

An architectural line drawing of a large, modern building complex. The building features a grid-like facade with many windows. A central courtyard area is visible, with some trees and a small structure. The drawing is in a sketchy, hand-drawn style.

Building Solidarity: *A United Commitment*

Sustainability Report'24

ENKA

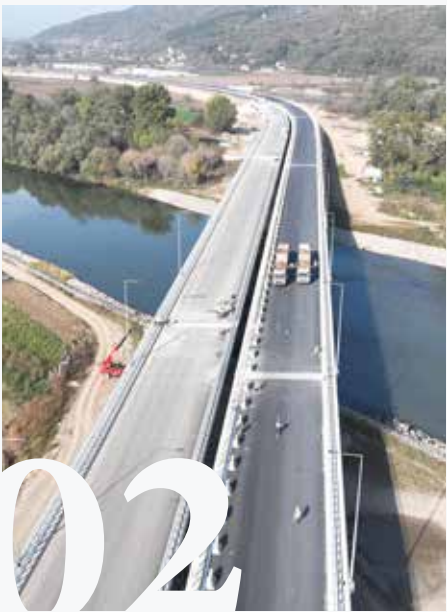
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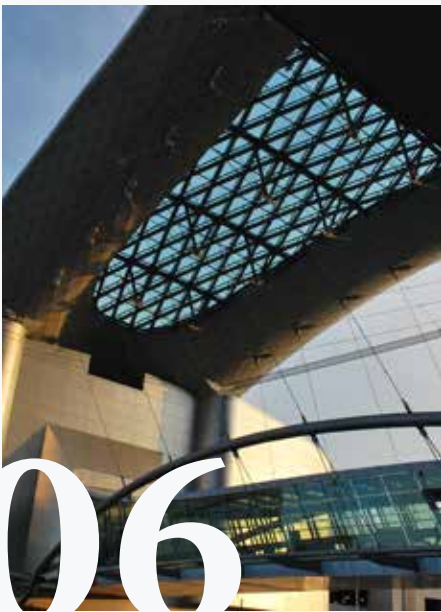
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Building Solidarity: A United Commitment

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About This Report

ENKA İnşaat ve Sanayi A.Ş. (ENKA) presents its sustainability strategy, which is based on environmental, social, and governance (ESG) principles, along with its sustainability performance, approach to material issues important to its stakeholders, and the initiatives it undertakes within this scope, goals, existing and potential risks, opportunities, and comparative sustainability indicators, for the information of its stakeholders, through corporate sustainability reports on an annual basis. This year, under the motto of “Building Solidarity – A United Commitment,” ENKA has published its 8th sustainability report, covering activities in Türkiye and worldwide in 2024 (January 1, 2024 - December 31, 2024).

The 2024 Sustainability Report has been prepared within the same scope as the ENKA Annual Report, which is published annually and includes the company’s financial reporting. This approach ensures full compliance with the Türkiye Sustainability Reporting Standards (TSRS). In this regard, the report covers data and activities of ENKA’s Headquarters, its subsidiaries and projects in Türkiye and abroad, and the ENKA Foundation. A detailed list of all units included in the reporting scope is provided in the [“About ENKA”](#) section.

This report has been prepared in accordance with GRI Standards; guided by the Industry Standards of the Sustainability Accounting Standards Board (SASB) and by the United Nations (UN) Global Compact and UN Sustainable Development Goals (SDGs). It has also been prepared in compliance with the International Financial

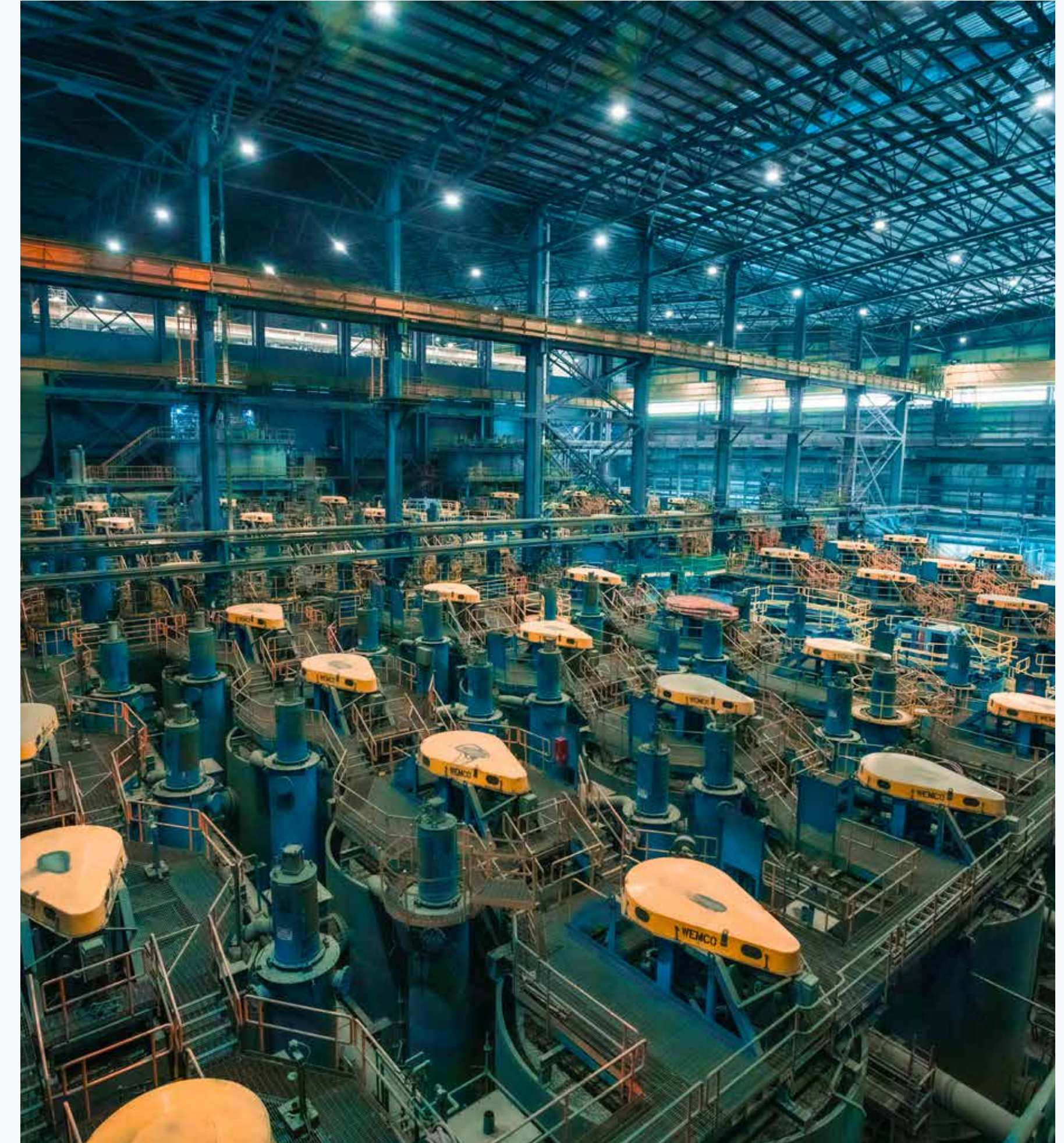
Reporting Standards (IFRS) and Türkiye Sustainability Reporting Standards (TSRS) “S1 – General Requirements for Disclosure of Sustainability-Related Financial Information” and “S2 – Climate-related Disclosures” together with the “Governance, Strategy, Risk Management, Metrics and Targets” approaches referred to in the standards. At the end of the report, an overview of ENKA’s activities, aligning with these standards can be found in index annexes. It includes a GRI Content Index, SASB Index, and the United Nations Global Compact (UNGC) Index, of which it is a signatory. The report has been prepared in line with the material sustainability issues that were revised in 2023 and reviewed in 2024.

This report has been prepared in Turkish and English. The selected energy, greenhouse gas emissions, water withdrawal and occupational health and safety indicators of this report received limited assurance according to ISAE 3000 and ISAE 3410 standards by DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş. for their compliance with TSRS. These indicators also support the relevant disclosure and reporting requirements within the scope of TSRS. Independent Assurance Statement, including the list and scope of the assured indicators is available in [Annex 1](#) and Independent Assurance Statement for TSRS is available in [Annex 18](#) of this report.

Any enquiries, feedback or suggestions related to the ENKA 2024 Sustainability Report may be addressed to sustainability@enka.com.



This icon has been used to signal the detailed information on the **ENKA Sustainability Targets** given at the end of each section and at Our Sustainability Performance section of this report.



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A Message from the Chairman

Dear Stakeholders,

As ENKA, we delivered strong results in 2024 despite the ongoing global challenges. The year was marked by international turbulence, with geopolitical tensions, inflationary pressures, rising costs of energy, and the persistent uncertainty stemming from climate change. While these challenges demand vigilance, our resilient performance and continued success demonstrate the strength of our business operations and our ability to adapt to shifting global dynamics.

Good governance is vital for all businesses, and it plays an even more critical role during periods of geopolitical and economic instability. It is essential for building and retaining trust across a diverse group of stakeholders. As we look ahead, geopolitical tensions and the effects of climate change will continue to impact global growth, and it is our responsibility to navigate these challenges with strategic foresight and operational integrity.

At ENKA, we are focused on transitioning from pledges to tangible progress. This shift requires not only action but also transparency and accountability. We recognize that the energy transition is crucial for the sustainability of our planet, and we remain committed to leading by example. Our ongoing projects in the EU and the UK—such as the Hinkley Point C Nuclear Power Plant Turbine Island HP & IP/ LP Piping Prefabrication and Erection Works, and the Stade Liquefied Natural Gas (LNG) Regasification Terminal Project in Germany—are of high importance for the energy goals and transition processes of these regions. They underscore our dedication to sustainable energy solutions as an EPC contractor, together with the projects that we are bidding for. Furthermore, our first renewable energy investment project—the construction of a 45 MW Solar Power Plant in Burgas, Bulgaria—demonstrates our commitment to advancing renewable energy as an energy sector investor.

We continue to make significant strides toward achieving the sustainability goals we outlined in our roadmap that we published in 2022. We are proud of our achievements in renewable energy, energy efficiency, and community investments, all of which are advancing our commitment to sustainability. Our efforts to promote sustainability in our projects, through conducting sustainability and climate change workshops and setting project-specific targets, help us contribute to a more sustainable future. While we have made great progress, we also acknowledge that there are areas where we need to set more advanced targets and work towards those, particularly in waste reduction and Scope 3 emissions. We are actively addressing these challenges and remain committed to making meaningful progress as we move forward.

The safety and well-being of our employees remain our top priority. I am proud to report that our teams completed 2024 without any fatalities, a testament to our continuous efforts to maintain a safe working environment. This achievement is a result of our relentless focus on safety, and we will continue to work tirelessly to ensure that it remains a core aspect of our operations.

ENKA's potential is vast and continues to be nurtured by our diverse workforce. We encourage a culture of inclusion and respect, supported by robust training programs and speak up culture. We remain committed to fostering a workplace where all employees feel safe and valued, with no tolerance for retaliations.

As we look to the future, I am pleased to report that ENKA has continued to benefit from its market-leading positions and strong brand, even amid a challenging economic and geopolitical landscape. Our Ethics & Compliance Program and Internal Audit Program remain two critical defense mechanisms, ensuring that we operate with the highest level of integrity. The role of our Board will continue to be

pivotal in providing guidance and support to these teams in the upcoming years as well.

This report is fully compliant with Türkiye Sustainability Reporting Standards (TSRS), covering all our operations and reflecting our core values of transparency and accountability. While reporting on sustainability is something we have long been accustomed to, the introduction of these standards marks an important milestone for the business environment in Türkiye. It represents a significant step in transforming business practices, promoting stronger sustainability initiatives, and enhancing transparency across industries. As a leader in our sectors, we are dedicated to supporting our value chain and the broader industry through our expertise and initiatives during this transition.

As a signatory of the United Nations Global Compact, we reaffirm our strong commitment to its principles. We are proud to publish this report with the motto 'Building Solidarity: A United Commitment' to emphasize that we cannot and will not leave any individual, company, sector, or region behind. We recognize that climate change is the greatest challenge of our time, one that unites every person on the planet, and we believe that our success depends on united action. I would like to extend my sincere thanks to the entire ENKA family, as well as our customers, partners, and stakeholders, for their continued support and collaboration.

Sincerely,

Mehmet Tara
Chairman of the Board and President



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About ENKA

ENKA İnşaat ve Sanayi A.Ş. has been providing comprehensive services in the design and engineering, procurement, construction, commissioning, operation, maintenance, and project management phases of various construction projects in Türkiye and numerous locations worldwide since 1957. ENKA is a publicly traded company based in İstanbul, Türkiye. Together with its affiliated companies, foreign enterprise branches and jointly controlled entities, ENKA provides services in four main areas. A portion of ENKA's companies included in the report scope is presented on the right side of the page, while the complete list can be found in [Annex 2](#).

✧ [For more information on ENKA's areas of activity, please click](#)

✧ [For ENKA's vision, mission and values, please click](#)

Engineering & Construction

74%

of Revenue¹

- ◆ ENKA İnşaat ve Sanayi A.Ş.
- ◆ ENKA UK Construction Ltd.
- ◆ Çimtaş Group
- ◆ Kasktaş

Power Generation

11%

of Revenue

- ◆ Adapazarı Elektrik Üretim Ltd. Şti.
- ◆ Gebze Elektrik Üretim Ltd. Şti.
- ◆ İzmir Elektrik Üretim Ltd. Şti.
- ◆ ENKA Kırklareli Elektrik Üretim A.Ş.

Real Estate

11%

of Revenue

- ◆ City Center Investment B.V.
- ◆ ENKA Invest
- ◆ ENKA TC LLC
- ◆ ENKAMOS Region B.V.
- ◆ ENKA Flex Offices LLC
- ◆ MosENKA LLC
- ◆ Moskva Krasnye Holmy LLC
- ◆ Otel Moskva Krasnye Holmy LLC

Trade

9%

of Revenue

- ◆ AirENKA Hava Taşımacılığı A.Ş.
- ◆ ENKA Pazarlama İhracat İthalat A.Ş.
- ◆ ENTAŞ Nakliyat ve Turizm A.Ş.

¹ As the percentage figures are pre-elimination of double-counting between business segments, their total exceeds 100%.

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Since its establishment, ENKA has been successfully providing high-quality services all around the world through large-scale projects signed in 57 countries, supported by a highly skilled workforce of more than 20,000 employees and its machinery and equipment park of 5,000 items. ENKA has so far carried out 140 projects in Türkiye with a total contract value of USD 8 billion, and 443 projects abroad with a total contract value of USD 55.8 billion.

 [For more information, please click](#)

In 2024, ENKA has started to undertake global projects such as the 1,320 MW Simple Cycle Power Plant in North Benghazi in Libya, the San Juan Cruise Port Development Project in Puerto Rico, the Pools at West Nassau and Superyacht Marina in the Bahamas, and the Synpet Plastic Waste to Naphtha FEED Study in Belgium. Meanwhile, in Türkiye, ENKA signed contracts for the Propylene Splitter Unit project at TÜPRAŞ İzmit and İzmir Refineries.

In 2024, ENKA continued to work on its projects including the Dradenau Combined Heat and Power Plant and the Stade Liquefied Natural Gas (LNG) Regasification Terminal in Germany; the Shotton Paper Mill in the United Kingdom; the Yandex Headquarters, the Kazan 250 MW Combined Cycle Power Plant, and the Building Project in Russia. Additionally, extra works for the Misurata 650 MW and Tripoli West 671 MW Simple Cycle Power Plants in Libya, maintenance and repair works at the TÜPRAŞ İzmit Refinery in Türkiye, and Kırklareli 850 MW Combined Cycle Natural Gas Power Plant project, which is ENKA's own investment, have continued. In the United Kingdom, a new contract has been signed for insulation and painting works, in addition to the Hinkley Point C (HPC) Nuclear Power Plant Turbine Island – HP & IP/LP piping prefabrication and erection works.

Other projects undertaken by ENKA include significant infrastructure projects such as the Morava Corridor Motorway in Serbia and the Corridors 8 & 10d Motorway in North Macedonia, and the 45 MWp Kamenó Photovoltaic Power Plant in Burgas, Bulgaria, and Structural, Mechanical, Piping, Electrical & Instrumentation works for the Concentrator Conversion Construction on the Oyu Tolgoi Underground Project in Mongolia. Additionally, mechanical, electrical, and instrumentation installation works for the Third Generation Project (3GP) in Kazakhstan, special projects carried out across four continents, and the Şarık Tara Primary School grant project in the Taşkısığı neighborhood of Adapazarı are also part of ENKA's ongoing projects as of 2024.

In addition to its ongoing activities, in 2024, ENKA successfully completed and delivered the High-Technology Multifunctional Medical Complex (HMMC) project, along with special projects undertaken in Asia.

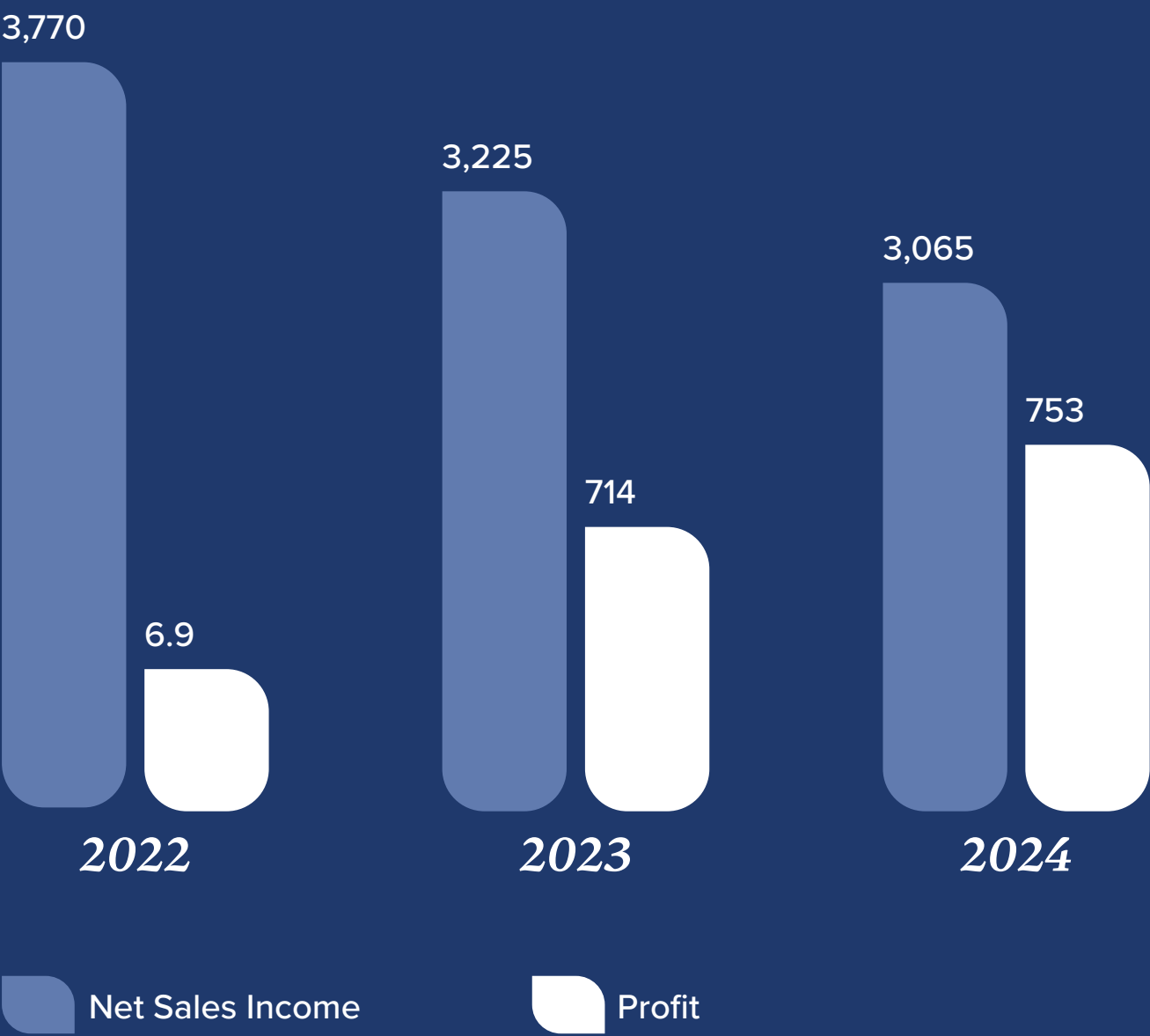
In the energy generation sector, the ENKA Adapazarı, Gebze and İzmir natural gas combined cycle power plants collectively generated around 2.8 billion kilowatt-hours of electrical power in 2024. Over their operational lifespan, these plants have contributed to a total output exceeding 467.8 billion kilowatt-hours. With their annual generation capacity of 32 billion kilowatt-hours of electricity, the ENKA power plants have the potential to meet 10% of Türkiye's total energy consumption.

Çimtaş continues to carry out its manufacturing activities in Türkiye and China while ENKA's real estate subsidiaries remain active in Russia.

Economic Performance

In 2024, the company generated USD 3.1 billion revenue from the 4 main sectors in which it is active and achieved profits worth USD 753 million for its shareholders. The total revenue generated from engineering and construction sector was USD 2.25 billion. The table of ENKA's financial indicators for 2024 is included in [Annex 3](#).

Consolidated Economic Performance of ENKA*



* Values are in million US Dollars.

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- 11. Kenya
- 12. Saudi Arabia
- 13. China
- 14. Serbia
- 15. Brazil
- 16. South Sudan
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News and Awards

For the latest news about ENKA and its sustainability activities:

- ✦ [For ENKA News, please click](#)
- ✦ [For ENKA Sustainability News, please click](#)



- ◆ According to the Global Sourcebook published by Engineering News-Record (ENR), ENKA has maintained its high rankings with the projects it has carried out in major sectors of General Building, Transportation, Manufacturing, Power, Petroleum and Gas. Likewise, ENKA has continued to feature among the world's top 100 contracting companies for 43rd time in the “Top 250 International Contractors” list, which is also published by the ENR magazine.
- ◆ ENKA has maintained its place among the 50 most valuable and powerful brands in Türkiye, according to the 2024 research report of Brand Finance, an international brand valuation organization.
- ◆ ENKA has been awarded the Prime rating by the ISS ESG Corporate Rating System, which provides international-level assessment of corporate ESG performance. The ISS ESG Prime rating is granted to companies that meet high sustainability standards and demonstrate leadership in environmental management, social responsibility, and corporate governance.
- ◆ ENKA maintained its place in the FTSE4Good Index as a result of an assessment made in 2024. The FTSE4Good Index, which assesses companies on the basis of their environmental, social and governance performance, is regarded as one of the most prestigious indices and widely benefited as an important instrument for investment decisions.
- ◆ ENKA preserved its score of B in both the Climate Change and Water Security categories in the Carbon Disclosure Project (CDP) in 2024.
- ◆ ENKA has been ranked among the top 1,000 companies in TIME Magazine’s “World’s Best Companies” list, prepared in collaboration with Statista. This ranking is based on a formula that includes employee satisfaction surveys, revenue growth, and environmental, social and corporate governance data.
- ◆ In October 2024, the International Road Federation (IRF) recognized the Bechtel-ENKA Joint Venture with the Global Road Achievement Award for its Environmental Stewardship on the Morava Corridor Motorway project located in Serbia. Candidates in this category were evaluated on successful efforts to incorporate environmental mitigation on a specific road project. Additionally, the Morava Corridor Motorway Project was honored with the prestigious Global Program Management Award by the IRF.
- ◆ ENKA’s Misurata 650 MW Simple Cycle Power Plant project in Libya received the Merit Award in the Energy category at the 2024 Global Best Projects Awards, organized by ENR Magazine.
- ◆ Cintas Ningbo was honored with the “Green Factory” award by the Ningbo Beilun Bureau of Industry and Information Technology. Additionally, the Ningbo Municipal Bureau of Ecology and Environment recognized Cintas Ningbo with the “Positive Enterprise” award. Furthermore, the Ningbo Beilun District Municipality awarded Cintas Ningbo the title of “Outstanding Contributor Company”.
- ◆ Cintas Pipe received an award in the Export category at the Economic Value Creators Award Ceremony, organized by the Bursa Chamber of Commerce and Industry.
- ◆ The Çimtaş Search and Rescue Team has been accredited by AFAD under the Urban Search and Rescue Light Team Accreditation Standard. The accreditation certificate was received at a ceremony held on December 5, 2024, at the Ministry of Interior’s Disaster and Emergency Management Presidency.
- ◆ In 2024, the ENKA Sailing Team secured first place overall in the Türkiye Offshore Racing Club (TAYK) Trophy, which consisted of eight races and featured competition among 48 teams. This marked the team’s second consecutive year achieving this victory. Additionally, the team finished first in its group and second overall in the 5th Presidential International Yacht Race Week.

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Corporate Governance

Since its establishment, ENKA has been operating with a commitment to transparency, accountability, and ethical values, adopting a responsible management approach towards all its stakeholders. Guided by the principles of trust and stability, the company shapes its business processes with sustainability-focused strategies and remains dedicated to fulfilling its responsibilities to communities, the environment, and all stakeholders to ensure long-term success.

Accordingly, while developing open, strong, multidirectional relations with all its stakeholders, ENKA fully complies with all relevant laws and regulations and adopts an ethical, transparent, fair, accountable, responsible and aligned with a risk and opportunity-based approach to governance in all of its activities. ENKA has established its own governance model in accordance with the Corporate Governance Principles of the Capital Markets Board of Türkiye (SPK). ENKA's corporate governance practices are based on broad stakeholder participation and effective audit mechanisms, and it keeps its stakeholders informed of them through its annual Corporate Governance Principles Compliance Reports. ENKA respects the rights of its stakeholders to receive timely and complete information, shows due care in this regard and operates the necessary information mechanisms. 8.38% of the shares of ENKA İnşaat is traded publicly in İstanbul Stock Exchange.

✦ [For details of shareholding structure, please click](#)

✦ [For ENKA Annual Report, please click](#)

Board of Directors

All arrangements regarding the composition of the Board of Directors are made in compliance with the Corporate Governance Principles annexed to the Corporate Governance Communiqué issued pursuant to the Capital Market Law (Türkiye). Candidates to become independent members of the Board of Directors are chosen in line with the Corporate Governance Principles and are elected, together with all the other members of the board of directors, at the annual General Assembly meeting with the approval of the company's shareholders. Decisions regarding appointments are published on the company's corporate website. The ENKA Board of Directors is made up of five members, two of whom are executive members and the remaining three of whom, including the two independent members, are non-executive members. All the members of the Board of Directors possess a variety of competence, knowledge and experience related to ENKA's business strategy.

ENKA Code of Business Conduct, which also covers ENKA's Diversity and Inclusion Policy, is equally valid for the members of the Board of Directors and for all processes related to the Board of Directors. During all processes, including those related to the nomination of candidates, action is taken in compliance with the Code of Business Conduct. Accordingly, in the context of its sustainability targets, ENKA is aiming to raise the proportion of women on its Board of Directors to 25%. In line with this objective, the current percentage of women board members has reached 20%.

As stated in the company's Articles of Association, the Board of Directors is responsible for the management and external representation of ENKA. In this context, the basic duties of the Board of Directors are to give direction to the company's targets and to its strategies for achieving these targets, to develop the corporate vision and policies, to announce new policies to the public, and to take decisions regarding these policies. The processes of determining ENKA's sustainability and climate change priorities, risks and opportunities and of developing and reviewing its sustainability policy and strategy, and identifying financial impacts and investment opportunities accordingly are managed under the

leadership of the ENKA's Chairman of the Board. The Chairman of the Board also reviews this report and grants final approval prior to its publication.

In 2024, the ENKA Board of Directors held 13 meetings and the average participation rate at these meetings was 82.1%. The Board of Directors adopted a total of 19 board decisions in 2024.

Potential conflicts of interest with respect to the Board of Directors are assessed, together with the related risks, by the Early Identification of Risks Committee and the Audit Committee. Information concerning any conflict of interest is published on the company's corporate website and if necessary, on the Public Disclosure Platform (KAP). The approval of the annual General Assembly meeting is sought for any operation that might give rise to a conflict of interest with respect to the members of the Board of Directors and high-level managers.

ENKA's Corporate Governance Committee, which acts as its Remuneration Committee, consists of one independent member of the Board of Directors, one non-executive member of the Board of Directors and Investor Relations Manager who works at the company as a full-time administrator and possesses a Capital Market Activities Advanced Level Licence and a Corporate Governance Rating Specialist Licence. A "Remuneration Policy Applicable to the Board Members and Administratively Responsible Managers" has been approved by the General Assembly of the company and put into effect. Furthermore, any alteration of any kind to be made in the Remuneration Policy, and in the amounts of the attendance fee paid to the Board of Directors, are determined with the approval of the shareholders at the Annual Ordinary General Assembly meeting.

✦ [For more information on the Committees of the Board of Directors, please click](#)

✦ [For more information on the relevant policies of ENKA, please click](#)

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Executive Committee

The Chairman of the Board of Directors serves as the General Manager, overseeing ENKA's executive functions. There is no fixed term limit for members of ENKA's Executive Committee.

Corporate Governance Structure and Committees

Benefiting from an effective organizational structure in fulfilling its corporate duties and responsibilities, ENKA has seven committees and a working group that work under the Board of Directors. Information on these units, which are responsible for making decisions on economic, environmental and social impacts in ENKA's management, are presented below. Detailed information on the duties and working principles of the Corporate Governance, Early Identification of Risks and Audit Committees operating under ENKA's Board of Directors is available in the [Annual Report](#) and at the link below.

✧ [For the Duties and Working Principles of Committees, please click](#)

Executive Ethics and Compliance Committee

The Executive Ethics and Compliance Committee was formed under the Board of Directors to aid the company in maintaining an effective ethics and compliance program, in identifying the principles that form the basis of this program, determining and managing ethics and compliance risks and in continuously promoting a corporate culture that attaches importance to both ethical business practices and compliance with the law.

✧ [For more information on the Executive Ethics and Compliance Committee, please click](#)

Risk Management Work Group

The Risk Management Work Group was established by the decision of ENKA's Early Identification of Risks Committee taken at its meeting on November 28, 2017 in order to ensure that corporate risks are identified, the means of risk reduction are specified, and that identified risks are assessed and reviewed.

✧ [For more information on the Risk Management Work Group, please click](#)

Sustainability Committee

The Sustainability Committee is responsible for assessing economic, social and environmental risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability and climate change issues, to identify the sustainability strategy and goals, to undertake projects to achieve these goals and to ensure the implementation and auditing of relevant policies and procedures. The Committee, which is led by ENKA's Chairman of the Board, regularly reports results obtained from all operations to ENKA's senior management. Each member of the Sustainability Committee has diverse expertise related to sustainability and/or climate change issues.

Occupational Health & Safety Committee

Occupational Health and Safety Committee for ENKA's İstanbul Headquarters was formed as per the stipulations of Law 6331 on Occupational Health and Safety to assess potential risks to occupational health and safety (OHS), identify precautions and report to the Board of Directors. The committee meets every three months and consists of employer representative, OHS experts, the workplace doctor/nurse, the human resources expert, the administrative affairs officer, employee representatives and experts in field relevant to agenda items.

Information Security Committee

The duties of the Information Security Committee, which is structured to report to ENKA's Chairman of the Board, include identifying information security risks, ensuring and encouraging the implementation of relevant policies and procedures, ensuring and encouraging the implementation of necessary monitoring and measurement activities and making suggestions for the improvement of the information security management system. Committee meetings are organized semi-annually by the Information Security Administrator.



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Sustainability Corner

Our 8th sustainability report this year is a mirror of our journey towards building a more sustainable future together with all of our stakeholders, guided by our values of solidarity and commitment. In this report, which we prepared using the fundamental approaches of governance, strategy, risk management, criteria and targets of the Türkiye Sustainability Reporting Standards (TSRS) in addition to the GRI Standards, we continue to transparently share our environmental, social and economic impacts and performance.

Basing our work on the financial disclosures regarding sustainability required by TSRS 1 and climate-related disclosures required by TSRS 2 and using data from our projects, subsidiaries, branches and representative offices, we have focused not just on numbers but also on the values we contribute to the environment, society and people.

Throughout ENKA Group's 67-year-long history, we have prioritized not just operational achievements, but also created inclusive and sustainable value in cooperation with our stakeholders. The contributions made by the ENKA Foundation to educational and social projects, the environmentally-friendly practices of our subsidiaries and the strong connections our projects forge with the local communities constitute the cornerstones of our inclusive approach. To this end, the sustainability reports, which we have published since 2017, cover ENKA Group's foundation, group companies and their global-scale activities in detail and furnish a road map for monitoring and improving our social, environmental and economic impacts. With the TSRS coming into effect, our existing and comprehensive work has been more robustly integrated with our sustainability, ethics and compliance policies. This process resulted not only in the further development of our policies, but also in the increased awareness and consciousness of our employees who take part in these operations.

In operations we conducted in 25 countries in 2024, we continued to establish strong connections with the local communities in our regions of activity. Our social investment

activities, the direct employment we provided and our procurements through our extensive supply chain made important contributions to local economies and communities in these countries. By prioritizing companies founded by women and young entrepreneurs, we diversified and strengthened our stakeholder network in keeping with our ESG policies.

The projects we implemented in Serbia, North Macedonia and Mongolia were noted not just for their engineering achievements but also for our sensitivity towards communities. The ethics and compliance training programs, social and environmental impact analyses, activities to improve employee welfare and capacity-building activities held in cooperation with the communities are recognized as best practices in our sector. As a tangible reflection of the significance we attach to inclusivity and diversity, this work makes us proud and motivates us to do even better.

Inclusivity and diversity naturally bring along operational risks. To manage these risks, we used our internal auditing mechanisms based on the risk tables we formulated in accordance with the standards we adhere to and the guidance of relevant organizations to avoid setbacks to the continuity of operational processes. Thanks to these mechanisms, we were able to evaluate our operations and the teams working on them on-site to directly identify their needs. We aimed to solve problems at the source by taking proactive actions before the risks were realized. In 2024, more than 1,000 person-hours were spent on the internal auditing work carried out by our corporate headquarters. These comprehensive audits provided a detailed analysis of the functioning of our operations in many fields, including financial processes, procurement, production/manufacturing and integrated management systems performance. In addition, we reviewed our sustainability targets and the performance of our ethics & compliance programs to take significant steps towards providing a stronger and more inclusive structure to our processes.



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In 2024, we increased the pace of our software development work and expended intensive efforts to successfully complete crucial projects. We replaced externally sourced software used to support core business processes in group companies such as ENTAŞ, ENKA Pazarlama and ENKA Power with solutions developed by ENKA Systems. With this transformation, document and information management, procurement and supply chain management, finance and accounting processes are now run completely using ENKA's proprietary software EDMS, EGPS, EGVN and EGFS. These innovations strengthened the cooperation between our corporate headquarters and group companies, while also providing us with an important tool for minimizing potential risks to our processes. Our new systems have not only improved efficiency, but have also furnished a more robust digital infrastructure. We aim to contribute to our technology-focused growth strategy by continuing software development work in 2025.

An operation can only be as successful as the performance of its weakest link. For this reason, the performance of subcontractors taking part in our construction projects is a significant factor which directly affects ENKA's overall performance. The compliance of our subcontractors with ENKA's corporate plans and procedures and their provision of sufficient materials and labor force enabling the completion of undertakings is of crucial importance for reaching our targets. With this fact in mind, in 2024 we renewed our subcontractor selection, evaluation and performance monitoring processes and made our integrated management system more comprehensive. We took the customer requirements for operations we undertake in Germany, the United Kingdom and the Balkans as reference for this work and ensured that our procedures cover requirements in the European Union, the United Kingdom and all other relevant regions. We shared the necessary reminders and notices with operational teams using written documents and training held on online platforms.

This process has resulted in significant improvements to subcontractor performance as measured by our identified criteria. Furthermore, gains from these processes were added our corporate memory to be utilized as valuable resources in future projects.

In 2024, we emphasized our values of solidarity and commitment more than ever. We have compiled the experiences we gained and the successes we achieved in our sustainability journey in our 8th Sustainability Report. This report, which we have published under the motto “Building Solidarity: A United Commitment” is not just a reflection of our performance, but also an indicator of our strong commitment to society, the environment and our

stakeholders. All the steps we took in 2024 galvanized our commitment to a more sustainable and inclusive future and motivated us to take determined steps towards new targets.

We are delighted to share our journey and the valuable experiences we gained throughout the year in our 2024 Sustainability Report. We hope you find the report both enjoyable and inspiring. Our heartfelt gratitude goes out to all our colleagues who contributed to its preparation and to our valued stakeholders for their continued support.

Onur Kaya
Vice President

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ENKA's Sustainability Journey



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Sustainability Management at ENKA

At the core of ENKA's sustainability management lies the mission it has upheld since its inception; to utilize its engineering knowledge, skills and experience for the future and well-being of the planet and humanity. In line with this mission, the company undertakes initiatives to enhance resilience against present and future environmental, social, and economic challenges and to develop long-term solutions. Aligned with national and international standards, its inclusive and innovative Sustainability and Compliance Management plays a vital role in the company's management strategies, while being implemented in an integrated manner with long-established management systems. The company is committed to continuously improving and expanding its sustainability management, which is based on environmental sustainability, social responsibility, and transparent, fair, inclusive, responsible, and innovative governance principles, across all sectors and regions in which it operates. ENKA prioritizes sustainability not only in its business processes but also in its stakeholder relationships, aiming to create value through projects that contribute to social development.

The Board of Directors of ENKA is the highest governance body responsible for sustainability management, including climate change issues. ENKA Sustainability Committee, which is led by the Chairman of the ENKA Board and formed of representatives of the various units and departments within ENKA Headquarters and ENKA's subsidiaries, continued its activities in 2024 by reviewing the company's sustainability strategy, including matters related to climate change, based on risks, opportunities and the results of the materiality analysis, and by working on the monitoring and reporting of sustainability indicators and goals and sustainability performance in all the ENKA Group companies. Meetings of the ENKA Sustainability Committee are held at regular intervals, at least once a year, with broad

participation in an atmosphere of dialogue that provides all the subsidiaries and departments with equal rights to participate and speak.

The Corporate Sustainability and Compliance Department, for its part, continued its activities in 2024 by working to improve the Sustainability Management and Ethics and Compliance Program further, especially in line with the newly published and/or revised national and international regulations and standards; to update the sustainability strategy and policies and ensure that they continued to be implemented in ENKA units and extended throughout ENKA's value chain; to improve sustainability practices within the company and in conjunction with external stakeholders; to represent the company in local and international organisations and events with respect to sustainability and compliance; to audit the projects and subsidiaries for sustainability and compliance; to support the workshops held at the projects to determine their sustainability and climate change targets, and to monitor the company's sustainability targets and its Environmental, Social and Governance (ESG) performance and to maintain and increase its success in external assessments related to these matters.

In order to integrate sustainability into the strategies and fundamental decisions of the company at the highest level, developments and activities related to sustainability management and information on performance in this area are reported to the ENKA Board of Directors through a management review report published annually by the Sustainability and Compliance Department, as well as via the meetings of the Sustainability Committee. In this way, the decisions made and the progress shown in sustainability are closely monitored and evaluated at a high level. Information on how ENKA performed in 2024 against the



ENKA Sustainability Goals can be found under the heading “*Our Sustainability Performance*” and at the end of each relevant main section of this report.

