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Appendix-1: Temsa Skoda Sabancı Ulaşım Araçları A.Ş. 2024 Sustainability Report – Reporting Principles

These reporting principles ("Principles") provide information on the preparation, calculation, and reporting methodologies for the data related to the limited assurance indicators included in the Temsa Skoda Sabancı Ulaşım Araçları A.Ş. ("Temsa", "Company") Temsa Sustainability Report 2024 ("Sustainability Report 2024").

These indicators cover social indicators, environmental indicators, and economic indicators. It is the responsibility of the Company management to ensure that appropriate procedures are implemented to prepare these indicators, mentioned above, in all material respects, in line with the Principles.

The information contained in these Principles covers the FY 24 fiscal year ending on December 31, 2024 (January 1, 2024 – December 31, 2024) and only the relevant operations in Turkey for which the Company is responsible, as detailed in the "Key Definitions and Reporting Scope" section, excluding information related to subsidiaries and subcontractors.

General Reporting Principles The following principles were observed in the preparation of this guiding document:

- In preparing the information—emphasizing the core principles of suitability and reliability of the information to its users.
- In reporting the information—emphasizing the principles of comparability/consistency with other data, including the previous year, and the principles of comprehensibility/transparency that provide clarity to users.

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Key Definitions and Reporting Scope

For the purposes of this report, the Company makes the following definitions:

Type	Indicator	Scope
Social Indicators	**Occupational Health and Safety (OHS)**	
	Number of Accidents (#)	Represents the total number of accidents that occurred during an employee's work-related activity in the reporting period, monitored via notifications made to the Social Security Institution (SGK) and internal incident reports signed by the OHS Officer and company doctors.
	Number of Fatalities (#)	Refers to the total number of fatal accidents that occurred during an employee's work-related activity within the scope of the Occupational Health and Safety Law No. 6331, monitored via notifications made to the Social Security Institution, during the reporting period.
	Number of Occupational Diseases (#)	Refers to the total number of occupational diseases in the reporting period, which cover temporary or permanent illnesses and physical or psychological disabilities arising from the nature of the work or the operating conditions of the enterprise, within the scope of the Occupational Health and Safety Law No. 6331. These are monitored via notifications made to the Social Security Institution.
	Absence Due to Accident (days)	Refers to the number of employees whose absence is monitored via notifications made to the Social Security Institution, falling under the definition of "fatal occupational accident" within the scope of the Occupational Health and Safety Law No. 6331, during the reporting period.
	Total Working Hours (hours)	Refers to the total working hours of employees tracked by the Company's Human Resources Platform during the reporting period.
	Lost Workday Rate (%)	Represents the rate obtained by dividing the total number of working days lost due to occupational accidents by the total working hours during the reporting period.
	OHS Training (Company Employees) (Hours)	Refers to the total hours of OHS training provided to company employees during the reporting period, tracked and monitored via the company's Human Resources training tracking platform (HRWEB).
Type	**Indicator**	**Scope**

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Social Indicators	**Total Number of Employees**	
	Total Number of Employees by Gender (#)	Refers to the total number of female and male employees monitored via Human Resources and reported to the Social Security Institution during the reporting period. **Intern employees are not included in the total number of employees**.
Type	**Indicator**	**Scope**
Social Indicators	**Distribution of Female Employees**	
	Total Female Employee Rate (%)	Refers to the ratio of female employees within the total number of employees, tracked by the Company's Human Resources data platform and reported to the Social Security Institution with an Entry Declaration, during the reporting period.
	Number of Managers by Management Level (#)	Refers to the number of female and male employees working in senior, mid-level, and first-level manager roles, tracked by the Company's Human Resources data platform and reported to the Social Security Institution with an Entry Declaration, during the reporting period.
	Female Manager Rate by Management Level (%)	Refers to the ratio of female employees working in senior, mid-level, and first-level manager roles to the total number of senior, mid-level, and first-level managers, tracked by the Company's Human Resources data platform and reported to the Social Security Institution with an Entry Declaration, during the reporting period.
	Number of Managers in Revenue-Generating Roles by Gender (#)	Refers to the breakdown by gender of employees in the Company's revenue-generating manager roles during the reporting period.
	Female Manager Rate in Revenue-Generating Roles (%)	Refers to the ratio of the number of employees working in the Sales and Marketing department, defined by the Company's Human Resources data platform (HRWEB) as revenue-generating positions, to the total number of employees working in these positions, during the reporting period.
	Number of Female Employees in STEM (IT engineering, etc.) Roles by Gender	Refers to the breakdown by gender of the total number of employees working in the Company's STEM roles during the reporting period. Employees in STEM roles include those working in the IT team and those who are engineering graduates.
	Female Employee Rate in STEM (IT, engineering, etc.) Roles (%)	Represents the ratio of the number of female employees working in STEM (Science, Technology, Engineering, Mathematics) roles, tracked by the Company's Human Resources, to

