specific	Addressed as entity-specific matter under ESRS 1 §AR 11, informed by emerging TSRS expectations.	Reflects capital market readiness, capital structure resilience and macro volatility

ANNEX 5. ESRS-ALIGNED RISK, OPPORTUNITY AND IMPACT ASSESSMENT 2 / 6

Material Topic to IRO Mapping

Each of the 13 material topics is supported by one or more IROs across the impact, risk and opportunity dimensions. The table below provides the direct traceability from topic to underlying IRO codes. Some IROs contribute to more than one material topic — for example, E1-I2 (Scope 3 emissions from the supply chain) links to both Climate Change and Decarbonization and Supply Chain Management; ENT-4 (cybersecurity) links to both Energy Supply Security and Risk and Crisis Management. Full IRO descriptions are provided in the register that follows.

#	MATERIAL TOPIC	LINKED IRO CODES
1	Climate Change and Decarbonization	E1-R1, E1-R2, E1-R3, E1-R4, E1-R5, E1-O1, E1-O2, E1-O3, E1-I1, E1-I2, E1-I3, E1-I4, E2-R1, G1-I2
2	Biodiversity and Ecosystem Protection	E4-R1, E4-O1, E4-I1, E4-I2, E4-I3, E3-I2
3	Water and Waste Management	E3-R1, E3-R2, E3-O1, E3-I1, E3-I2, E3-I3, E5-I1, E5-O1, E2-I1, E2-I2
4	Health, Safety and Working Conditions	S1-R1, S1-R2, S1-I1, S1-I2, S2-R1
5	Human Rights and Inclusion	S1-O1, S1-I1, S1-I3, S2-I1
6	Gender Equality	S1-R2, S1-I1
7	Supply Chain Management	E5-R1, S2-R1, S2-I1, G1-R2, E1-I2
8	Social Responsibility	S3-R1, S3-I1, S3-I2, S1-O1, S1-I3, E3-I3, E4-I3
9	Energy Supply Security	ENT-1, ENT-4, E1-O1, E1-I3
10	New Technologies and Innovative Solutions	ENT-3, E1-R5, E1-O3, E1-I4, E3-O1, E5-O1
11	Risk and Crisis Management	ENT-4, ENT-5, E2-R1, E3-R2, E4-R1, E5-R1, S3-R1
12	Corporate Governance and Business Ethics	G1-R1, G1-R2, G1-I1, G1-I2
13	Economic Performance	ENT-2, ENT-3, ENT-5, E1-R4, E1-O2, E4-O1

ANNEX 5. ESRS-ALIGNED RISK, OPPORTUNITY AND IMPACT ASSESSMENT 3 / 6

Consolidated IRO Register

The following register presents all 56 impacts, risks and opportunities identified through the Double Materiality Assessment, organized by ESRS topical standard. The Materiality column indicates whether each IRO contributed to the materiality conclusion through the impact dimension (inside-out), the financial dimension (outside-in), or both. Time horizon definitions: Short 0–5 years; Medium 5–10 years; Long 10–30 years.

The register should be read together with the preceding topic-to-IRO mapping: the mapping shows where each IRO supports a material topic, while the register explains the nature, time horizon, value chain location and materiality dimension of each IRO.