ENKA's sustainability management has a strong and effective monitoring and auditing mechanism to identify, monitor, and integrate sustainability risks and opportunities, including climate-related risks, into its management strategies. In this context, the ENKA Board of Directors and the Sustainability Committee regularly review the effectiveness of strategies each year, assess sustainability performance, and ensure that decisions, progress, metrics, and targets are monitored.

Additionally, all activities carried out in line with sustainability goals are supported by impact analysis, risk and opportunity management processes conducted in compliance with national and international standards. The governance approach and all disclosures regarding sustainability risks and opportunities, including climate-related issues, are detailed in the “*Control Mechanisms and Risk & Opportunity Management*” section.

 [ENKA Sustainability Policy](#)

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Sustainability Strategy and Goals

Through its Sustainability Strategy, which considers environmental, social, and economic aspects as a whole, ENKA accelerates the company's long-term value creation potential and strengthens its ESG approach within the company and throughout the entire value chain. The strategy, which covers climate change mitigation and water management strategies, has been regularly reviewed and is kept up to date taking ENKA's spheres of influence and material issues into account along with sectoral requirements, global and local good practices, trends and mega trends, the company's national and international commitments, legal requirements and the most prominent risks and opportunities. While developing the strategy, attention has been paid to physical and transitional risks and opportunities, climate scenario analyses, local and global legislation, existing and prospective national and international standards, developments in the field of sustainability, sectoral comparative analyses, SWOT analyses and financial tables and analyses that include matters related to sustainability. With this comprehensive evaluation process, ENKA sustainability strategy has been prepared in line with the company's spheres of influence and interaction, its material issues important to its stakeholders and the UN Sustainable Development Goals. The strategy is reviewed annually by the Corporate Sustainability and Compliance Department, taking these criteria into consideration, and the suggestions and assessments of the Sustainability Committee Members, Board of Directors, and Executive Board Members contribute to this process. The revisions made to the strategy in accordance with this review are assessed, audited and approved by the Chairman of the Board of Directors.

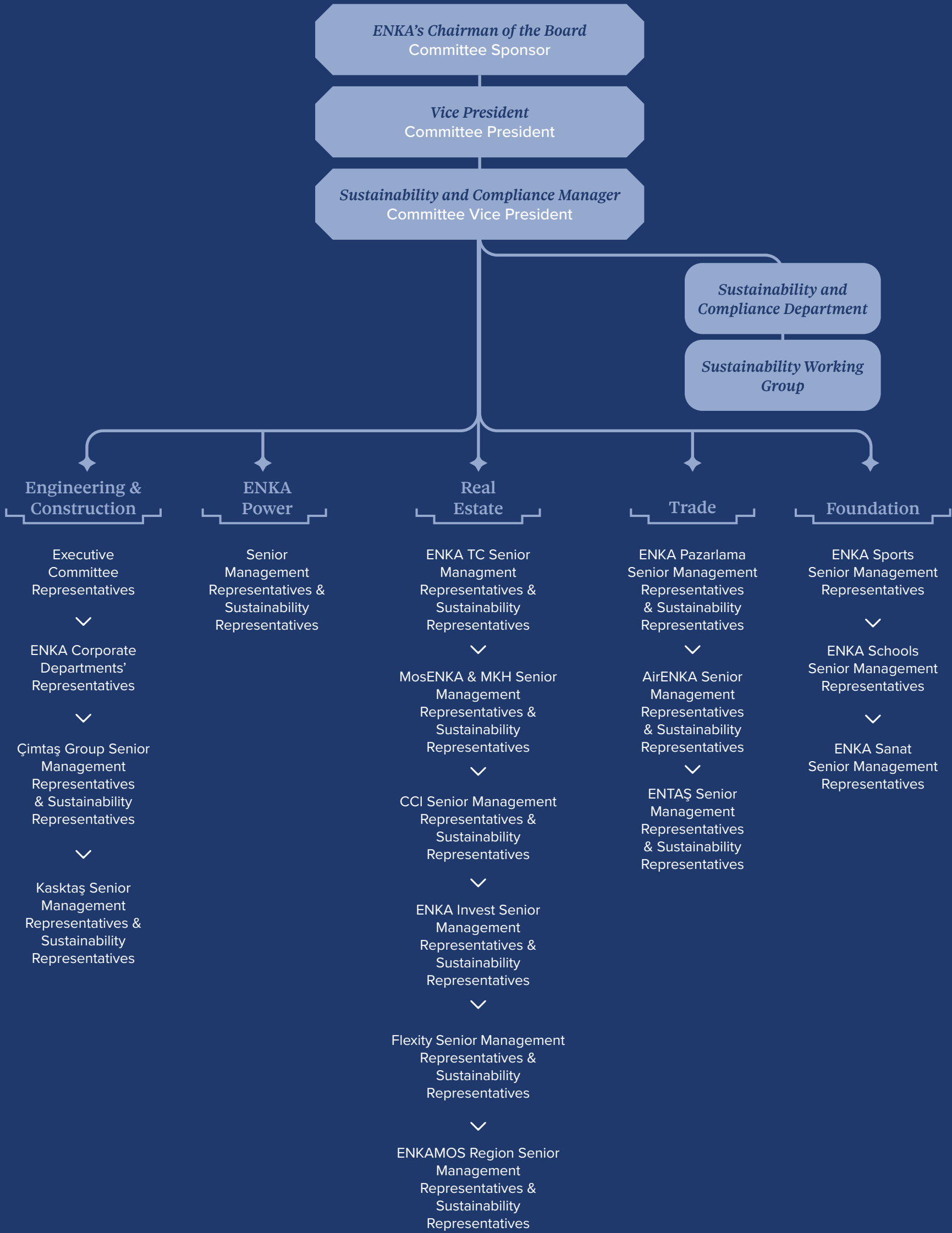
The process of identifying sustainability and climate change goals for the company was conducted under the leadership of the Corporate Sustainability and Compliance Department and with the participation and contributions of various groups of stakeholders. During the course of this process, working groups were set up

within the subsidiaries, consulting firms were employed, the views of NGOs and sustainability initiatives were sought out, and support was obtained from academic institutions. In addition, the expectations of customers, regulatory bodies and ESG rating agencies were assessed, Intergovernmental Panel on Climate Change (IPCC) scenarios were referred to, and opinions were obtained from supply chain representatives. The goals identified were examined by the Chairman of the Board of Directors and took effect upon his approval. At ENKA's projects, workshops are held in order to determine project-specific targets for sustainability and climate change consistent with ENKA's overall sustainability and climate change goals. The workshops are led by the Project Management Teams. The outputs are subjected to a technical assessment by the Corporate Sustainability and Compliance Department and enter into force upon the approval of the relevant member of the Executive Committee. Sustainability targets are determined for the short, medium and long term in an approach to sustainability which is integrated into the corporate strategy. In determining these targets, all due attention is paid to compliance with the IFRS S1, S2 and TSRS S1, S2 standards, the carbon footprint, financial, operational and environmental metrics, and financial and operational investment strategies. The targets have a comprehensive and transformative impact on all the dimensions of ESG.

On the basis of the targets adopted, performance criteria that incorporate sustainability and climate change issues, have been identified for managers and employees. The monitoring of compliance with these criteria is carried out by the relevant member of the Executive Committee and the Human Resources Department under the supervision of the Chairman of the Board of Directors. In the same way, evaluation and performance criteria have been included in the assessments of suppliers and subcontractors.

 [ENKA Sustainability Targets](#)

Sustainability Committee Organization Chart



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Sustainability Strategy

The sustainability strategy transparently reflects the company’s current situation and its future vision with respect to sustainability. The ENKA Sustainability Strategy developed along these lines has three main sections.



Our Business and Principles

ENKA,

- ◆ Maintains an Ethics & Compliance Program to ensure open, honest and transparent communication with all stakeholders in accordance with applicable national & international laws and regulations, as well as company values and industry standards.
- ◆ Combines its engineering expertise with cutting-edge applications to benefit both the international community and the engineering and construction industry.
- ◆ Adopts an integrated risk management approach covering environmental, social, economic, compliance and cybersecurity risks and opportunities, including sustainability and climate change, along with financial and non-financial brand management and reputation risks.
- ◆ Promotes sustainable business strategy throughout its value chain, raises awareness among its employees and across its suppliers and subcontractors via training opportunities and evaluates the environmental and social compliance of its suppliers and subcontractors.
- ◆ Implements a comprehensive audit and control mechanisms to ensure compliance with legal requirements, ENKA procedures and policies, international standards and customer expectations.
- ◆ Works to improve its R&D capabilities and accelerate innovation across the organisation to adapt and respond changing global conditions with best solutions benefiting both customers and society.
- ◆ Adopts customer-oriented business approach and enhances customer satisfaction with its work of high quality and on time services, products and projects.
- ◆ Strives to take part and to play a pioneering role in various initiatives, carried out for mutual learning and development, through its memberships of national and international associations, institutes, unions and industrial organizations, and participates in working groups as part of its efforts to work together with its stakeholders.
- ◆ As an investor and EPC/EPCC contractor, assesses the potential environmental and social impacts of its operations and develops plans to eliminate or avoid negative impacts, increase positive impacts and create community investment opportunities.
- ◆ Develops business continuity and disaster recovery programs and keeps its crisis management strategy and structure sound and up to date.

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Our People & Community

ENKA,

- ◆ Respects human rights and assesses the human rights impacts of its investments and operations as part of its social impact assessment process.
- ◆ Includes its stakeholders in the decision-making mechanisms of the company and provides transparent, effective, participatory and bidirectional communication channels in its relations with its stakeholders.
- ◆ Strives to leave a positive legacy for society, considering the needs of the region and expectations of communities in which it operates and fosters the economic development of the host countries by creating local employment and local procurement opportunities.
- ◆ Contributes to the welfare and development of local communities, disadvantaged groups and indigenous people through the infrastructure and superstructure projects and social investments and invests in education, sports, culture and arts.
- ◆ Prioritizes the physical and mental health and safety of its employees and its subcontractors' employees operating at ENKA's premises or acting on behalf of ENKA.
- ◆ Assesses potential health and safety impacts of its services and products and eliminates any potential adverse impacts.
- ◆ Embraces equitable, diverse and inclusive culture and contributes to the personal and professional development of its people through equal training opportunities.
- ◆ Aims to improve working environments and form more motivated & collaborative workforce by increasing employee loyalty through active employee engagement.
- ◆ Supports the development of the architecture and engineering professions and also the growth of a responsible generation by spreading sustainability awareness among its employees and among its students through ENKA Schools.

Our Planet

ENKA,

- ◆ Assesses, measures and reports its environmental impacts and climate change risks and develops plans and procedures to reduce them.
- ◆ Commits to reach net zero emissions in its operations by 2050 and takes actions to reduce direct and indirect emissions from its projects, operations and supply chain.
- ◆ As an investor and EPC/EPCC Contractor, offers and/ or takes part in environment-friendly projects, solutions and products to partner its customers for the transition to a low carbon economy.
- ◆ Strives to improve the energy performance and efficiency of its operations and invests in renewable energy.
- ◆ Embeds a strategy for responsible sourcing and ensures resource efficiency while monitoring its own operations and its suppliers' compliance.
- ◆ Adopts a responsible water management approach, identifies risks related to water, uses site-specific strategies to minimize impact of water withdrawal, consumption and discharge on the quality and supply of water, reduces its water footprint and increases efficiency in its operations.
- ◆ Implements a waste management approach by prioritizing elimination at its source and increasing reuse and recycling in its businesses and promoting circular practices in its supply chain.
- ◆ Ensures protection and conservation of biologically diverse ecosystems by taking appropriate measures in line with its project-specific biodiversity action plans developed in accordance with impact assessments and baseline studies of flora & fauna.
- ◆ Promotes afforestation and protection of the existing forests and adopts green office practices while providing environmental trainings to its employees and subcontractors to raise awareness.

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Stakeholder Engagement

At the core of ENKA's value creation model lies transparent, strong, and constructive stakeholder communication, carried out in line with the principles of diversity and inclusion. While conducting its activities, the company addresses the expectations and needs of its stakeholders with an ethical, fair, and transparent approach and strives to incorporate their opinions and feedback into business processes and decision-making mechanisms.

ENKA's relationships with its stakeholders are based on the principles of mutual trust, open communication, and active participation. The company establishes a diverse communication and interaction network that includes various segments of society at both local and international levels and aims to continuously enhance this network. With this approach, ENKA continues its efforts to develop meaningful collaborations with a broad range of stakeholders, from local communities to international organizations.

ENKA defines all individuals, groups and organizations that directly or indirectly affect or are affected by its activities, goals and policies as stakeholders of the company. Accordingly, the main stakeholders of the company are its employees, customers, business partners, shareholders, independent audit and rating agencies, community stakeholders, supply chain, public institutions and academic organizations. ENKA categorises its stakeholders based on various criteria that include the degree and their potential to affect or be affected by ENKA's activities, strategies, risks, opportunities, policies and goals; their areas of influence; their representational authority; their responsibilities and their relationships with the company. The unique communication channels have been developed specifically for each group of stakeholders, and the frequency of communication has been determined. The stakeholder groups with which ENKA engages, the communication platforms used and the frequency of communications are presented in [Annex 4](#).

All developments and announcements concerning ENKA are promptly shared with all stakeholders via the ENKA

newsletters, which are the primary channel for internal communications, and the ENKA corporate website and official social media accounts, which are the primary channel for external communications. In addition to these communication channels, feedback that may contribute to ENKA's processes is collected regularly, and responses effectively are given to stakeholders' concerns or questions, through the regularly published corporate reports, the audits conducted at projects and subsidiaries, supplier audits, employee surveys, customer satisfaction surveys, training activities, workshops, meetings with local communities and authorities, and meetings with all business partners.

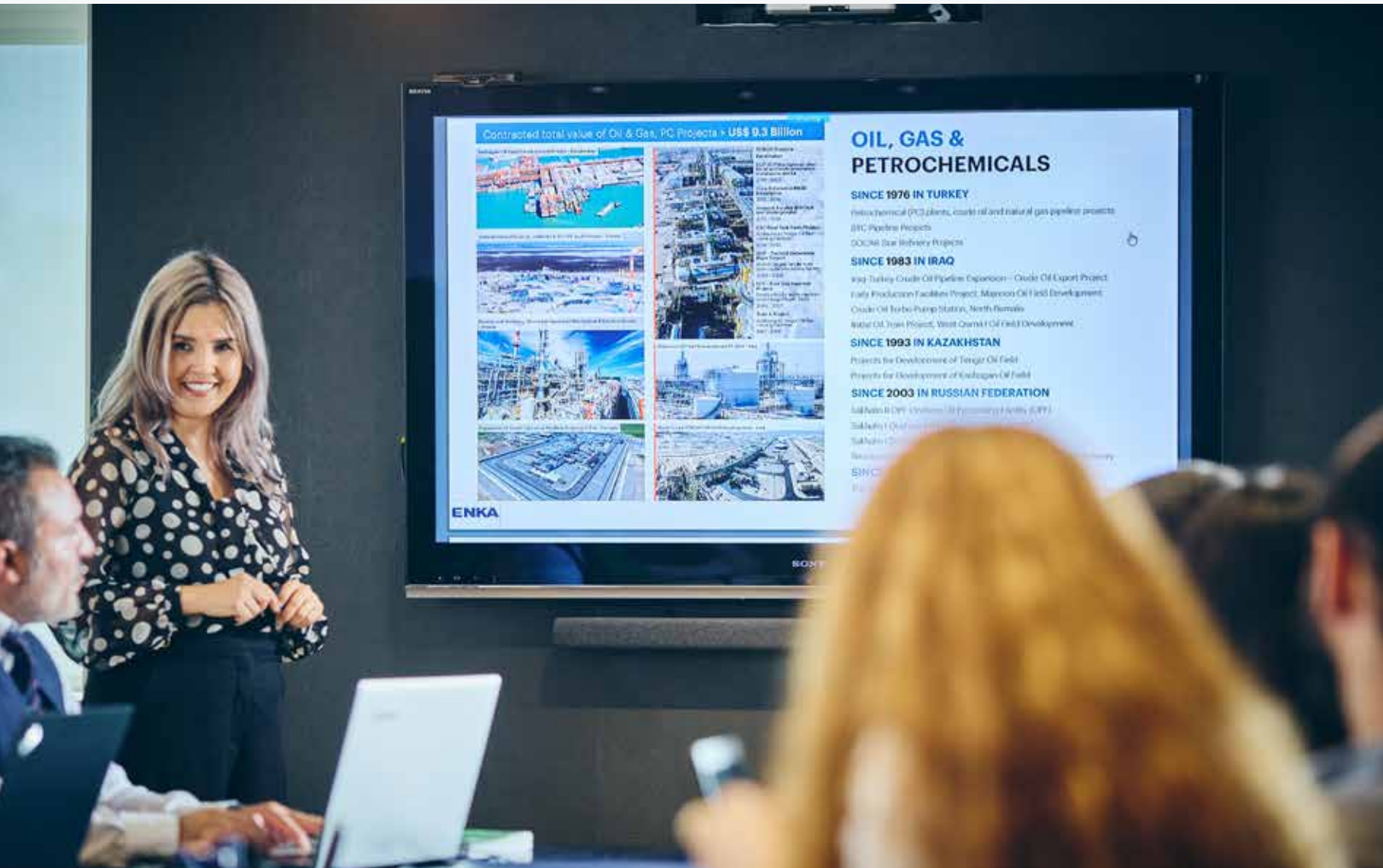
The company's Ethics Hotline and ethics email address have become one of the most effective and practical communication channels which stakeholders can use to consult on issues of concern, seek answers to their questions, and share their complaints or opinions. Additionally, grievance mechanisms established in projects provide a reliable communication channel for various stakeholder groups, including employees, local communities, suppliers and subcontractors to share their opinions, suggestions, and complaints. Through these mechanisms, all notifications are transparently evaluated, and regular status updates are provided to the notifying parties at every stage of the process.

The feedback which ENKA obtains from its efforts to establish an effective dialogue with its stakeholders enables the company not only to understand and respond to their needs and expectations but also to determine its priorities,

strategies and targets in a more comprehensive manner. Besides current needs and expectations, the stakeholder feedback also affects the risks and opportunities generated by factors such as developments in the field of sustainability, technological progress, legal arrangements and socio-economic changes. In the context of its risk management approach, ENKA acts within a life-cycle perspective and is able to meet the expectations of its stakeholders effectively. Among the most tangible products of the effective stakeholder dialogue which it conducts are the company's sustainability strategy and sustainability actions. ENKA conducted its most recent materiality analysis in 2023. These analyses are updated once every two years in order to track the changes in the needs of stakeholders with a view to moving ahead in accordance with these requirements. The changes in sustainability material issues, updated with the

active participation of various stakeholder groups, and the company's performance in this regard, are presented to all stakeholders through the annually published sustainability report.

The opinions and suggestions of all stakeholders and the recommendations of the Sustainability Committee based on the previous report were taken into account in the development of this report. The results of the BCSD Türkiye's evaluations of the previous report which was conducted on the basis of the "Principles", "Content" and "Experience" criteria within the scope of "Reporting Matters" project and opinions and suggestions shared at the feedback meetings were taken into consideration during the preparation of this report.



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Corporate Memberships and Collaborations

ENKA believes that the key to achieving significant progress in the face of the difficult, multi-layered sustainability challenges, headed by climate change and human rights, is to be found in the right collaborations.

Accordingly, through the effective collaborations it establishes and the joint efforts it undertakes with its stakeholders, ENKA aims to generate joint solutions to environmental and social problems, and to establish platforms for mutual learning and development at the local and global levels. To this end, ENKA strives to make use of its accumulated knowledge and experience to contribute to – and play a pioneering role in – a range of initiatives carried out for various purposes through its membership of various national and international associations, institutes, unions and industry organisations, and its participation in various working groups. This approach also strengthens ENKA's ability to proactively assess sustainability risks and opportunities, including climate-related issues, by incorporating stakeholder perspectives and enhancing its strategic decision-making capabilities accordingly.

Since 2017, ENKA has been a signatory to the United Nations (UN) Global Compact (UNGC) and has strongly supported the ten principles in all its operations. Every year, ENKA publishes its performance with respect to these ten principles as an annual communication on progress report through its sustainability reports. ENKA also continues to be a member of the Business Council for Sustainable Development Türkiye (BCSD Türkiye), which is the regional network and business partner of the World Business Council for Sustainable Development (WBCSD) in Türkiye, and of the Ethics and Reputation Society (TEİD), Türkiye's most influential nongovernmental organisation in the areas of establishing a culture of ethics and compliance within institutions and combating corruption and bribery.

ENKA is a member of the Building Services Research and Information Association (BSRIA), which provides access to a broad network, technical consultancy services and current

publications and training programs for the development of the environmental and operational aspects of companies in the field of building services, facility management and construction. ENKA is also a member of the Global Compact Signatories Association established to disseminate the ten principles of the United Nations Global Compact among the business community in Türkiye and to contribute to sustainable development in Türkiye through responsible business practices. Additionally, ENKA has become a member of the International Pipe Line & Offshore Contractors Association (IPLCA), which works to raise standards in the global pipeline and offshore construction sectors, share technical knowledge, promote collaboration, and increase awareness on critical issues such as sustainability and safety.

The Chairman of the Board is a member of the CEO COUNCIL, which brings together the chairpersons and CEOs of Türkiye's leading companies to take action on issues of importance for the business world, to pioneer projects with positive social impacts, and to organise gatherings.

Furthermore, Corporate Sustainability and Compliance Manager of ENKA is among the members of the Audit Committee of Ethics and Reputation Society and Supervisory Board of the Private Sector Volunteers Association (ÖSGD), of which ENKA is a corporate member. Since 2020, the Corporate Sustainability and Compliance Manager has also been providing "Sustainability, ESG and Ethics" training in the Ethics and Compliance Management Certificate Program organised by the TEİD Academy for the training of professionals to work in this field to ensure creation of Ethics & Compliance structures in companies.

The organizations, of which ENKA and its subsidiaries are members, are listed in [Annex 5](#).

The working groups in which ENKA is involved are as follows:

- ◆ Environment and Climate Change Working Group, which contributes to process of forming environmental policies, and to the development of the regulations that are required within the framework of these policies in Türkiye, evaluates the effective implementation of these regulations, carries out studies, and presents its recommendations to the relevant institutions and organizations,
- ◆ Gender Equality Working Group, which works to identify barriers to the equal participation of women in education, working life and politics, and to raise awareness and to make proposals for the development of the social structure in Türkiye,
- ◆ [The Sustainability and ESG Working Group](#), which was established by TEİD with the goal of organising events for the sharing of research, knowledge and practices, and of preparing training materials and guidebooks, with respect to Environmental, Social and Governance (ESG) criteria,
- ◆ [The Diversity and Inclusion Working Group](#), which was established by TEİD to underline the importance of diversity and inclusion in the business community, to ensure the sharing of good practices in this regard and to support the design of a roadmap offering common solutions,
- ◆ The UN Global Compact Diversity and Inclusion Working Group, which was formed by the UNGC in Türkiye to contribute to the formulation of policies and practices that will allow its signatories to make a difference in their activities and value chains in terms of "Diversity and Inclusion", and to engage in efforts to ensure the adoption of this issue in the business world by raising awareness in different industries in cooperation with the public and private sectors and non-governmental organizations,
- ◆ The Steering Committee for the report on "The Role of Forests and Sinks in Combating the Climate Crisis in Türkiye" which is being developed by the Nature Conservation Centre (DKM),
- ◆ [TÜYİD Sustainability Working Group](#), was formed to keep track of the current sustainability efforts in the capital markets, and to coordinate efforts to develop them when necessary.

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Double Materiality Process

ENKA determines the most important and relevant issues for both the company's activities and performance, as well as for all stakeholders, through sustainability materiality analyses conducted every two years. The results of these analyses shape the company's sustainability strategy, metrics and goals, plans, procedures, and reporting scope, while also highlighting the impacts on its current and projected financial position, financial performance, and cash flows. ENKA's materiality analysis is based on the UN Global Compact, the Global Reporting Initiative (GRI), IFRS S1 and S2 Standards, and TSRS S1 and S2 Standards, along with EFRAG IG:1 Materiality Assessment Implementation Guidance, the European Financial Reporting Advisory Group (EFRAG) and the European Sustainability Reporting Standards (ESRS) frameworks. In line with increasing and evolving reporting and transparency requirements, ENKA's latest double materiality analysis was conducted by the Corporate Sustainability and Compliance Department in 2023. In the last quarter of 2024, the analysis results were reviewed to verify their validity. Following these reviews, no changes were made to the material topics. The next materiality analysis is planned to be conducted in the last quarter of 2025.

As part of the first double materiality analysis conducted in 2023, which integrated the “Outside-In” and “Inside-Out” perspectives, potential impacts, risks, and opportunities were assessed and material topics were identified both from a sustainability perspective, including climate-related issues, and from a financial standpoint. In terms of risks and opportunities, the impact of sustainability and climate-related risks and opportunities on the company's current and projected financial position, financial performance, and cash flows was also evaluated. Accordingly, the topics were separated out along two axes: the impact which ENKA may have over environmental and social issues, and the influence which these issues may have over ENKA's potential to create value.

The first step of the double materiality analysis was to identify the issues to be included in the analysis. For this purpose, a review of the literature was conducted and a detailed examination was made of the Global Risks Report of the World Economic Forum (WEF), the Intergovernmental Panel on Climate Change (IPCC) Assessment Reports, Climate Disclosure Standards Board (CDSB) Framework Application Guidance, sector and industry developments, sustainability reporting standards and frameworks (GRI, IFRS, TSRS, TCFD, TNFD, SASB, CDP, CSRD, ESRS), the criteria used by rating agencies and indexes (DJSI, FTSE4Good, etc.), the

UN Sustainable Development Goals (SDGs), the material sustainability issues determined for the preceding period, the reports of international organizations and examples of global good practices and 25 issues were identified.

When determining the groups of stakeholders that would be able to take part in the materiality process, the impact potentials of the stakeholder groups was treated as an important criterion. The online surveys were shared with the groups of stakeholders by email. A total of 900 individuals from various stakeholder groups took part in the survey. These groups included the Sustainability Committee, the senior management of ENKA Group, employees, suppliers, subcontractors, NGOs and professional associations, subsidiaries, customers, business partners and universities.

The material issues were then determined by conducting an analysis which took into account – in addition to the results of the materiality surveys conducted with internal and external stakeholders – the reports of international organizations, environmental and social impact analyses, the results of enterprise and sustainability risk and opportunity assessments, and the financial effects of these risks and opportunities on strategy/decisions in the short, medium, and long term, global and sectoral trends and legal regulations, the feedback obtained from stakeholders during the course of the year and the outputs of national, international and sectoral conferences and events. Both quantitative and qualitative factors were considered during the analysis.

Most of the topics classed as “Highly Material Issues” as a result of the evaluation of the materiality survey have been included in the report under main headings. Innovation and R&D Activities, Environment-Friendly Materials Equipment and Buildings, Risk Management, Water Management, Waste Management, Local Employment, Community Investment Programs and Social Responsibility, and Biodiversity and Habitat Management are given under main headings in the report in accordance with the Materiality Process external trends and needs analysis conducted by the Corporate Sustainability and Compliance Department following the evaluation of the materiality survey. The remaining material issues and other issues have been included in the report to a more limited extent.

The links between these issues and the Sustainable Development Goals, the principles of the United Nations Global Compact and the ENKA Sustainability Strategy are shown in the table on the next page.

Financial Materiality Aligned with TSRS*

The materiality process is thoroughly addressed and reviewed under the governance, strategy, risks and opportunities, and criteria and targets sections of TSRS 1 and 2, and is managed in accordance with the guidance of the TSRS. Governance, environmental, and social impacts are comprehensively analyzed, ensuring an understanding of both their financial and non-financial dimensions. This process also directly informs ENKA's strategy for managing short, medium, and long-term risks and opportunities related to sustainability and climate change, which are reasonably expected to affect its future financial viability. Furthermore, it lays the foundation for an integrated risk and opportunity governance mechanism by ensuring that risk and opportunity assessment processes are conducted with a holistic approach. ENKA prioritizes,

identifies, evaluates, and monitors climate-related risks and opportunities in line with the materiality process. The risks and opportunities related to the priority issues identified in the materiality process are analyzed, and the results of these analyses are comprehensively presented in [Annex 6: ENKA Sustainability and Climate Change Risk and Opportunities](#).

The materiality matrix showing the results of the analysis can be found overleaf. The materiality matrix has been generated by scoring the selected ESG issues for their Importance for Stakeholders (the environmental, social and economic impact of ENKA's activities) and for their Importance for ENKA (their impact on ENKA's potential to create value/impact on financial performance).

Highly Material Sustainability Issues

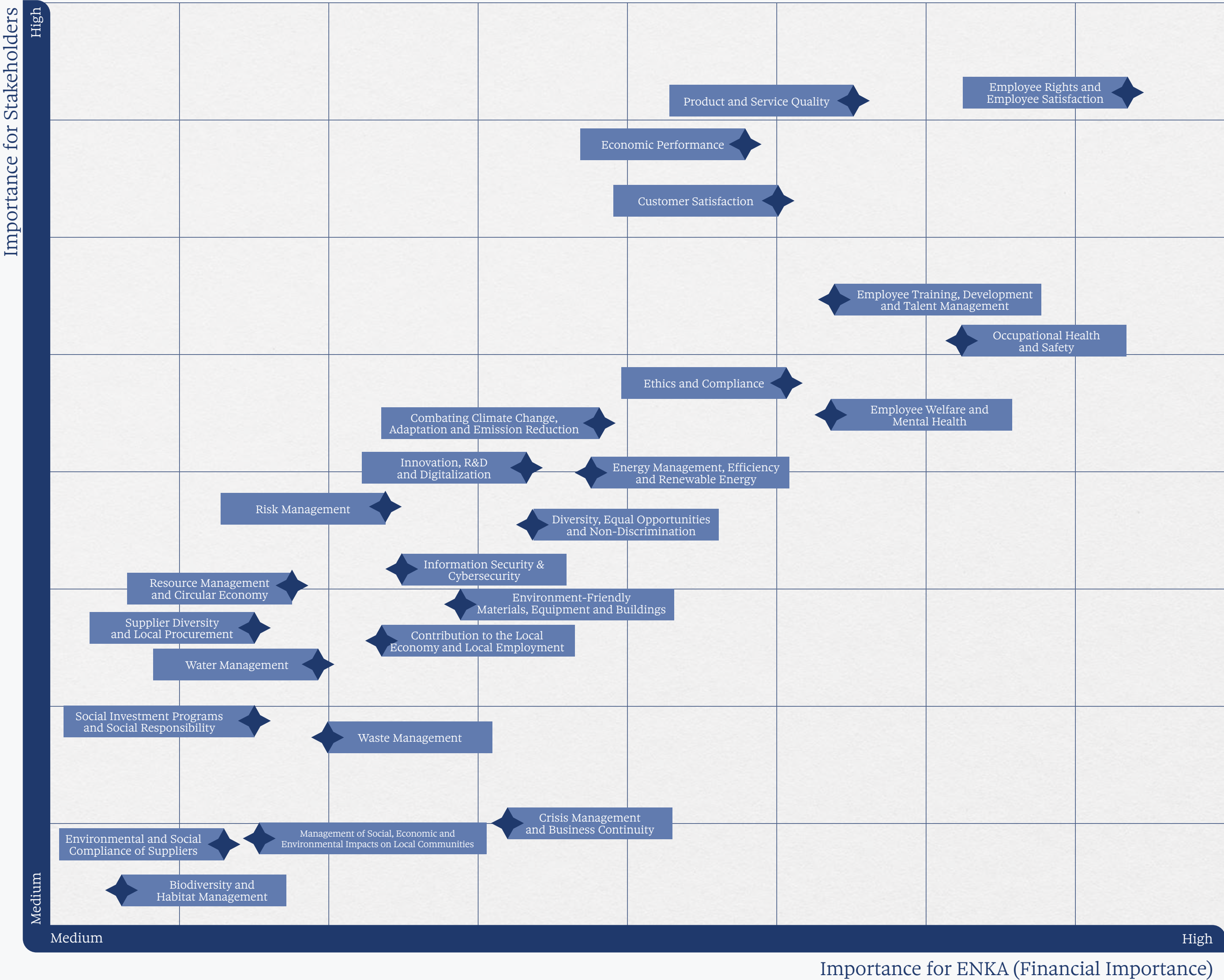
Related Strategy Pillar	Highly Material Issues	Contributed Sustainable Development Goals			Relevant UNGC Principles	
Our People & Community	Employee Rights and Employee Satisfaction	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	10 REDUCED INEQUALITIES	1, 2, 3, 4, 5, 6	
Our Business & Principles	Product and Service Quality	9 INDUSTRY INNOVATION AND INFRASTRUCTURE	11 SUSTAINABLE CITIES AND COMMUNITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	-	
Our People & Community	Employee Training, Development and Talent Management	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	10 REDUCED INEQUALITIES	1, 2, 3, 4, 5, 6	
Our People & Community	Occupational Health and Safety	3 GOOD HEALTH AND WELL-BEING	8 DECENT WORK AND ECONOMIC GROWTH		1, 2	
Our Business & Principles	Economic Performance	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY INNOVATION AND INFRASTRUCTURE		-	
Our Business & Principles	Customer Satisfaction	9 INDUSTRY INNOVATION AND INFRASTRUCTURE			-	
Our People & Community	Employee Welfare and Mental Health	3 GOOD HEALTH AND WELL-BEING	5 GENDER EQUALITY		1, 2, 3, 4, 5, 6	
Our Business & Principles	Ethics and Compliance	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS	1, 2, 3, 4, 5, 6, 10
Our Planet	Combating Climate Change, Adaptation and Emission Reduction	6 CLEAN WATER AND SANITATION	7 AFFORDABLE AND CLEAN ENERGY	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	7, 8, 9
		14 LIFE BELOW WATER	15 LIFE ON LAND	17 PARTNERSHIPS FOR THE GOALS		
Our Planet	Energy Management, Efficiency and Renewable Energy	7 AFFORDABLE AND CLEAN ENERGY	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION		7, 8, 9

* The financial materiality threshold has been set at 0.2% of revenue; any impacts exceeding this threshold are considered financially significant and have been reflected in the risk and opportunity table as "high" or "very high."

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- ◆ Sustainability Strategy
- ◆ Stakeholder Engagement
- ◆ Corporate Memberships and Collaborations
- ◆ Double Materiality Process

ENKA Sustainability
Materiality Matrix



Highly Material Issues

- ◆ Employee Rights and Employee Satisfaction
- ◆ Product and Service Quality
- ◆ Employee Training, Development and Talent Management
- ◆ Occupational Health and Safety
- ◆ Economic Performance
- ◆ Customer Satisfaction
- ◆ Employee Welfare and Mental Health
- ◆ Ethics and Compliance
- ◆ Combating Climate Change, Adaptation and Emission Reduction
- ◆ Energy Management, Efficiency and Renewable Energy

Material Issues

- ◆ Innovation and R&D Works
- ◆ Diversity, Equal Opportunities and Non-Discrimination
- ◆ Risk Management
- ◆ Information Security & Cybersecurity
- ◆ Environment-Friendly Materials, Equipment and Buildings
- ◆ Contribution to Local Economy and Local Employment
- ◆ Water Management
- ◆ Waste Management
- ◆ Resource Management and Circular Economy
- ◆ Social Investment Programs and Social Responsibility

Other Issues

- ◆ Supplier Diversity and Local Procurement
- ◆ Crisis Management and Business Continuity
- ◆ Management of Social, Economic and Environmental Impacts on Local Communities
- ◆ Environmental and Social Compliance of Suppliers
- ◆ Biodiversity and Habitat Management

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5 GENDER EQUALITY



8 DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



10 REDUCED INEQUALITIES



11 SUSTAINABLE CITIES AND COMMUNITIES



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



17 PARTNERSHIPS FOR THE GOALS



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Sustainability Corner

Since our inception, ENKA has been on an ambitious journey to contribute to a more sustainable future. Central to this mission is our commitment to transparency, sharing our progress, challenges, and lessons learned along the way. We recognize that sustainability is not just about responsible operations—it is an opportunity to positively impact the communities we operate in and the world at large.

Sustainability is deeply embedded in our business strategy. Over the years, we have witnessed the transformative impact of this integration, particularly in the evolution of our portfolio and the resulting reduction in emissions. While our sustainability initiatives and efficiency programs have played a significant role, the major driver of this progress has been the strategic shift in our operational focus. Our Sustainability Committee, Working Groups and sustainability representatives at our projects and subsidiaries along with our leadership teams are dedicated to enabling ENKA to grow, operate sustainably and achieve sustainability and climate change targets that we have envisioned for ENKA by the end of this decade.

We care deeply about our role as an EPC contractor in advancing the energy transition, as well as the energy transition of our own operations. For decades, we have been upgrading simple cycle power plants to combined cycle systems, significantly improving efficiency and reducing emissions in various regions of the world, with a particular focus on developing countries. We are advancing cutting-edge projects across the EU and the UK, such as the Dradenau Combined Heat and Power Plant, which is set to break in-country efficiency records. At the same time, we are investing in renewable energy, including our first major solar energy project in Burgas, Bulgaria. Our commitment to innovation and engineering solutions remains unwavering, as demonstrated by our recently signed Low Carbon Hydrogen Production Plant Project in North West England. This project will not only benefit its region and the

environment but will also provide our talented engineers with invaluable experience and inspiration to design a more sustainable future.

In 2024, we continued to make significant progress toward our ambitious sustainability and climate change targets. We exceeded our goals for investment in and transition to renewable energy sources, achieving remarkable results with the Çimtaş Group. Our real estate companies reached a major milestone in their sustainability journey by successfully obtaining ISO 50001 certification. Additionally, our schools have been transformed into sustainable campuses through continued investments in solar energy and other green initiatives. At our projects, we accelerated our efforts to scale and strengthen our sustainability program, building on existing initiatives as we advance toward our 2030 goals. Every phase of our projects, from initial engineering, construction to operation, is planned with sustainability in mind. Our teams are increasingly equipped with sustainability competencies, and leadership teams continue to champion these efforts. We have created platforms for employees to share ideas and initiatives, fostering a culture of collaboration and innovation. Through incentive programs and competitions, we have seen a surge of creative solutions from our talented colleagues from all our projects.

In a challenging business environment, our commitment to fostering a fair and equal society remains more vital than ever. Social performance is a cornerstone of our operations. In every country where we operate, we develop customized social performance plans, incorporating strategic social investments, social responsibility initiatives, and volunteer programs. Our projects inherently revive local economies, and we are dedicated to ensure this impact is balanced, equitable, and sustainable. Through local employment programs and partnerships with local suppliers and subcontractors, we create meaningful growth opportunities for communities, particularly in developing regions.



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The maturity and harmony of our ethics and compliance program, along with our internal audit program, have reached a highly satisfactory level. Specifically, our ethics and compliance audits serve not only as monitoring and defense mechanisms but also as platforms for open dialogue and self-expression, fostering a strong “speak-up” culture within the company. This culture of transparency and open communication is fundamental to our operations and is being actively expanded across all our projects and subsidiaries.