		the total number of employees working in STEM roles during the reporting period.
	Number of Employees Who Took Maternity Leave (#)	Refers to the number of employees who took maternity leave and returned to work within the periods specified under the Labor Law No. 4857 and the Regulation on Part-Time Work After Maternity Leave or Unpaid Leave, during the reporting period.
	Number of Employees Who Took Paternity Leave (#)	Refers to the number of male employees who took paternity leave within the periods specified in the regulation and were tracked by the Company's Human Resources during the reporting period.
	Number of Employees Returning to Work After Maternity/Paternity Leave (#)	Refers to the number of employees who returned to work after the end of the Company's maternity/paternity leave within the periods specified in the regulation, under the Regulation on Part-Time Work After Maternity Leave or Unpaid Leave and Labor Law No. 4857, tracked by the Human Resources platform, during the reporting period.
	Rate of Employees Returning to Work After Maternity Leave (%)	Refers to the ratio of the number of employees who took maternity leave to the number of employees who did not return to work after taking maternity leave, during the reporting period.
Type	**Indicator**	**Scope**
Social Indicators	**Training**	
	Total Training Hours by Gender, Age, and Management Levels (hours)	Refers to the total training hours provided to employees, tracked and recorded via the Company’s HRWEB training platform, broken down by gender (female, male), age (under 30, 30-50, over 50), manager level (first, mid, senior), and training categories (ethical principles, equality, equal opportunity, inclusiveness, sustainability, and environment) during the reporting period.
	Training Hours by Categories (hours)	During the reporting period, this indicator refers to the breakdown of total training hours provided to Company employees by type of training (Sustainability and Environment, Ethical Principles), tracked via the Company's Human Resources Training Tracking Platform.
	Total Training Cost (TL)	Refers to the expenditures tracked via invoices as training expenses in the Company's accounting records system during the reporting period.

	Annual Average Training Cost Per Employee (TL)	Refers to the ratio of the total cost of training provided during the reporting period to the total number of employees.
Type	**Indicator**	**Scope**
Social Indicators	**Recruitment**	
	Number of Employees Recruited (By Age, Gender, and Manager Level) (#)	Refers to the total number of employees recruited by the Company and reported to the Social Security Institution with an Entry Declaration within the reporting year, tracked by the Human Resources data platform, reported broken down by gender (female, male), age (under 30, 30-50, over 50), and manager level (first, mid, senior).
Type	**Indicator**	**Scope**
Social Indicators	**Employee Turnover**	
	Number of Employees Who Left Work (By Age, Gender, and Manager Level) (#)	Refers to the total number of white-collar employees who left work, reported broken down by gender (female, male), age (under 30, 30-50, over 50), and manager level (first, mid, senior), tracked by the Human Resources data platform and reported to the Social Security Institution with a Departure Declaration within the reporting year.
	Employee Turnover Rate by Gender, Age, and Manager Level (%)	Refers to the ratio of the number of employees who left work to the total number of employees, reported broken down by gender (female, male), age (under 30, 30-50, over 50), and manager level (first, mid, senior), during the reporting period.
	Number of People Reached by the Inclusion Program (#)	Refers to the number of vulnerable groups (citizens 65+, youth, children, women) reached within the scope of the inclusion program during the reporting period.
Type	**Indicator**	**Scope**
Environmental Indicators	**Energy Management**	
	Total Energy Consumption (MWh)	Represents the total consumption of renewable and non-renewable energy by the Company during the reporting period. This includes natural gas, diesel, gasoline, propane, LPG, Adblue, and electricity consumption.
	Natural Gas Consumption (m3, MWh)	Represents the total natural gas (volume - m3) consumption (12 Months) used for heating, cooking, and other business activities requiring natural gas at the Company's relevant location, tracked via invoices provided by service providers during the reporting period.
	Diesel Consumption (lt, MWh)	Represents the total diesel consumption for Company-owned road vehicles at the Company's