E1 Climate Change

CODE	TYPE	SUB-TOPIC	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
E1-R1	Risk	Climate change adaptation — chronic physical risk	Hydrological regime change reducing hydropower output due to shifting precipitation patterns and glacier retreat	Medium–Long	Own Operations	Financial
E1-R2	Risk	Climate change adaptation — acute physical risk	Extreme weather events damaging asset integrity, increasing OPEX and causing generation outages	Short–Medium	Own Operations	Financial
E1-R3	Risk	Climate change mitigation — transition risk (policy)	CBAM full implementation and Türkiye ETS pilot introducing a carbon cost on generation activities	Short–Medium	Own Operations	Financial
E1-R4	Risk	Climate change mitigation — transition risk (market)	Lignite asset economic life and stranded asset exposure at Tufanbeyli Energy Base under accelerated transition scenarios	Medium	Own Operations	Financial
E1-R5	Risk	Climate change mitigation — transition risk (technology)	Risk of lagging behind in BESS, hybrid and emerging low-carbon technologies reducing future market position	Medium	Own Operations	Financial
E1-O1	Opportunity	Product/service	Low-carbon capacity growth through YEKA tender awards, hybrid renewables and grid-scale storage pipeline	Medium–Long	Own Operations	Financial + Impact
E1-O2	Opportunity	Market	Carbon credit and voluntary carbon market product development as an emerging revenue capacity	Medium	Own Operations	Financial
E1-O3	Opportunity	Efficiency	Repowering of existing wind portfolio under current regulatory framework, increasing yield with lower carbon intensity	Short–Medium	Own Operations	Financial
E1-I1	Negative Impact	GHG emissions	Direct Scope 1 emissions from lignite combustion at Tufanbeyli Energy Base	Ongoing	Own Operations	Impact
E1-I2	Negative Impact	GHG emissions	Scope 3 upstream emissions embedded in fuel procurement, equipment manufacturing and component imports	Ongoing	Upstream	Impact
E1-I3	Positive Impact	Low-carbon generation	Renewable electricity contribution to reducing national grid carbon intensity	Ongoing	Own Operations	Financial + Impact
E1-I4	Positive Impact	Climate solutions	Senkron Digital optimization services enabling emissions reduction for third-party operators	Ongoing	Downstream	Financial + Impact

ANNEX 5. ESRS-ALIGNED RISK, OPPORTUNITY AND IMPACT ASSESSMENT 4 / 6

E2 Pollution

CODE	TYPE	SUB-TOPIC	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
E2-R1	Risk	Air emissions	Tightening air quality regulation imposing stricter NOx, SO2 and PM limits affecting Tufanbeyli Energy Base operational license conditions	Short–Medium	Own Operations	Financial
E2-I1	Negative Impact	Air pollution	Thermal plant air emissions (NOx, SO2, particulate matter) affecting local air quality	Ongoing	Own Operations	Impact
E2-I2	Negative Impact	Soil/water	Fly ash storage, chemical handling and potential soil and water contamination at thermal sites	Ongoing	Own Operations	Impact

E3 Water and Marine Resources

CODE	TYPE	SUB-TOPIC	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
E3-R1	Risk	Water availability	Cooling water constraint in water-stressed basins intensified by climate-driven drought and competing agricultural demand	Medium–Long	Own Operations	Financial
E3-R2	Risk	Regulatory	Watershed-based water allocation and pricing regulations increasing operational costs and permit complexity	Medium	Own Operations	Financial
E3-O1	Opportunity	Efficiency	Watershed-based stewardship and water-efficiency investments across hydro and thermal sites reducing water dependency and improving permit standing	Medium	Own Operations	Financial + Impact
E3-I1	Negative Impact	Water withdrawal	High water withdrawal and elevated discharge temperatures from thermal plant cooling affecting aquatic ecosystems	Ongoing	Own Operations	Impact
E3-I2	Negative Impact	Flow regime	Hydropower dam operations altering river flow regimes and ecological base flows across our reservoir hydro portfolio	Ongoing	Own Operations	Impact
E3-I3	Positive Impact	Watershed management	Watershed-based stewardship programmes and stakeholder engagement at hydro asset locations	Ongoing	Own Operations	Impact

ANNEX 5. ESRS-ALIGNED RISK, OPPORTUNITY AND IMPACT ASSESSMENT 5/6

E4 Biodiversity and Ecosystems

CODE	TYPE	SUB-TOPIC	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
E4-R1	Risk	Permitting	EIA refusal or regulatory delay for new projects in or near sensitive habitats and protected areas	Short–Medium	Own Operations	Financial
E4-O1	Opportunity	Investor access	Strengthened biodiversity disclosure supporting access to sustainability-linked finance	Medium	Own Operations	Financial + Impact
E4-I1	Negative Impact	Habitat	Habitat fragmentation and avian and bat collision risk at wind generation assets	Ongoing	Own Operations	Impact
E4-I2	Negative Impact	Ecosystem	Dam-induced hydrological and sediment regime change affecting downstream ecosystem health	Ongoing	Own Operations	Impact
E4-I3	Positive Impact	Restoration	Habitat restoration and species protection programmes at generation sites	Ongoing	Own Operations	Impact