Our DE&I culture is a foundation of our success. By fostering a sense of belonging and unity, we have built resilient teams capable of overcoming challenges in even the most demanding geographies. Through training, workshops, and campaigns, we ensure that our diverse workforce operates in harmony, supported by initiatives that also promote mental health and well-being. In an industry with some of the highest risks of poor mental health, ENKA is committed to treating mental health with the same rigor as safety. We are investing in proactive measures to address mental health challenges, support our teams and improve standards across the sector.

Another highlight of this year was the 3rd ENKA Schools Sustainability Meeting. This year’s event placed a strong emphasis on Women in STEM, bringing together our students with esteemed private sector representatives and academics. We introduced them to the vast world of engineering and science, delivering a powerful message about eliminating gender-based discrimination in these fields. Additionally, our Innovative Campus Competition was truly inspiring. The projects designed by our students were remarkable, showcasing their creativity, passion for our planet, and commitment to natural life and equitable living conditions. As the world grapples with the worsening impacts of climate change, their talent, enthusiasm, and innovative spirit filled us with inspiration and pride, reminding us of the potential for meaningful change.

Our commitment and leadership in sustainability has been widely recognized. In addition to maintaining our presence

in key sustainability and ESG indices, we have achieved Prime rating by the ISS ESG Corporate Rating System and received numerous awards, including Global Road Achievement Award of the International Road Federation (IRF) with the Morava Corridor Motorway Project for its Environmental Stewardship.

While we celebrate our achievements, we remain focused on areas for improvement. The end of 2025 will be a pivotal moment as we assess our performance and consider revising our targets to make them even more ambitious. Key areas of focus include waste management, eliminating plastic in procurement activities, advancing sustainability across our supply chain, upskilling the suppliers and subcontractors, collecting and analyzing supply chain data, and addressing Scope 3 emissions. Additionally, we are working on developing a Sustainable Procurement Policy to further embed responsible sourcing practices into our operations.

ENKA has always been privileged to inherit a culture of inclusivity and care, where our founders have consistently emphasized love, friendship, respect, and unity, alongside hard work, innovation, and success. This inclusive culture, championed by our founders, remains a guiding force as we strive to ensure that no operation, employee, or stakeholder is left behind in our sustainability journey. This year, we emphasize and celebrate the diversity and inclusivity of this culture through the motto of our report: “Building Solidarity: A United Commitment.”

Last year, we published our first TSRS-aligned report, and this year, we have issued our first fully compliant report. We welcome the adoption of comprehensive reporting frameworks in our region and are preparing to align with global initiatives like the EU Corporate Sustainability Reporting Directive (CSRD).

ENKA's slogan, “Engineering for a Better Future,” resonates deeply with all of our colleagues as “a better future for ALL”. This vision is what we strive for every day. Since our founding, we have proudly upheld strong values related to



the environment, communities, employees, and business ethics. Our commitment has only grown stronger and more transparent since signing the UN Global Compact in 2017. Embracing these values and integrating them into our operations has become an inseparable part of how we work, benefiting our company, employees, stakeholders, communities, the environment, and the industries in which we operate. Being among the leading advocates of these

principles is a source of pride for every ENKA colleague, and we are committed to maintaining this pride. Through innovative approaches, partnerships, and a dedication to continuous learning, we are determined to drive meaningful progress—for our planet, our communities, and future generations.

İnci Bozokluoğlu
Corporate Sustainability and Compliance Manager

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Ethics and Compliance Program

At the core of ENKA's continued success since its establishment lies the trust placed in the company by its employees, customers, supply chain, and all societal and other stakeholders. The key factor in ensuring and maintaining this trust is the company's adoption of a business approach that is honest, transparent, compliant with laws, and aligned with its values and policies. All ENKA employees are aware of their responsibility to preserve ENKA's legacy of conducting business in a way that is honest, safe, of high quality and sustainable. Through its Ethics and Compliance Program, ENKA abides by the relevant local and international laws and regulations and anti-bribery and anti-corruption regulations, and by the principles enshrined in the Universal Declaration of Human Rights, maintaining its ethical values and its fair, transparent and honest way of doing business even in locations where relevant legal regulations are lacking or limited.

ENKA requires all its employees, representatives, subsidiaries, suppliers and subcontractors to establish fair, honest, impartial, transparent and accountable relationships with all the colleagues, communities and competitors with whom they interact during their activities, and to comply fully with the relevant national and international laws and regulations. ENKA communicates its rules, ethical values and management structure to all of its employees through the "ENKA Code of Business Conduct."

✧ [For ENKA Code of Business Conduct, please click](#)

ENKA's Code of Conduct was reviewed in 2024, as part of the regular annual review, by the Corporate Sustainability and Compliance Department. During this review, no updates were deemed necessary, and no changes were made to the Code. The Code is published on ENKA's corporate website upon the approval of the Chairman of the Board of Directors of ENKA, and is accessible to all stakeholders. The Code of Business Conduct is available in eight languages; English, Turkish, Russian, Arabic, Georgian, Serbian, Hindi and Mongolian— and applies to managers and employees at all levels, including the senior management and the Board of ENKA and its subsidiaries.

In 2024, the Executive Ethics and Compliance Committee, which was established to ensure the efficiency and impartiality

of the company's ethics and compliance program, was actively involved in assessment and management of ethics and compliance risks, the assessment and investigation of incidents reported to the company's whistleblower channels, as well as in the examination of the findings of Ethics and Compliance Audits and of the corrective actions taken. In addition, the Audit Committee and the Chairman of the Board of Directors inspect company's ethics and compliance program by periodically reviewing the reports that are submitted by the Corporate Sustainability and Compliance Department, audit reports and performance indicators.

✧ [For more information about the Executive Ethics and Compliance Committee, please click](#)

Raising Concerns

ENKA maintains an Ethics Hotline and an e-mail address (ethics@enka.com) to ensure open and transparent communication, allowing employees, local communities and all parties with whom business relationship are maintained (suppliers, subcontractors, subcontractor employees, customers, business partners, etc.) to report any violations of the Code of Business Conduct or company policies and to obtain advice on any related issues that are unclear to them. All employees and relevant stakeholders can submit reports to these channels voicing any concerns that they are unable to resolve through discussions with their managers or with the local project management. Any form of ill-treatment, including sanctions or discrimination, and retaliation is strictly prohibited to those who make any reports to these channels. Reports made to the whistleblower channels are classified and passed on to the Executive Ethics and Compliance Committee. All kinds of reports that fall within the scope of application of the reporting channels are assessed, investigated and concluded, and the complainant is informed of the outcome.

✧ [For detailed information on ethics reporting channels, please click](#)



Stakeholder Aspect

Neslihan Yakal
*Ethics and Reputation Society (TEİD)
Secretary General*

At the Ethics and Reputation Society (TEİD), we work towards our mission of raising awareness of ethics, compliance and reputation in the business world in Türkiye, spreading these values, and building the foundation of corporate culture on ethical principles Founded in 2010 with contributions from Türkiye's leading companies, TEİD has been working since then to raise ethical standards in the business world, strengthen compliance practices, and make reputation management a strategic priority. Our society believes that ethical values should not only exist in principle but lie at the core of how business is conducted, and we carry out activities both in Türkiye and on international platforms. As TEİD, we believe that ethical principles and values play an indispensable role in creating a sustainable business world, not only for today but for future generations, and we continue our work relentlessly towards this goal.

With its commitment to ethics and compliance standards and its vision of embedding these values at the core of its corporate culture, ENKA has become one of TEİD's key stakeholders. Through its pioneering practices in integrating ethical principles and values into daily business processes, ENKA sets high standards not only

in its own operations but also in its relationships with all stakeholders. In this process, the active participation of ENKA employees in TEİD activities and the TEİD Academy programs has created significant awareness in spreading and adopting ethical principles and values in the business world. The participation of ENKA's Corporate Sustainability and Compliance Manager İnci Bozokluoğlu, a member of TEİD's 8th Term Board of Auditors, as a trainer at TEİD Academy and her active participation in working groups has been a factor demonstrating ENKA's determination in this field.

As TEİD, we are pleased to support ENKA's efforts to strengthen ethical standards in the business world. ENKA's steadfast adoption of ethics and compliance principles in its business processes and organizational structure not only improves its own corporate performance but also represents an approach that serves as an example to all sectors. In this context, the successful implementation of critical values such as ethical leadership, transparency, and accountability in ENKA's extensive operations makes a significant contribution to establishing ethics and compliance standards in Türkiye's business world.

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On December 9, 2024, International Anti-Corruption Day was celebrated with an event organized by the European Bank for Reconstruction and Development (EBRD) in collaboration with the Ethics and Reputation Society, one of the leading local civil society organizations focused on business integrity and compliance.

The event, which included a panel moderated by ENKA's Corporate Sustainability and Compliance Manager İnci Bozokluoğlu, brought together various key stakeholder groups united in their commitment to promoting integrity, transparency, and fairness in the business world.



ENKA's whistleblower channels are announced primarily on its website, as well as via newsletters published throughout the ENKA Group and on posters in local languages posted in locations visible to employees at project sites and at subsidiaries' premises. Furthermore, the details and addresses of these channels are shared with all employees during orientation training and Code of Business Conduct training.

In addition to the corporate whistleblower channels, grievance mechanisms are established at ENKA projects to allow employees and local communities to report. All grievances submitted to these mechanisms are handled according to corporate procedures and in line with the principles that apply to the corporate whistleblower channels. Persons who make reports to the corporate whistleblower channels or grievance mechanisms are not subjected to any negative treatment and are protected from any retaliation, and their confidentiality is protected.

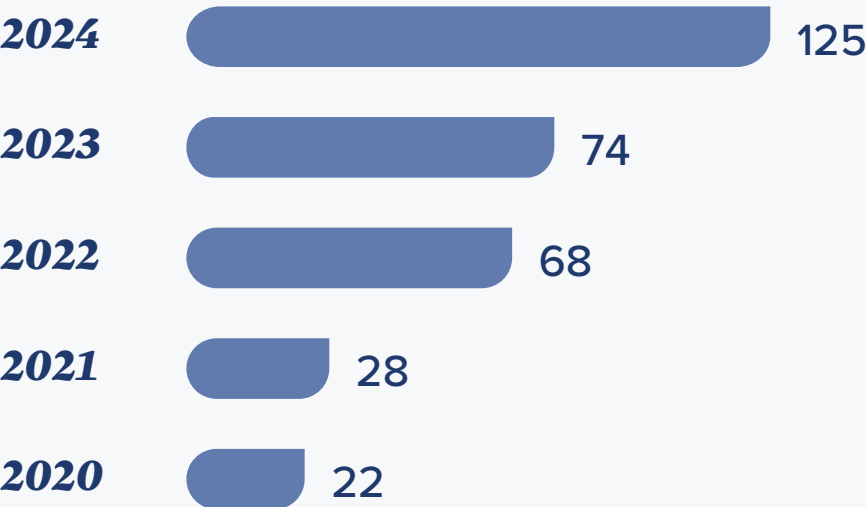
In 2024, the ethics reporting channels were used by employees of ENKA and its subsidiaries, by former employees, by subcontractor employees and by suppliers. Most reports were made to acquire information or to discuss matters falling outside the scope of the channels. A breakdown of the reports within the scope is shown on the right.

Ratio of Operations That Corruption Risks Analysis Conducted: 100%

Ratio of Operations That Human Rights Risk Analysis Conducted: 100%

Ratio of Operations That Ethics and Compliance Audits are Performed: 100%

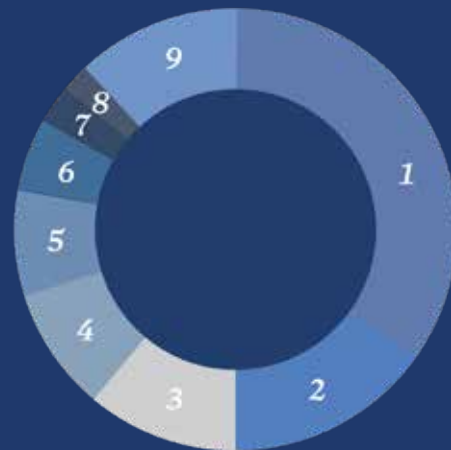
Number of Reports Made by Years



All of the reports related to whistleblower mechanisms in 2024 were concluded and closed. All of the allegations made in the reports were addressed in accordance with corporate procedures, and confidentiality was ensured in all cases. As a result of the reports concluded, 7 employees are no longer working at the company and 5 companies were placed on the black list not to be worked with again. During the year, no reports related to bribery and corruption issues were made via the whistleblowing channels, no employee was subjected to disciplinary action or any other penalty on these grounds and no contract has been terminated for this reason.

Across the entire ENKA Group, all new employees receive training on the Code of Conduct as part of the orientation program. In this regard, all new employees who joined in 2024 have completed this training. In addition, the online and classroom ENKA Code of Business Conduct trainings, developed to ensure that all employees clearly understand the information they are given about ethics and compliance management at ENKA, its policy on bribery and corruption, its approach to human rights and its working conditions and provided to all employees of ENKA and its subsidiaries. In 2024, this training was provided in China, Kazakhstan, Mongolia, Serbia, the United Kingdom, Türkiye, North Macedonia, Libya, Russia, and other countries, where it is also provided to local employees and employees from other countries with subtitle or interpreter support in their native languages.

Breakdown of Whistleblower Reports by Subjects in 2024



1-	Human Resources	35%
2-	Violation of Procedures / Misconduct	15%
3-	Mobbing or Communication Issues	11%
4-	Asking Question / Information	9%
5-	Issues Related to Subcontractors and Supplier Companies	8%
6-	Diversity and Inclusion	5%
7-	Conflict of Interest	3%
8-	Information Security	2%
9-	Other	12%



In 2024, a total of 5,500 employees received over 6,150 person-hours of training under the Code of Business Conduct (including human rights and anti-corruption policies) and the Ethics & Compliance Program. In addition, 760 subcontractor, supplier or partner employees received 800 person-hours of training under this framework.

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Ethics and Compliance for Suppliers

ENKA expects all individuals, groups, and organizations it collaborates with and plans to work with to fully comply with relevant laws and to act in accordance with the ethical culture and rules adopted by the company. In this context, ENKA requires all of its suppliers, subcontractors, consultants, dealers and business partners (collectively referred to as “Suppliers” in the report) to comply, in all of their operations, with ENKA Supplier Code of Conduct, which also incorporates the sustainability approach that ENKA expects its suppliers to adopt.

✦ [For the Supplier Code of Conduct, please click](#)

As required by ENKA's corporate procurement procedures, the Supplier Code of Conduct and the procedure to be followed in the event of a violation are communicated to all suppliers before any contract is signed. In addition, all contracts signed with suppliers include provisions stating the requirements for companies and their employees to carry out their activities in compliance with ENKA Supplier Code of Conduct, and recognize ENKA's right to carry out audits and to terminate the contract in the event of a violation of the Supplier Code of Conduct, including violations of human rights, anti-bribery and anti-corruption policies, etc. Details of the training and auditing activities carried out with suppliers as part of the ethics and compliance program are given in the “[Responsible Supply Chain Management](#)” section of the report.

Human Rights

Respect for people and human rights is at the core of ENKA's values and principles. ENKA's commitment to respecting and promoting human rights is of critical importance to the company's strategy and is a key part of the company's goal to ensure a just transition, particularly in the sustainable transformation of the energy and construction sectors. ENKA conducts all its operations ethically and in compliance with the laws, and in line with an approach that respects the human rights as stated in the Universal Declaration of Human Rights. ENKA also complies with requirements of the United Nations Global Compact, of which it is a signatory; abides by the relevant conventions published by the International Labour Organization (ILO); and takes into account OECD Guidelines for Multinational Companies and the UN Guiding Principles on Business and Human Rights. In these respects, ENKA requires all of its stakeholders to adopt the same approach.

ENKA's all operations and investments are assessed in terms of human rights. Through this assessment process, human rights-related risks are identified and efforts are made to eliminate, mitigate or control these risks. As well as guiding ENKA's operational and investment decisions, human rights and sustainability criteria are included among its supplier and subcontractor selection and performance evaluation criteria.

ENKA assesses human rights-related risks on a sectoral and regional basis. In both cases, previous human rights assessments, risk analyses, the outputs of engagements with stakeholders and the reports published by official bodies and NGOs are taken into consideration. The “Human Rights Guidance Tool of the UNEP Finance Initiative” publication is taken as a reference for sector-based evaluations. Among the most prominent issues raised in these evaluations are the prevention of forced labour and child labour, respect for the right to collective bargaining and the right to organise, controls for migrant workers and human trafficking, and occupational health and safety. ENKA's policy regarding these and other human rights issues is clearly stated in the ENKA Code of Business Conduct and the Supplier Code of Conduct.

ENKA has prioritised training in those areas where a high level of human rights risk has been detected as a result of the assessments. Through the ENKA Code of Business Conduct and Human Rights training, which has been provided throughout the ENKA Group, ENKA's rules were communicated to employees and awareness was raised among them about human rights. With regard to occupational health and safety, an area with a high level of risk, a total of 1,380,492 person-hours of occupational health and safety training was delivered in 2024 in all the locations in which ENKA operates. Regarding human trafficking –another issue with a high level of risk – a total of 400 hours of “Human Trafficking Awareness” training was provided to 5,450 employees in high-risk regions.

ENKA's annual Modern Slavery Act Statement covering its efforts to combat modern slavery and human trafficking, including forced and child labour, has been published on its corporate website² as required by the Modern Slavery Act 2015 of the United Kingdom. ENKA makes use of its due diligence and supplier assessments and audits in order to assess the high-risk human rights issues across its whole value chain. Detailed information on the supplier assessments and audits carried out in 2024 is provided in the “[Responsible Supply Chain Management](#)” section of the report.

Stakeholder engagement and collaborations have an important place in ENKA's human rights strategy. ENKA constantly communicates and cooperates with the relevant local authorities, human rights platforms and NGOs in the countries in which it operates in order to establish collaborations to support its employees and protect their rights. In Kazakhstan, for example, a country where ENKA has been working on projects for many years, ENKA has an Industrial Relations department specifically serving those of its employees who are Kazakh citizens. This department conducts joint activities for its Kazakh citizen employees with the Office for Employment, Social Programs and Marital Status Registry in the region concerned.

Child labour and forced labour are strictly forbidden throughout the entire value chain, including the operations of ENKA and its subsidiaries and the activities of suppliers and subcontractors working with ENKA. To this end, the activities of ENKA and its subsidiaries are regularly inspected in terms of human rights and compliance with the ENKA Code of Business Conduct through ENKA internal audits and Ethics and Compliance audits. In addition, ENKA and its group companies do not collaborate with any suppliers that have a negative record for unregistered, child or youth employment and forced labour. In this context, suppliers are audited within the framework of Supplier Sustainability Audits. Besides, further controls are also carried out during periodic project audits conducted by the relevant project units.

During the routine controls and audits carried out in the reporting period, no cases of forced labour or child labour were encountered at ENKA or its subsidiaries and suppliers and also no such report has been received through the company's whistleblowing mechanisms.

In all regions in which ENKA and its subsidiaries operate, the rights to organise and to collective bargaining as defined by the relevant laws and regulations, is abided by and employees' and suppliers' rights to set up or join trade unions is respected. No request or complaint in this respect was conveyed to ENKA during the reporting period and no violations were found during internal audits. ENKA Ethics Hotline and e-mail address, as well as the project grievance mechanisms, are in operation, allowing employees and suppliers to report their requests and/or complaints on such matters and on other human rights issues.

The Tengiz Oil Field Development Works in Kazakhstan is the project of ENKA İnşaat in which all local employees work under a collective bargaining agreement. Additionally, there are unionized employees at the ongoing Hinkley Point C (HPC) Nuclear Power Plant Turbine Island Piping Prefabrication and Erection Works Project in the United Kingdom. The employee distribution details for the relevant projects are provided in the table on the next page.

² <https://www.enka.com/allfiles/pdf/ENKA-Modern-Slavery-Act-Statement-2024.pdf>

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Between September 19-20, 2024, the "European Human Rights Experience Sharing Group Meeting" was organized by the UN Global Compact in Berlin to encourage companies in Europe to share their experiences in the field of human rights and learn from one another.

The meeting, held under the theme "Just Transition", was attended by several companies from different sectors across Europe. On behalf of ENKA, the Corporate Sustainability and Compliance Manager participated in the event. During the meeting, companies had the opportunity to meet with experts on just transition and share their practices on supply chains, reporting, stakeholder engagement, and green transformation.



Distribution of Unionized Employees

	White Collar Employee	Blue Collar Employee	Total
Number of Union Member Employees at Tengiz Oil Field Development Works	141	426	567
Number of Union Member Employees at HPC Project	7	34	41
Total	148	460	608

At Çimtaş, one of ENKA's subsidiaries, trade unions are active and collective bargaining is implemented.

Employees Covered by Collective Bargaining Agreement (CBA) or Union Membership at Çimtaş

Location	Union Name	Total Number of Employees	Employees Covered by CBA	Rate of Employees Covered by CBA
Çimtaş Steel	Turkish Metal Union	759	530	70%
Cimtas Pipe	Turkish Metal Union	1,584	1,172	74%
Çimtaş Module and Shipyard	Türkiye Ports, Docks, and Shipyard Workers' Union	259	150	58%
Çimtaş Precision Machining	Turkish Metal Union	331	212	64%
Cimtas Ningbo	Cimtas Ningbo Labour Union	327	327	100%
Total		3,260	2,391	73%

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Combating Bribery and Corruption

Aligned with the principles of integrity and transparency, ENKA adopts zero tolerance for bribery and corruption in all its operations. The company’s anti-bribery and anti-corruption policy, which outlines this principle, is shared with all stakeholders through the ENKA Code of Business Conduct and the Supplier Code of Conduct.

In all of its activities, ENKA acts in an ethical, fair and transparent manner, in compliance with local and international laws. ENKA also requires all of its employees and business partners, and all parties with which it has a business relationship, to act in the same manner. ENKA maintains its strong anti-corruption program by utilizing comprehensive control and audit mechanisms, effective policies and procedures, and risk assessments. As a result, it ensures full compliance with the International Financial Reporting Standards and the United Nations Global Compact, to which it is a signatory.

ENKA Code of Conduct, including its anti-corruption policy, applies to all employees (including managers, the Board of Directors, and employees of subsidiaries). Training is provided for employees, business partners, suppliers, contractors, and other stakeholders on this topic. In addition to these training sessions, up-to-date information about the Code of Business Conduct and the anti-bribery and anti-corruption policy is shared through newsletters published company-wide. The Code of Business Conduct training, incorporating ENKA's anti-bribery and anti-corruption policy, was delivered to 6,260 people in 2024. Among those who received the training were a total of 48 representatives of ENKA's senior management and members of its Audit Committee, Corporate Governance Committee, Early Identification of Risks Committee and Executive Ethics and Compliance Committee.

ENKA may be exposed to corruption risks due to its operations or supply chain being located in countries with a high perception of corruption. All operations of ENKA and its subsidiaries are assessed for bribery and corruption risks, as well as compliance with human rights, by the Early Identification of Risks Committee, the Risk Management Working Group, the Corporate Sustainability and Compliance Department and the project management teams³. Based on the results of these risk assessments, the structures of internal control mechanisms, audit scope and periods, and training plans are organized, and necessary procedure revisions are determined.

In the last quarter of the year, Ethics & Compliance Workshops were held for employees from different departments of the Morava Corridor Motorway Project in Serbia to refresh their knowledge on Ethics and Compliance policies, and to raise awareness on issues such as conflict of interest, hospitality, and anti-corruption. The workshops, completed with five separate in-person sessions, reached approximately 140 employees and provided an opportunity to reinforce the knowledge gained through online training.

³ Bribery and corruption risks are analysed on a country basis using “TRACE Bribery Risk Matrix Scores” as a reference for bribery risks and the “Transparency International – Corruption Perceptions Index” as a reference for corruption risks.

During risk assessments conducted by ENKA based on the index prepared by Transparency International for the regions in which it operates, local supply chains were identified as a source of risk for combating corruption. ENKA communicates its anti-bribery and anti-corruption rules, as part of its Supplier Code of Conduct, through its corporate website, newsletters, workshops and training activities, and shares them directly with all suppliers, subcontractors and business partners before any contract is signed. The Supplier Code of Conduct is included in ENKA's all supplier and subcontractor contracts, along with legal compliance requirements.

Anti-bribery and anti-corruption assessments are made of all suppliers and subcontractors that cooperate with ENKA during the course of their selection and performance evaluations, and ENKA does not work with companies which have any kind of negative record in this regard. No cases of corruption were encountered during supplier audits conducted in 2024, and ENKA received no allegations of corruption related to suppliers. Information about suppliers with which business relations were terminated because they did not meet the sustainability criteria, which include items related to anti-bribery and anti-corruption, is given in the “[Responsible Supply Chain Management](#)” section of this report.

In addition to the control mechanisms, the Ethics Hotline and other whistleblowing mechanisms can be used by employees, suppliers, subcontractors and business partners to communicate cases or suspicions of corruption of any kind and consequently serve as an important instrument for identifying risks in this area.

During the reporting period, no criminal cases were filed against the company on charges of corruption and no

business contracts were terminated due to corruption; nor did the company pay any penalty for reasons of bribery or corruption during this period.

ENKA also supports anti-corruption efforts beyond the company’s borders. To this end, it is actively maintaining its commitment to the UN Global Compact and its membership of the Ethics and Reputation Society (TEİD). Through its Ethics and Compliance Program, ENKA is also contributing to the achievement of UN Sustainable Development Goal 16 on “Peace, Justice and Strong Institutions”.

ENKA communicates with the public authorities in the countries in which it operates in a transparent manner, and in compliance with the fair competition laws of the relevant country, and follows a principle of not adopting any political views institutionally, and not providing in cash or in kind, direct or indirect aid or support to political organisations and persons in countries where it operates. ENKA maintains the same ethical, transparent and fair approach in its relations with its competitors; avoids all forms of behaviour that may be anti-competitive, provides training for its employees and avoids actions that might constitute steps towards monopolization and the formation of trusts. In the reporting period, there were no cases of anti-competitive behaviour, monopolization or trust forming identified and no court cases were filed against the company.

ENKA and its subsidiaries act in full compliance with the laws of the countries where they operate, with respect to the taxes they pay, the reporting thereof, and the keeping of accounting records. Information on taxes and the related audit reports can be found in the ENKA [Annual Report](#).

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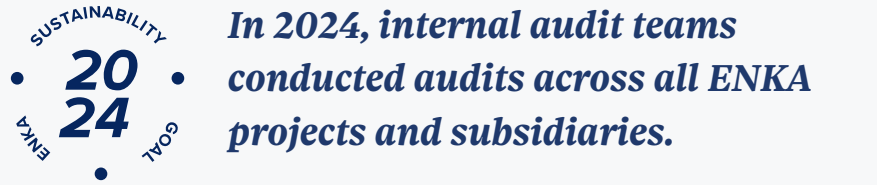
Control Mechanisms, Risk and Opportunity Management

Legal compliance is a priority in all of ENKA's operations. The company ensures full compliance with the laws and regulations of the country in which it operates, as well as relevant international and national laws and regulations throughout its activities. In this regard, ENKA's Code of Business Conduct, procedures, and policies have been designed to provide employees with the necessary guidance and direction. The corporate departments at ENKA Headquarters support the projects in these respects and simultaneously act as a control mechanism. Any type of action that breaches the law, could cause material and moral damage to the company and/or might be considered a criminal offence or a violation of human rights or an instance of corruption is avoided and prevented by the control mechanisms, and such matters are treated with caution and monitored carefully. Compliance with national and international legislation and standards is also evaluated through these control mechanisms. All these processes are managed with a lifecycle approach throughout the value chain.

ENKA's basic control mechanisms include its corporate departments, management systems and process control procedures along with the software used for process management. Following these control mechanisms, the company's Ethics and Compliance Program and its components serve as a secondary defence mechanism. Aside from these mechanisms, all ENKA projects and subsidiaries are regularly audited by the ENKA internal audit team and independent external auditors as well as by their own internal audit teams. Within the scope of the annual audit plans, comprehensive audits consisting of policy and performance based process control, financial tables and reports, cost control, compliance with local and international legislation, ethics and compliance, anti-bribery and anti-corruption, social and human rights compliance, occupational health and safety, sustainability framework that covers climate related issues and environmental management, information security and quality audits are carried out. These audits are conducted by the experienced internal audit teams in compliance with the International

Standards on Auditing and reported to the senior management. Corrective actions are taken immediately for detected nonconformities.

Within the scope of ENKA's internal audits, ethics and compliance audits are also conducted at the ENKA projects and subsidiaries with an emphasis on anti-bribery and anti-corruption, human rights, employee rights, grievance mechanisms and risk management. Moreover, project sustainability audits are carried out which prioritize the management of climate change and sustainability risks and opportunities, the development and implementation of project-specific sustainability and climate change plans and procedures, and the monitoring of the project sustainability targets.



The great majority of the audits were conducted on-site through site visits. The remainder were conducted remotely using online communication tools. In addition to the audits performed by ENKA's internal audit team, the audit teams of the subsidiaries and projects also continue to carry out their own internal audit activities. A multistakeholder approach is adopted at ENKA for the control and auditing process and in compliance with this approach, its management systems are regularly audited by independent audit firms. No case of bribery, corruption or violation of human rights was encountered during the internal and external audits conducted, nor was any major deficiency detected with respect to the requirements of sustainability and climate change. Additionally, in audits covering climate-related sustainability issues, deficiencies were identified in the sustainability procedures of 2 ENKA projects and 1 ENKA subsidiary. These deficiencies were addressed and resolved within the month following the audit, and the audit findings were closed.

Risk and Opportunity Management

Since its establishment, ENKA has secured its strong corporate governance structure with an effective and comprehensive risk management approach. This risk management approach strengthens the company's legal compliance while also supporting its principles of transparency and integrity. Enterprise Risk Management (ERM) at ENKA is structured so as to encourage the participation of multiple stakeholders, to monitor changes and trends and to keep track of international standards and developments. Risk management is a part of all ENKA's processes and activities; all the units and departments of the company contribute to risk management, and a risk-based thinking approach is promoted by ENKA's senior management. Risk management at the company is headed by the Board of Directors and the Early Identification of Risks Committee, which reports to the Board of Directors, along with the Risk Management Working Group, which operates under the Committee. The responsibilities of the Committee include implementing an effective risk management program throughout the company, ensuring the early detection of risks that might jeopardize the existence and sustainability of the company's value chain, and ensuring that the necessary actions are taken to eliminate, mitigate or control these identified risks.

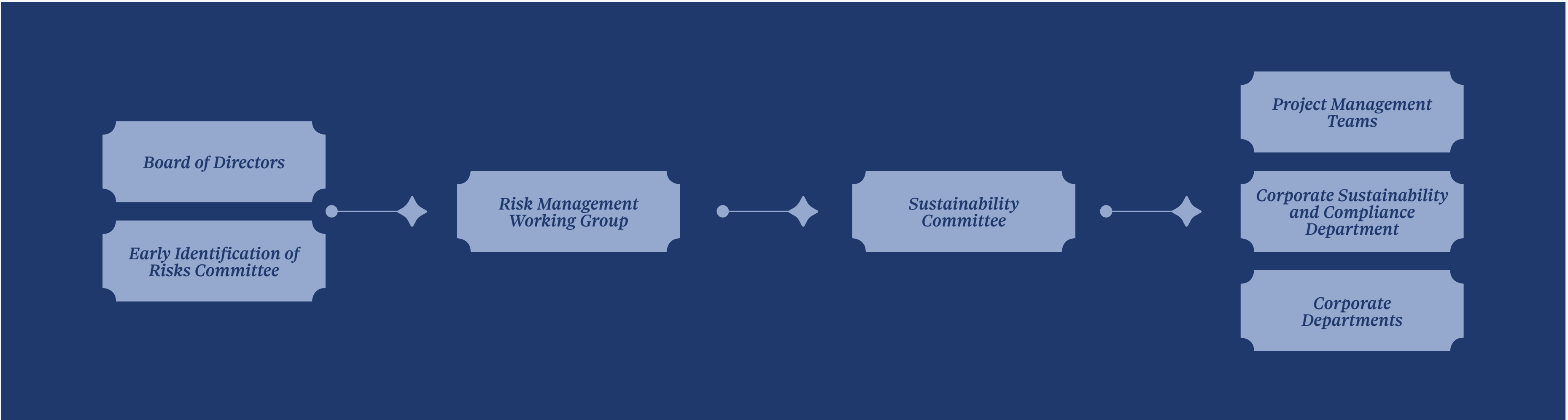
The Early Identification of Risks Committee convenes at least once every two months and at least six times a year and consist of the Non-Executive Members of the Board of Directors. The Risk Management Working Group was established to identify corporate risks, to evaluate any identified risks, and to determine and monitor risk reduction or elimination methods. Department managers and project management teams are primarily responsible for the operational risks that pertain to their own activities. These teams report risks that are considered to be critical or of high priority to the Working Group and the Committee.

Risks identified at the projects and in Headquarters operations are evaluated and scored according to their probability and potential impacts. In order to eliminate the risks with the highest risk scores, responsible managers are appointed at company and/or group levels. The identified risks are categorized, in accordance with the risk management strategy, into those that are to be “avoided, transferred, mitigated or accepted”. This risk management strategy has been formulated to keep the risks below the threshold determined by the Board of Directors. All these risk-related processes, the risk management structure and methods also apply to identification and analysis of risks related to sustainability and climate change.

Considering ENKA Group companies and their fields of activity, the risks addressed include those at a strategic, financial, legal, operational, external environment and brand management scale, as well as sustainability risks related to ethics and compliance, human rights, anti-corruption, climate change, biodiversity and natural resources and interactions with communities. Risks related to sustainability and compliance are also identified early and eliminated with a proactive approach, thanks to the efforts of the Corporate Sustainability and Compliance Department and the Sustainability Committee in areas of risk identification, stakeholder communications and the monitoring of international trends, standards and practices. ENKA's all risks related to sustainability and climate change are addressed and managed as an integral part of the Enterprise Risk Management system. The diagram on the next page shows the hierarchy of Enterprise Risk Management at the company, which applies equally to the management of risks related to sustainability and climate change.

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The members of the Board of Directors and the Early Identification of Risks Committee consist of individuals who are experienced in risk management and experts in their sectors. The Risk Management Working Group is made up of managers from Headquarters who are experienced in the identification and management of risks in their own fields.

When determining and managing risks associated with sustainability and climate change, the Board of Directors and the Early Identification of Risks Committee receive technical support from the Sustainability Committee and the Corporate Sustainability and Compliance Department, which also inform the Board and the Committee about the latest sustainability issues, risks and opportunities, strategic and financial impacts of risks and opportunities and the performance of the company through biannual reports. Sustainability risks, in particular, can have significant impacts on financial performance and capital distribution. In this context, the technical support and reports provided by the Sustainability Committee and the Corporate Sustainability and Compliance Department offer critical information about sustainability trends/mega trends, global and local developments, risks, opportunities, and the company's performance. This information also constitutes input to the strategic decision-making processes of the Board of Directors and the Early Identification of Risk Committee. By addressing risks related to sustainability and climate change

from a strategic perspective and integrating sustainability risks and opportunities into the way it shapes the company's investment decisions, the Board of Directors increases the company's short, mid and long-term sustainable growth potential and strengthens its financial performance as well. The impacts of risks and opportunities on financial condition, financial performance, and cash flows in the short, medium, and long term are evaluated together with the company strategy and are explained in the Sustainability and Climate Change Risks and Opportunities table in [Annex 6](#).

Risk and opportunity assessments are regularly updated and, on an annual basis, the results of these evaluations are used in updating the company's strategy, developing audit and control plans, revising procedures and policies, integrating controls and procedures with other internal functions, updating communication plans, defining current and future goals, analyzing criteria for goals, and identifying training needs. In this way, risk management process is integrated into strategic management processes. In support of these processes, the business continuity plan, designed in full alignment with the company's risk and opportunity management mechanisms and adopting proactive approaches to ensure operational continuity, has been developed and published corporately this year. The plan is integrated with the company's strategic goals, which include sustainability objectives, and includes scenarios and

actions aimed at ensuring the uninterrupted continuation of critical processes and the backup of key employees. Various scenarios are considered for managing potential impacts related to information technology, the supply chain, natural disasters, social, financial, and legal issues, and climate change, with the aim of enhancing ENKA's resilience to potential risks that may affect its operations and addressing opportunities.

ENKA's risk and opportunity management activities, along with business continuity efforts, are supported by a materiality mechanism integrated into the company's strategic decision-making processes. Risk assessments, opportunity approaches, and sustainability materiality analyses, including climate-related issues, are addressed through a double materiality approach. The results of the materiality analysis are compared every two years, and additional controls are defined for overlapping risks, which are then regularly monitored at more frequent intervals. Additionally, in this process, opportunities are also thoroughly analyzed, and potential areas for development that could contribute to the company's strategic goals are assessed.

ENKA's risk management includes mechanisms and procedures established within the company to identify, monitor, and eliminate risks, as well as international commitments and guidelines that are also considered

under the scope of ENKA's adherence to the United Nations Global Compact (UNGC), TSRS 1 and 2, and IFRS S1 and S2 Standards in the areas of sustainability, ethics and compliance, human rights, anti-corruption, environment, energy management, and climate change. These also include the Financial Stability Board (FSB) Climate-related Financial Disclosures (TCFD) Recommendations, along with integrated management standards such as ISO 9001, ISO 27001, ISO 14001, ISO 50001, and ISO 45001, which ENKA follows, is audited for, and certified under. In addition, ENKA's risk management follows good practices such as the ISO 31000 Risk Management Standard and the COSO Enterprise Risk Management Integrated Framework. Official reports and publications of internationally recognized organizations and sectoral associations are also used to determine sustainability and climate change risks. These reports and publications include the World Economic Forum Global Risks Report and the Conference of the Parties (COP) outputs.

The most prominent sustainability and climate change risks and opportunities identified during assessments made in 2024 are provided in [Annex 6](#). Details of the activities carried out to mitigate these risks are included in the relevant sections of this report as indicated in that table.

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Assessment of Sustainability Risks and Opportunities

The approach to evaluating sustainability risks and opportunities details ENKA's strategic and integrated risk management structure and comprehensively addresses risks and opportunities that are expected to affect future financial viability. This approach provides a critical analysis to understand the impact of risks and opportunities on ENKA's operational and financial processes and to plan the right actions within the framework of strategic management.

The assessment of sustainability and climate change risks and opportunities, managed in accordance with TSRS requirements, is carried out under the leadership of the Board of Directors, with all approvals obtained at the Board level. Additionally, it is assessed in an integrated manner with the company's strategic and financial risk and opportunity management processes. The Board of Directors ensures that risks and opportunities are integrated into the company's overall strategy and continuously monitors and evaluates the short, medium, and long-term impacts of these processes.

In the process of evaluating risks and opportunities, global developments and requirements based on standards, materiality analysis and the criteria defined in TSRS sectoral guidelines, along with the associated metrics and objectives, are also taken into account. As a result, key risk and opportunity issues have been identified, and their impacts on the company's short, medium, and long-term financial condition, cash flows, and financial performance have been analyzed.