		relevant location, tracked via invoices received from service providers, and the diesel consumption for generators, Company-owned off-road vehicles, and diesel consumption in process, tracked via refueling slips, during the reporting period.
	Gasoline Consumption (lt, MWh)	Represents the total gasoline consumption (volume - liters) for company-owned vehicles at the Company's relevant locations, tracked via invoices received from service providers, during the reporting period.
	Electricity Consumption (MWh)	Expresses the total electricity consumption used for air conditioning, lighting, use of electrical equipment, and other business operations requiring electricity at the Company's relevant locations, tracked via invoices obtained from service providers and controlled through financial reporting systems, during the reporting period. It also includes electricity generated, tracked via YEK-G certificates obtained from service providers.
	Renewable Energy Consumption (MWh)	Refers to the total renewable source energy consumed by the Company (MWh) during the reporting period.
	Renewable Energy Generation (MWh)	Represents the total renewable energy generated by rooftop solar panels, tracked via the Company's Energy Management Reports and Agreements made with the service provider, during the reporting period.
	Purchased Renewable Energy (MWh)	Represents the total purchased renewable energy, tracked via financial systems and YEK-G certificates through service providers, during the reporting period.
	Annual Total Energy Savings (KWh, TL)	Refers to the KWh energy equivalent of natural gas, electricity, and diesel savings achieved through energy saving projects carried out by the Company, and the financial benefit amount (TL) obtained from this energy saving, during the reporting period.
	Renewable Energy Rate (%) (Share of Renewable Electricity Consumption in Total Electricity Consumption)	Refers to the ratio of the amount of electricity certified by I-REC and YEK-G certificates and purchased by the Company, plus the electricity generated and consumed by the Company's solar energy (GES) panels, to the total amount of purchased and generated/consumed electricity, during the reporting period.

	Purchased Heat/Steam/Cooling Gas (kg)	Refers to the amount of coolant gas consumed for cooling purposes, such as R22 and R407C, R22, R134A, R410A, and R404A, and other gases purchased by the Company during the reporting period. Purchased gases are monitored via invoices and maintenance/repair forms by service providers.
	Fire Extinguisher (CO2-FM200) (kg)	Refers to the consumption of billable refilled fire extinguishers obtained by the Company from service providers during the reporting period.
Type	**Indicator**	**Scope**
Environmental Indicators	**Greenhouse Gas Emissions**	
	Scope 1 Greenhouse Gas Emissions (tCO2e)	Represents the greenhouse gas emissions resulting from natural gas, process, diesel, gasoline consumption, coolant gases, CNG consumption, and the use of fire extinguishing equipment at all Company locations during the reporting period. The Company calculates its greenhouse gas emissions according to the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard. Scope 1 greenhouse gas is reported in tCO2e on a consolidated basis.
	Scope 2 Greenhouse Gas Emissions (Location-Based) (tCO2e)	Represents the greenhouse gas emissions resulting from the use of purchased electricity at all Company locations during the reporting period. Scope 2 (location-based) greenhouse gas is reported in tCO2e on a consolidated basis. The Company calculates its greenhouse gas emissions according to the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard. Scope 2 emissions are explained on a location-based basis.
	Scope 2 Greenhouse Gas Emissions (Market-Based) (tCO2e)	Represents the greenhouse gas emissions resulting from purchased electricity at the Adana facility that is not certified with a renewable energy certificate (I-REC, YEK-G, etc.) or is not derived from renewable sources during the reporting period. The Company calculates its greenhouse gas emissions according to the standard 'TS EN ISO 14064-1:2018 Greenhouse Gases - Part 1: Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions.' Scope 2 emissions are explained as market-based greenhouse gas emissions.
Type	**Indicator**	**Scope**
	Water Management	