E5 Resource Use and Circular Economy

CODE	TYPE	SUB-TOPIC	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
E5-R1	Risk	Critical minerals	Supply chain exposure to silicon, lithium and NdFeB price volatility and geopolitical concentration risk for renewable expansion	Medium–Long	Upstream	Financial
E5-O1	Opportunity	Circular economy	Wind blade, solar panel and battery end-of-life recycling value chain development as regulation tightens	Long	Downstream	Financial
E5-I1	Negative Impact	Waste	Coal ash, decommissioned equipment and operational waste generation requiring managed disposal	Ongoing	Own Operations	Impact

S1 Own Workforce

CODE	TYPE	SUB-TOPIC	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
S1-R1	Risk	OHS	Serious or fatal occupational health and safety incident triggering regulatory, financial and reputational consequences	Short	Own Operations	Financial
S1-R2	Risk	Talent	Competition for engineering, digital and sustainability talent in a tight labor market reducing organizational capability	Medium	Own Operations	Financial
S1-O1	Opportunity	Just Transition	Tufanbeyli Energy Base workforce transformation programme bridging coal workforce to renewables and digital roles	Medium–Long	Own Operations	Financial + Impact
S1-I1	Positive Impact	Development	Training, workforce development, inclusion and diversity programmes.	Ongoing	Own Operations	Impact
S1-I2	Negative Impact	OHS	Occupational accident potential in high-risk work areas including electrical, mechanical and construction activities	Ongoing	Own Operations	Impact
S1-I3	Positive Impact	Just Transition	Reskilling and employment bridging for Tufanbeyli Energy Base workforce as the energy base transitions to new technologies	Medium–Long	Own Operations	Financial + Impact

ANNEX 5. ESRS-ALIGNED RISK, OPPORTUNITY AND IMPACT ASSESSMENT 6/6

S2 Workers in the Value Chain

CODE	TYPE	SUB-TOPIC	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
S2-R1	Risk	OHS	EPC contractor and site worker OHS violations creating joint liability exposure and project delays	Short–Medium	Upstream	Financial
S2-I1	Negative Impact	Human rights	Human rights violation risk embedded in imported equipment supply chains, particularly in panels, turbines and battery components	Ongoing	Upstream	Impact

S3 Affected Communities

CODE	TYPE	SUB-TOPIC	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
S3-R1	Risk	Social licence	Local community opposition to project siting or operations affecting permitting timelines and regulatory relationships	Short–Medium	Own Operations	Financial
S3-I1	Positive Impact	Local economy	Tufanbeyli Energy Base supporting local employment and social investment	Ongoing	Own Operations	Impact
S3-I2	Negative Impact	Local livelihood	Construction and operational activity creating noise, traffic and land-use pressure on local communities near assets	Short–Medium	Own Operations	Impact

G1 Business Conduct

CODE	TYPE	SUB-TOPIC	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
G1-R1	Risk	Business ethics	Bribery, conflict of interest and antitrust exposure heightened by new European trading expansion through Enerjisa Commodities	Short–Medium	Own Operations	Financial
G1-R2	Risk	Supplier compliance	Supplier non-compliance, sanctions list exposure and contract integrity risk in the procurement and trading value chain	Short–Medium	Upstream	Financial
G1-I1	Positive Impact	Governance	Transparent governance and responsible tax practices strengthening stakeholder trust	Ongoing	Own Operations	Impact
G1-I2	Positive Impact	Policy	Active policy engagement on Türkiye carbon market design and BESS regulatory framework contributing to sector-level outcomes	Medium	Own Operations	Financial + Impact

ENT Entity-Specific Matters (ESRS 1 §AR 11)

The following IROs address matters that are strategically and operationally critical to Enerjisa Üretim but are not directly listed in ESRS AR 16. They are assessed as entity-specific under ESRS 1 §AR 11 and nested within the corresponding material topics.