In the assessment of sustainability and climate-related risks and opportunities, a comprehensive analysis has been conducted based on the duration, impact, and likelihood of occurrence of the risk or opportunity. The duration of the risk is categorized into short, medium, and long-term periods. These definitions are aligned with and integrated into ENKA's strategic decision-making processes, supporting sustainability criteria and targets. Thus, the current and anticipated impacts of climate-related risks and



opportunities on the company and its value chain, along with where they are concentrated, are revealed through detailed analyses. Additionally, the likelihood of occurrence has been defined, and the impacts have been classified from the lowest to the highest level. With this approach, risks and opportunities in environmental, social, and governance dimensions have been systematically addressed.

In terms of the environment, focus areas such as emission management, energy efficiency, biodiversity, and water stress-related issues have been evaluated, and operational impacts and strategic opportunities have been analyzed. On the social dimension, issues related to strengthening employee health and safety, equality, diversity, and inclusion policies, as well as topics that could create social impact, have been addressed. From a governance perspective, ethics, transparency, and compliance processes, the promotion of ethical standards, anti-corruption and human rights policies, and the development of risk management policies have been highlighted.

Qualitative and quantitative analysis methods are used together in the assessment of sustainability and climate change risks and opportunities. Qualitative analyses provide insights into the impacts on operational processes and the reflections of risks and opportunities on the value chain, while quantitative analyses allow for the association of these impacts with measurable outcomes. These analyses are structured in line with sectoral benchmarks and national and international guidelines and have been directly integrated into strategic decision-making processes.

ENKA addresses its climate-related risks in detail, covering all its operations and value chain. Each identified risk is clearly classified as either a physical risk or a transition risk. Physical risks include the impacts of changing and extreme weather conditions, temperature increases, access to water resources, water stress, and natural disasters on operational processes. Transition risks, on the other hand, encompass topics such as carbon pricing approaches, regulatory changes, energy, and the transition to a low-carbon economy.

In the climate-related assessments, the Representative Concentration Pathways (RCP) scenarios, developed by the Intergovernmental Panel on Climate Change (IPCC) and representing different levels of greenhouse gas emissions, have been utilized. The analyses carried out within the frameworks of the RCP 2.6, 4.5, 6.0, and 8.5 scenarios have allowed for the evaluation of ENKA's strategic resilience, not only for a future with low carbon transitions but also under the worst-case scenarios. These scenarios have played a critical role in planning the current impacts in the short term, operational requirements in the medium term, and achieving sustainability goals in the long term. At the same time, the potential impacts on financial performance have also been considered.

The methodology used in the assessment, along with the impacts presented regarding risks and opportunities and the detailed results of the evaluation, can be accessed in the Sustainability and Climate Change Risks and Opportunities table in [Annex 6](#).

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Responsible Supply Chain Management

Thanks to its extensive supplier network and high business volume, ENKA has the opportunity to play a significant role in the development of the supply chain and in establishing a sustainability approach within these companies. To this end, ENKA regards its suppliers (all business partners such as subcontractors, service providers, dealers, consultants and representatives etc. are referred to collectively here as “suppliers”) as critical elements of its value chain, and includes them in its sustainability management efforts. In line with its sustainability policy, its view of responsible management and its reputation management needs, ENKA cooperates only with companies that operate in an environmentally, socially and economically responsible manner. In order to disseminate its sustainability practices throughout its supply chain, ENKA makes use of a range of instruments including its Supplier Code of Conduct⁴, its risk management practices, its supplier selection and evaluation processes and its audits, training programs, improvement activities and supplier communications.

ENKA’s supplier selection and management processes are based on the principles of transparency, integrity, and fairness. ENKA aims to ensure that all operations within the supply chain are conducted ethically, adopts a responsible sourcing approach, fosters inclusivity, and creates economic opportunities and value for local communities. In this regard, the supplier selection, procurement, and supplier evaluation processes are systematically carried out in accordance with the corporate procedures and other requirements prepared by ENKA and its subsidiaries, in alignment with these principles and in line with the competencies of the suppliers. All payments from ENKA to its suppliers are made in accordance with criteria specified in contracts.

ENKA manages all its procurement processes via the ENKA Global Vendor Network (EGVN) and the ENKA Global Procurement Management System (EGPS). EGVN serves as a database on which suppliers are registered and evaluated. EGPS is used to manage all stages of the processes of procurement and warehouse management.

In Supply Chain Management, ENKA utilizes E-RFQ (electronic request for quotation) and E-Tender applications, which enhance transparency and traceability while providing more accessible tender management with equal opportunities for suppliers. In 2024, training was provided to 116 ENKA employees on E-RFQ applications, and to 265 employees on the EGPS, EGVN, and E-Tender systems. In addition, training was provided to 3,300 employees of suppliers/ subcontractors to make it possible to conduct bidding and tender processes with suppliers transparently and in accordance with the Supplier Code of Conduct. Within the Çimtaş Group, more than 24,000 person-hours of training were provided to a total of 3,000 subcontractor and supplier employees in 2024 on the Code of Business Conduct, ethical practices, occupational health and safety, environmental management, and technical issues.

ENKA conducts a holistic pre-qualification process for its suppliers. In this context, companies with which ENKA is to enter into business relations are subjected to a comprehensive and detailed pre-qualification process based on the volume of the product or service to be purchased, risk level, supplier assessment results, time and cost analyses, quality analyses, social and environmental performances, the business experience of the supplier as well as sustainability and compliance criteria such as water consumption, energy management, carbon footprint and waste management measurements, commitments to work in line with human rights, anti-bribery and anti-corruption practices, occupational health and safety systems, practices related to employee rights and social responsibility practices. During the pre-qualification assessments, the EGVN evaluation scores and ratings of companies which ENKA has worked with before are checked out, and ENKA does not engage with those which have performed poorly or which have violated policies on human rights, combating bribery and corruption and ENKA Supplier Code of Conduct or the laws.

ENKA classifies its suppliers by strategic importance and risk category. For the firms that are to be engaged with for

the first time, “Restricted Party Screening” service is used to benefit from the data of governments and research institutions in order to check that the firms in question are not named in any national or international sanctions lists, have not been linked to terrorist activities, tax offences, bribery and corruption offences or money-laundering, and are legally eligible to work with.

ENKA displays its commitment to responsible construction and responsible procurement practices through its collaborations as well as in its own activities. Likewise, ENKA conducts joint work on shared platforms and within the chambers of professionals and associations in its industry with a view of developing innovative approaches in terms of sustainability and to ensure progress in the sector.



⁴ All suppliers may convey their complaints, opinions and suggestions through the procurement and subcontractor management units of the projects in addition to Ethics Hotline.

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“Stakeholder Aspect

Ebru Aktaş Cengiz
Analytics Supervisor

In today’s global and competitive business environment, effective supply chain management is critical to the success of companies. The effectiveness of a supply chain primarily depends on having a strong supplier pool and the ability to use this pool effectively. As ENKA’s Supply Chain Department, we aim to enhance the success of our projects and build stronger relationships with all our stakeholders by prioritizing transparency, traceability, and digitalization in our procurement processes.

We continue to develop our procurement platform, which has been continuously evolving since the 1980s, in collaboration with our software teams, working to make today’s high technological capabilities available to our supply chain. The AI-supported Supplier Recommendation Algorithm, integrated into our request for quotes (EGPS RFQ) module, matches the product and service requests of our projects with the appropriate product and service categories based on the company profiles of suppliers registered in our supplier pool, quickly and accurately connecting us with the most suitable suppliers. In this way, not only large and established companies but also all local businesses, small-scale ventures, women entrepreneurs, and minority-owned businesses registered in our supplier pool have the equal opportunity to be noticed by ENKA projects and participate in the quotation process based on their respective industry needs.

By sharing the ENKA Supplier Code of Conduct with all suppliers registered on our system before the start of the bidding process, we underline the importance of our ethics and compliance standards. Through our regular

internal audits, we not only monitor the procurement and business performance of the suppliers our projects work with; but also evaluate them in crucial fields such as ethics and compliance, information security and confidentiality and minimize associated risks.

With the Blanket Agreement module we have integrated with EGPS in recent years, we made it possible for the fixed price agreements concluded with our suppliers to be visible to all our projects. This enables suppliers offering competitive prices and quality in one project to be visible to our other projects, allowing project needs to be met more quickly and efficiently, and supporting an increase in the business volume of suppliers offering the best price/quality.

These efforts, aligned with our core principles of transparency, ethics, and inclusivity, foster a sustainable collaboration culture between our projects and suppliers. This approach not only adds value to the processes of our projects but also allows us to build long-term and reliable relationships with our suppliers.

To ensure sustainability in our supply chain, we will continue to work with suppliers who take into account environmental and social impacts. Moreover, with the advancement of digital technologies, we aim to further optimize our supply chain processes by using tools such as artificial intelligence and big data analytics.

Supplier Assessments and Audits

ENKA operates evaluation systems on EGVN to measure the performance of suppliers in terms of schedule, cost, quality, occupational health and safety, environmental, ethics and compliance, human rights and social aspects. The evaluation results are accessible by all relevant employees of ENKA. To this end, ENKA’s supplier and subcontractor performance evaluation questionnaire addresses evaluation criteria for sustainability issues such as ethics and compliance, compliance with ENKA Supplier Code of Conduct, environmental and social performance, sustainability and carbon emissions reporting, human rights, and combating bribery and corruption as well as criteria for operational performance.

Suppliers Received Performance Evaluation in 2024

ENKA İnşaat
4,364

ENKA Group
5,400

Ratio of Suppliers Trained on Supplier Code of Conduct in 2024
32%

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In 2024, ENKA İnşaat evaluated the performance of 55% of the companies it worked with in terms of ethics, human rights, combating bribery and corruption, quality management, occupational health and safety, and environmental (including management of emissions, waste, water and energy) and social issues. Among the companies evaluated, 2% were categorized as risky. As a result of this evaluation, no environmental or social non-compliance was found within the companies. However, a decision was made not to work with 15 companies that did not meet the economic, contractual, or legal criteria, as well as 6 companies that violated the Supplier Code of Conduct and 1 company due to technical inadequacy. These companies have been added to the list of companies with which no future collaboration will occur.

In 2024, within the ENKA group companies, 29% of all suppliers were audited regarding the Supplier Code of Conduct, environmental, social, ethical, and compliance issues, while 32% were subject to supplier performance evaluation, including sustainability criteria. Additionally, 540 companies were evaluated in line with sustainability criteria for the first time in 2024.

Supplier sustainability audits focus on ethics and compliance, human rights and employee rights, combating bribery and corruption, social compliance, occupational health and safety and environment, waste, emissions and energy management. No cases of child labour or forced labour were encountered and no cases of corruption was detected during the audits. In the light of the audits, areas requiring improvement were identified and suppliers were obliged to plan the necessary corrective actions and prepare sustainable action plans. The actions taken in line with these plans were being monitored. In this way, it was intended to contribute to the improvement of their existing systems. In this context, corrective and improvement actions were defined for 42 suppliers, and their follow-up was carried out.

According to ENKA Supplier Code of Conduct, all suppliers, subcontractors and service providers that having a business relationship with ENKA have to respect the rights of their

employees to establish or join independent trade unions and their rights to organize at the workplace. During the reporting period, no violations of the employees’ right to organize or engage in collective bargaining were encountered at supplier companies and no reports, complaints or denunciations about such issue were received. Similarly, during the reporting period, no cases of child labour or forced labor were encountered at supplier companies and no reports, complaints or denunciations was received on this matter.

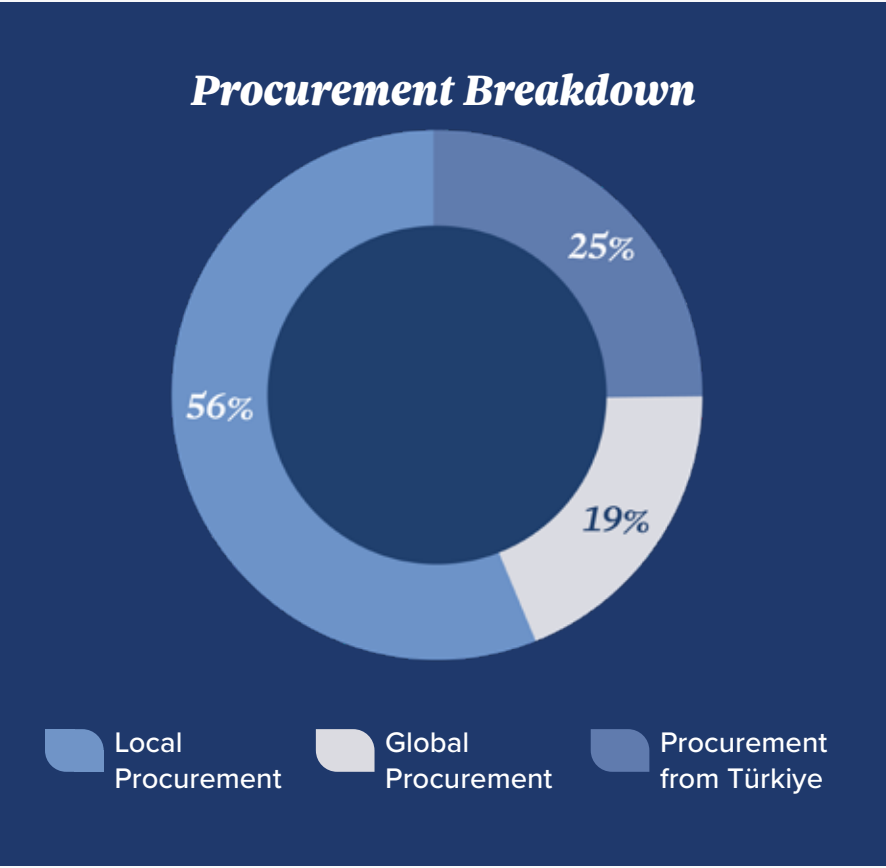
In accordance with ENKA procedures, any cases of noncompliance identified during supplier evaluations and audits are officially communicated to the management of the supplier as soon as possible. Depending on the type of noncompliance and stipulations of the contract with the supplier, measures that can be taken include request for corrective actions, warnings, impositions of penalties or terminations of contracts.

Local Procurement

Together with its projects and subsidiaries, ENKA operates in various regions of the world. It supports the economic progress and development of local communities in these regions by carrying out substantial volumes of local procurement. ENKA defines the term “local suppliers” as suppliers registered in the countries in which it operates.

While supporting the development of local communities, ENKA's local procurement strategy also minimizes its environmental and social impacts and limits carbon emissions by reducing the amounts of resources consumed due to the logistics of international procurement. The geopolitical developments that have been taking place since 2022 have led to an increase in local procurements and - in some regions - to procurement from Türkiye.

The breakdown of the procurement operations of ENKA İnşaat among local suppliers, suppliers in Türkiye and global suppliers within the reporting period is presented in the chart on the right.



The direct contribution of ENKA to the local economies in the countries where it carried out the highest amounts of local procurement is shown in [Annex 7](#).

ENKA's subsidiaries also give priority to local companies, provided that they meet the necessary technical requirements and standards. In 2024, the local supplier ratio was 94% at ENKA Power, 74% at ENKA Pazarlama, 91% at Çimtaş Steel, 91% at Çimtaş Precision Machining, 88% at Cimtas Pipe, 100% at MKH, 100% at MosENKA, 100% at Flexity, 100% at OMKH, 100% at ENKAMOS Region, 99% at ENKA TC, 100% at ENKA Invest and 100% at CCI. At Cimtas Ningbo, operating in China, the local supplier ratio was 87%.

Local Procurement Rates at ENKA İnşaat Projects

Project Name	Local Procurement Rates
Tengiz Projects	99%
St. Petersburg High-Tech Multifunctional Complex	99%
Moscow Building Project	97%
Nizhnekamsk 495 MW Combined Cycle Power Plant	93%
Dradenau Combined Heat and Power Plant	93%
Morava Corridor Motorway	92%
FGP 3GP Mechanical, Electrical & Instrumentation Installation Works	83%
Kameno Photovoltaic Power Plant	80%
North Macedonia Corridors 8 & 10d Motorway	79%
Yandex Headquarters	73%
Oyu Tolgoi Underground Project	65%
Shotton Paper Mill	40%
Hinkley Point C Nuclear Power Plant Turbine Island Piping Prefabrication and Erection Works	30%

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Product and Service Quality

ENKA's Quality Management System, established in accordance with the ISO 9001 standard, has been subject to annual compliance assessments by BSI since 2001, ensuring that the quality of products and services is maintained in the best possible way according to international standards. In 2024, ENKA once again successfully completed an external audit by the BSI and so maintained its ISO 9001:2015 Quality Management System certification and verified the compliance of its quality management system. ENKA continues to undertake activities to implement, develop and improve its quality management system.

For every project it undertakes, ENKA establishes a reliable, transparent and traceable quality management system in line with the requirements of the project contract as well as the needs and expectations of its customers and all other stakeholders, so maintaining its corporate quality standards.

ENKA, with the aim of continuously strengthening, integrating, and systematizing its corporate processes and activities, regularly reviews its processes, conducts audit and inspection activities every year, and advances its quality standardization efforts as part of continual improvement activities. In addition, by conducting internal audits at regular intervals at the projects and subsidiaries, ENKA reviews the compliance of all processes with ENKA's corporate quality requirements, ISO 9001 standard, and customer expectations. As part of the 2024 Internal Audit Program, ENKA's corporate internal audit teams carried out a total of 25 audits, including 16 project audits and 9 subsidiary audits.

In addition to internal audits, in 2024, the Corporate Quality Department conducted site visits to projects. During these visits, various topics such as the establishment of quality systems for new projects, strengthening collaboration with site quality control teams, evaluating quality control practices, root cause analysis, and lessons learned were covered, with information, guidance, and support provided.

✧ [For detailed information, please click](#)

✧ [For ENKA's Quality Policy, please click](#)

✧ [For Çimtaş's Quality Policy, please click](#)

✧ [For Çimtaş's management systems certificates, please click](#)

ISO 19443 Nuclear Safety Quality Management System

In 2023, ENKA commenced work towards becoming certified under the ISO 19443 Nuclear Safety Quality Management System with a view of ensuring the continuous development of its quality management system, broadening its corporate competencies and increasing customer satisfaction. The aim is to have the company's competence in the design, construction and management of nuclear projects certified, to provide assurance to customers in the building of nuclear projects and to operate a management system for nuclear projects that is in accordance with international standards and consequently to acquire the ISO 19443 certificate by completing the certification work.



EDMS - Audit Management Module Setup

ENKA, in order to systematically manage all audits, ensure traceability of findings, and report them in a standardized way, has developed and implemented the "EDMS Audit Management" module through its own internal resources via the ENKA Document Management System (EDMS).

As of 2024, the management of all internal audit findings is carried out through EDMS Audit Management workflows. The execution of these processes through EDMS has ensured the efficient operation, monitoring, and analysis of the internal audit findings, allowing timely and effective interventions to continuously improve the quality and compliance standards in projects.

Furthermore, organizing and storing these processes through EDMS has ensured the secure storage of all related records and action follow-ups in the system, providing easy access to the audit history.

Health & Safety Impacts of Products and Services

At ENKA in line with the requirements of the Quality Management System, the health and safety impacts of products and services are continuously assessed. Some of the most important products of ENKA are the infrastructure, building and industrial projects for which it has carried out the entire engineering, procurement and construction works. Beginning from the design phase of these projects, through the construction, pre-commissioning (testing) and commissioning phases, possible health and safety impacts are assessed.

Analyses, carried out by industry-leading firms, are used in the design phase. Assessments throughout the construction and commissioning phases are carried out using internationally recognized risk assessment methods, risks are identified according to activities to take place in the project, and measures against risks are identified and integrated into the construction methods.

At Çimtaş Precision Machining, Product Safety and Foreign Object Damage trainings has been developed and provided to all employees. All of the materials which arrive at or leave the Çimtaş facilities are tested, the risks are assessed and precautions are taken to prevent products from having any negative impact on health and safety. Moreover, in the case of projects in the European Union, product safety is assured by the acquisition of a Pressure Equipment Directive (PED) certificate and the conduct of Notified Body (NoBo) inspections. At all Çimtaş facilities, product labels are subject to final inspection before shipment and no non-compliance cases related to product labels were encountered in 2024.

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Customer Satisfaction

Maintaining long-term customer satisfaction and establishing sustainable relationships with its customers are among ENKA's priorities. ENKA considers the “Customer Satisfaction Surveys” which are conducted within the scope of its customer-oriented approach, as one of the most important stakeholder feedback mechanisms. Customer Satisfaction Surveys are conducted following the completion of projects and the results are used as important data in improving process and performance, updating systems and developing action plans.

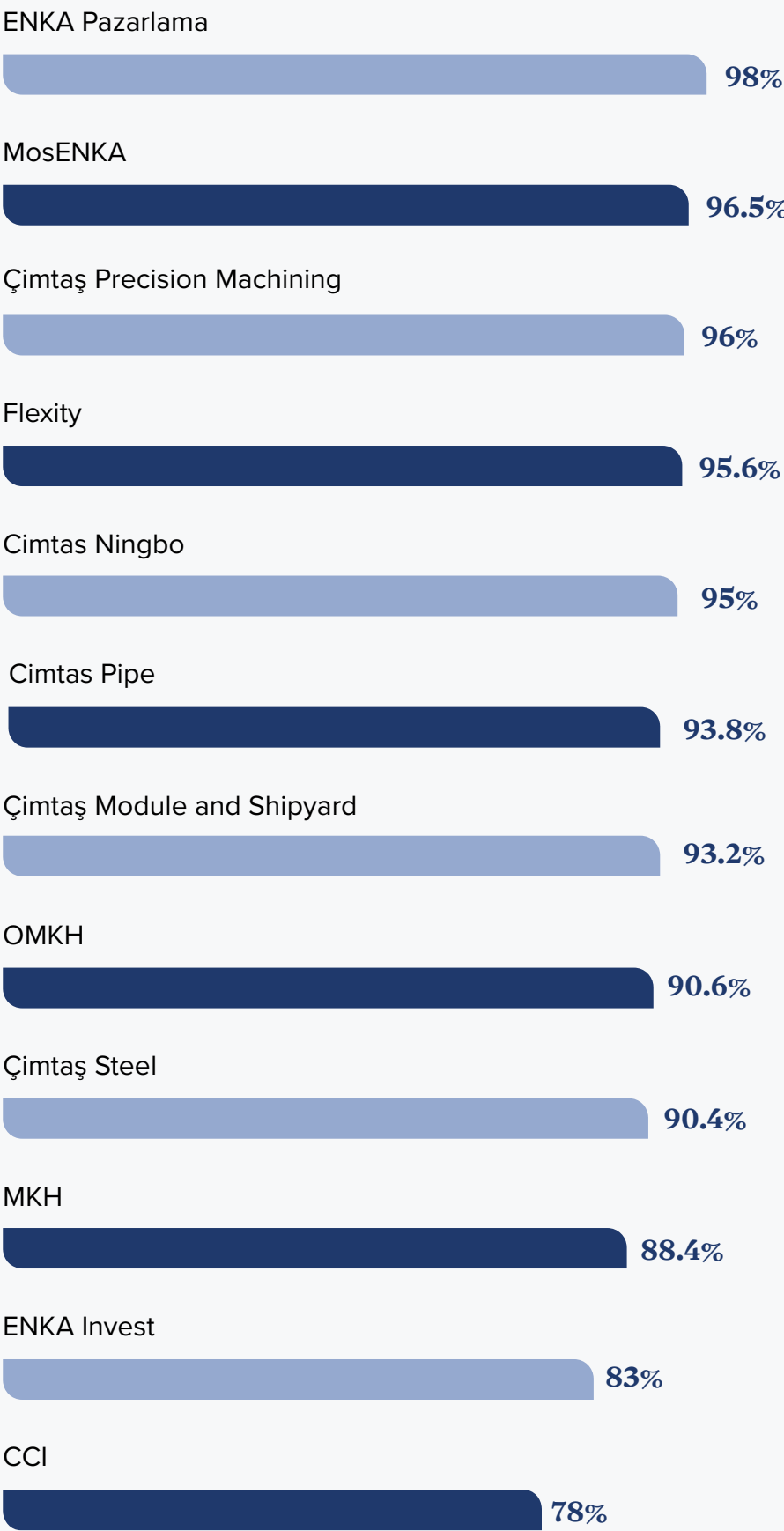
In addition to evaluating projects as a whole, “Customer Satisfaction Monitoring” procedure is also followed to gain a clearer understanding of the expectations and opinions of customers regarding the different work items in the project. This procedure, which is generally applied when a project has reached to the completion stage, has also begun to be implemented in ongoing projects, in line with the goal of identifying the necessary improvements while the project is still ongoing and delivering the project with maximum customer satisfaction. Customer satisfaction has been identified as 89% based on customer satisfaction surveys conducted by ENKA İnşaat.

Çimtaş has certified that it has implemented all the requirements of the ISO 10002 Customer Satisfaction Management System for defining its methods of measuring customer satisfaction, evaluating the results, specifying the procedures to be followed in response to complaints and expressions of satisfaction, and determining the root causes of complaints and planning corrective actions.

✧ For Çimtaş's Quality and Customer Satisfaction policies, please click

The results of the customer satisfaction surveys conducted by ENKA's subsidiaries in 2024 are presented in the graphic on the right.

ENKA Group Companies Customer Satisfaction Rates (%)



Information Security Management System

ENKA implements a comprehensive management system that is based on the ISO/IEC 27001 Information Security Management System (ISMS) standard aimed at achieving the information security targets set in line with its corporate strategies related to information security. This management system is considered as a part of ENKA's corporate processes and general management structure.

✧ For detailed information on ENKA's Information Security practices, please click

In 2024, audits and training activities were conducted with the participation of ENKA's corporate departments and Project Information Security Officers. During these activities, the existing asset inventories, information security risks and risk processing activities were checked to make sure they were up to date. In these audits, the activities

within the scope of the Personal Data Protection Law (KVKK) have also been checked; ENKA Group companies have continued to improve the compliance, accuracy, and effectiveness of the KVKK process on an ongoing basis. In addition to the audit activities, KVKK training sessions were organized.

Meanwhile, penetration, pentests and phishing tests continued to be performed in the context of information security implementation projects. As a result of these tests, training activities were carried out on the topics of Basic Rules to be Followed in Information Security Processes, Social Engineering, and Information Technologies Processes. In 2024, over 1,200 person-hours of information security training were provided.

At the ENKA subsidiaries, 1,350 person-hours of information security training was conducted.

Management of Information Security Violations

ENKA's policies and procedures require all security violations that could be detrimental to the confidentiality, integrity and accessibility of information to be reported. Information security violations can be reported by all ENKA employees or all relevant stakeholders. The person who notices the violation may report it by calling the Ethics Hotline (+90 212 376 1010), by sending an email to (ethics@enka.com) or filling out a violation form and submitting it to the Information Security Management System Administrator by email, by phone or in person.



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Innovation and R&D

With the Design Center established at ENKA Headquarters in order to maintain the company’s culture of design and innovation in line with the ENKA’s vision of innovation and continuous improvement, ENKA became the first Turkish construction company with a center accorded the status of Design Center by the Ministry of Science, Industry and Technology of Türkiye.

During the reporting period, a total of 11 design projects were carried out by the ENKA Design Center. ENKA allocated a total budget of over USD 13.6 million for the projects managed by the Design Center and this budget was financed entirely through internal resources. ENKA is well aware that its employees are the most important factor in the adaptation of contemporary scientific and technological developments to the work which the company carries out. It therefore supports the participation of its Design Center employees, consisting of 242 personnel, in various conferences, symposiums and training activities.

The design and R&D budget for ENKA and all group companies in 2024 amounted to approximately 16.1 million USD. In 2024, Çimtaş Steel R&D Center successfully completed tasks related to the design and development of systems used in petrochemical and natural gas plants, as well as in the production of mega and special structures. With a team of 48 people, the center carried out 7 different projects during the year, focusing on process, method, production techniques, and apparatus design to create innovative and environmentally friendly products. Çimtaş Ningbo R&D team, consisting of 11 people, carried out 4 different projects. Kasktaş, with its Design Center comprising 32 people, successfully completed 10 projects.

◆ The ENKA Design Center Architectural Projects Design Group team participated in the 8th International Project and Construction Management Conference (IPCMC 2024), hosted by Yıldız Technical University on June 6-8. They presented papers titled “BIM-Supported Early Design Phase MEP Processes and Cost Impact Management” and “Exploring the Role of Common Data Environment in BIM Methodology” and delivered presentations during the conference. This event, organized to promote interdisciplinary integration and international collaboration in project and construction management, facilitate the discussion of researchers’ ideas and preliminary findings, establish academic networks, and enhance cooperation among industry professionals, featured many renowned researchers and speakers from academia and the construction sector who shared their work with the participants.



◆ In 2022, within the ENKA Design Center, the project titled “Concrete Temperature Measurement Device and Concrete Strength Prediction System Design,” which was successfully completed, led to a utility model application. The registration for this utility model was obtained in April 2024. The patent application related to the project’s output is also currently in progress.

◆ As part of the New Yandex Headquarters project, the design registration for the products “Adjustable Lightning Protection Rod Anchorage” and “Single Snow Guard,” designed by the ENKA Design Center Architectural Projects Design Group, has been approved by the Turkish Patent and Trademark Office.



◆ As part of the Dradenau Combined Heat and Power Plant project, the design registration for the product “Steel & Reinforced Concrete Pin Connection,” developed by the ENKA Design Center Structural Design Group, has been approved by the Turkish Patent and Trademark Office.

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Target	2023 Performance	2024 Performance
We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries.	1 audit took place at each project. 100% of subsidiaries were audited.	1 audit took place at each project. 100% of subsidiaries were audited.
We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group.	76% of the relevant employees completed the training.	80% of the relevant employees completed the training.
Our aim is to have our customer satisfaction rate at 95% in all group companies.	91%	91.3%
We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors.	32% of suppliers were evaluated in terms of sustainability. Sustainability audits took place at 1% of suppliers.	55% of suppliers were evaluated in terms of sustainability. Sustainability audits took place at 1% of suppliers.
We are committed to have at least 25% women members in our Board.	The rate of female employees working in the senior management positions is 14%. Efforts continue for the target of the Board of Directors.	The rate of female employees working in the senior management positions is 13%. Efforts continue for the target of the Board of Directors. The rate of women in the Board has increased to 20%.
We have set our sights on organizing and assembling “ENKA Sustainability Congress” in 2027 with participants from various sectors and societies.	2027 sustainability target.	2027 sustainability target.
ENKA Schools will continue their support of education by conducting partnerships and collaboration at least once a year with a public school in close proximity regarding sustainability activities and training.	Target has been met.	Target has been met.



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Building Solidarity: A United Commitment

1

NO POVERTY

2

ZERO HUNGER

3

GOOD HEALTH AND WELL-BEING

4

QUALITY EDUCATION

5

GENDER EQUALITY

6

CLEAN WATER AND SANITATION

8

DECENT WORK AND ECONOMIC GROWTH

9

INDUSTRY, INNOVATION AND INFRASTRUCTURE

10

REDUCED INEQUALITIES

11

SUSTAINABLE CITIES AND COMMUNITIES

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RESPONSIBLE CONSUMPTION AND PRODUCTION

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Sustainability Corner

I am serving as the Vice Chairman of the Board of Directors at ENKA. I focus on overseeing the legal, internal audit, and risk management functions across the ENKA Group, as well as on new investment activities.

ENKA's commitment to sustainability covers all areas of our business. We develop projects with care for the environment and communities, focus on using sustainable and efficient technologies, respect local cultures and values, and strive to develop the local workforce by providing the necessary skills and training. In this context, as Türkiye's flagship company, we have successfully operated in 57 countries so far. We take pride in achieving local employee ratios of around 90% in the countries we have worked in for many years.

In line with its sustainability strategy and goals, ENKA continues its efforts to expand the use of renewable energy and increase renewable energy investments at its facilities. ENKA's energy investments began with the ENKA Kocaeli Schools, the company's first solar energy investment, and have continued with our group companies, including Çimtaş Group, ENKA Foundation İstinye Campus, ENKA İstanbul Schools, and most recently, ENKA Adapazarı Schools, further advancing our commitment to a sustainable future. Additionally, our first solar energy investment in Bulgaria is progressing rapidly. This project will have a production capacity of 45 MWp upon completion in the second quarter of 2025.

At the core of all our efforts is our desire to create a lasting legacy for future generations. In this context, our Ethics & Compliance Program supports stakeholder engagement within the framework of our principles of transparency, accountability, and integrity, which create value for the society and environment we are part of. We encourage and expect our employees, customers, and suppliers to raise

any concerns if they become aware of unethical behavior. The ENKA Ethics Hotline continues to be a confidential communication tool that stakeholders can use to raise any ethical or compliance-related questions or concerns.

According to the recently published Türkiye Sustainability Reporting Standards (TSRS), sustainability reporting has now become a mandatory requirement, rather than being voluntary. In sustainability strategies, the reporting phase is the final step of the process. For reporting to be possible, companies must integrate sustainability into their way of doing business and strategies, establish the necessary structures within the company, and work towards planned objectives. With the mandatory implementation of high standards for reporting in our country, sustainability strategies and practices have also become mandatory within companies, thus initiating the sustainability transformation of the business world. Through this, we expect the widespread adoption of sustainability-related projects and practices in our country; an increase in collaborations and joint efforts in this field; and significant sectoral developments.

As ENKA, we continue to support sectoral and regional development and play a guiding role in this area. In line with our principle of transparency, since 2017, we have been conducting comprehensive and detailed reporting in accordance with internationally recognized reporting frameworks. This approach has allowed us to quickly adapt to mandatory reporting frameworks and adopt the highest standards in sustainability. In this regard, we share our knowledge and experiences on sustainability with our business partners in the supply chain through our project procedures, training sessions, and meetings. Additionally, by participating in sectoral and regional working groups, we share our experiences and best practices on common platforms and collaborate on developing joint projects.



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We believe that integrating the Ethics & Compliance Program and all the values it entails in all our processes, and ensuring their internalization goes well beyond meeting legal obligations and plays a significant role in maintaining the reputation of our company and enabling our growth with confidence. When the motivation of our employees is combined with a fair working environment, their commitment to their work and job satisfaction becomes inevitable. These processes increase quality and trust in business processes and among all stakeholders because they support the principles of transparency and accountability.

For long-term success, ENKA's zero tolerance policy towards bribery and corruption, regular and transparent internal auditing, compliance with legal requirements, and adherence to standards are crucial. In addition, the use of committee structures in managing risk management, ethics, and compliance processes is of great importance for ethical and compliance management and enables us to look to the future with confidence.

In all of ENKA's activities, employees from different nationalities, cultures, life perspectives, ethnic backgrounds, and experiences are involved, and this diversity continues to be one of the key factors that nurtures ENKA's flexible, adaptable, solution-oriented, dynamic, and creative character. As of today, our employees from various age groups and experiences, coming from all around the world, are advancing in line with the same values and objectives. In line with our approach to diversity and inclusion, we prioritize increasing female employment, and as the ENKA Group, we continue our work with this awareness across all sectors we operate in. In this regard, one of the two independent members of our Board of Directors is a female member, and 29% of our white-collar employees are women.

ENKA's initiatives are not limited to its employees; they also continue in the fields of sports and education. We take pride in raising modern, productive, and questioning individuals who are trained through scientific methods in an environment integrated with sports, education, and cultural arts. Under the ENKA Foundation, with their 2,349 students, ENKA Schools and its valuable members continue to strive towards this goal.

The ENKA Sports Club, which has adopted the motto “The Future Belongs to the Youth”, implements a high-quality education system in its club teams and sports schools to equip thousands of children with

mental and physical excellence, and it brings many young talents to Turkish sports every year. Since its establishment, the club has trained 9,507 licensed athletes, and currently 2,160 athletes, of which 1,565 are licensed and 595 are in youth categories, continue to train with coaches who are experts in their fields and represent our club and country at national and international competitions. Our employees, students, athletes, and stakeholders are wholeheartedly working to spread and share the opportunities offered by this deep-rooted legacy with broader segments of society, and to represent our country at the highest level in the international arena.

In the digital age we live in, we are witnessing an increasing demand for data centers. This extraordinary demand also brings significant energy needs. We foresee that ENKA will position itself as an important player in this field.

The number of internet-connected devices worldwide is expected to reach 75 billion by 2025, and 125 billion by 2030. Many companies are also focusing on fully digitizing their business processes following the pandemic. Data centers, which are the backbone of customers' business operations, must operate securely 24 hours a day, 365 days a year, making this a necessity.

The rising demand for data centers also brings significant energy needs, and it is becoming increasingly important to meet this demand from sustainable sources. In this regard, as the artificial intelligence revolution gains momentum, research predicts that the power demand of data centers will increase by 160% by 2030. On average, processing a ChatGPT query requires about 10 times more electricity than a Google search. This difference points to significant upcoming changes and opportunities regarding how and at what cost electricity consumption will occur worldwide.

We believe that ENKA's world-class EPC capabilities, its reputation for delivery, proven project and construction management, commitment to safety, sustainability, and quality; along with a combination of technical excellence and extensive experience in energy (both conventional and renewable) and real estate investments and their operations, will provide ENKA with opportunities both in the construction field and in investments in the digital age.

Cem Çeliker
Vice Chairman of the Board



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With its many years of experience and strong collaborative approach, ENKA develops projects aimed at contributing to the development and sustainable growth of societies. Through projects in critical areas such as energy, transportation, infrastructure, industrial facilities, education, and healthcare, it provides solutions that improve people’s daily lives and enhance social welfare ENKA aims to leave a lasting and valuable legacy for communities, not only through the structures it builds but also by considering the environmental and social impacts of these projects. The company achieves great successes worldwide in challenging geographies by collaborating with global industry leaders to produce safe, efficient, and sustainable solutions in the projects it undertakes. In this process, ENKA keeps not only its expertise in engineering and construction at the forefront but also its environmental responsibility and mission to provide social benefits at every step.

In addition to trusting ENKA to design and build safe, cost-effective, and timely completed projects, customers also view ENKA as a partner that provides sustainable solutions and contributes to their companies’ sustainability strategies and goals with its environmental and social responsibility awareness.

With more than 50 years of experience in the design and construction of power plants, ENKA has made a major contribution to the supply of sufficient and safe energy, which is one of the most fundamental needs of countries with developmental needs. Among the projects it has completed are the Adapazarı and Gebze power plants, which went into operation in 2002, and the İzmir combined cycle natural gas plant, which went into operation in 2003. Constructed and operated by ENKA, these plants have a combined installed capacity of 4,000 MW, which is sufficient to meet 10% of Türkiye’s total power consumption. The technical infrastructure and management systems of these power plants are supported by the most up-to-date technology possible, with the goal of maximum production efficiency and minimum environmental impact.

In the post-war period in Iraq, the need for safe and continuous energy emerged as one of the country’s most vital needs. Indeed, the inability of the existing power infrastructure to meet the needs of the people led to many social problems. By completing projects with a total installed capacity of more than 7,500 MW and putting them at the disposal of the Iraqi grid, ENKA has played an important role in meeting one of society’s basic requirements. Considering the social problems which the region was facing due to a lack of power, ENKA completed its Dhi Qar and Samawa Combined Cycle Power Plant Projects ahead of the contract deadlines to support Iraq in meeting its urgent energy needs. Likewise, the Tripoli West 671 MW and Misurata 650 MW Simple Cycle Power Plant projects in Libya have been completed and now feature among the energy investments that are critical for the welfare of the country.