Environmental Indicators	Non-Renewable Groundwater (Well) (m3)	Refers to the groundwater drawn (volume – m3) at the relevant locations, tracked via invoices from the Company's service providers, during the reporting period.
	Grid Water (m3)	Refers to the amount of grid water consumed by the Company, tracked via invoices from service providers, during the reporting period.
	Total Water Withdrawal (m3)	Refers to the Company's total groundwater and grid water amount.
	Water Discharge (m3)	Refers to the amount of wastewater generated as a result of grid water and groundwater consumption used in process and kitchen areas, tracked by the Company with meters and discharged, during the reporting period.
	Total Water Consumption (m3) (Total Withdrawal – Discharge)	Refers to the total water consumption amount calculated by subtracting the total discharged water amount from the total water amount withdrawn by the Company during the reporting period.
	Recovered and Reused Water (m3)	Refers to the amount of water recovered and used by the Company from process and domestic wastewater, tracked via meters and treatment system monitoring forms, during the reporting period.
Type	**Indicator**	**Scope**
Environmental Indicators	**Total Waste Amount by Type**	
	Total Non-Hazardous Waste (ton)	Refers to the amount of non-hazardous waste generated by the Company and reported to the Ministry of Environment, Urbanization and Climate Change via waste declaration forms during the reporting period.
	Recycled/Reused Non-Hazardous Waste (ton)	Refers to the amount of recycled and reused non-hazardous waste given to 3rd party service providers licensed by the Ministry for recycling, defined with the "R" code and tracked via waste declaration forms reported to the Ministry of Environment, Urbanization and Climate Change.
	Hazardous Waste (ton)	Represents the total amount of hazardous waste resulting from the company's activities, tracked via MOTAT systems and reported to the Ministry of Environment, Urbanization and Climate Change via waste declaration forms during the reporting period.
	Hazardous Waste Recovered for Energy (ton)	Represents the total amount of hazardous waste delivered to licensed service providers to be incinerated for energy recovery, tracked via waste

		declaration forms reported to the Ministry of Environment, Urbanization and Climate Change.
	Disposed Hazardous Waste (ton)	Represents the total amount of hazardous waste delivered to licensed service providers to be incinerated for purposes other than energy recovery, tracked via waste declaration forms reported to the Ministry of Environment, Urbanization and Climate Change.
	Reused/Recycled Hazardous Waste (ton)	Represents the amount of recycled and reused hazardous waste given to 3rd party service providers licensed by the Ministry for recycling, defined with the "R" code and tracked via waste declaration forms reported to the Ministry of Environment, Urbanization and Climate Change.
	Recycled Waste Amount (ton)	Refers to the total amount of waste recycled and reused under the "R" code specified in the guide published by the Ministry of Environment, Urbanization and Climate Change during the reporting period.
	Reused / Recycled Waste Rate (%)	Represents the ratio of the recycled waste amount to the total hazardous and non-hazardous waste amount during the reporting period.
	Total Plastic Consumption (ton)	Represents the amount of plastic waste (specified as PET bottles, bags, plastic packaging, etc.) generated by the company, tracked via waste declaration forms reported to the Ministry of Environment, Urbanization and Climate Change in the guide published by the Ministry of Environment, Urbanization and Climate Change, during the reporting period.
Type	**Indicator**	**Scope**
Economic Indicators	**Sustainable Business Model**	
	Number of Products and Services Contributing to Sustainability (#)	Refers to the number of products and services offered by the Company during the reporting period that provide environmental and social benefits, categorized as **reduction**, **transition**, and **enabling**, and that create a positive social impact.
	Amount of Revenue from Sustainable Products and Services (TL)	Refers to the revenue generated from transition and enabling products and services offered by the Company that provide environmental and social benefits during the reporting period.
	Ratio of Revenue from Sustainable Products and	During the reporting period, this indicator expresses the ratio of the revenue generated from the sale of the Company's sustainable products