CODE	TYPE	THEME*	DESCRIPTION	HORIZON	VALUE CHAIN	MATERIALITY
ENT-1	Positive Impact + Opportunity	Energy Security	Flexible and baseload generation portfolio with BESS enabling contributing to grid reliability and system adequacy	Ongoing	Own Operations	Financial + Impact
ENT-2	Risk + Opportunity	Economic Performance	Capital market readiness, capital structure resilience and macro volatility exposure affecting investment capacity	Short–Medium	Own Operations	Financial + Impact
ENT-3	Opportunity	Digital Innovation	Senkron Digital and Senkron ROC capabilities generating third-party service revenue and differentiating the business model	Medium	Downstream	Financial + Impact
ENT-4	Risk	Cybersecurity	OT/IT convergence in critical national infrastructure increasing exposure to cyber threats and operational disruption	Short–Medium	Own Operations	Financial + Impact
ENT-5	Risk + Opportunity	Market Expansion	Enerjisa Commodities entering new European markets, generating revenue diversification alongside geopolitical and FX exposure	Short–Medium	Downstream	Financial + Impact

*Where ESRS topical standards apply, the ESRS taxonomic term “sub-topic” is used. For entity-specific matters, which are not part of the ESRS topic list, the term “theme” is used.

ANNEX 6. BIODIVERSITY INVENTORY AND CONSERVATION ACTIVITIES

Portfolio Biodiversity Inventory & Conservation Actions

Enerjisa Üretim maintains a site-level biodiversity inventory covering species of conservation relevance identified through baseline studies, operational monitoring and project-specific biodiversity assessments. The inventory supports systematic assessment of biodiversity risks and impacts and provides a consistent basis for monitoring, mitigation, adaptive management and conservation actions across the generation portfolio.

In 2025, biodiversity monitoring exceeded 5,000 hours, covering more than 500 unique taxa and 2,500 taxon–site records. Biodiversity Management Plans were implemented across 19 sites, while species-specific monitoring, habitat management, translocation, restoration and conservation measures continued across operational and development-stage projects.

Our Biodiversity KPIs

To assess the effectiveness of biodiversity management and support continuous improvement, Enerjisa Üretim monitors performance across five key areas:

1. Monitoring Findings for Ornithological Species and Bats
- Annual recording of collision frequency between bird and bat species and turbines
- Percentage of turbines identified as high-risk for bird and bat species (%)
- Population changes in critical species (especially endangered species)
- Total species count observed during monitoring periods and changes in species diversity

2. Habitat Restoration and Rehabilitation
- Annual area restored or rehabilitated (hectares)
- Number of native species used and their planting success rates (%)
- Number of ecological restoration project sites and project success rates (%)

3. Ecosystem Monitoring and Assessment
- Compliance rate (%) of environmental flow regimes applied at hydroelectric plants
- Water quality monitoring parameters in river ecosystems (e.g., dissolved oxygen,
temperature, pH levels) and positive changes in these parameters (%)
- Area covered by microhabitat improvement practices at solar energy project sites (hectares)

4. Employee and Stakeholder Training
- Annual number of biodiversity training programs and participant counts
- Measured increase in employee biodiversity awareness following trainings (%)
- Frequency of informational meetings held with local communities and stakeholders, and attendance numbers

5. Compliance with International Standards
- Compliance level (%) based on assessments under IFC PS6 and EBRD ESR6
- Annual environmental reporting frequency and adherence to international standards (%)

2025 Biodiversity Performance at a Glance

>5,000 hours Biodiversity monitoring	**>500** Unique taxa monitored / assessed	**>2,500** Taxon–site records	**19 sites** Covered by Biodiversity Management Plans
25 priority taxa Covered by flora conservation and translocation actions	**710 individual plants** Translocated during 2025	**~1,030 seeds** Collected or dispersed	

The 2025 flora conservation programme covered priority taxa across Edirne WPP and the Muğla YEKA-2 sites and introduced a standardized approach to rescue, translocation, in-situ conservation and monitoring.

Explore Our Biodiversity Inventory

The complete site- and species-level dataset underlying this Biodiversity Inventory and Conservation Activities Annex is available through Enerjisa Üretim's digital Biodiversity Species & Monitoring Inventory.

The inventory provides detailed information on:

IUCN conservation status · Scientific and common names · Biological group and family · Bern Convention and CITES status · Endemism and range restriction · Habitat and site context · Monitoring and conservation actions

Explore the Biodiversity Inventory.