ENKA’s involvement as a contractor in prestigious infrastructure projects has made significant contributions to providing sustainable development, socio-economic growth, and safe travel opportunities for communities in many parts of the world. Since its foundation, ENKA has carried out the construction works for around 1,000 km of highways, together with a variety of bridges, tunnels, viaducts and similar structures, in Türkiye, Iraq, Libya, Jordan, Saudi Arabia, Croatia, Romania, Albania and Kosovo. The ongoing Morava Corridor Motorway Project in Serbia includes, due to the large floodplain of the West Morava River, landfill works incorporating extensive erosion protection, flood protection measures, long river diversions, dykes and the construction of a new riverbed and the project will lead to an increase in the quality of life of those residing in the region and will contribute to travel and agricultural security. The project is also expected to increase the vibrancy of social and economic life in the region. ENKA is also undertaking the construction works for the 109-kilometer Corridors 8 & 10d Motorway Project in North Macedonia along with its joint venture partner Bechtel.

ENKA’s building projects include urban development projects, hospital buildings, airport projects, factories and manufacturing facilities, and works carried out to meet basic needs in the countries concerned. During the execution of large-scale projects to meet the needs of communities, ENKA has also contributed to local economies by employing local workforce and supporting local suppliers and acquainted the countries with high quality and safe engineering practices.

Thanks to ENKA’s local employment and local procurement policies, the great majority of the expenditures it makes on its projects are returned to the local community. ENKA has increased the social welfare of these communities, has enabled new enterprises and markets to be formed and has contributed to the development of local economies with the local employment opportunities it creates, both directly and indirectly through its subcontractors and suppliers and the economic vitality it creates through local procurement operations in the oil, gas and petrochemical, power plants, infrastructure and building projects in these regions. In 2024, the direct contribution which ENKA projects made to local economies by working with local suppliers exceeded USD 1.06 billion.

All ENKA projects evaluate the social needs of the regions in which they operate; realizes social responsibility and volunteering projects that will contribute to the social welfare of societies and thus aims to create long-term value. Details of these efforts and the other social responsibility projects carried out by ENKA projects and ENKA group companies in the course of the year can be found in the [“Social Responsibility at ENKA”](#) section of this report.



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Environmental and Social Impact Assessment

ENKA's goal, adopting an inclusive, benefit- and solution-oriented approach, is to positively impact communities by increasing the socioeconomic opportunities created during the project life cycle and after its completion, while ensuring that its projects are embraced by the local community. In investment projects, the assessment of social, environmental, and economic impacts begins at the decision-making stage, and in construction activities, before the project is undertaken. These evaluations are further detailed and actively managed throughout the project. In this context, Environmental and Social Impact Assessments (ESIA) are carried out for ENKA projects.

Through the impact assessments, environmental and social impacts, both positive and negative, as well as risks and improvement opportunities that the project may cause in the region are identified. During these studies, specialist consultants and academic institutions are engaged and action plans are developed based on the assessments. In line with the action plans, environmental and social impact management plans are developed, aiming to enhance the positive impacts and eliminate the negative impacts. Where this is not possible, different solutions are developed such as impact mitigation, isolation, compensation and the use of engineering measures.

With a life-cycle approach, efforts are being made to develop projects that, starting from the design phase, minimize environmental and social negative impacts as much as possible, ensure material and energy efficiency, minimize adverse effects on the health of workers and local communities, and interfere as little as possible with the existing daily life and economic resources of the local community.

While assessing the social impacts of the projects, the main factors including; the demographics of the region in which the project is located, the habits and traditions of the communities, the social and human rights risks of the region, legal requirements, economic condition and employment opportunities and the needs and expectations of the local communities are primarily taken into account. If it is determined that potential social impacts will differ by gender, physical disability or among minority groups, these effects are assessed with the relevant sub-groups.

ENKA adopts a human-centered approach in social impact management and considers establishing effective, open,

and reciprocal dialogue with societal stakeholders as a key priority. In this context, stakeholder dialogue is conducted in accordance with the laws of the country of operation, national and international standards, and ENKA's Code of Business Conduct, using Stakeholder Engagement Plans specifically developed for each project, based on ENKA's Social Community Engagement Manual. This guide explains the main elements of community engagement management and the role of project management in this process, and provides sample and reference materials that projects and business units can benefit from. In line with this guide, the projects are developing their plans to avoid or eliminate negative impacts, increase positive impacts and create community investment opportunities during community-related activities in all regions where ENKA operates.

ENKA holds regular meetings to inform its stakeholders, to raise their awareness and establish a bi-directional communication. In this context, meetings are held and collaborations are established with local authorities and units such as official institutions, municipalities and village heads (mukhtars), as well as with local school administrators, healthcare units, local businesses and NGOs. The primary agenda items in such collaborations with local authorities include providing local communities access to employment opportunities, providing project information, protecting the rights of local employees and local residents, resolving their complaints and eliminating human rights risks.

Grievance mechanisms, which are another essential stakeholder dialogue tool used in projects, offer services in relevant local languages and are accessible not only for employees working in the project, but also to the local communities affected by the project. All reports, suggestions and information communicated via the grievance mechanisms are recorded and assessed by the relevant specialised units and actions are taken for all relevant complaints that fall within the scope of the grievance mechanism. Regarding all complaints received, the complainant is informed regularly and timely informed throughout the process. In 2024, ENKA assessed 94% of the grievances made to its projects' grievance mechanisms, took the required action, informed the complainant accordingly and closed the grievance. The assessment of the remaining grievances has been completed and work is currently under way on the actions to be carried out in response.

During all projects, any resettlement process that may take place in the regions of operation is planned and carried out in accordance with the principles determined by ENKA, in line with international regulations. There aren't any current planned resettlement processes related with ENKA's investments.

A comprehensive and detailed Environmental and Social Impact Assessment (ESIA) was carried out to assess the environmental and social impacts of the Morava Corridor Motorway Project, to identify any potential environmental and social impacts that might arise during its construction and operation, and to take measures to prevent, mitigate or compensate for any adverse impact. During the ESIA process, project's areas of impact were defined, all stakeholder groups were identified, environmental and social baseline data were collected through field studies, impact identification, estimation and analysis processes were carried out and impact mitigation or management action plans were developed.

Throughout the identified area of social impact, community-level surveys, household surveys, information-gathering meetings and focus group discussions have been carried out. In addition, focus group discussions were held with local women in the region to gain an understanding of their role and the gender-specific conditions of the social impact area. The local women were observed to be eager to take advantage of the job opportunities the projects would provide. Based on these baseline assessments, a Stakeholder Engagement Plan has been developed and put into practice.

Unemployment was reported to be a significant problem in all municipalities within the impact area in which the researches were carried out. As a result of these researches, the Project Recruitment Policy and Plan were presented at the meetings held with representatives of the local community in the municipalities following the commencement of the project and information was regularly provided about the job opportunities that could be provided to the local community. In addition, the employment opportunities offered by the project have been explained to the local community at various local job fairs, in cooperation with the Serbian National Employment Agency.

Another significant contribution of the project to local employment is the indirect job creation through local

subcontractors and suppliers involved in the project. In order to revive the local economy, products and services that can be procured locally were identified when developing the procurement plans and local companies are being included in the process in accordance with the procurement procedures. Accordingly, the project has established a strong pool of local suppliers and subcontractors as a result of the partnership and continuous cooperation established with the Regional Chamber of Commerce in Krusevac and Kraljevo to ensure an efficient flow of information.

The Sustainability and Community Relations team of the project maintains continuous communication with the local community and all stakeholders of the project, in line with the Stakeholder Engagement Plan, contributing to the continuation of the project in harmony with the society in which it is located. Accordingly, meetings and interviews have been held with representatives from the local community, municipalities, local administrations, various institutions and NGOs. In addition to the grievance mechanism accessible to employees on the project, a grievance mechanism accessible to the local community has also been established. This has been operated by the project's Sustainability and Community Relations team. All reports made are assessed and the person who made the report is regularly informed about the follow-up process. The Resettlement and Livelihood Restoration Plan developed for the project defines the basic and binding principles and the main framework for managing the impacts related to physical resettlement, economic displacement and livelihood impacts in all project phases. The project's Resettlement Action Plan has been developed in accordance with IFC (International Finance Corporation) Standards and under the guidance of the IFC's Handbook for Preparation of a Resettlement Action Plan.

The Corridors 8 & 10d Motorway Project, which continues its operations in North Macedonia, has also continued its local partnerships in 2024. In this regard, the project held a meeting with the North Macedonia Chamber of Commerce to explain the project's tender, procurement, and contract management processes, expressing its goal of strengthening the participation of local companies in these processes. As a result of these efforts, 90% of the current subcontractors and 65% of the suppliers were local companies.

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Protecting the Cultural Heritage

ENKA continues its activities with the aim of creating positive and lasting value for the local communities while respecting their historical and cultural values. In this regard, ENKA sponsors scientific excavation expenses that may occur in the activities of carrying out scientific excavations under the supervision of the Ministry of Culture and Tourism of the Republic of Türkiye in the areas under the responsibility of the Knidos-Burgaz-Emecik-Apollon Sanctuary Excavation Directorate, evaluating the cultural assets excavated, creating an inventory, protecting and restoring them. With the approval of the Ministry Office dated 04.09.2023 and numbered 4142079 and within the scope of the Protocol dated 09.08.2023, archaeological excavations, consolidation works and conservation and anastylosis projects have been prepared and restoration for the ‘D Church’, which is considered as the catholicon of the city in terms of its dimensions and architectural features, in the ancient city of Knidos. The work which started in 2023 continued in 2024, and the project was completed in June.

Additionally, ENKA is providing financial support for the protection and restoration of the North Structure of the Sebasteion temple complex in the ancient city of Afrodisias, which is listed on UNESCO’s World Heritage List. The Sebasteion complex consists of an entrance gate, a temple, and the North and South Structures that frame the ceremonial path between them. In the mid-4th century AD, most of the North Structure collapsed. The planned work aims to restore the remaining parts of the building more accurately using modern materials, make use of the existing columns, architraves, and cornices as much as possible, create 3D digital reconstructions, and present the reliefs in the North Structure to visitors through new panels. With this support for the excavation work at Afrodiasias, which has been supported by the Geyre Foundation since 1987, the goal is to contribute to the revival of the ancient city of Afrodiasias and its preservation for future generations.

ENKA demonstrates the necessary sensitivity in all its projects regarding the discovery of cultural heritage or archaeological findings. In this regard, it creates the relevant plans and procedures and raises the awareness of its employees through training. As a result, in the event of any such occurrence, the required protection and reporting processes are implemented.

The 3,000-year old ancient bronze sword discovered by project employees at the Morava Corridor Motorway Project is on display at the Krusevac National Museum, with the sponsorship support of the project. Additionally, during the excavation work, the project witnessed another archaeological discovery by uncovering a sword, believed to be from the medieval period, at a depth of approximately 3.5-4 meters.

As part of the project, Bechtel-ENKA is also supporting the Municipality of Kraljevo in preserving historical memory and honoring the war victims of Serbia. In Kraljevo, the local community has taken on the task of restoring Popov Potok, an important but long-forgotten site from World War II, where 600 victims are buried. Once concealed by growing landfill areas, this region is one of Serbia’s largest execution sites. To help honor this historical site, Bechtel-ENKA ensured the transportation of the necessary soil to rehabilitate the burial area and construct a paved access path. Located near the Morava River, Popov Potok represents a collective effort to preserve the nation’s local heritage and stories.



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Local Employment

As a responsible member of the communities in which it operates, ENKA supports the formation and development of resilient societies. This support may take the form of community investment activities and direct employment, or it may be made via the indirect employment opportunities that ENKA creates with its extensive supply chain and subcontractor network in the region concerned. The recruitment processes in the projects are carried out transparently, and the participation of the local communities in the economy is encouraged. In this context, local communities in the areas affected by the projects are given employment priority, and special programs are implemented to enhance their economic and social welfare.

In order to improve the capacities and competences of the local workforce, ENKA develops training programs for all its employees and provides them with opportunities to acquire new vocational skills as well as to develop their existing skills further. Similar development programs are also created for local suppliers and subcontractors and their personnel. In this way, local employees, local suppliers and subcontractors can benefit from their long-term experience and competences and access new job opportunities after the project is completed.

One of the best examples of the local employment policies consistently pursued by ENKA, and of their positive impacts on the local community, can be seen in the Tengiz projects in Kazakhstan, which have been ongoing since 1993. In these projects, local employment ratios of up to 90% have been achieved and a total of 204,000 person-hours of vocational competence training has been completed. At the ongoing Yandex Headquarters Project, 553,113 person-hours of training has been delivered, excluding the orientation training provided to newly-recruited personnel. ENKA's subsidiaries provided more than 187,600 person-hours of training to local employees in 2024.

Cintas Ningbo, which operates in China, has a local employee ratio of approximately 96%. The ratio of local employees at the real estate subsidiaries in Russia is 84%. Of the employees in the senior management of ENKA and its subsidiaries, 89% are citizens of the country where the units concerned are located, meaning they are local employees. The proportion of 9,748 local employees employed within the ENKA Group to the total number of employees is 57%.



Stakeholder Aspect

Enkhzaya Zorigt
Project Planning Supervisor
Oyu Tolgoi Underground Project

The Oyu Tolgoi copper mine began production in southern Mongolia in 2013. In a short time, it has contributed an average of 12.5% to the country's GDP annually, emerging as one of the world's most significant mega projects.

ENKA started the copper enrichment facility expansion project in February 2023, which will make significant contributions to the Mongolian economy and increase employment. The project is being carried out through the collaboration of experts from various countries, and despite this international diversity, the majority of the workforce consists of Mongolian citizens.

10% of Mongolian employees were specifically hired from among local communities in the project region. This approach indicates that we have successfully reached our target of supporting the local workforce. At our project, we view cultural diversity as one of our greatest assets. We aim to create a qualified workforce by organizing various training and certification programs to support the professional and personal development of our employees. In this context, over 11,000 employees have received comprehensive training on safety procedures, working methods, the use of special equipment, and other technical information. Additionally, personal development courses for individual and team work have been organized, and cultural awareness training has been added to these programs. The project, which provides a working environment that carries the traces of 11 different civilizations, lays the foundation for cultural awareness efforts, contributing to the establishment of stronger bonds among the teams.

Additionally, to enhance the professional competencies of our field employees, special training programs are offered to help them obtain various professional certifications, such as the Rigger's License and Crane

Safety Officer License, along with Mongolia's National Expertise Licenses. Furthermore, to support our employees in specializing in different areas, training programs on topics like Labor Law and Primavera Planning are provided. These programs aim to support both technical and professional development, ultimately creating a more qualified workforce.

We place great importance on the social and cultural development of our employees. In this context, we aim to enhance our employees' leisure time and strengthen the unity and solidarity among ENKA members by organizing art and cultural activities. Lifestyle-supporting events, Human Resources Day celebrations, programs for national holidays, sports competitions, and safety-focused campaigns are regularly organized. Additionally, we actively participate in social responsibility projects. For example, we organize tree planting campaigns and, on special days such as April 23rd, National Children's Day, we buy toys produced by individuals with disabilities and gift them to our employees' children. These types of projects play an important role in both contributing to society and increasing our employees' social awareness.

ENKA not only undertakes a major engineering project but also demonstrates a holistic approach that contributes to social development in Mongolia, supports the local economy, and embraces cultural diversity. Every individual involved in this project has the opportunity to develop their own competencies while taking on a role that adds value to society. This approach makes sustainable success possible by combining individual development with societal benefit.

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ENKA "The Future Belongs to Youth" Program

ENKA closely follows industry developments and combines engineering knowledge and skills with contemporary and innovative solutions. In this way, it aims to support the development of successful young engineers who will contribute to society at an international level and play a role in building a sustainable future. In line with this goal, ENKA shares its engineering experience and sustainability approach through collaboration with industry stakeholders, business partners, and especially educational institutions in many countries where it operates, inspiring younger generations.⁵

ENKA Design Center continues its membership in the University-Industry Collaboration Centers Platform (ÜSİMP) with the aim of developing university-industry partnerships. The ENKA Design Center has signed a protocol with ITU’s MasterBee program, covering ITU’s various faculties including Civil Engineering, Architecture, Mechanical Engineering, Electrical-Electronics, Mining, and Chemical-Metallurgy. Under this protocol, internship and long-term internship opportunities, as well as part-time work opportunities, are offered to third-year, fourth-year, and graduate students of the relevant faculties of ITU. The Design Center also offers long-term internship opportunities to final-year students of the Department of Chemical Engineering at Gebze Technical University within the scope of their “Industrial Project” courses.

ENKA Design Center has signed a collaboration protocol within the scope of the Vocational Training in Business Administration (İME) Program implemented by the Faculty of Engineering at Kocaeli University. As part of this, long-term internship opportunities have been offered for senior students in engineering departments to experience design work on-site in a practical setting.

Additionally, the Design Center has started a new collaboration with the Department of Chemical Engineering at İstanbul Technical University (ITU) for the 2023-2024 academic year. ENKA Design Center’s Process Systems Design Team members participated as mentors in the “Chemical Engineering Design I” and “Chemical Engineering Design II” courses and sponsored the creation of a project titled “Retrofitting a Natural Gas Combined Cycle Power Plant for Carbon Capture and Sequestration.” In the project, five senior students examined the alternative Carbon Capture and Storage (CCS) processes in the literature, as part of the Design Center’s ongoing work, including the “Kırklareli Combined Cycle Power Plant Design Project.” They identified the most cost-effective method for the process, which also ensures the safety of the facility and operators. Based on this, they designed the CCS process. The project is of great importance for reducing carbon emissions in Türkiye and optimizing carbon capture technology.

ENKA Design Center has actively participated in the mentorship program organized by the Council on Tall Buildings and Urban Habitat (CTBUH). The CTBUH Mentorship Program aims to bring together future leaders who wish to develop their professional skills, advance their careers, and share their experiences with industry executives. During this process, Design Center employees provided mentorship in the areas of BIM (Building Information Modeling) and Sustainability.



As part of its sustainability strategy, ENKA participated as the Department Sponsor for Civil Engineering at the İstanbul Technical University (ITU) Career Summit event.

From February 21 to 23, the ENKA team, consisting of representatives from different departments, answered students’ questions about professions and career development. As part of the same event, a panel on ENKA’s Energy Projects and Sustainability was held, bringing together students from engineering departments. Information was shared regarding ENKA’s energy projects and their role in sustainability and the transition to low-carbon energy.

ENKA, along with its subsidiaries Çimtaş and Kasktaş, participated in the CESummit event organized by the METU IACES, where ENKA was the main sponsor. During the two-day career summit, which hosted major companies from the construction sector, a panel held on the first day discussed the integrated management systems at ENKA and career opportunities. Students’ questions were answered during the session.

The Career Talks event, organized by ENKA Schools to help students make informed decisions about their university and career choices, was held on April 5, 2024. In this event, attended by high school students, the Corporate Sustainability and Compliance Manager delivered a presentation titled “Sustainability as a Profession,” discussing the interaction of sustainability with economic, environmental, and social aspects. Additionally, students interested in pursuing a career in sustainability were given advice on how they can develop themselves in this field, and their questions were answered.

In the Sustainability Talk held with ENKA Adapazarı Schools, students were provided with information about the Global Development Goals and the sustainability practices and objectives implemented in ENKA’s projects in line with these goals.

As part of ENKA’s Future Belongs to the Youth Program, the scholarship program launched in the last quarter of 2022 in collaboration with the İstanbul Technical University (ITU) Alumni Association has continued uninterrupted in 2024.

As part of the collaboration agreement between Cintas Ningbo and Liaoyang Technician College for talent training, the successful partnership that has been ongoing since 2008 continues with the aim of bringing new talents to the community in technical fields. The education team from Cintas Ningbo has provided training at the school and offered special scholarship opportunities to students. Through this program, many graduates of the technical school have the opportunity to start their careers at Cintas Ningbo.

At ENKA Schools, STEM (Science, Technology, Engineering and Mathematics) and STEAM (Science, Technology, Engineering, Arts and Mathematics) practices are carried out in Science classes in accordance with the curriculum or as part of club activities. In this context, the total number of employees of ENKA Schools working in STEAM positions is 89, including 50 male and 39 female employees.

⁵ ENKA Group companies employed 300 interns in 2024.

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Community Investment

ENKA and all of its group companies make community investments that will leave a positive legacy in the communities in which they operate and contribute to the social and economic welfare of their regions. While planning these investments, the needs of the region and the expectations of the local communities are taken into consideration. ENKA Sports Club, ENKA Sanat and the ENKA Schools in the provinces of Adapazarı, Kocaeli and İstanbul, all of which operate under the umbrella of the ENKA Foundation, have been appealing to all segments of society for years with their contributions to education, art, sports and social fields and with the positive impact they have created.

In 2024, ENKA Foundation, ENKA İnşaat, and its subsidiaries covered in this report made a total social investment of approximately TL 635 million in education, health, sports, social, and environmental (including climate change and biodiversity) fields across all the countries they operate in.⁶

⁶ Only the donations on sustainability material areas by the units covered in this report are included in the scope. Community investments account for 90% of the total amount. The remainder is made up of charitable donations and commercial initiatives in equal amounts.

ENKA Foundation, Arts, Sports and Schools

ENKA Foundation

Established in 1983, ENKA Foundation continues its activities with the mission of raising contemporary, productive, and inquisitive individuals who are trained using scientific methods, in an environment intertwined with sports, education, and culture-art. In this regard, the ENKA Foundation invests in Turkish youth by supporting both their physical and mental development through its work in the fields of sports, education, and culture-art. At the same time, it aims to contribute to building an inclusive society by enabling each individual to discover their potential.

Organizations that are operating under the umbrella of the ENKA Foundation are ENKA Sports Club; ENKA Sanat; ENKA İstanbul Schools, which started its operations in 1996; ENKA Adapazarı Schools, which was established immediately after the 1999 earthquake for the education of children affected by the earthquake; Private ENKA Vocational and Technical Anatolian High School, which was established in Kocaeli in 2008; the Private ENKA Science and Technology High School, also in Kocaeli, which has been operating since 2014.

[✦ For more information about the ENKA Foundation, please click](#)



ENKA Sports Club

ENKA Sports Club continues to be one of Türkiye’s leading sports clubs with the young talents it has raised for Turkish Sport and its international achievements. ENKA Sports Club, which sets out with the slogan “The Future belongs to the Youth”, with its 1,565 licensed athletes and 85 specialised coaches, continues to take part in national and international sporting contests and achieve successful results in all branches of sports in which it is active.

ENKA Sports Club continued providing training to 595 young athlete candidates in 2024, winning 33 cups and 2,851 medals in total in national and international competitions, and breaking a total of 48 records. The achievements of ENKA Sports Club in 2024 are included in the [ENKA Annual Report](#).

[✦ For more information and news, please click](#)

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ENKA Sanat

For over 40 years, ENKA Sanat has been continuing its work with the aim of ensuring the continuity of culture and art, supporting productivity and independent thinking. Always open to young talents and the artists of the future, ENKA Sanat has made it its mission to introduce new and successful names to society. Through events organized in various disciplines such as performing arts, music, cinema, and theater, ENKA Sanat brings together young talents with experienced artists, offering art lovers a rich cultural experience. At the same time, it aims to leave a lasting legacy in the field by implementing projects that will add value to cultural and art archives.

A total of 14,246 spectators attended 44 events held throughout the year at the ENKA Auditorium and ENKA Open-Air Theater. During these events, 413 young people and children participated free of charge in collaboration with NGOs and universities.

Launched in 2023 to support talented young artists’ undergraduate and graduate education abroad, the Lale Tara Arts Scholarship continued to select new scholarship recipients in 2024.

The selection committee for the scholarship in the field of classical music included viola player and MSGSÜ İstanbul State Conservatory Faculty Member Dilbağ Tokay, world famous Pianist and Composer Fazıl Say, Pianist and Ankara University of Music and Arts Faculty Member Prof. Dr. Gökhan Aybulus, ENKA Sanat Director Gül Mimaroğlu on behalf of ENKA Foundation and İstanbul State Symphony Orchestra Flute Section Leader and Borusan İstanbul Philharmonic Orchestra Solo Flutist Bülent Evcil.

In 2024, ENKA Sanat launched the fourth edition of its ENKA Stage project, inspired by the motto “Art with Youth for a Better Future”. This year, young talents were selected by the Advisory Board, consisting of Efdal Altun, Cihat Aşkın, Gökhan Aybulus, Mehmet Girgin and Dilbağ Tokay. Under the Artistic Direction of Cihat Aşkın, the project featured young artists who performed at the ENKA Sahne Gala Concert in tribute to Şarık Tara. The performers included Zeki Bıkcın (trumpet), İlyun Bürkev (piano), Belit Çiftçi (cello), Eren Düzenli (piano), Melis Güney (viola) and Nehir Kiran (violin).

Since 1984, ENKA Sanat has continued its support for various festivals and events organized by the İstanbul Foundation for Culture and Arts (IKSV). In 2024, as part of the 28th İstanbul Theatre Festival, ENKA Sanat supported an international production as the “Major Contributing Show Sponsor.” As part of this support, the play “Hecuba, Not Hecuba,” performed by the world’s oldest theater, Comédie-Française, was presented to the Turkish audience for the first time. Additionally, ENKA Sanat brought The Life of Hokusai performance to İstanbul for the first time, in collaboration with the İstanbul Fringe Festival, after it was designed to commemorate the 260th anniversary of the birth of the famous Japanese artist Katsushika Hokusai. The performance was honored with the Cool Japan Matching Award.

This year, ENKA Sanat also supported the Student Ideas Competition for the Architectural Project of the Turkish Theatre Museum, organized by Mimar Sinan Fine Arts University and the Turkish Theatre Foundation. In the competition, which included 22 projects from different cities across Türkiye, five equivalent awards were given based on the jury’s evaluation.

🌟 [For more information and news, please click](#)



Stakeholder Aspect

Dr. Yeliz Baki
Music for Peace Foundation

ENKA Sanat and the Music for Peace Foundation first began cooperating in 2015. ENKA Sanat has provided its stage to the children’s orchestras of the Music for Peace Foundation every year as part of the “Happy Sundays” project and brought young artists together with audience. Children and young people got the opportunity to play concerts in the professional surroundings of the ENKA Auditorium and to share their music with their peers and adults. This stage experience increased the confidence of the young musicians, while ENKA Sanat contributed to the sustainability of musical training through its financial support for the concerts.

The cooperation between ENKA Sanat and the Music for Peace Foundation, and the unifying power of music that knows no borders became most evident in the bridge established between the Leipzig Children’s Choir and the Music for Peace Foundation Children’s Orchestra. ENKA Sanat’s profound support enabled children from different cultures came together. In mutual visits to Leipzig and İstanbul, children got the opportunity to engage with the world of other children. These meetings were experiences which planted the seeds not only of musical exchange, but also cultural conversation and friendship. The musical performances at the end of these visits went beyond displaying the talent of the children who participated, carrying a strong message as to how art can unite societies. By hosting these performances, ENKA Sanat ensured that the enthusiasm and hard work of children could be witnessed by audiences. The music rang out, not just as an art from performed on the stage, but as a symbol of the ties and friendship established among the children.

The pandemic was a period in which the arts faced limitations due to physical boundaries. However,

ENKA Sanat supported the publication Peter and the Wolf on digital platforms. This initiative gave young musicians an opportunity to deal with the trauma of the pandemic period, to use digital tools effectively and to develop a flexible approach to the arts. In this way, the sustainability of art became not just a concept, but a real experience.

The work and support provided by ENKA Sanat not only focuses on the present but also encourages us to look toward the future. This collaboration serves as an example in areas such as the sustainability of art, youth participation in art, and the transformation of society with an inclusive mindset. ENKA Sanat’s supportive approach strengthens not only young musicians but also the entire community they inspire.

Art is not only a form of expression but also an indispensable element in building peace, hope, and a culture of coexistence. ENKA Sanat successfully reflects this understanding in all of its projects, making art accessible to everyone. This collaboration continues to write a powerful story about how art can transform societies.

ENKA Sanat’s support for the Music for Peace Foundation shows that its approach to arts is not limited to creative space but also considers it a wider means of social impact.

With its appreciation for diversity and inclusive approach, ENKA Sanat teaches us once again that music is not just written with notes, but with hope, friendship, and love. Through its projects and support, it strengthens the foundations of a much stronger community of art and peace.

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ENKA Schools

Operating with the vision of “Education for a Better Future,” ENKA Schools implement various programs and projects to strengthen the knowledge, thinking, and behavioral foundations of their students, creating opportunities and motivating them to maximize their competencies. Offering a wide range of opportunities, from STEM education and arts and sports activities to scholarship opportunities and social responsibility projects, ENKA Schools support their students in using their mental skills and ethical values for freedom of thought and action.



News from ENKA İstanbul Schools

ENKA İstanbul Schools has 220 students that received academic scholarships from the school and the ENKA Foundation.

Hosted by ENKA İstanbul Schools and within the scope of the LÖSEV-ENKA Canım Kardeşim Study House Project, ENKA students contribute to addressing the academic gaps of children who have completed their cancer treatment but were away from school, as well as supporting the development of their social skills. In this project, run by LÖSEV, ENKA students take on the roles of both volunteer supporters and occasional instructors, contributing to the children’s educational and social development journey.

ENKA İstanbul School’s 8th-grade students, with a sense of social responsibility, examined the ramps for people with disabilities in their surroundings, calculated their slopes, and identified ramps that were unsuitable for independent use by individuals with disabilities based on their measurements. Additionally, they communicated with the responsible institutions and departments to ensure that the ramps were restructured with proper calculations.

✧ [For more information and news about ENKA İstanbul Schools, please click](#)



News from ENKA Kocaeli Schools

The Private ENKA Vocational and Technical Anatolian High School, the first and only school of Anatolian Technical High School status in which all students are on full scholarships, is currently providing education to a total of 497 full scholarship students.

The 6985 ENKATECH team, consisting of students from ENKA Kocaeli Schools, achieved outstanding performance in the FIRST Robotics Competition (FRC). At the Bosphorus Regional Competition held in İstanbul, they ranked fourth among 51 teams, and at the Haliç Regional Competition, they placed third among 53 teams. Additionally, the robot built by the students in the school workshops was awarded the “Innovation in Control” award at the Bosphorus Regional Competition due to its unique machine functions.

In the 31st TÜBİTAK Science Olympiads, a total of 23 students from Kocaeli Private ENKA Science and Technology High School and Kocaeli Private ENKA Vocational and Technical Anatolian High School achieved great success by winning medals. Five students won medals in Physics, eight in Biology, five in Astrophysics, two in Chemistry, and three in Mathematics.

✧ [For more information and news about ENKA Kocaeli Schools, please click](#)



News from ENKA Adapazarı Schools

In 2024, 50 of the students at ENKA Adapazarı Schools has received scholarships.

As part of the Eco-Schools Program, carried out by middle school students, ENKA Adapazarı Schools have earned the Green Flag award. In line with the “Reduce, Reuse, Recycle” principle, students have contributed to the spread of sustainable environmental awareness by implementing various projects and activities. Within the scope of these efforts, concrete steps have been taken to reduce waste, effectively use recycling processes, and ensure the efficient use of resources.

The mathematics olympiad team formed by ENKA Adapazarı Schools students earned 2 gold, 5 silver, 12 bronze medals, and 4 honorable mentions in the American Mathematics Olympiad (AMO) exam. Additionally, the medal-winning students participated in the STEAM AHEAD 2024 final, held in Istanbul on December 6-10, 2024, where 4 students earned bronze medals.

✧ [For more information and news about ENKA Adapazarı Schools, please click](#)

ENKA Schools 3rd Sustainability Summit: Women in STEM

The 3rd ENKA Schools Sustainability Summit was held on February 17, 2024, hosted by ENKA İstanbul Schools. This year, with a focus on women in science, technology, engineering, and mathematics (STEM), the event highlighted the theme of gender equality under the motto “Women in STEM.” During the event, students had the opportunity to gain knowledge about various branches of engineering and science and to engage in workshops where they explored different applications from the world of science, technology, and engineering.

As part of the event, ENKA Schools students who placed in the Innovative Campus Applications project competition had the opportunity to observe the manufacturing stages on-site at the Çimtaş Group facilities and gather detailed information. Additionally, they presented their projects to the engineers and managers at the facility.



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Social Responsibility at ENKA

Social responsibility and employee volunteering are integral parts of ENKA's corporate culture. With their absolute commitment to sustainability, safety, health and ethics, ENKA projects and subsidiaries offer social responsibility programs that include innovative, practical and awareness-raising solutions that consider the future of local communities, disadvantaged groups and natural life in all regions where they operate and enable their customers to achieve their sustainability goals.

The ENKA Volunteers Platform is continuing to pursue its mission to leave a positive and lasting social legacy to the communities of which it is a part. The Platform runs its activities at ENKA's Headquarters first and foremost, as well as through local groups at the worksites of the projects and subsidiaries. The work of ENKA Volunteers focuses mainly on the environment, education and disadvantaged groups. During their activities, ENKA Volunteers cooperate with NGO and government authorities on projects of theirs which supports the UN Sustainable Development Goals.

ENKA Volunteers comply with the rules outlined in the ENKA Volunteers Handbook and the ENKA Code of Business Conduct in all their voluntary work and reflect the ENKA's culture, principles and values in all their volunteer works. In order to encourage employee volunteering, employees throughout the ENKA Group are allowed to take a day of volunteering leave every month to take part in volunteering projects.

ENKA Volunteers Choir

ENKA Volunteers established the ENKA Volunteers Choir to support social responsibility efforts through the universal and unifying language of music. Starting its activities in the last quarter of 2024, the choir, with the support of ENKA Sanat, will come together with its audience through concerts to be held in 2025. The proceeds from these concerts will be donated to social responsibility projects through a selected NGO.

School Painting Project

Comprehensive painting work was carried out at a 25-classroom middle school in Sultanbeyli, İstanbul. This not only gave the school a modern and functional appearance but also contributed to providing students with a more comfortable and clean educational environment for the new school year.

Book Donation Campaign

In the book donation campaign, which involved employees of ENKA and its subsidiaries, over 1,100 books were collected and delivered to two schools in Aydın that needed libraries, helping to establish their libraries.

Flexity

Between June 24th and July 19th 2024, a charity campaign was organized for the “Nekrasovka” animal shelter at the “Paveletskaya Plaza” and “OVC” business centers. During the campaign, approximately 400 kg of dog and cat food, medicines, toys, and dog supplies were collected. Additionally, Flexity volunteers and building residents visited the shelter, assisting in the rescue, cleaning, and grooming of the dogs.



North Macedonia Corridors 8 & 10d Motorway Project

The Bechtel-ENKA team, working on the Corridor 8 and Corridor 10d projects in North Macedonia, supported the control of a large forest fire threatening a military facility near the village of Kicevo, close to Chelopeci village, by providing excavator and a trained operator to the Crisis Management Center (CMC) in August. The excavator was used to widen the access road and create a clearance area around the military site, helping to prevent the fire from spreading into the facility, which houses military munitions.

Additionally, the Bechtel-ENKA partnership, which sent equipment from Corridor 8, Section 2, to control and extinguish a fire around a barn in the village of Banjica, under the jurisdiction of the Gostivar municipality, was thanked by CMC representatives for their quick intervention, which prevented a larger disaster.

Additionally, the project team provided the villagers with stone materials to prevent the landslide that occurred next to the Saint Nicholas Church and affected the village of Leshnica.



Kırklareli 850 MW Natural Gas Combined Cycle Power Plant Project

As part of the celebrations for World Environment Day on June 5, the project team had the opportunity to meet with students from various primary schools in the city, within the framework of the activities organized by the Kırklareli Provincial Directorate of Environment, Urbanization, and Climate Change. During the event, students received a brief training on sustainability, recycling, and the zero-waste approach. Following the training, various activities were carried out to reduce plastic usage and emphasize waste segregation. Additionally, under the slogan “A Sustainable World is Possible,” all participating students signed the environmental protection pledge prepared by the project team.



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Morava Corridor Motorway Project

As part of the Morava Corridor Motorway Project, in collaboration with the Serbian Red Cross and the Mayor of Kraljevo, a gathering was held with 50 children from local foster care programs. The project’s Environment, Health, and Safety team organized a traffic safety workshop for the children, followed by various activities and gift-giving.

The project team played a critical role in responding to the fire at the Cicevac landfill, which posed a threat to the local community. The team cleared and opened access roads to allow fire trucks to reach the area. They also took necessary precautions to prevent accidents or damage caused by interactions between machinery/equipment and pedestrians during the fire intervention. In areas where local water sources were insufficient, the team supported fire-fighting efforts with water tankers, ensuring an effective response to the fire. A special certificate of appreciation and award ceremony were held for all employees involved in the fire intervention, where their courage and dedication were celebrated by the entire team.

Tengiz Base Operations and Maintenance Works and 3GP Project

During the floods in Kazakhstan in April and June, the project teams provided workforce and equipment assistance to the people of Kulsary and Atyrau cities.

Aliğa SOCAR Electromechanical Works Project

As part of a social responsibility initiative carried out by the SOCAR Electromechanical Works Project, a visit was made to Atatürk Middle School in İzmir-Aliğa. During the site inspection, it was found that many stair railings at the school were either damaged or completely absent. Manufacturing and installation work was carried out to make the stairs within the school safe.

ENKA Adapazarı Schools

As part of the Science Mobilization Project (YGA Global Impact Middle School Program), which aims to bring a scientific perspective to schools in need across every corner of Türkiye, ENKA Adapazarı Schools’ middle school students introduced the Science Mobilization project to their school community through various activities. They also provided science kits to students in disadvantaged areas.

ENKA Kocaeli Schools

A project of audio storytelling was carried out to raise awareness about the lives of visually impaired individuals, contribute to their integration into society, and improve their living standards. In this project, students used appropriate technology to narrate fairy tales for visually impaired individuals.

ENKA İstanbul Schools

Through the EmPATİ Campaign carried out by ENKA İstanbul Schools Volunteers, the socialization, vaccination, and neutering of the cats on the school campus have been ensured to control their population. Additionally, shelters have been provided, and the cats are fed and adopted. As a result of the project, 10 stray animals have found new homes.

ENKA TC

In 2024, ENKA TC conducted visits to various social assistance centers and organized charity campaigns. On June 1st, World Children’s Day, ENKA TC volunteers attended concerts held in orphanages that ENKA TC regularly supports, spending time with the children. Additionally, ENKA TC volunteers, with the support of local NGOs, donated clothes and shoes to the “Planeta Semi” Children’s Center.



Every year on December 3rd, during the solidarity day #GenerousTuesday, ENKA Real Estate volunteers supported the “Jizn” (Life) Foundation, which helps children battling oncological diseases.

ENKA Real Estate employees also donated food, medicine, and toys to the “Dubovaya Roscha” homeless dog shelter.

Additionally, on World Volunteers Day, ENKA TC employees participated in an event organized by the “Attention” Foundation. During this event, they contributed to the preservation of cultural heritage by assisting in cleaning the paint on the stair railing of a 20th century building.

As part of ENKA TC’s ongoing collaboration with the RE:Books publishing house, a total of 35,600 books were collected. Some of the books were sent to libraries in rural areas, while others were sent for recycling.