	Services to Total Revenue (%)	to the total revenue in the Company's 2024 financial statements.
	All R&D and innovation investments (TL)	Refers to the Company's R&D and innovation investments realized during the reporting period.
	Sustainability-focused R&D and innovation investments (TL)	Refers to the sustainability-focused R&D and innovation investments made by the Company during the reporting period. Reported in TL on a consolidated basis.
	Ratio of Sustainability-Focused R&D and Innovation Investments to Total R&D Innovation (%)	Refers to the ratio of sustainability-focused R&D and innovation investments, included in the Company's investment budget, to the total revenue realized during the reporting period.
Type	**Indicator**	**Scope**
Economic Indicators	**Environmental Investments and Expenditures**	
	Environmental Investments (TL)	Refers to the investments made by the Company during the reporting period classified as reduction, transition, and enabling.
	Environmental Expenditures (TL)	Refers to the legally mandatory expenditures categorized as environmental expenditures, such as emission measurement and waste disposal, as well as non-legally mandatory expenditures made by the Company during the reporting period.
	Investments in Corporate Social Responsibility	Represents the amount of social responsibility project investment made by the Company in the Hatay Incubation Center program where it operates with inclusion programs during the reporting period.

Preparation of Data

Social Indicators

Occupational Health and Safety

Incident and fatality numbers are checked against Social Security Institution notifications. During the reporting period, 16 incidents occurred, and no occupational disease cases or fatalities were reported.

The following definitions and formulas are used in calculating occupational health and safety indicators:

Lost Workday Rate (%)

Formula: Lost Day Rate = Absence Due to Accident (days) / Total Working Hours * 200,000

Female Employee Distribution Data

The total number of employees refers to the total number of employees held by the companies at the end of the reporting year, based on the information in the human resources systems as of December 31, 2024.

The definitions and formulas stated below are used in calculating female employee distribution indicators:

Formula: Female Employee Rate = Number of Female Employees / Total Number of Employees

Formula: Rate of Female Managers (First, Mid, and Senior Level) = Number of Female Managers (First, Mid, and Senior Level) / Total Number of Managers (First, Mid, and Senior Level)

Formula: Female Employee Rate in STEM (IT, engineering, etc.) Roles = Number of Female Employees in STEM (IT, engineering, etc.) Roles / Total Number of Employees in STEM (IT, engineering, etc.) Roles

Formula: Female Manager Rate in Revenue-Generating Roles = Number of Female Managers in Revenue-Generating Roles / Total Number of Managers in Revenue-Generating Roles

Formula: Rate of Return to Work After Maternity Leave = Number of Employees Who Took Maternity Leave / Number of Employees Returning from Maternity Leave

Total Employee Turnover Rate Termination rates by gender (%):

-Number of female employees who left work / total number of employees who left

-Number of male employees who left work / total number of employees who left

Termination rates by age (%):

-Number of employees who left work under 30 years old / total number of employees who left

-30-50 years old: Number of employees who left work between 30-50 years old / total number of employees who left

-Number of employees who left work over 50 years old / total number of employees who left

Turnover rates by management level (%):

-Number of managers who left work (N-1) / total number of employees who left

-Number of managers who left work (N-2) / total number of employees who left

-Number of managers who left work (N-3) / total number of employees who left

Trainings:

Training represents the training provided to employees during the reporting period. Total training hours are divided into four sub-categories: by gender (female and male), by age (under 30, 30-50, over 50), and by training type (ethics, diversity and inclusion, sustainability and environment, and anti-corruption and anti-bribery). The total cost of training refers to the total cost of all training provided by the Companies to their employees.

Formula: Training cost per employee = Total training cost / Total number of employees

Number of People Reached by Inclusion Programs During the Reporting Period Youth benefiting from Temsa's recruitment process through university, vocational high school, summer internship programs, and workplace training are among the vulnerable groups reached in 2024.

Environmental Indicators

Energy Consumption by Fuel Type

Natural gas, diesel, gasoline, LPG, propane, Adblue, and electricity are reported. Data are obtained via meters, invoices, slips, and maintenance-repair forms from service providers.