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Our People

Our people are at the heart of ENKA's commitment to “Engineering for a Better Future”. It is ENKA's priority to provide a company culture and working environment which ensures the mental, physical and social well-being of all its employees, offering them equal opportunities for self-development. ENKA supports and encourages its employees, who are the architects of the company's success in its long history through their talents, hard work, creativity, and the perspectives and vision they bring to the company, to think innovatively, explore, and further develop.

It is a part of ENKA's culture to act with respect for human rights and to treat diversity as richness. [ENKA Code of Business Conduct](#), covering ENKA's social accountability and human rights policies, is the main guideline describing both the relationships of employees with each other and the approach of the company towards its employees. At ENKA, all decisions on human resources, such as recruitment and promotion decisions, are implemented entirely in accordance with competence criteria and are free from all forms of discrimination. The employment rights of all the employees of ENKA and its subsidiaries, as established in the relevant legislation, including their rights to retirement and parental leave, are protected throughout all of ENKA's activities.

At ENKA İnşaat projects, depending on the conditions in the country in which ENKA is operating, employees are provided with indoor and outdoor sports facilities, social facilities offering a range of activities, and office and accommodation areas suited to their needs in order to make their working environments comfortable, pleasant and happy. At ENKA İnşaat projects and the offices of ENKA and its subsidiaries, suitable menus are prepared for employees who require or desire specific diets. Additionally, within the ENKA Group, remote and flexible working models are offered in accordance with the nature of the employees' work.

Compensation and Benefits

ENKA employees are never paid salaries lower than the official minimum wage set by the laws of the country of operation and the working conditions established by the relevant national legislation are always met.⁷ See [Annex 8](#) for employee data for the ENKA Group.

All ENKA employees benefit from a discount to attend events at ENKA Sports, one of Türkiye's leading sports clubs, and at ENKA Sanat, which hosts some of the well-respected performances in Türkiye. Furthermore, sailing training programs are offered to employees every year, giving them the opportunity to become members of the ENKA Sailing Team. Employees at ENKA and its subsidiaries also benefit from discounts to tuition fees for their children at ENKA Schools, with the discount increasing in proportion to the number of years worked at the ENKA Group. Furthermore, employees at ENKA İnşaat Headquarters, Türkiye projects and Airenka are provided with a Group Health Insurance policy.

At ENKA Schools, there is a discount in tuition fees for the school staff's children who are studying at ENKA Schools; teachers whose children study at other schools are provided with contributions for their children's education at varying rates. ENKA Schools attach great importance to the individual and professional development of teachers. An academic development contribution is added to the salaries of teachers who have master and doctoral degrees. In addition, ENKA Schools provide support for the expenses related to the professional development opportunities that teachers want to participate in internationally or nationally.

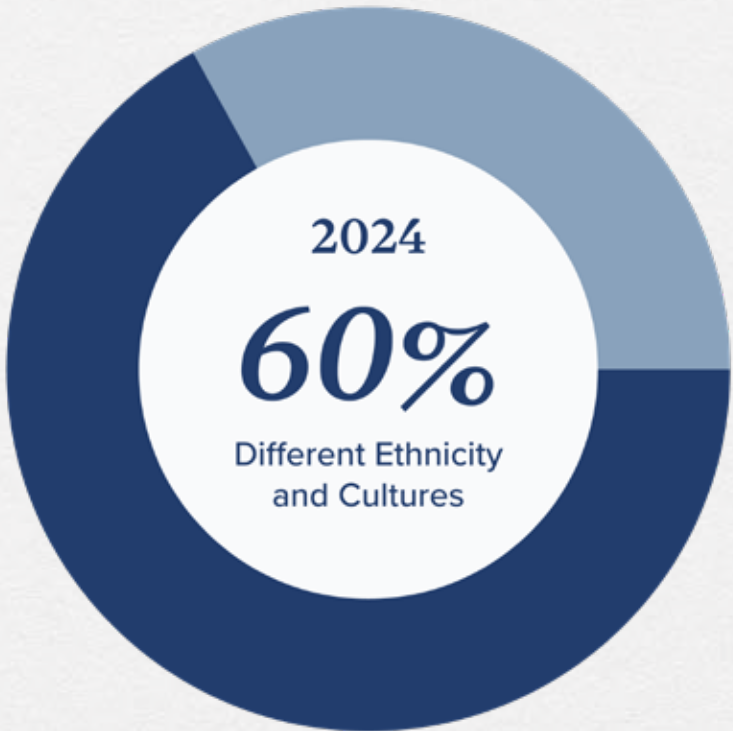
Cimtas Ningbo held a “Cross-Cultural Communication” workshop to help its employees better understand each other's cultures and communicate more effectively with colleagues from different cultural backgrounds. During the training, various teaching methods were used to provide employees with information that would enable them to deeply understand cultural differences and acquire effective communication skills. In 2024, Cimtas Ningbo also organized an event in celebration of China's traditional Mid-Autumn Festival, where activities reflecting Chinese culture, such as mooncake making and lantern crafting, were conducted with employees. This event allowed employees to become familiar with traditional Chinese culture.

Diversity, Equity and Inclusion

ENKA aims to ensure diversity, equality and inclusion throughout its value chain. To this end, the company establishes and implements the procedures necessary to allow all its employees to carry out their work in a context of fair treatment and practices and in a working environment in which the principle of equity is put into practice. At the same time, it is working on a daily basis to increase the diversity of its employees and the inclusiveness of its workplaces. These initiatives are not limited to ENKA's own employees; care is also being taken to ensure diversity in the supply chain and to develop a supply network that accommodates women, minority groups and local suppliers.

In line with the diversity and inclusion principles of ENKA and its joint venture partner Bechtel, awareness training on Diversity and Inclusion was conducted for the ongoing motorway projects. Following “Knowledge Sharing” sessions conducted with the working groups established in both projects, “Inclusive Behavior Training” sessions were held online with wide participation, open to all project employees in both projects.

Employees of different nationalities and cultures who have different views on life, ethnic backgrounds and types of experience are employed in all of ENKA's activities. This diversity is one of the key factors that nourish ENKA's flexible, adaptable, solution-oriented and creative character. ENKA has been developing the diversity and inclusiveness of all of its recruitment, employment and other human resources processes with a view to protecting this core value and developing it further.



Diversity and Inclusion



⁷ 99.9% of ENKA employees earn a salary above the legal minimum wage.

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“Stakeholder Aspect

Öykü Merve Özdamar
Legal Coordinator
North Macedonia Corridors 8 & 10d Motorway Project

While executing the North Macedonia Corridors 8 & 10d Motorway Project, as a member of the Ethics & Compliance team, aiming to operate in accordance with ENKA's corporate culture and values has been one of our top priorities. The Bechtel-ENKA team, which is involved in the activities of this project, consists of people from various nations and cultures, creating an opportunity to work in a rich and diverse environment. This diversity has not only contributed to enriching the project but also played a role in promoting the establishment of a work culture based on equality, inclusivity, and free from bias. Within the scope of the project, regular training sessions are held to ensure the adoption and application of these values, and all employees are made aware of this subject. This approach not only fosters better harmony among our colleagues but also creates a work environment where everyone's contribution to the project is valued.

Another strength of the project is its determined approach towards HSE. Within this approach, which prioritizes the safety of employees, regular training sessions are held, and active participation of all employees in these processes is encouraged. These

comprehensive efforts to create a safe working environment reinforce both individual and collective responsibility.

Our project, which aims to establish a strong connection with local communities, gives priority to employment of the local population affected by the project. This practice not only supports the economic development of the local community but also helps build a sustainable social relationship.

As a young employee, the responsibilities assigned to me in the project were determined with consideration of my competencies and experiences, thus greatly supporting my professional and personal development. The structure of the project, which allows employees to showcase their individual potential, makes a significant contribution to the careers of young professionals.

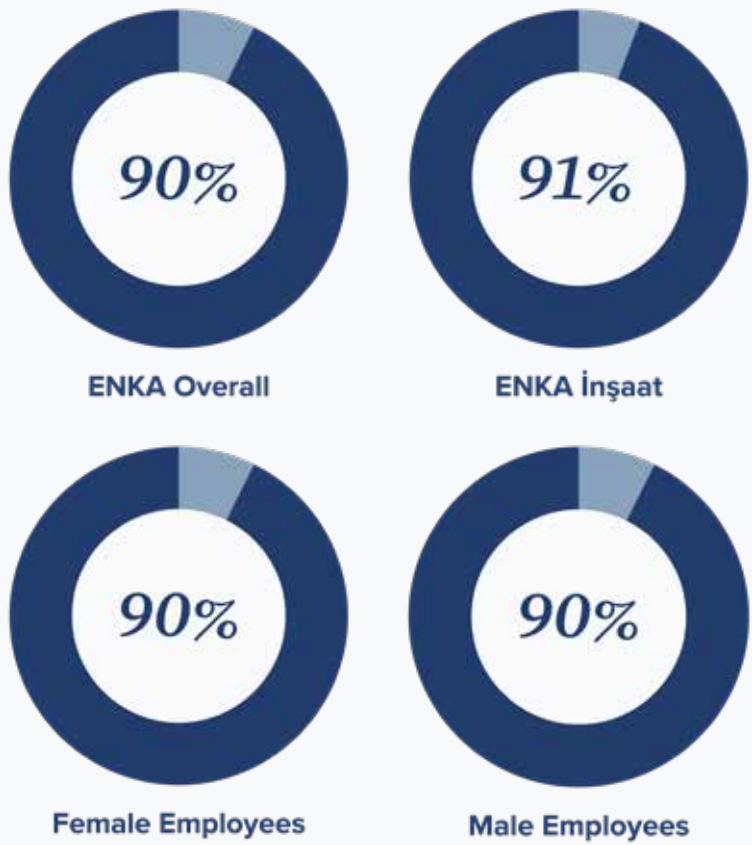
In our relationships with stakeholders, ensuring their involvement in processes and decision-making mechanisms is a key priority. An approach has been adopted where no stakeholder is excluded due to discrimination or bias, and every opinion is valued.

Employee Engagement and Satisfaction

ENKA strives to provide its employees with a working environment of mutual trust and fair treatment in which they are able to see themselves as an integral part of the company's goals, values and culture. Numerous communication channels have therefore been established through which employees can take part in decision-making mechanisms or forward their requests. One of the most important of these channels is the employee loyalty and satisfaction survey which is conducted throughout the entire ENKA Group. The results of the “ENKA Employee Loyalty Survey” conducted by an independent research company in 2021 pointed to an employee loyalty and satisfaction rate of 91% at ENKA İnşaat.

Following these surveys, the requests and suggestions of the employees are evaluated and activity plans are drawn up at each of the Group Companies. The previous survey, for example, highlighted that the employees of ENKA TC wanted to be more involved in decision-making mechanisms. In response, the management of the company arranged for the establishment of committees on 17 different topics to enable the employees to be a part of these mechanisms.

2024 SUSTAINABILITY GOAL Employee Loyalty and Satisfaction Survey Results



Performance Evaluation

ENKA has begun to extend the system of performance evaluations, which employees at ENKA Headquarters undergo once a year, to projects at the completion stage. The “nine-box talent matrix” method has been chosen for this purpose. All managers evaluate the employees who report directly to them, while the employees evaluate their managers by means of a “Manager Evaluation” questionnaire. During the performance evaluations, employees are evaluated in terms both of their competencies and of their abilities to achieve the business goals. The evaluation of competencies ensures that teams make better use of the employee's strengths and that they are supported in areas in need of development. Following the evaluations, managers hold feedback sessions with each member of their teams, an action and training plan is drawn up regarding the agreed areas in need of development, and these plans are incorporated into the targets for the following evaluation period.

In 2024, a total of 3,250 employees across the ENKA Group participated in the performance evaluation system.



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Employee Training and Development

ENKA aims to possess top-level talent in the sectors it operates in and ensure the sustainability of these talents in line with its strategic goals and values. To achieve this, the company creates a culture that encourages both the organization and its employees to reach their goals, offering a work environment characterized by high motivation, high engagement, and collaboration.

Under the umbrella of the Academy, management, technical and social skills training programs are delivered so that employees can develop their professional competencies, process awareness, technical knowledge and leadership and management skills. All of the trainings included in the ENKA Academy’s curriculum are developed, produced and delivered in cooperation with experts within the company, third-party training service providers and e-learning content providers.

In 2024, as part of the ENKA Academy, a “Training Needs Survey” was conducted across the company to determine the training needs and priorities of all employees. This survey aimed to contribute to the personal and professional development of project and head office employees, ultimately enhancing both individual and organizational performance.

As of 2024, ENKA Academy has organized a series of training programs aimed at developing professional and social skills within ENKA and its subsidiaries, successfully completing these programs. During the reporting period, approximately 2,422 hours of training were provided in the fields of engineering development and social skills, resulting in a total of 9,310 person-hours of training. Since its inception, ENKA Academy has delivered more than 6,100 hours of training to over 14,900 participants. In 2024, ENKA Academy, in collaboration with Boğaziçi University – Lifelong Learning Center (BÜYEM) and PMI, organized a Construction Project Management training program to enhance employees’ knowledge and skills in construction project management.

As part of ENKA Academy, English and German language courses continued to be organized for ENKA Headquarters employees in 2024. Meanwhile, Cimtas Ningbo has been providing English language training for local employees, while also offering Chinese language courses to support Turkish employees in adapting to the culture and daily life of the country they are located in.

In developing the ENKA Academy’s Training Plan for 2025, account was taken of all the annual training needs surveys conducted in previous years, of additional training requests from department heads, and of the results of employee competence evaluations and training evaluation surveys as well as the annual analysis and evaluations made by the ENKA Academy itself. A range of training programs, seminars and workshops have been planned accordingly.

ENKA aims to achieve its goal of continuous development and sustainable growth by offering equal training opportunities to all of its employees, providing each member of staff, from new recruit expert staff to Executive Committee Members, with training opportunities suited to their professional and social skills. In addition to ENKA Academy, Project Training Departments, which are established separately at the projects have provided approximately 13.454 million person-hours of training to date and have contributed to the development of the professional competences of local employees in the countries in which the ENKA operates.

Employee Training Provided by ENKA Academy and ENKA’s Subsidiaries’ Academies in 2024 (excluding OHS training)

	Female	Male
Total Training (Person-Hours)	28,465	362,778
Training Time Per Employee (Hours)	36	46.8

	Blue Collar	White Collar
Total Training (Person-Hours)	280,389	110,854
Training Time Per Employee (Hours)	54.7	32.5



The training budgets of the ENKA Academy and the academies of the subsidiaries totaled more than USD 450,000 in 2024.

In addition to the in-house training opportunities it provides, ENKA continues to operate its Personnel Incentive and Reward system, which was established to support employees with their postgraduate education, intellectual production and the development of intellectual property rights. In this context, ENKA employees benefit from the following incentive and support programs:

- ◆ Incentives for Master’s Degree and Doctorate Education,
- ◆ Financial Support for Master’s Degree and Doctorate Education Fees,
- ◆ Financial Support for the “The Future Belongs to Youth” Program,
- ◆ Incentives for Academic Publications,
- ◆ Incentives for Intellectual Property Rights

Training for Project Employees

At all ENKA projects, a project-specific training plan is developed and implemented with the aim of ensuring that the members of the site teams at all levels are able to receive the training they need. These training plans consist of four stages: ENKA Code of Business Conduct and orientation, skills development, pre-job quality briefings and HSE. In addition to all the ENKA employees working at the sites, these training activities are also provided for the benefit of employees of the subcontractors and supplier companies working at ENKA's projects. In this context, a total of approximately 1,058,900 person-hours of on-site training was provided at ENKA projects during the reporting period.

ENKA UK continues its 4-year apprenticeship program for welders as part of the Hinkley Point (HPC) Project. ENKA UK has taken a significant initiative to enable young people in the UK to become apprentice pipe welders by creating a training plan for the first four young people. The students will continue their apprenticeship at the Cimtas Pipe Welding School in Türkiye to receive training and gain experience according to the project codes before starting as apprentices on the HPC Project. If successful, it is planned that this pilot will be extended to provide a tangible legacy to the UK nuclear welder pool.

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Occupational Health and Safety

ENKA's priority in all its operations is to ensure that its employees are not harmed directly or indirectly due to their work and can return home in good health. The foundation of the Environment, Health, and Safety (HSE) approach is based on this strong HSE culture that is internalized within the organization. Based on the HSE culture, an effective Occupational Health and Safety (OHS) Management System is implemented across all areas of activity, sectors, and business lines, ensuring that employees work in safe environments free from hazards.

The Occupational Health and Safety structure is shared with all stakeholders through the [Health, Safety, and Social, Environment Policy \(HSSE Policy\)](#), which reflects the commitment of ENKA's senior management. The HSSE policy is systematically implemented through tools such as training sessions, workshops, plans, instructions, checklists, and forms, in alignment with internal procedures. All these are systematically controlled through internal and external audits, and the audit results are used to review the management system and take appropriate actions in line with the principle of continual improvement. The effectiveness of the actions taken is evaluated and regularly reported to senior management and relevant stakeholders.

In all activities carried out under ENKA's responsibility, Occupational Health and Safety rules, systems, practices, and training are applied to include all stakeholder groups. Employees of subcontractors are also included within the scope of these practices.



⁸ Turkish Law No. 6331 on Occupational Health and Safety and Federal Law No. 197 of the Russian Federation, as well and all regulations within the context of these laws, are followed.

OHS Management System and Risk Assessments

The OHS management systems of ENKA İnşaat projects and ENKA Headquarters are implemented in accordance with the ISO 45001:2018 standard, and all operations of ENKA İnşaat (100% of the scope) are covered by its ISO 45001:2018 certificate. Additionally, all Çimtaş Group and ENKA Power companies also operate OHS management systems that comply with the ISO 45001:2018 standard.

ENKA, in the scope of OHS management, acts in accordance with the relevant regulations of the countries in which it operates.⁸ Additionally, within the framework of the “risk-based approach” principle of the ISO 45001:2018 standard, potential hazards and risks arising from activities are thoroughly examined and identified. The identified hazards and risks are eliminated through proactive measures. In ENKA İnşaat projects, General Risk Assessments are prepared before proceeding to the implementation stage, and based on these assessments, task-specific risk analyses and Job Hazard Analyses are conducted. Employees and relevant stakeholders are actively involved in these analysis processes.

Measures are taken in accordance with the risk management hierarchy for the identified risks. The steps followed for any identified risk include; elimination of this risk at its source, substitution, engineering controls, administrative controls and provision of personal protective equipment. Following the completion of measures identified by project management teams and HSE department, it is ensured that the risks are at an “acceptable” level and the risks and the measures to be taken are communicated to all employees.

⁹ Employer representative, OHS experts, the workplace doctor/nurse, a human resources expert, an administrative officer, employee representatives, representatives of the labour union if any, and other relevant experts depending on the agenda.

Occupational Health and Safety Committees

ENKA and its subsidiaries attach great importance to the participation of employees in OHS processes. OHS/HSE committees are established to ensure the participation of employees and these committees meet at least as often as or more frequently than specified by the relevant laws. During these meetings, HSE/OHS performances of the relevant period and identified risks are reviewed, requests and feedback are discussed and actions to be taken for the following period are determined. The committee members⁹ consist of individuals specified in the legal regulations, and the meetings are held in a transparent and participatory environment. Employee representatives are selected through an election process, and their opinions and suggestions are prioritized in decision-making.

In all of ENKA's projects, HSE committees come together regularly under the name “Zero Incident Team Meetings”. These meetings are held weekly and monthly to evaluate the project’s HSE performance and determine the necessary actions to be taken.

The authority to stop work is granted to all stakeholders within ENKA and its subsidiaries, regardless of position, title, or status. Activities are halted without hesitation in situations where employees or the environment may be harmed. It is strictly prohibited to impose any sanction or retaliation against an employee who uses their authority to stop work, and the authority to stop work is safeguarded by the company procedures. The right to stop work is seen as an important opportunity to identify and correct areas for improvement in the systems, and it is continuously reminded in training and other organizational activities, encouraging employees to use this authority.

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OHS Incident Investigations

ENKA believes that all accidents are preventable and conducts a comprehensive review process to ensure that accidents that occur do not happen again. All accidents, including fatal ones, are thoroughly investigated. The HSE Department, along with relevant technical experts and, when necessary, representatives from the Legal Department, form an independent committee to identify the direct, triggering, and root causes of the accident. They then take the necessary actions in accordance with the risk control hierarchy.

Based on the results of the incident investigation, if a deficiency is identified in the procedural structure or relevant risk assessments, technical and system procedures, along with risk analyses, are reviewed and updated, and employees are informed. Important issues identified during the incident investigation are shared with all ENKA projects through the “Lessons Learned” files under the HSE Communication Procedure, and action plans are requested. This approach ensures that the lessons learned are disseminated across the entire company, encouraging other projects to adopt a proactive approach as well.

At the projects, besides the Safety Task Assessment and Risk Reduction Talks (STARRT), incident-specific stand-down meetings are held in the project; the incident, its causes and issues to be considered are shared with all employees. In addition, the Project Training Plans are reviewed in the wake of any incident, and if the factors that caused the incident are not covered by the training program, the contents of the training are revised and arrangements are made for all those concerned to undergo the training again.

When leadership deficiencies or behavioral factors are identified as root causes of an accident, ENKA’s Corporate HSE Leadership Program training is re-implemented. For behavioral issues, Project Behavioral Leadership training is provided. Additionally, accident-related topics are added to the “Self Verification” checklists, ensuring that these topics are monitored during site inspections.

HSE statistics and performance reports are shared with senior management every six months in consolidated reports for all projects. These reports provide detailed analysis of fatal incidents, followed by actions taken and evaluations of compliance with those actions. When setting goals for the following year, these data are taken into account by senior management. Over the past 15 years, ENKA has reviewed all serious accidents and identified 12 Critical Activities, for which a zero-tolerance policy is applied.

Health, Safety and Environment Management at ENKA

There are HSE units which operate under the most senior manager in the organisation in order to maintain and continuously improve the existing HSE culture. These units are responsible for monitoring and managing all HSE processes. The HSE units are composed of experts with professional knowledge and experience. In the Headquarters of ENKA İnşaat, the HSE Department works under the Chairman of the Board of Directors. HSE Departments established in all projects, report to both the project management and the Corporate HSE Department organizationally. As a result of this organizational structure, the HSE performances of projects are regularly monitored and their compliance with ENKA HSE goals and standards is ensured.

Various incentive programs are being implemented across ENKA to increase employees’ contributions to the HSE processes. In addition, employees are involved in the process through the "Behavior-Based HSE Program" and "Observation Cards," where they can share their views and suggestions to enhance the safety of the activities they carry out.

The HSE Policy¹⁰ forms the foundation of the company’s commitment to HSE and HSE management, and it is published on the ENKA corporate website. All employees are informed about the HSE Policy during their onboarding training. In addition to the policy, HSE procedures, instructions, and risk assessment studies are regularly communicated to employees through training sessions. Through HSE bulletin boards at the projects, up-to-date information related to HSE is provided to project employees. Announcements within the company are communicated to the entire organization through the "HSE Newsletters".

At Çimtaş facilities, artificial intelligence technology is used to strengthen OHS practices. Cameras installed at specific points in the facilities, with the support of artificial intelligence, enable the early detection of OHS violations, and based on this, necessary improvement activities are carried out.

¹⁰ https://www.enka.com/allfiles/media/posters/HSSE_POLICY_ENG.pdf



HSE Trainings

Training is used as an important tool in preserving, spreading, and developing ENKA’s HSE culture. In addition to the trainings defined by legal regulations, comprehensive training programs that are free from all forms of discrimination, are implemented according to the training needs of ENKA and its subsidiaries. These programs define the required frequency and type of training based on employees’ professions and responsibilities. An ENKA employee begins the training process with an orientation session on their first day at the company. Afterward, they attend the "Hazard School" training, where correct and incorrect examples are presented, field-based training sessions, and regular updates to technical and system training. Technical training focuses on making work safer during activities such as working in confined spaces, safe use of hand tools, or working at heights, while system training covers the functioning of various systems such as the ENKA HSE system, work permit system, and management systems.

According to the scope of work to be carried out in ENKA İnşaat projects, HSE Training Departments prepare and implement project-specific training plans. Experienced and qualified trainers in their respective fields are involved in the prepared training programs. Training sessions, organized for employees from various geographical regions and different nationalities, are conducted in the participants’ native languages, ensuring that every employee has the opportunity to receive training.

In 2024,

- ◆ ENKA İnşaat provided a total of 1,047,888 person-hours of HSE training.
- ◆ ENKA İnşaat and its subsidiaries provided a total of 1,380,492 person-hours of HSE training.
- ◆ 31,000 employees and subcontractor employees across the ENKA Group completed HSE training.

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HSE Training Hours by Year (ENKA İnşaat)

Year	Total Person-Hours	Total Specific Trainings (Person-Hours)	Total of All Trainings (Person-Hours)
2024	59,718,220	359,507	1,047,888
2023	55,427,899	335,155	988,322
2022	59,331,572	260,886	829,573
2021	50,079,921	257,272	637,011
2020	39,679,496	199,734	827,555

HSE Training Hours of ENKA Group

	White Collar		Blue Collar	
	Training Duration Person-Hours	Average Training Hours per Person	Training Duration Person-Hours	Average Training Hours per Person
ENKA Group Total HSE Trainings	185,664	42.7	1,194,828	45

Employee Health and Well-Being

In the ENKA projects, comprehensive field clinics and infirmaries are set up to provide a 24/7 service to protect the health of employees. Specialized healthcare personnel are assigned to these clinics, and all necessary equipment for potential interventions is provided. The healthcare services offered are provided free of charge to all personnel, including subcontractor employees. In addition to work-related health issues, employees can also visit the clinics for other healthcare needs and benefit from treatment services completely free of charge.

ENKA is aware that mental health is a crucial element of employee safety and well-being, and continues its efforts in this area. In this context, the mental health risks of its employees are addressed as part of the risk assessment process. Risks arising from the conditions of the countries of operation, climate conditions, and occupational challenges are evaluated, and solutions are identified to eliminate these risks. In line with these assessments, training and coaching systems are implemented to raise employees’ awareness of stress management, and structures are established to protect employees from discrimination. In this context, four employees have successfully completed the "Mental Health

First Aider" training as part of the ongoing Hinkley Point C Project in the United Kingdom. Additionally, the "Speak Up" culture, which encourages employees to express themselves freely, is safeguarded by ENKA’s Sustainability, Ethics & Compliance, HSE, and Quality policies, ensuring a work environment where employees feel safe both physically and mentally. This environment is further supported by social facilities that offer accommodation areas, social activities, and sports opportunities, going beyond employees’ basic needs, and are designed in accordance with international standards.

The hygiene and safety of the food and nutrition products provided to employees are monitored closely at ENKA and its subsidiaries. The food engineers assigned to projects are actively engaged in the provision of safe and nutritious food. Through regular food safety and hygiene audits, every precaution is taken to prevent any health issues from arising and ensure employee satisfaction.

At ENKA, detailed risk analyses are conducted not only for global health risks but also for other health issues such as HIV/AIDS, tuberculosis, and malaria. Based on these

analyses, the necessary precautions are identified and implemented. These precautions include providing testing opportunities and offering treatment services, and the effectiveness of these measures is regularly monitored. With these measures in place, employees are protected from potential infections, and procedures for treating infected employees help minimize the spread of the disease.

ENKA and its joint venture partner Bechtel, with the awareness of the critical importance of mental health in the construction industry, are working to protect the mental well-being of employees and provide work environments where they feel safe in their ongoing projects. In this regard, a Mental Health Action Plan has been developed for the Morava Corridor Motorway Project, and 8 individuals from the project team have been appointed as Mental Health Ambassadors. These ambassadors are equipped with the necessary information to assist and guide their colleagues. This initiative has taken an important step in ensuring that mental health concerns can be discussed, identified, and addressed without becoming a cause for discrimination. Workshops, training sessions, and on-site talks are being conducted within the project to raise awareness among employees on this issue.

In the ongoing Corridor 8 & 10d Motorway Project in North Macedonia, a strong stance is being taken to raise awareness about preventing suicide, a critical issue worldwide in the construction industry. In addition to a series of on-site talks focusing on vital mental health topics such as Understanding Mental Health and Mental Illness in the Workplace; Fatigue and Burnout; Psychological Safety and Active Listening; and Better Social Relationships, the project team participated in the "Movember" campaign, walking a total of 715 km.



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OHS Performance

Lost Time Incident Frequency Rate is calculated by using the formula (number of lost time incidents/ total working hours) *200,000 while Lost Time Incident Severity Rate is calculated by using the formula (number of lost days/total working hours) *200,000. These formulas provide the number of incidents per 100 employees and severity rates of lost time incidents. While calculating the recordable incident frequency ratio, incidents at the first aid level are excluded; all incidents requiring medical treatment, restricted work cases, lost day incidents and incidents involving fatalities were included.

The lost time incident ratio is calculated based on calendar days. Lost times are calculated starting from the day following the incident.

ENKA regularly compares its HSE performance with the figures given by international institutions and platforms and keeps a close watch on general statistics and trends. The calculations for 2024 revealed that ENKA's OHS statistics were much more positive by comparison with the trend in the sector.

ENKA Group’s lost day and incident statistics are provided in [Annex 9](#).

ENKA İnşaat Lost Time Incident Frequency Rate (2024)	0.12 ✓
Lost Time Incident Frequency Rate - US Bureau of Labor Statistics Data (2023)*	1
ENKA İnşaat Recordable Incident Frequency Rate (2024)	0.39 ✓
Recordable Incident Frequency Rate - US Bureau of Labor Statistics Data (2023)*	2.3

* 2024 data has not been announced yet.

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Target	2023 Performance	2024 Performance
We aim to have women employees comprise 35% of all ENKA Group white collar employees by 2030.	28.4%	29%
All ENKA İnşaat projects are expected to complete at least 2 social responsibility projects in their lifetime.	Target has been met.	Target has been met.
We intend to conduct an employee loyalty survey once every two years and to increase satisfaction ratio to 90% by 2030.	Employee loyalty survey was not conducted in 2023.	Employee loyalty survey was not conducted in 2024.
Being the most important of our stakeholders, we genuinely care about our employees and intend to increase our training investment per year by 5% every year until 2030.	20.9% increase was achieved.	105% increase was achieved.
Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all.	Target has been met.	Target has been met.
We encourage our employees to take part in corporate volunteering and aim to have 5% of our white collar employees participate in corporate voluntary projects.	2.5%	2.7%
In order to spread sustainability studies, we will continue supporting development of youth by sponsoring student assemblies at least 2 times every year.	There has been an achievement above this target through 6 events attended & sponsored by ENKA İnşaat and other collaborations of ENKA subsidiaries.	There has been an achievement above this target through 7 events attended & sponsored by ENKA İnşaat and other collaborations of ENKA subsidiaries.
Intending to generalize corporate volunteering and voluntary approach in our community, we aim to conduct at least 5 voluntary work projects every year.	15 projects were conducted.	26 projects were conducted.
We will ensure that each and every student in ENKA Schools to participate in at least 1 social responsibility project every year.	Target has been met.	Target has been met.
ENKA Foundation intends to increase voluntary community investment amount by 20% by 2030.	Compared to 2022, 78.7% increase was achieved.	Compared to 2023, 106% increase was achieved.
As ENKA Group we aim to collaborate at least 5 times every year with NGOs and other organizations that conduct sustainability studies.	There has been an achievement above this target through 18 collaborations by ENKA Group.	There has been an achievement above this target through 19 collaborations by ENKA Group.

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Reducing the environmental and ecosystem impacts of its projects, operations, and supply chain, and working to create positive impacts through its engineering expertise and capacity is among ENKA's commitments. ENKA shares its commitments and targets with all its stakeholders via its [Sustainability Policy](#), its [Environmental Management Approach and Policy](#), and its [Sustainability Strategy](#). In compliance with these commitments, ENKA conducts its activities in accordance with the sustainability targets which it has set for the years 2030 and 2050. While shaping its strategies and future goals, ENKA carefully analyzes the climate policies in the sectors and countries where it operates, as well as national and international standards, global approaches, and developments. ENKA also conducts a detailed sustainability risk and opportunity assessment process, including climate-related issues, underpinning all these efforts. This process is designed in compliance with TSRS requirements and is integrated into operational, financial, and strategic decision-making mechanisms. Elements such as physical and transition risks related to climate change, as well as water stress and biodiversity loss, are analyzed. In this context, climate scenarios presented by the IPCC are also taken into account, and the risks associated with the transition to a low-carbon economy and financial risks are also evaluated.

While carrying out its activities in an environmentally conscious manner, ENKA complies with legal requirements and establishes systems that go far beyond these requirements, based on international standards, sector-specific and global best practices. When working in countries with standards that are less advanced than ENKA's own environmental requirements, priority is given to establishing environmental management systems that are exemplary and compatible with ENKA's objectives beyond the country's standards. In this way, while ensuring that its operations are in harmony with the environment and nature, ENKA contributes to the achievement of sustainability and environmental targets of its customers. These systems installed by ENKA are in compliance with the ISO 14001:2015 Environmental Management System Standard and all operations of ENKA İnşaat (100% of the scope) are covered by the external audit certificate demonstrating this compliance.

Before commencing any activity, ENKA first conducts a sustainability assessment which considers all the possible economic, environmental and social impacts, and takes the appropriate precautions. Criteria related to the protection of the environment, sustainability and climate change are taken into account when decisions are made on matters such as whether to make an investment, start a project or enter into a partnership. The results of risk and opportunity assessments, including sustainability and climate change, as well as the actions to be taken based on these results, are also among these criteria. Within the scope of environmental management conducted to manage the impacts of activities, the use of natural resources, effects on soil and water resources, air and greenhouse gas emissions, climate change, erosion, impacts on flora and fauna, risks to local biodiversity and endangered species, waste management, environmental dust, noise and vibration, as well as the potential impacts of emergencies are assessed. In line with this, appropriate measures are identified and implemented, and the activities are regularly measured and monitored throughout the course of operations.

Through its HSE Departments, Sustainability Departments and management representatives, ENKA develops plans to manage all the environmental impacts that may arise from its activities. It ensures the effective management of these impacts by defining the responsibilities of all relevant teams and managers. The environmental engineers and experts employed in these departments monitor the pre-determined indicators and provide regular reports on environmental performance. In order to ensure that ENKA's environmental performance is compliant both with the company's own standards and with local and international standards, the corporate and project departments audit all activities regularly and actions are taken in accordance with corrective action plans for any cases of noncompliance. As a result of the corrective actions identified from the audits conducted in ENKA projects and subsidiaries in 2024, the sustainability and climate goals, as well as performance indicators, have been improved, and updates have been made to the project procedures. Moreover, all these activities are also monitored at the level of the Board of Directors.



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The Vice President who leads ENKA's Corporate Sustainability and Compliance Department and the HSE Department reports to the Chairman of the Board on the performance and outputs of all the management systems that incorporate the ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, and ISO 27001:2017 standards and mutually support one another. The Chairman of the Board has undertaken the responsibility to ensure the conformity of the company's performance in terms of sustainability, combating climate change and environmental management. During this process, the Sustainability Committee, the Early Identification of Risks Committee and the Risk Management Working Group provide consultancy to the Chairman of the Board. As part of the Management Systems, all processes are audited, audit results are reported to the relevant units which take necessary corrective and improvement actions. The effectiveness of the activities carried out by the relevant units is monitored. The Corporate HSE Manual, which describes the company procedures, is provided to all employees either physically or electronically, or through training. All new employees are provided with training as part of their orientation training program, which covers the company's sustainability and environmental approach, rules, commitments, and goals. Representatives of ENKA and its subsidiaries are also provided information in this regard during Sustainability Committee meetings in which relevant issues are covered.

The sustainability and climate change strategy, risks and opportunities are managed with a holistic perspective that addresses the whole of the value chain. ENKA involves its business partners, customers, suppliers and other stakeholders in its sustainability and environmental initiatives with the awareness of collaborations and joint efforts will make a real difference. Accordingly, ENKA ensures that all the suppliers and subcontractors with which it cooperates show the same sensitivity to the environment in their work, by providing them with training opportunities and carrying out audits. The environmental approach and performance required

from ENKA's suppliers are clearly stated in the supplier contracts, ENKA Supplier Code of Conduct, and in the procedures related to the selection, evaluation, and auditing of suppliers. The company's sustainability and climate change strategy is integrated into the general strategies of the company by means of an integrated risk management process. This process involves the proactive identification and management of potential physical and transition risks arising in all company activities and projects, as well as opportunities that may arise in the field of sustainability and climate-related issues. Assessments are conducted regularly and strategic decisions are taken so as to be able to reduce risks and make maximum use of opportunities. All these efforts enable ENKA to achieve its sustainability targets, reduce its environmental impacts and increase its contribution to society. This approach also makes it possible to reinforce ENKA's short, medium and long-term climate strategy and to respond quickly and effectively to changes in the market.

ENKA carries out various activities to identify, measure, and eliminate or reduce its environmental impacts. Some of these activities include the training provided to employees and relevant stakeholders. In 2024, in addition to the orientation training, a total of 10,000 person-hours of environmental and sustainability training was provided to 6,200 participants across the ENKA Group. This training increased employees' awareness, informed them about their environmental responsibilities (including climate, emissions, water, waste and energy management, and biodiversity), and communicated environmental protection activities to the employees. In 2024, no significant fine or sanction was imposed on ENKA due to noncompliance with environmental laws or regulations in the course of its operations. The performances of ENKA and its subsidiaries in terms of their environmental targets – which are set in accordance with an assessment of their fields of activity and impacts – are monitored regularly, and the actions needed to reach these targets are taken accordingly.

As part of World Environment Day, an environmental training titled “More than a promise” was organized with the participation of ENKA TC employees and ENKA Real Estate representatives. During the training, various tenant initiatives were reviewed, and a session was held to develop the sustainability strategy at ENKA TC. Additionally, a significant portion of the training was dedicated to biodiversity, and all ENKA TC employees who participated in the training were informed about this topic.

In 2024, a total of 3,000 person-hours of training on Environmental Awareness and Sustainability were provided as part of the Kırklareli 850 MW Natural Gas Combined Cycle Power Plant Project. Furthermore, BREEAM training was organized for project management, employees, and ENKA Design Center engineers and architects within the Yandex Headquarters Project. In addition, for the Yandex Headquarters Project, the participation rate in sustainability training (excluding orientation training) exceeded 99% for blue-collar employees, while reaching approximately 90% for white-collar employees.



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Climate Action

While ENKA commits to making a significant contribution to the decarbonization of the global economy and the fight against climate change, particularly in the construction and energy sectors, it also aims to develop innovative solutions to enhance climate resilience in its projects. ENKA aims to achieve net zero emissions by 2050. As the first milestone towards fulfilling this commitment, it has announced its long-term sustainability targets for 2030 and is working to achieve these targets. ENKA is reviewing its activities within the scope of combating the climate crisis to reduce its direct and indirect environmental and climate impacts and risks, accelerate work on opportunities, and prevent greenhouse gas emissions as much as possible. Energy efficiency, innovation, and renewable energy are prioritized areas of focus for the company.

ENKA operates in alignment with global commitments to build a sustainable future and benefits from an integrated governance structure that includes its sustainability strategy as well as risk and opportunity management. The main units within ENKA through which climate change risks and opportunities are managed are the Early Identification of Risks Committee, the Risk Management Working Group, the Sustainability Committee and the Corporate Sustainability and Compliance Department. In addition to these structures, the project management teams at ENKA projects have the responsibility to identify and manage these kinds of risks in their own projects. When assessing climate risks, ENKA addresses them in a broad framework that covers both the risks and opportunities arising from the impact of its activities on the climate and the impact of climate change on ENKA's operations. This risk and opportunity management mechanism, which is integrated into ENKA's corporate strategy and covers transition risks and physical risks, is discussed at the Board of Directors level and is managed in an integrated manner within the company's risk management framework.

ENKA carefully monitors various risks considered within the scope of transition risks, such as legal and technological developments, and implements different measures for the identified risks. With the awareness that effective management of all ESG risks, including climate change, is crucial for reputation, value chain management, external investment, and financing, ENKA applies appropriate policies and compliance strategies.

ENKA closely monitors both acute and chronic physical effects of climate change which are increasing worldwide day by day and addresses them with a proactive approach. Among these impacts, the intensity of acute effects such as extreme weather events, heatwaves, and heavy rainfall has noticeably increased in recent years, especially in Türkiye and in all the regions where ENKA operates. These changes bring new risks and opportunities in business continuity and crisis management, supply chain management, and value chain processes. In response to the increasing intensity of these risks, ENKA conducts various scenario analyses across all its operations during the processes of evaluating the resilience of its strategy, identifying risks and opportunities, and updating its goals and closely monitors climate events. Climate scenarios help strengthen strategies to manage potential future impacts of climate change in terms of the value chain, financial planning and investments, and corporate resilience. ENKA benefits from the Sustainable Development Scenario published by the International Energy Agency (IEA) in matters related to energy and in the identification of transition risks. During the reporting period, in the assessment of physical risks, Intergovernmental Panel on Climate Change's (IPCC) Representative Concentration Pathways (RCP) 2.6 and RCP 8.5 scenarios have been used primarily, followed by the RCP 4.5 and RCP 6 scenarios.

In addition, during the evaluation of the resilience of the sustainability and climate strategies and determination of targets, ENKA has benefited from the “Paris Aligned Well-Below 2°C” scenario given in the Climate Scenario Catalogue developed by the World Business Council for Sustainable Development (WBCSD) in response to the request of the Task Force on Climate-Related Financial Disclosures (TCFD). Additionally, the reports and guidelines of the Carbon Disclosure Project (CDP) and the Science Based Targets initiative (SBTi), the TSRS Sector Guidelines and the CDSB Framework Application Guide, along with macroeconomic trends are monitored with respect to the identification of environmental impacts, the effective management of water resources and the life cycle approach to value chain emissions. Accordingly, in the short term,

based on the RCP 4.5 and RCP 8.5 scenarios, it has been determined that extreme weather events such as heatwaves and floods may become more frequent and intense, leading to operational disruptions, fluctuations in energy demand, and infrastructure damage. According to the RCP 2.6 scenario, these effects are relatively limited in the short term. In the medium term, based on the RCP 6.0 and RCP 8.5 scenarios, the impacts on water stress and energy security are expected to become more pronounced, with disruptions in supply chains and financial impacts due to emerging emission regulations. In the long term, if the RCP 8.5 scenario materializes, rising sea levels, challenges in accessing water resources, and extreme weather events are anticipated.



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Additionally, when examining the impact of climate risks on the business model and value chain and the areas where they intensify, significant risks have been identified that directly affect critical processes such as procurement, production, logistics, customer expectations, and technological developments. These risks are shaped around issues such as water stress, energy supply and security, carbon regulations, extreme weather events, the financial impact of carbon-intensive sectors, customer expectations and brand reputation, and the pressure of the climate crisis on employee health and well-being. These risks also bring along opportunities such as investments in low-carbon technologies and renewable energy sources, circular economy practices, and access to sustainable finance. The risks and opportunities associated with the scenarios are detailed in [Annex 6](#), in alignment with the company's strategic planning periods, and are expressed with the capacity to adapt the defined short, medium, and long-term strategy and business model to climate change, as well as with physical and transition risk classifications. Additionally,

ENKA presents how it will respond to climate-related scenario analyses and the risks and opportunities identified through these analyses, along with disclosures related to current and future financial resources, through the relevant table. ENKA has analyzed all its companies and projects (100%) against climate-related transition and physical risks and has aligned them with climate-related opportunities.

ENKA also prioritizes proactive scenario-based risk management for transition risks, investment in low-carbon technologies, identifying climate-related opportunities, and climate-resilient infrastructure solutions to align with climate risks and opportunities. Within the framework of the Net Zero Emissions (NZE) Scenario, ENKA comprehensively evaluates transition risks and takes strategic steps to align with a low-carbon economy. In this context, renewable energy investments, energy efficiency projects, and the integration of low-carbon technologies are prioritized as opportunities, while risks such as carbon pricing mechanisms are being analyzed. In Türkiye, where ENKA's

significant and carbon-intensive operations are carried out, the Partnership for Market Readiness (PMR) Project has analyzed the potential impacts of a carbon tax on greenhouse gas-intensive sectors across the country. ENKA Power's plants in the İzmir, Gebze, and Adapazarı regions are included within these sectors. Additionally, future carbon market regulations are being considered, and an internal carbon pricing mechanism and shadow costs are being worked on, including in decision-making processes. Risks, opportunities, financial impacts, and disclosures regarding carbon credits that may arise in this context are addressed in [CDP Climate Change Reporting](#).

ENKA İnşaat projects are subject to environmental and social impact assessment studies to determine their environmental and social impacts. Especially in projects carried out in areas with water resources, emergency procedures, including watershed management and issues like flooding, are strictly implemented. In the last quarter of 2022, ENKA, benefiting from the United Nations Sustainable Development Goals, the

Paris Climate Agreement, TCFD recommendations, and IPCC findings, published its target of achieving net zero emissions by 2050, and continues its efforts in line with the 2030 interim targets outlined in the roadmap to reach this goal. In line with this, Kırklareli 850 MW Natural Gas Combined Cycle Power Plant and Shotton Paper Mill Projects, which held their first sustainability and climate workshop and defined project-specific sustainability and climate change goals, action plans, and performance indicators in 2023, conducted follow-up workshops in 2024 to evaluate their performance against these targets and review their goals in light of their current status.

The performance of ENKA in 2024, in relation to these targets set based on a risk-based thinking approach, is presented in the section titled [“Our Sustainability Performance”](#) and in the tables at the end of each section.

✦ [For more information on ENKA's goals for 2050, please click](#)



Energy Efficiency and Renewable Energy

ENKA is working to reduce energy consumption and energy intensity across all its operations and to ensure energy efficiency. Since 2016, the company has been measuring and reporting the total energy consumption of all group companies. Energy efficiency measures are being implemented in ENKA and its group companies' buildings, and all ENKA projects are evaluated in line with these efforts.

In order to reduce energy and fuel consumption, energy efficiency is considered in purchased products and services, new investments and designs, production, and all processes. Accordingly, Çimtaş Steel, Çimtaş Shipyard, Cintas Pipe and the ENKA Power Plants hold ISO 50001 Energy Management System certification. In 2024, as part of the compliance efforts with the ISO 50001 Energy Management System Standard in ENKA's real estate subsidiaries, ENKA real estate companies have received the ISO 50001 Energy Management System certification. The ISO 50001 Energy Management System is planned to be extended throughout the ENKA Group by 2030.

In accordance with its Sustainability Strategy and its updated targets, ENKA continues its efforts to make greater use of renewable energy and to increase its investments in renewable energy in its own facilities. In line with this, at Çimtaş Steel, Çimtaş Shipyard, and Cintas Pipe facilities in Türkiye, rooftop solar power plants with a total capacity of 15.1 MWp continue their operations. Cintas Ningbo, which operates in China, not only actively utilizes a 1.6 MWp rooftop solar power plant that covers half of its electricity consumption, but also holds a Renewable Energy Certificate (REC) for the remaining 500 MWh of electricity it consumes from the grid. Thanks to these solar energy investments, in 2024, the Çimtaş Group produced 15,352 MWh of electricity from solar power, meeting approximately 47% of its total electricity consumption. Cintas Ningbo has been awarded the Green Factory title by China's Environmental Protection Office and included in the positive list.

ENKA Group's first solar energy investment, the ENKA Kocaeli Schools facility, produced a total of 251 MWh of solar energy in 2024 with a capacity of approximately 195 kWp; this amount covers about 75% of the school's annual electricity consumption. In 2024, the ENKA Foundation (130.9 kWp) and ENKA İstanbul Schools (524.7 kWp) solar power plants located at the İstinye campus generated 387 MWh of electricity. Additionally, a solar power plant with an energy production capacity of 495 kWp/400 kWe has been installed at ENKA Adapazarı Schools. After the commissioning of this solar power plant, the school will become the first in the region to meet its entire annual electricity consumption from solar energy. ENKA plans to continue its renewable energy investments in the coming years.

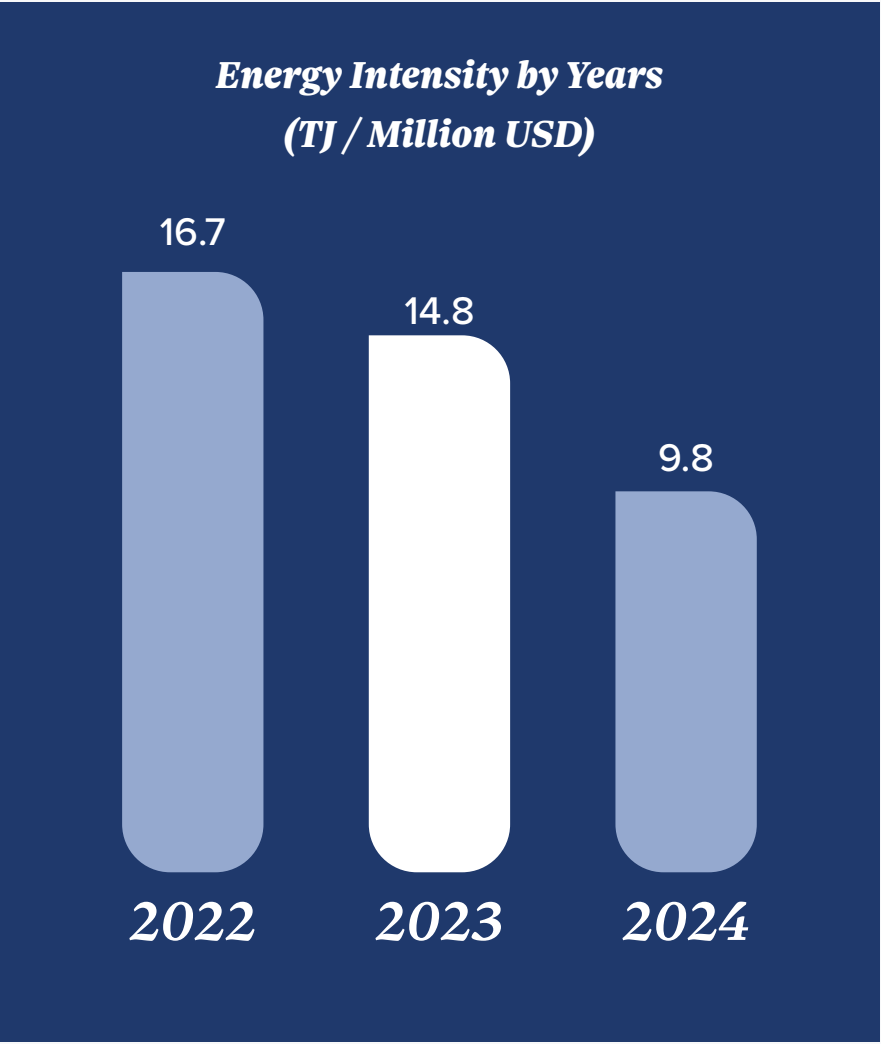
The fuel and energy consumption of ENKA Group in 2024 is summarized in [Annex 10](#). The total energy consumption of the ENKA projects and subsidiaries covered by this report in 2024 was 24,537 TJ. The distribution of primary energy consumption values by year is provided in the table on the right side.

In 2024, the total energy consumption of ENKA Group decreased by approximately 40.5% compared to the previous year. The biggest factors behind this reduction are that the amount of energy produced by the ENKA Power plants was less than in the previous year and that significant investments in renewable energy. In addition, the energy efficiency and, particularly, fuel efficiency studies and initiatives carried out by the construction projects and subsidiaries helped to reduce company-based energy consumption.

TJ	2022	2023	📌 2024
Fuel Consumption	49,143	39,616	23,208
Electricity Consumption	1,177	1,147	830
Consumption for Heating Purposes and Steam Consumption	541	506	499
Total	50,861	41,269	24,537

MWh	2022	2023	📌 2024
Fuel Consumption	13,650,833	11,004,444	6,446,706
Electricity Consumption	326,944	318,611	230,454
Consumption for Heating Purposes and Steam Consumption	150,278	140,556	138,765
Total	14,128,055	11,463,611	6,815,925

In the calculation of energy intensity, all the internal energy expenditures (fuel, electricity, heating, cooling and steam) of the subsidiaries and projects in the scope of the report have been taken into account and included in the calculations. Terajoules of energy expended per US dollars of annual revenue was used as the indicator of intensity. ENKA's energy intensity in 2024 was calculated as 9.8 TJ/ USD million.¹¹



¹¹The revenues of the companies within the scope of the energy and emissions calculations mentioned in Annex 2 of the report have been included in this calculation.

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**Stakeholder
Aspect**

Coşkun Şimşek
*OHS and Environmental Manager
Çimtaş Steel*

Çimtaş, in line with its vision, mission, and values, aims to protect the environment and use natural resources and energy efficiently in all of its activities. The company implements and continuously improves its Environmental and Energy Management Systems at its facilities with a preventive approach. This allows Çimtaş to enhance its environmental and energy performance, meet legal requirements and other commitments, and control all environmental aspects arising from its activities. The company strives to be an organization that adds value to the environment and all stakeholders by managing environmental aspects and responsibilities with a systematic approach, taking into account the life cycle.

Çimtaş products, with a total weight of 1.5 million tons produced to date, are designed with a life cycle approach, considering their environmental impacts starting from the design phase. They are created in a way that minimizes environmental damage and uses minimal resources, thereby reducing the environmental aspects of raw material supply and production stages. The procurement of raw materials required for production is planned through detailed work preparation, preventing raw material waste and, as a result, reducing waste generation during production. Whenever possible, recycled materials are preferred in the production process, which helps to minimize the raw material impact, a significant contributor to the environmental footprint of the final products.

The production operations, which have a significant impact on the environmental footprint of the products, are carried out using lean production techniques. Çimtaş aims to maintain high operational efficiency and

environmental awareness by involving all stakeholders contributing to the production process in training, communication, and incentive systems. To ensure the efficient use of resources in production operations, the company regularly analyzes resource consumption, identifies potential areas for improvement in terms of the environment and energy, and carries out improvement efforts. Emissions generated during production operations are filtered using appropriate filtration systems, and waste is separately collected at the source and recycled back into the economy through licensed companies. Before making investments in new facilities, machinery, and equipment for production operations, Çimtaş also conducts environmental and energy assessments, prioritizing options with the lowest environmental impact and energy consumption to continuously improve its environmental and energy performance.

Çimtaş, by setting long-term goals that are aligned with and supportive of ENKA's Sustainability strategy, implements actions that form the foundation of these goals as planned. After establishing the 2021 performance as the base year, Çimtaş has been exceeding expectations in reaching its 2030 target with efficiency-boosting projects, operational improvements, and a 16.7 MWp solar energy investment. Additionally, the company has contributed 480 MW to renewable energy supply in 2024 through the production of wind towers in its product portfolio. With its corporate culture, in-house R&D Center, and innovative approach in which it is a leader in its field, Çimtaş is demonstrating that it will take steps supporting its unwavering commitment to our planet as it moves toward its 2050 goals, aligning all stakeholders along the way.

**Reduction of Emissions from Machinery
and Equipment**

In line with its sustainability strategy, ENKA İnşaat has been renewing its machinery park with environment-friendly and innovative equipment in order to minimise the greenhouse gas emissions from the vehicles and construction machinery used at its projects. In the equipment procurement planning carried out every year, priority is given to low-emission and fully electric machinery and equipment. Thanks to the efforts made over the last 7 years, the number of low-emission machinery and equipment in the fleet now accounts for 87.5% of the total machinery and equipment. In 2024, a

total of 741 vehicles and construction machinery, including low-emission, electric, or hybrid models, were added to the company's fleet.

ENKA's steadfast approach not only reduces the environmental impact of its operations but also creates an exemplary sustainability model for the industry.

Additionally, under the carbon intensity metric, the average carbon emission value based on equipment operating hours is monitored annually through the EGEM software.

Greenhouse Gas Emissions

ENKA is aware of its responsibility for transparency in reporting greenhouse gas emissions and includes all ENKA companies, which are under its administrative control and have significant environmental impacts, within the scope of its reporting. The calculations are based on the ISO 14064-1 standard and the GHG Protocol Corporate Accounting and Reporting Standards, and IPCC, DEFRA, US EPA, T.C. ETKB, Climate Transparency Report, IEA, IRENA, Carbon Trust Conversion Factors and International Council on Clean Transportation data have been used for the conversion factors.

ENKA's carbon footprint calculations cover ENKA İstanbul Headquarters; ENTAŞ; AirENKA; Kasktaş; ENKA Power's Adapazarı, Gebze and İzmir Plants; Çimtaş Steel, Module & Shipyard, Precision Machining, Cimtas Pipe and Ningbo (China), Gemlik Deniz Taşımacılık; ENKA Pazarlama; Kırklareli Elektrik Üretim A.Ş. 850 MW Combined Cycle Power Plant Project; Propylene Splitter Unit Project - İzmit & İzmir Refineries; Tüpraş İzmit Refinery Maintenance and Repair Works Project and SOCAR Electromechanical General Construction Works Project in Türkiye; the real estate subsidiaries (ENKA TC, Flexity, CCI, MKH & OMKH, MosENKA, ENKA Invest and ENKAMOS Region); the Yandex Headquarters Project; Building Project in Russia; the Hinkley Point C Nuclear Power Plant Project and Shotton Paper Mill Project in United Kingdom; the Morava Motorway Project in Serbia; Corridors 8 & 10d Motorway Project in North

Macedonia; the Tengiz Base Operations and Maintenance Works and Tengiz Third Generation (3GP) Project in Kazakhstan.

Direct (Scope-1), indirect (Scope-2) and other indirect (Scope-3) greenhouse gas emissions from 2024 activities of ENKA were included in the calculation. Greenhouse gas emissions resulting directly from ENKA's activities are categorised as “Scope-1 direct greenhouse gas emissions”, while greenhouse emissions due to energy consumption from externally sourced electricity, heat and steam are categorised as “Scope-2 indirect greenhouse gas emissions due to energy consumption”.

The calculation of “Scope-3 other indirect greenhouse gas emissions” takes account of the purchase of raw and intermediary materials, capital goods, emissions from procured fuel and energy that are not included in Scopes 1 and 2, the disposal and recycling of waste (including wastewater), employee transport (shuttles/buses), business travel (flights), the delivery of sold products to customers and emissions caused by the disposal of sold goods at the end of their life span. Tables showing Scope 1, Scope 2 and Scope-3 values and intensities of ENKA Group for the last four years are presented in [Annex 11](#). Scope-1, Scope-2 and Scope-3 greenhouse gas emissions from ENKA operations in 2024 are shown in the graph on the next page.

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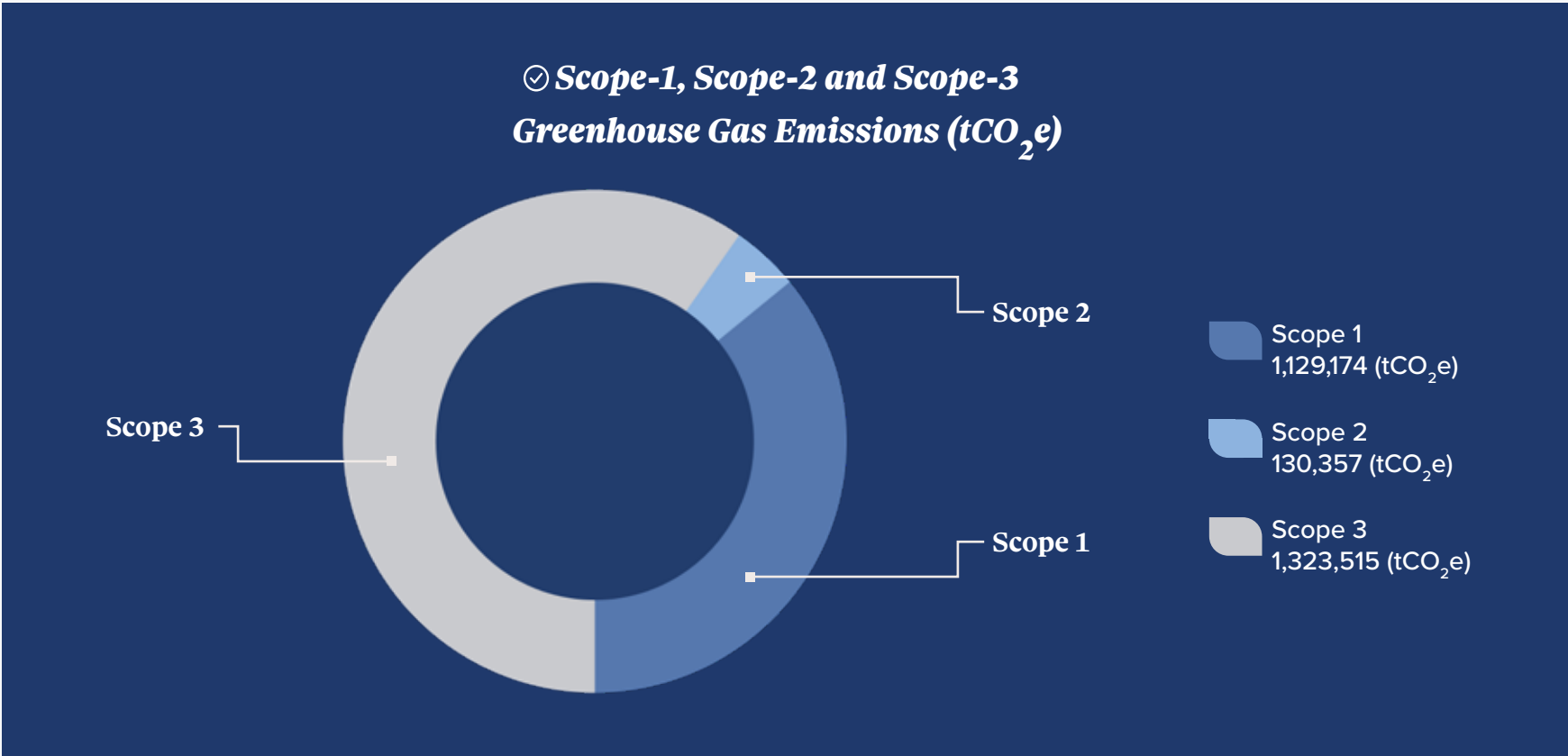
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In 2024, ENKA Group experienced a decrease of approximately 41.4% in total Scope-1 emissions. The biggest factor in this reduction was the lower energy production activities of ENKA Power plants compared to the previous year. Additionally, fuel savings, energy efficiency efforts, and initiatives carried out by the company’s projects and subsidiaries also contributed to the reductions in company-based Scope-1 emissions. In 2023, Scope-3 emissions were reduced through processes such as the route optimizations, inventory management, and improvements in production planning processes. As of 2024, within the scope of the TSRS compliance process, the expansion of reporting boundaries and the increase in the number of companies and projects included in the emission calculations resulted in a 14% increase in Scope-3 emissions. Strategic efforts are planned to reduce Scope-3 emissions in line with ENKA’s short, medium, and long-term goals. In Scope-2 emissions, investments in renewable energy sources and the evaluation of alternative energy sources have been made to minimize the greenhouse gas impact of operations, resulting in a decrease of approximately 4% in Scope-2 emissions despite an increase in the number of companies and construction projects included in the reporting scope.



Air Emissions

Air-pollutant emissions arising from the activities of the ENKA Power and Çimtaş Group facilities are carefully monitored using Continuous Emissions Monitoring Systems (CEMS) in keeping with the parameters established by the regulations. ENKA Group also monitors and reports on the SO₂, PM and NO_x emissions from the ENKA Power Plants, which are not subject to continuous measurement under the Regulation on the Control of Industrial Air Pollution. The cumulative air pollutant emission figures for 2024 are shown in the following table.

Air Pollutant Emissions

Pollutant	Emission (Ton)
NO _x	546.4
SO _x	2.1
VOC	29.8
PM10	1.3
CO	85.9



Climate and Energy Efficiency Efforts in 2024

In line with its commitment to reduce emissions, energy consumption, and energy intensity, ENKA prioritizes nature-based solutions. As defined by the World Bank, nature-based solutions are actions to protect, sustainably manage or restore natural ecosystems that address societal challenges such as climate change, human health, food and water security and disaster risk reduction effectively and adaptively, simultaneously ensuring human well-being and biodiversity. The highlights of ENKA Group’s climate change mitigation, energy conservation, and energy efficiency efforts carried out in 2024 are summarized in this section.

ENKA is one of the sponsors and a member of the Steering Committee for the research report on “The Role of Forests and Sinks in Combating Climate Change in Türkiye” being developed by the Nature Conservation Centre in order to contribute to work on the adoption of sustainable forest and land management approaches in Türkiye and on the exploitation of the potential of sinks which are critical to the balancing and reducing carbon emissions, and the development of policies in this regard.



Afforestation Activities

In Kırklareli 850 MW Natural Gas Combined Cycle Power Plant Project site, a tree planting activity was carried out, and nearly 200 tree saplings were planted throughout December.

On May 22nd each year, celebrated as the International Day for Biodiversity to protect and enhance the world’s natural life diversity, volunteers from ENKA Real Estate companies participated in a tree planting campaign. As

part of this activity, a total of 1,600 tree saplings were planted, will be offsetting approximately 352 tons of CO₂ emissions.

In the harsh climate conditions of Mongolia, volunteers of the ongoing Oyu Tolgoi Underground Project, under the leadership of the NGO “Treelings”, organized a tree planting event in the town of Nalaikh, Mongolia.

ENKA Group’s buildings and the camps and offices of ENKA İnşaat projects are undergoing a transformation to LED lighting. In this context, LED options have been preferred for the lighting of newly constructed camps and office buildings. Additionally, in the Tengiz Project, the LED transformation has been

completed with an investment of approximately 15,000 USD. At ENKA Adapazarı Schools, the lighting fixtures of the primary school administrative building have been replaced with LED alternatives.

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ENKA Power

At ENKA Power plants, dry low nitrogen oxide (DLN) combustion technology is used as the gas turbine combustion technology, reducing air emissions that are not classified as greenhouse gases.

Çimtaş Group

Across Çimtaş Group, employees are rewarded for accepted individual suggestions and notifications on a per-item basis. Additionally, the best individual suggestion category is rewarded monthly. Improvement and Kaizen activities (such as quality, occupational health and safety, environment, sustainability, energy, efficiency efforts, etc.) carried out by employees and leaders are supported and monitored on a monthly basis.

Çimtaş Steel

- ◆ As part of the improvement work on the pre-heating process aimed at eliminating the use of different types of systems for pre-heating, reducing natural gas consumption for pre-heating, and increasing combustion efficiency, a portable and adjustable apparatus was designed. This apparatus has been put into use, particularly for wind tower and pressure vessel projects, and a total of 10 pre-heating lamps have been produced. Starting from February, a monthly savings of 690 m³ (7,334.7 kWh) of natural gas has been achieved.
- ◆ As a result of improvements made to the server system, the energy consumption of the server system, which was previously 10,368 kWh per month, has been reduced to 4,608 kWh per month. Thus, starting from May, a monthly energy saving of 5,760 kWh has been achieved.
- ◆ In order to reduce the energy consumption of the Correa CNC machine, its operating system was reviewed. As a result of the improvements and optimization efforts, the electricity consumption has been reduced by 6,318 kWh per year.
- ◆ As part of the Kaizen efforts to standardize the use of pre-heating torches in steel projects, improvement work was carried out to increase the efficiency of the pre-heating torches, resulting in an annual natural gas saving of 7,423 m³.
- ◆ As a result of the Kaizen efforts to improve the double-door tower door welding process, a saving of 29.1 kg of welding wire and 23.3 kg of welding powder was achieved, allowing the machine to be completed with fewer welding operations. Additionally, a total saving of 436.5 kg of welding material and 1,855 kWh of energy was achieved for 15 sections.

Cimtas Pipe

- ◆ As a result of the improvement work on the JCO machine used for pressing steel plates into pipe form, the heating time was reduced from 4 hours to 1 hour, leading to an annual energy saving of 36,960 kWh.
- ◆ Thanks to the apparatus installed on the automatic sandblasting machine, the energy consumption per plate was reduced from approximately 22.92 kWh to 2.29 kWh, resulting in an energy saving of about 90%.

Çimtaş Precision Machining

- ◆ Thanks to the TP-Liner unfolding improvement efforts, a saving of 13,975 kg of nickel plate waste was achieved in 2024, making a significant contribution to the indirect reduction of energy consumption and carbon emissions in the supply chain.
- ◆ Compared to 2023, a 36% reduction in energy consumption per unit product has been achieved.

Çimtaş Shipyard

- ◆ As part of the efforts to improve electrical distribution processes with solar energy systems, during daylight hours, the energy consumption of the B and C area painting and sanding halls is supplied by the solar power system. This has resulted in a savings of 238,000 USD in 2024.

ENKA Adapazarı Schools

In line with its commitment to leaving a more livable world for future generations, ENKA Adapazarı Schools have established an electric vehicle charging station at the school, where employees can use it for free, in order to encourage the use of electric vehicles and reduce their carbon footprint by opting for eco-friendly transportation.

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Water Management

Climate change, rapid population growth, and increasing consumption demands are progressively putting pressure on water resources, making access to clean, safe water a critical global issue for both individuals and organizations. In this regard, ENKA adopts a responsible water management approach in line with its Sustainability and HSE Policies, and in compliance with the requirements of the ISO 14001 standard. The company is working to protect natural water resources, prevent pollution, increase water recovery and reuse efforts, and reduce the amount of water withdrawal. ENKA continues its activities to promote responsible water management across the entire value chain.

To identify key issues related to water management, ENKA examines the potential impacts, risks, and opportunities on water resources in the regions and geographies where it operates. These assessments also cover the quantity and quality of water used, as well as the applicable legal regulations in the region. The Aqueduct Global Water Risk Atlas provided by the World Resources Institute (WRI) has been used to annually assess the water risks, stress and shortages in the many different regions of the world where ENKA operates. When evaluating the sustainability and climate change risks and opportunities before embarking on new investments and operations, ENKA includes an assessment of the risks and opportunities with respect to water management and water security. All assessments also take into account the requirements specified in the TSRS.

Before and after the commencement of all operations, periodic assessments are conducted to examine the current status of local water resources, water stress, and the quality of drinking water and wastewater. Based on the identified issues, improvement activities are planned and implemented. In addition, initiatives and projects aimed at reducing water consumption are developed and implemented in suitable ENKA operations. Additionally, regular training is provided in all ENKA Group companies to raise employees’ awareness, and information that encourages being conscious about water management

and solutions to reduce water consumption are shared. These efforts are also incorporated into employee incentive programs.

The practices implemented during the course of the year made an important contribution to water efficiency. Additionally, in line with the long-term water consumption reduction targets set for 2030, ENKA continues to work on improving water performance through efforts such as reducing water withdrawal, increasing water efficiency, improving monitoring systems, reusing and recovering water, and rainwater harvesting. In this context, treatment systems are being installed at project sites, camps, and the facilities of subsidiaries for the reuse of wastewater.

The water consumption of ENKA operations, the withdrawal amounts, the sources, and the discharge points of the resulting wastewater vary depending on the conditions of the region where the activities are carried out, the scope of the work, and the project requirements. ENKA interacts and cooperates in various ways with all relevant stakeholders including the local communities, local authorities and NGOs. Accordingly, for all its solutions, ENKA obtains the necessary permits from the local authorities in the area and internal and external audits are conducted to ensure conformity with their requirements. Additionally, plans that go beyond legal requirements are being developed to protect all water sources around operation sites that are at risk of being affected by activities. Training sessions are held, and necessary administrative and physical measures are implemented in line with the established plans. All of these efforts are regularly monitored and evaluated by the Board of Directors.

Key water consumption areas in ENKA projects include irrigation activities for dust control, tests, production of materials at the concrete and asphalt plants, and domestic water use in the projects. All wastewater is discharged in compliance with the relevant legal discharge limits and the specifications of customers, and periodic analyses and inspections are conducted to monitor conformity.

Discharges are made on the basis of the most stringent of all the standards that may apply. Depending on the scope of the project, the sector-specific standards of international financing institutions (e.g. World Bank, IFC) may also be followed. If there is a sewage infrastructure in the area of operation, this infrastructure is preferred; in areas where it is not available, wastewater is treated in accordance with the relevant discharge quality parameters and is then discharged into various receiving environments.

A comparison of the water consumption data for 2024 with the data for 2023 indicates that the total amount of water withdrawn reduced by about 51%, thanks to the efforts made to save water, and the fact that the amount of electricity produced by the ENKA Power plants being less than the previous year. This reduction was achieved despite the increase in the number of companies and construction projects included in the scope of the report compared to last year.

The pollutant loads in the wastewater generated by ENKA's operations in 2024 are presented in the table below.

Amount of Wastewater Pollutant Loads

Pollutant	Unit	Pollutant Load
Chemical Oxygen Demand (COD)	tons/year	520.94
Biochemical Oxygen Demand (BOD)	tons/year	237.91
Total Suspended Solids (TSS)	tons/year	189.96

Wastewater, even if it is discharged into a sewage network, is tested by means of an accredited laboratory in order to observe the quality of the water discharged. The data on the wastewater is examined in detail, especially in terms of its pH, COD and BOD values and the levels of Nitrogen, Phosphorus, TSS and coliform bacteria.

The amounts of water withdrawal and discharge by source is presented in [Annex 13](#).



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Gökhan Turgut
HSE Chief
ENKA Power

I have been working at ENKA Power Plants since June 2005. During that time, I have witnessed the implementation of environmental standards that are still in practice today in the management of the plant, with policies that emphasize the highest level of care in minimizing environmental impacts. Environmental management, in line with company policies, legal processes, and management systems, has also brought about a sustainable environmental approach.

Ensuring and implementing all efforts to maximize efficiency in our power plants across all processes, using the best possible technology, applying optimized production and commissioning efforts, and fully executing maintenance programs to protect all systems and equipment against failure are elements that contribute to our environmentally sensitive and sustainable energy production philosophy.

Our significant undertakings include implementing efficient combustion systems in order to reduce emissions and commissioning advanced facilities to reduce water usage at our power plants.

At our power plants, resource efficiency and advanced emission control technologies (AGP&DLN2.6+) are implemented to meet energy needs while reducing our greenhouse gas emissions. With this investment, our greenhouse gas emissions have been reduced by approximately 2.5%.

Due to our operations, we require a significant amount of water for energy production. At our İzmir Plant, the water needed for the cooling system is sourced from seawater, in line with the philosophy of preserving biodiversity

and protecting marine life. At the Gebze and Adapazarı Plants, groundwater usage is carried out under a permit and by extracting less than the allocated amount, in accordance with the philosophy of protecting the watershed.

By replacing the ultrafiltration systems used in the demineralized water production facilities at our Adapazarı and Gebze plants with Reverse Osmosis systems in 2011, we prolonged the regeneration period by up to 20 times and significantly reduced the use of well water. In addition to the decrease in water usage, the amount of wastewater generated, as well as the use of acid and caustic, has been reduced. During this process, the use of acid and caustic has been reduced by approximately 90%. During the conservation period of the plants, the product water from the demineralized water production facility is reused in the reverse osmosis system, resulting in a high amount of water recovery.

At the İzmir Plant, in 2011, instead of using the limited water source of reservoir water, a Desalination System was installed and commissioned, allowing the use of seawater, a more sustainable resource. This change has prevented the use of approximately 250,000 m³ of surface water, and by extending the ion exchanger washing periods, the amount of water used for regenerations has been reduced by about 20 times. The use of acid and caustic has also significantly decreased.

Significant savings in water use at ENKA power plants have been achieved thanks to the undertakings I have outlined above. In this context, we continue our efforts to optimize water usage and enhance the efficiency of energy production at our plants.



**Water Efficiency and Water
Resource Conservation
Activities Conducted in 2024¹²**

**Kırklareli Elektrik Üretim A.Ş. 850 MW Natural Gas
Combined Cycle Power Plant Project**

In addition to the existing wastewater treatment system of the project, the supplementary treatment system designed by the project’s environmental engineers has treated 19,850 m³ of wastewater annually. This treated water has been used for garden irrigation and dust control. Additionally, water from this source is used for growing vegetables and fruits in the hobby garden established at the project site.

Tengiz Oil Field Development Works Project

A total of 11,907 m³ of water was recovered and re-used in 2024 as a result of the use of a package treatment system to treat the water used in the camp area.

Morava Corridor Motorway Project

In the equipment workshop located within the Krusevac camp area of the project, there are four settling basins: a sludge settling basin, oil and diesel settling basins and a clean water basin, aimed at reusing the water used for vehicle washing. In this way, the wastewater is pre-treated in the settling basins before being discharged into the system, preventing any potential pollution.

ENKA TC

Thanks to the rainwater harvesting infrastructure installed in the buildings, the collected water is used for cleaning the parking areas and irrigating gardens.

CCI

In addition to BMS and periodic maintenance activities, the water consumption monitoring system, which allows real-time tracking of water usage in the buildings, has continued to be actively used, and water measurement for tenants has been maintained.

¹² A total of 537 smart meters belonging to 8 companies (Cimtas Pipe, Çimtaş Precision Machining, CCI, ENKA TC, ENKAMOS Region and all the ENKA Power plants) are being used to ensure that water consumption can be monitored in ENKA's subsidiaries. These are located at the main points of consumption, and particularly in operations like real estate buildings where consumption needs to be measured in separate sections.

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ENKA Power

In 2011, in order to minimise the water impacts of its electricity generation activities at its power plants in Adapazari and Gebze, ENKA converted the water demineralisation facilities from an ultrafiltration system to a reverse osmosis system, thus increasing water efficiency and minimising the amount of groundwater used. Besides the saving on groundwater, the amount of wastewater produced in the system, the consumption of chemicals, the indirect logistic emissions arising from the procurement of chemicals and the amount of contaminated waste produced were all reduced. The water monitoring system was also improved, and loss of water in the system was prevented by carrying out regular maintenance of the well and equipment.

Specifically:

- ◆ The commissioning of the reverse osmosis system extended the regeneration (renewal) periods 25 times, so reducing the amount of valuable and limited well water used.
- ◆ The amount of wastewater decreased due to the reduction in the use of water.
- ◆ The use of acids and caustics, which are clasified as hazardous chemicals, has been reduced by approximately 90%. Additionally, in 2024, hydrochloric acid consumption was reduced by 93%, and sodium hydroxide consumption was reduced by 96%.

Through this project, a saving of 19,964 m³ was made in the amount of water used in 2024 by comparison with the amount that would have been used if the facilities had not been converted to the reverse osmosis system.

Meanwhile, the closed loop cooling system used at the ENKA power plants ensures the efficient use of water resources, since it operates by means of reusing the water without constantly withdrawing water from the natural environment.