The Company calculated net operational data using the Net Calorific Value (NCV) and densities listed in Appendix-2* of the Energy Sources Lower Calorific Values and Conversion Factors to Oil Equivalent table published in the Official Gazette. Conversion from kcal unit to TJ unit was performed based on the IPCC 2006 Guidelines for National Greenhouse Gas Inventories, Volume 1, Annex 8A.1**, and consumption figures were converted to TJ.

Energy Source	Operational Data Unit	Net Calorific Value	Net Calorific Value Unit	Density	Density Unit
Natural Gas	m3	8,250	Kcal/m3	-	-
Diesel	lt	10,200	Kcal/kg	0,830	Kg/lt
Gasoline	lt	10,400	Kcal/kg	0,735	Kg/lt
LPG	kg	10,900	Kcal/kg	-	-

Share of Renewable Energy Consumption in Total Energy Consumption

Renewable energy consumption refers to the electricity consumption derived from renewable energy sources by the Company. It includes the total of electricity consumption certified by I-REC (International Renewable Energy Certificate) and YEK-G (Renewable Energy Resource Guarantee System), plus solar energy generation by the organization.

Renewable energy generation refers to the total electricity generated by the Company from renewable energy sources, monitored by reports obtained from the system.

Formula: Share of Renewable Energy Consumption in Total Energy Consumption (%) = (Renewable Energy Consumption / Total Energy Consumption) * 100

Scope 1 - Scope 2 Emissions (tCO2e)

Scope 1 and Scope 2 emissions are calculated within the framework of the operational control principle, in accordance with the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.

CO2 equivalent factors consisting of CO2, CH4, N2O, and CO2 equivalent emission factors were used in the calculations. Global Warming Potential (GWP) coefficients were taken from the Intergovernmental Panel on Climate Change (IPCC) 6th Assessment Report and the Greenhouse Gas Protocol. The resulting tons of CO2-e value was calculated by multiplying it by the appropriate Emission Data Unit coefficients: CO2:1, CH4:27.9, N2O:273.

Emission Factors – Scope 1	**CO2 Emission Factor (Kg/Tj)**	**CH4 Emission Factor (Kg/Tj)**	**N2O Emission Factor (Kg/Tj)**	**Source**
Natural Gas (m3)	56100	1	0.1	2006 IPCC Guidelines for National Greenhouse Gas Inventories - Chapter 2: Stationary Combustion
LPG (kg)	63100	1	0.1	2006 IPCC Guidelines for National Greenhouse Gas Inventories - Chapter 2:

				Stationary Combustion
Propane (lt) (Painting Process and Company Vehicles)	1.54140	0.00133	0.00084	DEFRA 2024, Fuels-Propane
Diesel (Generator) (liter)	74100	3	0.6	2006 IPCC Guidelines for National Greenhouse Gas Inventories - Chapter 2: Stationary Combustion
Diesel (Company Vehicles and Sold Vehicles) (liter)	74100	3.9	3.9	2006 IPCC Guidelines for National Greenhouse Gas Inventories - Chapter 3: Mobile Combustion
Gasoline (Company Vehicles) (liter)	69300	25	8	2006 IPCC Guidelines for National Greenhouse Gas Inventories - Chapter 3: Mobile Combustion
Adblue (Rental Vehicle)	0.238 kgCO2e/kg			2023 Government greenhouse gas conversion factors for company reporting: Methodology paper
Diesel (Off-Road) (liter)	74100	4.15	28.6	2006 IPCC Guidelines for National Greenhouse Gas Inventories - Chapter 3:

				Mobile Combustion
Gasoline (Off-Road) (liter)	69300	50	2	2006 IPCC Guidelines for National Greenhouse Gas Inventories - Chapter 3: Mobile Combustion
Emission Factors – Scope 2	**tCO2e/MWh**			**Source**
Purchased Electricity – Turkey (MWh)	**0.4215**			**IEA (2023)**
Purchased Electricity – France (MWh)	**0.0519**			**IEA (2023)**
Purchased Electricity – Germany (MWh)	**0.3472**			**IEA (2023)**
Purchased Electricity – USA (MWh)	**0.3678**			**IEA (2023)**

Global Warming Potential	**GWP**	**Source**
R410a (kg)	2255.5	AR6 WGI Report
R32	771	AR6 WGI Report
R22 (HCFC-22) (kg)	1960	AR6 WGI Report
R407c	1907.93	AR6 WGI Report
R404a	4728	AR6 WGI Report
R134a	1530	AR6 WGI Report
FM200	3600	AR6 WGI Report
CO2e	1	AR6 WGI Report

Water Usage

Water withdrawals and discharges are monitored via input and output meters located in the facilities, monthly activity reports from the Ministry of Environment, Urbanization and Climate Change of the Republic of Turkey, and payment invoices. Water consumption consists of the amount of water withdrawn from nature by the facilities and not discharged directly (to product, evaporation, or leakage).

Formula: Water consumption (m3) = Water Withdrawal by Source – Total Discharged Water Amount

Waste

Hazardous waste is defined as waste containing substances that are dangerous and pose a potential hazard to human health and the environment. Non-hazardous waste is defined as waste that poses no harm to human health or the environment (Ministry of Environment, Urbanization and Climate Change, Waste Management Regulation - Article 4). The total amount of hazardous and non-hazardous waste is reported based on disposal methods: sent to landfill, recycled inside/outside the facility, incinerated for energy recovery, and incinerated without energy recovery.

The total amount of hazardous and non-hazardous waste is monitored via official documents such as Waste Declaration Forms of the Ministry of Environment, Urbanization and Climate Change of the Republic of Turkey, Mass Balance System (MOTAT, KDS, etc.), and disposal delivery notes/records, etc.. Recycled wastes include wastes disposed of as highlighted by the "R" code in Appendix-1 of the Waste Management Regulation of the Ministry of Environment, Urbanization and Climate Change of the Republic of Turkey.

Formula: Recycled Waste Amount = Waste Recycled/Reused On-Site + Recycled/Reused by a Third Party + Landfilled + Incinerated for Energy Recovery

Formula: Reused / Recycled Waste Rate = Recycled Waste Amount / (Total Hazardous Waste + Total Non-Hazardous Waste)

Economic Indicators

Sustainable Business Model

Products and services defined as sustainable are as follows;

- Providing benefits related to the direct reduction of environmental resources/carbon emissions (reduction).
- Related to the reduction of environmental resource use/carbon emissions in technologies and activities that are not sustainable in nature (transition).
- Products and services that are not considered direct resource/carbon emission reduction activities but facilitate the widespread adoption of relevant technologies (enabling).
- Products and services that create a positive social impact.

The revenues obtained from these products are tracked via product-based sales lists. The total TL revenues for this indicator refer to the total revenue in the annual activity reports published as of December 31, 2024, or in the financial reports subject to independent audit at the end of the reporting year.

The total amount reported within the scope of R&D and innovation investment consists of investments made within the Company's approved budget. The amounts reported within the scope of R&D and innovation investments refer to the total revenue figures stated in the annual activity reports published by the Companies as of December 31, 2024, or in the financial reports subject to independent audit.

The total amount reported within the scope of sustainability-focused R&D and innovation investment represents the sustainability-focused investments included in the Company's approved R&D and innovation investment budget.

The number of sustainable products consists of 12 products evaluated as reduction. The products covered by the reduction category are sustainable electric vehicle models produced by the Company, tracked via relevant product catalogs and sales invoices. The balance reported within the scope of R&D and innovation investments includes R&D projects capitalized in the FY 2024. Temsa's total revenue was obtained from internal financial reports.

Formula: SDG-linked Product and Service Revenues / Total Revenue

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

Savings and Reduction Based on Environmental Investments

Within the scope of financial savings and environmental and social benefit indicators realized through sustainable investments and/or activities, the Company's electricity, natural gas, and diesel CO2 savings are reported in tons and TL savings.

Environmental Investments and Expenditures

Environmental expenditures that are not legally mandatory are process improvements, consultancy and technical assistance service purchases; while legally mandatory environmental expenditures are expenditures such as waste treatment, emission measurement costs and GEKAP expenditures. The total amount reported in these indicators consists of expenditures made within the approved budget of the Company

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Restatement

Measuring and reporting validated data inevitably involves a degree of estimation. Where there is a change of more than 5% in the data at company level, a re-statement of opinion may be considered