The İzmir Power Plant, as of August 2011, demineralized water obtained from seawater through a desalination system has been used instead of reservoir water. As a result of this change, approximately 250,000 m³ of reservoir water per year was conserved and consequently the formation of about 50 tonnes of sludge cake annually was prevented. With the transition to the desalination system, the regeneration periods in the ion exchanger units were extended from one washing for every 516 m³ of production to one washing per 10,000 m³. This led to a substantial reduction in the consumption of hydrochloric acid and sodium hydroxide, chemicals used in the regeneration process. Additionally, the amount of demineralized water used for the regeneration process has been reduced by approximately 20 times.

Cintas Pipe

In case of any potential loss or leakage in the fire hydrant system and rainwater harvesting storage systems, real-time pressure losses, tank filling levels, and usage information are monitored via a PLC screen, providing users with the ability to quickly detect and take action.

Additionally, in hydrostatic test operations, wastewater is collected, undergoes filtration, and is then reused in subsequent test operations.

Cintas Ningbo

Thanks to the in-factory recycling system established for the water used in hydrostatic tests, approximately 600 tons of water withdrawal is prevented annually.

ENKA Kocaeli Schools

Thanks to the rainwater collection system located on the school campus, a total of 631 m³ of rainwater was collected in 2024. The collected rainwater is used for garden irrigation and fire hydrants.



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Waste Management and Circular Economy

ENKA is aware of the importance of the circular economy approach and waste management in the fight against environmental pollution and climate change. In this regard, ENKA adopts an integrated approach that reduces waste at the source, increases resource efficiency, and maximizes recycling and reuse, in compliance with local regulations, international standards, and its Sustainability and HSE Policies in the regions where it operates. ENKA shapes its waste management in accordance with the ISO 14001:2015 Environmental Management System requirements, guided by a vision of continuous improvement and a life cycle approach. Waste management processes are carried out within the framework of "Waste Management Plans", prepared in accordance with the principles of the waste hierarchy. ENKA aims to promote responsible waste management throughout the entire value chain, making it a shared value, and continues its efforts to reduce environmental pollution with determination.

ENKA's primary goal is to reduce and eliminate waste at the source during its operations. To reduce the potential environmental impacts of waste generation, increase resource efficiency, and prevent waste formation, ENKA invests in new technologies and equipment. In cases where waste prevention is not possible, the company prioritizes reducing the amount of waste and improving the efficiency of waste separation systems at the source, maximizing recycling and reuse rates. The quantities of waste that cannot be recovered are regularly recorded and disposed of through licensed waste disposal companies using appropriate methods. Resource use, waste management and environmental impact are among the prequalification assessment criteria in product, material or service procurement processes. In addition, in order to increase the environmental awareness of all employees, employees

are periodically informed about environmental pollution and waste management and environmental training is provided in this context.

In all its operations, the waste generated from the company's activities is sorted at the source according to its types, its quantities are regularly measured, and recorded. Specifically, in projects, the use of recyclable materials are prioritized to support environmentally friendly practices. This approach aims to increase resource efficiency, focus on sustainability and climate change-related opportunities, and reduce environmental impact. ENKA's environmental criteria and targets, including waste management, are monitored and analyzed in accordance with national and international reporting standards. The quantities of waste generated and disposal methods in ENKA's subsidiaries and projects in 2024 are summarized in the tables in [Annex 14](#).

Along with its own operations, reducing the amount of waste generated in the supply chain is also part of ENKA's sustainability strategy and objectives. In this regard, ENKA clearly shares waste management procedures with its suppliers and includes topics such as the effectiveness of waste management, material and resource efficiency, characteristics of materials used in packaging, and reduced plastic usage in the supplier evaluation criteria.

Details of the leakages and spillages that occurred during the reporting year are given in the table on the right. All of the leakages were in the Tier-I and Tier-II categories. In all cases, the leakages and spillages were dealt with in accordance with the legislation. Additionally, due to the increase in awareness training conducted at the projects and subsidiaries, there has been a significant decrease in the number of incidents compared to previous years.

ENKA Group Leakage and Spillage Incidents

	TIER-I Less than 2 litres	TIER-II Between 2 litres – 20 m³	TIER-III More than 20 m³
Amount of Leakage & Spillage	4.5 litres	283.5 litres + 1.5 m³	0
Number of Leakage & Spillage Incidents	4	11	0

Life Cycle Approach at Çimtaş

At Çimtaş, all the environmental impacts of a product throughout its life cycle are assessed, and projects are developed which encompass all processes including design, procurement, production and the use of the product by the customer and disposal.

Impact assessments have revealed that the greatest impact occurs at the stage of the production of raw materials. In order to reduce the impact arising from the production of raw materials, a circular economy perspective has been adopted, and projects have been developed to minimise the environmental impacts of products throughout their life cycles right from the design stage by designing them in such a way as to increase resource efficiency and reduce the amount of waste generated. Recyclable materials are selected as raw materials for products where this is possible.

Lean production techniques are applied for production processes, and all possible precautions are taken to minimise the use of natural resources and hence to reduce the resulting environmental impacts. Attention is paid to the environmental aspects of resources consumption and impact assessments are conducted. Consumptions are analysed,

and kaizen and improvement studies are carried out with a view to reducing the levels of consumption to a minimum.

Energy assessment is conducted when purchasing new machinery and equipment, and machinery and equipment with the lowest possible consumption are selected. Energy consumption assessments of existing machinery and equipment are conducted, improvement opportunities are searched and purchasing chemicals, the effects of the chemical substance on the environment and human health are investigated and the least harmful chemical substances are preferred.

To prevent and minimize the negative impacts on the environment of all waste from operations, waste is separated at the source and subsequently reused, recycled, and disposed of as specified in the legislation in force.

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Waste Reduction, Environmental Pollution Prevention, and Resource Efficiency Efforts in 2024

Kırklareli Elektrik Üretim A.Ş. 850 MW Natural Gas Combined Cycle Power Plant Project

The project waste management structure has been planned and implemented with a “zero waste” approach. Within this scope, all employees are periodically given zero waste training as part of environmental and sustainability training. In 2024, a total of 448 person-hours of training were provided on this topic.

On World Environment Day, June 5th, as part of the activities organized by the Kırklareli Provincial Directorate of Environment, Urbanization, and Climate Change, project employees met with students from various primary schools in the city to provide training on sustainability, recycling, and the zero waste approach. Various activities were organized to reduce plastic usage and emphasize waste segregation. Additionally, under the slogan “A Sustainable World is Possible”, all participating students signed a pledge for environmental protection by writing their names.



Morava Corridor Motorway Project

In addition to the classroom training conducted in the project, for the first time, waste management training was uploaded to the LMS portal and delivered online to project employees. The project also held the second edition of the "Resource Management Campaign" in 2024, which aims to raise awareness about efficient resource management and encourage employees to actively participate in the waste management process. In the competition, nine groups consisting of a total of 25 employees developed projects, which were then evaluated by the project team based on specific criteria, and the top three groups and their projects were rewarded.

Hazardous and non-hazardous wastes generated in the Adrani and Krusevac equipment yards are sorted at the source according to their types. This reduces the amount of waste sent to the disposal areas and allows for the recycling and recovery of waste materials such as oil, iron, batteries, and tires, which are suitable for reuse in various sectors. Since 2020, a total of 28,050 tons of construction rebar, 17,140 kg of waste tanks, and 120,500 kg of waste tires have been sold and reintegrated into the circular economy.

The project has a fleet of 1,311 machines and equipment, most of which use hydraulic systems. By establishing a recovery unit that cleans and prepares used hydraulic oils for reuse, the project has prevented hydraulic oil waste. Additionally, waste tires and brake drums are being reused in outdoor landscaping projects.

Yandex Headquarters Project

A Material Efficiency Plan and Green Procurement Plan are being used on the project which aim to ensure compliance with BREEAM standards, increase material efficiency, preserve the materials which enter the project site and reduce the consumption of energy and other resources, and which serve as a guide for the project in these respects.

By making it obligatory for all wood products to be used in the project, including paper, chipboard, and timber, to be FSC certified; it is ensured to contribute to the prevention of unauthorized and unplanned tree cutting.

Approximately 90% of the wood, scrap metal (rebars, cables and other metal waste) and cardboard waste generated by the project is separated out and sent for recycling. Similarly, the waste engine oils produced on the project are collected and delivered to a certified waste oil firm to ensure that they are recycled. The great majority of the project's concrete waste is separated and reused through certified firms. Furthermore, about 20 tons of rock wool was recycled as part of efforts to increase the quantity and variety of the products recycled on the project.

North Macedonia Corridors 8 & 10d Motorway Project

The purchase of plastic waste recycling machines for use in the project's camp area is ongoing. Through these machines, employees can drop their beverage bottles into the machines to earn points, which can be used to get discounts at the shopping areas within the camp. The waste collected in these machines will be collected by an authorized company for recycling.

Additionally, in the project, to increase resource efficiency, waste construction rebar is being reused as safety barriers on the site.

SOCAR Electromechanical General Construction Works Project

To raise environmental awareness, environmental training is provided to employees every week. As part of this training, through the waste management practices implemented in the project, energy savings equivalent to the monthly electricity needs of 124 households were achieved in 2024.

Tengiz Oil Field Development Works Project

The waste bread collected in the project's cafeteria has been repurposed for use as animal feed. In this context, approximately 4 tons of bread waste have been collected over 12 months, and the monthly waste amount has been reduced by 50%.

Thanks to the food waste dryer used in the cafeteria, the waste volume has been reduced by 75%.

Çimtaş Precision Machining

As part of the TP-Liner expansion improvement work aimed at more efficient use of resources and reducing waste, 13,975 kg of nickel plate scrap has been saved.

Cimtas Pipe

The amount of wood used for packaging has been reduced from 0.87 m³ per frame to 0.57 m³ per frame. This improvement of 35% per frame has prevented the cutting of 3,840 trees annually and and the potential packaging waste generated at customers' sites has been reduced by the same proportion.

ENKA TC

Within the framework of the environmental cleaning event held at Timiryazevsky Forest Park, ENKA Real Estate employees carried out environmental cleaning in collaboration with EcoEvent. Additionally, as part of the event, a short training on waste segregation was provided to raise employees' awareness, and an environmental quiz on biodiversity was also organized.

ENKA İstanbul Schools

During the year, about 2,260 kg of waste paper were collected and donated as part of the continuing cooperation with the TEMA Foundation.

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Biodiversity

ENKA is aware that the loss of biodiversity is a global environmental issue, and in this regard, aims to create a positive impact through its activities focused on restoring, maintaining, and enhancing biodiversity, while also preventing potential negative impacts.

ENKA avoids activities that could negatively impact local biodiversity and, throughout its operations, takes all necessary measures to protect the existing flora and fauna, habitats, and ecosystems, and manage potential impacts, in line with its *Biodiversity Policy*¹³. These measures include the development of Environmental Impact Assessment (EIA) reports for the projects to be carried out, the identification of the flora and fauna within the project impact area, and the identification of measures to be applied to protect them. These measures are carried out throughout the project lifecycle in line with the Biodiversity Management and Action Plan specifically prepared for the project, and necessary monitoring and measurement activities are conducted.

In addition to the impact assessments conducted in projects, ENKA also performs biodiversity risk assessments by referencing international frameworks, reports, and standards such as the Kunming-Montreal Global Biodiversity Framework (2022) and the Taskforce on Nature-related Financial Disclosures (TNFD). These risk assessments are created to industry based nature-related impacts and dependencies as well as location-based, and location-based data is used to map the biodiversity footprint resulting from the company's activities. These assessments utilize the "IUCN Red List of Threatened Species" and WWF Biodiversity Risk Filter sources. These assessments have been conducted to cover all of the company's operations (100% of the scope), and as a result of the evaluation, it has been observed that in most of the locations and geographies where the company operates, the indirect impacts on natural life are more significant than the direct

impacts. It has been identified that the water demand arising from operations, especially in regions with high water stress, can increase the pressure on ecosystem services. While this situation represents a risk factor that could affect biodiversity, it is also an important element on which the operations' continuity is dependent. A similar situation has been identified for pollution as well. Action plans are being developed for all these identified issues, and activities are being carried out in a prioritized manner to prevent biodiversity loss, with the goal of achieving No Net Loss.

In line with this objective, biodiversity awareness training is provided to all employees as part of environmental and sustainability training. Additionally, project-specific biodiversity procedure training, tailored to the project's location, is provided to employees. In all operational areas, efforts are also underway to collaborate with customers, supply chains, business partners, academic institutions, and NGOs for conservation and development activities specific to the region. All these efforts and progress are reviewed and monitored during the annual assessment of sustainability and climate change risks and opportunities. Recognizing the critical role of forests in preventing biodiversity loss as well as combating climate change, ENKA is committed to eliminating deforestation not only through afforestation projects in the regions where it operates but also across its supply chain. In this regard, communication with the supply chain has been initiated, and planning is underway to include performance criteria regarding deforestation activities.

The major activities carried out in ENKA İnşaat projects throughout the year to protect biodiversity, in line with the Biodiversity Management and Action Plans, are summarized in this section.

Morava Corridor Motorway Project

Morava Corridor Motorway Project has been managed in accordance with the outputs of the Environmental and Social Impact Assessment (ESIA) study drawn up in line with the requirements of the IFC and MIGA. In order to accurately analyze the potential impact in the project areas, habitat mapping has been conducted, with three main habitat class breakdowns: critical, natural, and modified habitats, along with the regional identification of associated subcategories.

Based on the habitat map, ground-truthing, degradation and pre-construction screening studies were conducted by experts on the site before any field activities commenced. Through ground truthing, the impact assessment for the use of the area is being monitored constantly, allowing for any negative environmental impact to be minimised. The degradation and preconstruction site screenings result in reductions in the environmental impact of the project through activities such as:

- ◆ Creation of buffer zones for the affected areas in the event of detecting an active nest of any fauna species or identifying a protected species;
- ◆ Adoption of impact reduction measures for biodiversity under expert supervision;
- ◆ Screening of invasive plant species to eliminate the invasive species that are present and prevent them from spreading, and
- ◆ If aquatic species are detected, relocating and monitoring them from lakes, ponds, and waterways under expert supervision.

As a result of field surveys and screenings conducted since the beginning of the project and the status assessment studies carried out, it has been determined

that approximately 4.44 million m² of land has transitioned from critical or natural habitat types to modified habitat types before the project construction even began. This finding is an indication that the project has had a less negative impact on the natural vegetation pattern. Meanwhile, 21 different invasive species were identified by the site screenings within the project area. For these species, expert professionals have developed a management plan. Since the start of the project, 3,858.41 m² of critical natural habitat and 409,984.99 m² of natural habitat have been restored operationally. Monitoring and measurement activities are being carried out within the project's impact area, regularly reported, and audited in accordance with the annual audit plans.

Tengiz Projects

Within the projects carried out in the Tengiz region of Kazakhstan, biodiversity management works are carried out in accordance with both the regulation of the Republic of Kazakhstan and the requirements of the IFC standards. In the Tengiz region, which is located within the habitats of 34 mammalian, 350 invertebrates, 10 reptiles and 192 bird species, the Step Eagle (Aquila Nipalensis), an endangered species, has been observed. Consequently, a decision was taken under which all the power lines installed for activities in the Tengiz region have been specially designed to prevent birds being electrocuted. In addition, weekly field inspections are carried out throughout the bird migration season to record any significant bird activity within or in the vicinity of the work site, with a view to taking any measures necessary to reduce the potential impacts of the project. Additionally, a bee management plan has been developed, and the bird nest management plan created in 2023 continues to be used by the project team. To raise employees' awareness on this matter, in-house training sessions are organized.

¹³ <https://www.enka.com/sustainability/home/health-safety-environment/environment-management-approach-policy/>

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North Macedonia Corridors 8 & 10d
Motorway Project

Species specific to the region where the project is located are introduced to all employees and subcontractor employees through project training sessions, as well as via newsletters published by the project. This ensures that the procedures to be followed in case of encountering these species are reminded, and awareness is raised for their protection. Furthermore, at the project, to prevent environmental pollution and stop the spread of invasive species, a wheel washing station has been set up at the work site, where vehicles are washed using a fully automated system.

Nassau Cruise Port Marine Works Project

When commencing the Nassau Cruise Port Marine Works Project on the Prince George Wharf in the Bahamas, ENKA ensured that the sea turtles that are of great importance for the region’s ecosystem and the local culture were transported to safe locations. In the same way, the trees on the project site which are classed as protected species (31 Mahogany trees, 2 Guaiacum trees and 1 Guapira tree) were identified before the construction work begun and were transported to the premises of various state schools on the island and planted there. All trees have been confirmed to be alive after transplanting.

Corals are known as critical components of the tropical marine ecosystem of the Bahamas as they are able to build reef structures that support high biodiversity. Corals that were detected in the impact area of the project were removed from the seabed and harbor walls and relocated at suitable alternative habitats. With the support from experts of Perry Institute of Marine Sciences (PIMS), approximately 700 reefmaking stony corals (Pseudodiploria sp., Orbicella sp., Porites astreoides) ranging in size from 10 cm to 1 m were removed from the seabed and harbor walls and transported to suitable habitats.

Monitoring program for displaced corals has been maintained at various time intervals. The program includes monitoring of corals after relocation, the health status of reconnected coral colonies, colonization at the resettlement region, the number of reef fish associated with the resettlement region, and the number of surviving

colonies. Within the scope of the project, more than 1,965 coral colonies were relocated between November 2020 and February 2021. Of these colonies, 50 were tagged and then measured and monitored. Among the tagged colonies, 46% were found to be healthy, 16% were found to have been affected by SCTLD¹⁴ and 2% were found to have been dislodged and lost. The monitoring and photomosaic studies showed that SCTLD had the greatest impact on the health of the corals, but that 1,001 of the corals transported had not been affected by this disease and were in healthy condition.

Hisarönü Bay Cleaning Operations

Since 2011, ENKA has been supporting the cleaning efforts carried out by DenizTemiz/TURMEPA Association in the Hisarönü Bay in the district of Marmaris in Muğla, Türkiye. DenizTemiz Association/TURMEPA contributes to reducing the environmental footprint of marine tourism and rebuilding the fish population by collecting thousands of tons of liquid waste by mobile waste collection boats in the bays frequently visited by yacht and touristic boat owners. These efforts also support the following Sustainable Development Goals (SDG): Clean Water and Sanitation (SDG 6), Climate Action (SDG 13), Life Below Water (SDG 14), Life on Land (SDG 15) and Partnerships for the Goals (SDG 17).

The TURMEPA D-MARİN, a liquid waste collecting boat, continued its activities with the support of ENKA Foundation at regions in Hisarönü Bay which are highly visited by yacht and boat owners. Hisarönü Bay is a valuable region in the Mediterranean basin, especially in terms of the protected sea meadows (Posidonia oceanica) as well as many economic and endemic fish species living in their habitat. Among these fish species in the region are red mullet (Mullus barbatus), Mediterranean barracuda (Sphyraena sphyraena), greater amberjack (Seriola dumerili), coral (Pagellus erythrinus), dentex (Dentex dentex), striped red mullet (Mullus surmuletus), Atlantic bonito (Sarda sarda), swordfish (Xiphias gladius) and scallops (Epinephelus aeneus).

The unique biodiversity of the Mediterranean is at great risk of becoming fragile due to several reasons, including increasing tourism pressure, drought, global warming, rising sea level, coastal erosion. The wastewater which some boats discharge into the sea is damaging to biodiversity by causing the oxygen level of the seawater to decline.



The wastewater collection service offered by TURMEPA, with the support of ENKA, ensures that discharge of wastewater into the sea is prevented, that the marine ecosystem remains healthy, and that the marine system creates a healthy and clean environment for marine life. In 2024, with a vision for a bluer future, TURMEPA, with the support provided by ENKA, carried out marine and environmental education under the

topics of "marine ecosystem, climate change, Zero Waste and Zero Waste Blue, individual responsibilities" for a total of 47,500 people in 24 provinces and 88 districts across Türkiye, in line with the Sustainable Development Goals.

¹⁴ Stone Colony Tissue Loss Disease

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Environment-Friendly Projects

ENKA evaluates the strategic alignment of its decisions for investment and contracting for a project with its sustainability policy, strategy, and the sustainability roadmap developed through a risk and opportunity-based approach. The efforts to implement environmentally friendly projects support ENKA's goals of not negatively impacting human health, minimizing environmental impacts, protecting natural resources and biodiversity, and contributing to the fight against climate change. In this context, ENKA uses its expertise, science, and technology at the highest level in its investments to achieve its goals. Particularly over the past ten years, ENKA has carried out projects on converting its old buildings into more environment-friendly new buildings that also meet modern requirements. Among these projects, the Kuntsevo Plaza Project, which was commissioned for operation in 2015, won the first Russian Green Building Certificate (the Green Standard) in 2013 and the Kashirskaya Plaza Multifunctional Trade Project, which was completed in 2018 in Moscow, has also received the Russian Green Building Certificate.

Fifteen of the projects which ENKA has completed to date have been awarded LEED or equivalent green building certificates. The ongoing Yandex Headquarters Project is being carried out in accordance with the BREEAM standard. For the construction phase, the project has been awarded the gold level of the CLEVER certification, a building assessment and certification system that takes into account environmental friendliness, energy efficiency, transportation accessibility, indoor quality, landscaping, and other aspects of sustainable construction.

ENKA not only designs and builds all of its projects in a safe, cost-effective, and timely manner, but also thoroughly analyzes their environmental and social impacts. By evaluating and managing the short, medium, and long-term sustainability and climate change-related risks and opportunities, ENKA is seen as a key partner by

its customers who can contribute to their sustainability strategies and goals. While working on key projects aimed at cleaner energy supply, the transformation of cities with greener buildings, and the construction of resilient infrastructure, ENKA collaborates with its customers to reduce environmental, economic, and social negative impacts and contribute to the sustainable development of communities.

In the fight against climate change, the energy sector's transition to a low-carbon growth process and the acceleration of efforts in this direction play a vital role. However, considering the future of the energy sector, for safe energy supply, it is crucial to use of relatively clean-burning, constantly available and more reliable types of fuel efficiently, such as natural gas. ENKA considers natural gas as an important transition energy and uses its power plant design, engineering and construction experience for transition from coal and to transform open single-phase cycle natural gas power plants into much more modern and efficient dual-phase combined cycle power plants. This way, electricity production per unit of fuel and plant efficiency are increased and environmental impacts are reduced, and a secure energy supply is ensured. ENKA also prioritizes efficiency and low emission criteria in all of its energy projects.

With its availability, natural gas plays a vital role for the first step of decarbonization of the power generation, since natural gas releases almost half the greenhouse gas emissions compared to coal. With its expertise as an EPCC contractor, it is ENKA's strategy to support the transition of the energy sector to a low carbon system and shift from coal through contracting combined cycle natural gas power plant projects.

ENKA aims to turn each of its projects into an opportunity in the fight against climate change. During the planning phase



of each project, sustainability and climate change workshops are conducted, and sustainability goals are set, including targets to reduce Scope 1 and Scope 2 emissions specific to the project. Additionally, best practices are developed to reduce Scope 3 emissions, and Sustainable EPC projects are carried out.

ENKA's wholly owned subsidiary Town Up 8 LTD has undertaken the construction of Solar Power Plant Project in the city of Burgas, Bulgaria, as its own investment. The plant's production capacity is 45 MWp, with an annual planned energy production capacity of 63 GWh/year.

Additionally, the ENKA (Entrade GmbH), Técnicas Reunidas, and FCC Industrial consortium has started the Stade Liquefied Natural Gas (LNG) Regasification Terminal Project, which will be constructed in Germany. The Project encompasses the design and construction of a new storage

and regasification terminal for liquefied gases, featuring unloading facilities at a new modern energy port being constructed in Stade. The terminal will make utilize the waste heat from a nearby existing industrial facility and will therefore operate without any CO₂ emissions. The project is an important element of Germany's energy policy, the objectives of which include the diversification of its natural gas supply with liquefied natural gas (LNG) and green gases and simultaneous preparations for the wider use of hydrogen in the market.

ENKA is responsible for the prefabrication and installation of the piping systems for the conventional turbine island at the Hinkley Point C new nuclear power plant, which is currently under construction in the southwest England. This plant will generate carbon-neutral electricity and contribute to a diverse and balanced energy supply for the United Kingdom.

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When the ongoing Dradenau Combined Heat and Power Plant Project in Hamburg is completed, it will have a very high net fuel efficiency of 92%. The project incorporates various heat exchangers for heat recovery and utilization. At peak load, the facility will be able to provide 180 MW of electricity plus 260 MW of heat energy. This high fuel efficiency is made possible with a very high level of heat integration, which results in extremely low emissions per kWh of energy utilized. Heat Recovery Steam Generators (HRSG) are fitted with duct firing and the Gas Steam Generator (GSG) is designed with fresh air firing and electrical steam generator provides extra flexibility. The

plant can provide the highest district heating load even with low electricity demand. Furthermore, the Dradenau plant is also designed such that it will be able to store 2,400 MWh thermal energy in the form of hot water storage. The plant design is also carried out in such a way enabling that 30% of Hydrogen can be mixed with natural gas, which is its normal fuel. In such a project, which will already have a very high efficiency, carbon emissions will be minimized with introduction of the process of mixing the Hydrogen with natural gas. All these flexible design features will enable a sustainable district heating system with very high reliability.

A contract has been signed between ENKA's subsidiary, ENKA UK Construction Ltd., and Essar Energy Transition (EET) for the Low Carbon Hydrogen Production Facility Project to be constructed at Ellesmere Port, Stanlow Refinery, in North West England. The contract includes engineering, procurement, construction, and commissioning works. This facility, located at the heart of the HyNet industrial decarbonization hub, is expected to be the country's first large-scale low-carbon hydrogen production facility. It is also anticipated to capture approximately 600,000 tons of CO₂ annually and have a production capacity of 350 MW.

ENKA also includes sustainability criteria in its decision-making processes in business development activities. It takes its sustainability strategy and targets for combating climate change into consideration when selecting the tenders it will enter and the projects for which it will bid. In this context, ENKA is looking out for opportunities to add solar power, energy storage, carbon capture and storage, and hydrogen projects to its project portfolio.

ENKA's support for the transition to a more sustainable future through renewable energy and a low-carbon economy continues with the production of wind turbine towers and components at Çimtaş Steel.

At Çimtaş Steel facilities, over 100 wind towers were produced for both domestic and international destinations, resulting in the production of a total of 508 sections and 32,148 tons, contributing to 480 MW of renewable energy generation. This contribution is equivalent to approximately 650,000 tons of CO₂ absorbed by 100,000 trees in one year, compared to non-renewable energy sources. Furthermore, Renewable Energy Resource Area (YEKA) projects, organized to support local production and technological localization, constituted a significant portion of this year's production. In 2024, Çimtaş Shipyard manufactured a total of 7,120 tons of wind towers, which were shipped to various locations across Europe.

Thanks to the in-house investment in solar energy carried out at the Çimtaş facilities, the level of greenhouse gas emissions per unit of production has been reduced significantly for all Çimtaş projects, and Çimtaş has come to supply its customers with more environment-friendly, sustainable products.

ENKA's Real Estate Companies has published "Sustainability Guideline for Tenants" to keep track of its tenants with the life cycle approach and encourage them to take part in sustainable and environment-friendly practices. Additionally, with the completion of the ISO 50001 certification for ENKA Real Estate buildings, in addition to establishing an effective energy management system in the buildings, efforts continue to involve and encourage tenants to adopt and participate in these practices.

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SUSTAINABILITY

2024

ENKA GOAL

Our Sustainability Performance

Target	2030 Target	2022 Value	2023 Value	2024 Value
Increasing the number of facilities with ISO 50001 Energy Management System certificate.	26 facilities	5 facilities	5 facilities	28 facilities

ENKA Headquarters Targets

Target	2022 Value	2023 Value	2024 Value
Investing in energy consumption reduction initiatives.	841,195 TL	200,000 TL	200,000 TL

ENKA İnşaat Project Targets

Project	Target	2024 Target	2022 Value	2023 Value	2024 Value
Yandex Headquarters Project	Reducing Scope-1 greenhouse gas emissions.*	15%	15%	15%	16%
	Reducing Scope-2 greenhouse gas emissions.*	51%	51%	51%	50%
	Increasing the amount of waste recycled per person-hour spent. (m³/person-hour).	0.015	0.010	0.014	0.015
	Increasing the amount of water reused at the tire washing stations located at the exit of the project site.	2,000 m³	1,800 m³	2,900 m³	2,100 m³
	Increasing the number of employees who received the Code of Business Conduct training at the project.	90%	White Collar 87.2%	White Collar 94.8%	White Collar 94%
			Blue Collar 89.6%	Blue Collar 100%	Blue Collar 99%
	Increasing the number of female employees working at the project.	White Collar 19%	16.3%	16%	17.9%
			Blue Collar 1.5%	2.1%	2.13%

* For the base values, consumption values of similar projects completed before 2018 were used.

Project	Target	2023 Target	2024 Target	2023 Value	2024 Value
Shotton Paper Mill Project	Reducing the amount of electricity consumed in the project office.*	19 MW / 38% reduction	30.45 MW / 19% reduction	19.2 MW / 38% reduction	30.45 MW / 19% reduction

*For the base values, projections and calculations determined during the planning phase prior to project start were used.

Çimtaş Group Targets

Target	2030 Target	2021 Value	2022 Value	2023 Value	2024 Value
Reducing the intensity of Scope 1 and 2 greenhouse gas emissions per ton produced.*	34% reduction	0.29 tCO ₂ e/ton	0.29 tCO ₂ e/ton	0.25 tCO ₂ e/ton	0.27 tCO ₂ e/ton
Investing in renewable energy generation at facilities.	Total capacity of 14.8 MWp DC / 12.3 MWe AC	-	5.7 MWp DC / 4.6 MWe AC	16.7 MWp DC / 13.5 MWe AC	16.7 MWp DC / 13.5 MWe AC
Improving machinery & equipment and optimizing processes for the transition to less energy-intensive processes.	-	9 improvement projects	18 improvement projects	16 improvement projects	12 improvement projects
Increasing process water recycling, reuse and rainwater harvesting.	-	1,432 m³ (recycled water + rainwater)	2,336 m³ (recycled water + rainwater)	1,150 m³ (recycled water + rainwater)	4,673 m³ (recycled water + rainwater)
Keeping domestic water consumption below 15 liters/ person-hours.	<15 liters/person-hours	11.2 liters/person-hours	17.4 liters/person-hours	17.8 liters/person-hours	13.8 liters/person-hours
Investing in R&D to develop low-carbon products.	-	18.3 million TL	46.5 million TL	26.5 million TL	61 million TL
Ensuring waste reduction.	-	-	Compared to 2021, non-hazardous waste decreased by 20% and hazardous waste increased by 4%.	Compared to 2022, non-hazardous and hazardous waste decreased by 13%.	Compared to 2023, non-hazardous waste decreased by 8% and hazardous waste decreased by 24%.

* The base year is 2021

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More on Our Global Sustainability Targets

Real Estate Subsidiaries Targets

Target	2030 Target	2018 (Base Year) Value	2021 Value	2022 Value	2023 Value	2024 Value
Reducing Scope 1 and 2 total emissions.*	77,831 tCO ₂ e	110,300 tCO ₂ e	141,498 tCO ₂ e	99,205 tCO ₂ e	93,946 tCO ₂ e	96,655 tCO ₂ e
	27% reduction	-	-	10% reduction compared to the base year	15% reduction compared to the base year	12% reduction compared to the base year
Reducing water withdrawal with rainwater harvesting systems and operational mitigation measures.	6.5%	-	-	1%	2%	1%
As of 2023, 95% of the tenant contracts will be executed under the green portfolio.	95%	-	-	-	-	96.5%

* As of 2024, the number of companies included has increased.

ENKA Power Targets

Target	2021 Value	2022 Value	2023 Value	2024 Value
Keeping greenhouse gas emissions released per unit of energy produced below 400 gCO ₂ e/kWh.	367.7 gCO ₂ e/kWh	373 gCO ₂ e/kWh	378 gCO ₂ e/kWh	377.5 gCO ₂ e/kWh
Ensuring energy efficiency in facilities by maintaining the ISO 50001 Energy Management System certificate	Certificates were obtained for all 3 facilities	Certificates are valid for all 3 facilities	Certificates are valid for all 3 facilities	Certificates are valid for all 3 facilities
Reducing water withdrawal and consumption of the power plants.	3,888 m ³ of savings achieved	20,056 m ³ of savings achieved	19,826 m ³ of savings achieved	19,964 m ³ of savings achieved

Target	2023 Performance	2024 Performance
To decrease our blue water footprint, we plan on realizing at least 2 projects that aim water reuse within ENKA Group.	4 projects were conducted.	10 projects were conducted.
Working with diligence, we are committed to never encountering a Tier III (>20m ³) environmental incident in any ENKA subsidiary.	Target has been met.	Target has been met.
Addressing the needs of our planet, we intend to conduct at least 2 projects within ENKA Group to increase renewable energy use.	8 projects were conducted.	6 projects were conducted.
We strive to decrease our carbon footprint and commit to contributing to carbon offsetting by supporting at least 1 forestation project ever year.	2 projects were conducted.	3 projects were conducted.
As ENKA Group, we intend to never compromise from our policy that banned plastic bottle usage.	The policy is being reintroduced throughout ENKA Group.	The policy is being reintroduced throughout ENKA Group.

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Building Solidarity: A United Commitment

Annex 1: Independent Assurance Statement



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Mersis No :0291001097600016 Ticari Sicil No: 304099

INDEPENDENT ASSURANCE REPORT

DRT Bağımsız Denetim ve SMMM A.Ş. (“Deloitte”) independent auditor's limited assurance report to the Board of Directors of Enka İnşaat ve Sanayi A.Ş. and its subsidiaries (“the Group”) on the 2024 Sustainability Report for the year ended 31 December 2024.

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 (ISAE) 3410 (“Standards”) on whether the Selected Sustainability Information listed below (the “Selected Information”) in the Group's Sustainability Report for the year ended 31 December 2024 (the “2024 Sustainability Report”) has been prepared in accordance with the principles set out in the About This Report section of the Group's Sustainability Report on pages 7 and 8.

Our assurance review does not cover information related to previous periods, other information included in the 2024 Sustainability Report, or Sustainability Information or any other information related to the 2024 Sustainability Report (including any images, audio files, 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 2024 Sustainability Report for the year ended 31 December 2024. The scope

of the indicators subject to limited assurance procedures and found on pages 134, 137, 195, 196, 197, 198, 201, 202, 205, 206, 207 marked with an ☑ of the 2024 Sustainability Report for the year ended 31 December 2024 is as follows:

Environmental Indicators

- Fuel Type (TJ, MWh)
- Natural Gas (TJ, MWh)
- Electricity (TJ, MWh)
- Liquid Fuel (TJ, MWh)
- Hot Water (TJ, MWh)
- Steam Consumption (TJ, MWh)
- Energy Intensity (TJ/ million USD)
- Energy and Fuel Consumption (TJ, MWh)
- Carbon Emissions (tonCO₂e)
- Scope 1 Emissions (tonCO₂e)
- Scope 2 Emissions (tonCO₂e)
- Amount of Water Withdrawn by Source (m³/year)

Social Indicators

- Number of Employee and Subcontractor Work Accidents and Accident Frequency Rate(#)
- Number of Fatal Cases (#)
- Number of Lost Working Days due to Occupational Accidents (#)

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Structural constraints

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

Our audit provides limited assurance as defined in ISAE 3000 (Revised) and ISAE 3410. 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 for 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 Executives are responsible for the preparation, accuracy and completeness of the sustainability information and statements in the report. The Group Managers are 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 Auditor

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) on Assurance Engagements Other than Independent Audits and Standard on Assurance Engagements for Greenhouse Gas Declarations (ISAE 3410).

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

Our Key Assurance Procedures

We carried out limited assurance on the accuracy of the selected key performance indicators specified below in the section “Selected non-financial performance data for limited assurance” related to 2024 year and included into the Sustainability Report.

To achieve limited assurance, the ISAE 3000 (Revised) and ISAE 3410 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;
- Conducted interviews with employees of the Company responsible for sustainability performance, policies and corresponding reporting;
- Conducted selective substantive testing to confirm the accuracy of received data to the selected key performance indicators;
- Made enquiries 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 2024 Sustainability Report for the year ended 31 December 2024, 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 “About the Report” section above.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of DELOITTE TOUCHE TOHMATSU LIMITED



Tolga Sirkecioğlu

Partner

İstanbul, 8 April 2025

Annex 2: List of Companies Covered in Report

Company	Location	Sector
ENKA İnşaat ve Sanayi A.Ş.*	Türkiye	Engineering and Construction
Bechtel Enka UK Ltd.	United Kingdom	Engineering and Construction
Bechtel Enka UK 2 Ltd.	United Kingdom	Engineering and Construction
Senimdi Kurylys LLP	Kazakhstan	Engineering and Construction
Enka UK Construction Ltd.*	United Kingdom	Engineering and Construction
Enka Construction S.A.	Switzerland	Engineering and Construction
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	Türkiye	Engineering and Construction
Kasktaş Arabia Ltd.	Saudi Arabia	Engineering and Construction
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	Türkiye	Engineering and Construction
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	Türkiye	Engineering and Construction
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	Türkiye	Engineering and Construction
Cimtas Ningbo Steel Processing Co., Ltd.	China	Engineering and Construction
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	Türkiye	Engineering and Construction
Gebze Elektrik Üretim Ltd.Şti.	Türkiye	Energy
İzmir Elektrik Üretim Ltd.Şti.	Türkiye	Energy
Adapazarı Elektrik Üretim Ltd.Şti.	Türkiye	Energy
Enka Kırklareli Elektrik Üretim A.Ş.	Türkiye	Energy
Moskva Krasnye Holmy LLC (MKH)	Russia	Real Estate
Otel Moskva Krasnye Holmy LLC (OMKH)	Russia	Real Estate
Mosenka LLC	Russia	Real Estate
Enka TC LLC	Russia	Real Estate
Enka Flex Offices LLC***	Russia	Real Estate
City Center Investment B.V. (CCI)	Russia	Real Estate
Enkamos Region B.V.	Russia	Real Estate
Gemlik Deniz Taşımacılık Ltd. Şti.	Türkiye	Trade
Enka Pazarlama İhracat İthalat A.Ş.	Türkiye	Trade
Entaş Nakliyat ve Turizm A.Ş.	Türkiye	Trade
Airenka Hava Taşımacılığı A.Ş.	Türkiye	Trade
Town UP 8 EOOD*	Bulgaria	Energy
Entrade GmbH*	Germany	Engineering and Construction
Enka Global Construction LLC*	Mongolia	Engineering and Construction
Titaş Toprak İnşaat ve Taahhüt A.Ş.**	Türkiye	Engineering and Construction
Enka & Co LLC**	Oman	Engineering and Construction
Çimtas Offshore B.V.**	Netherlands	Engineering and Construction
Çimtas Investment B.V.**	Netherlands	Engineering and Construction
Çimtaş Steel Metal Konstruksiya MMC**	Azerbaijan	Engineering and Construction

Company	Location	Sector
Enka Müteahhithlik Hizmetleri A.Ş.**	Türkiye	Engineering and Construction
Ustyurt Kurylys LLP**	Kazakhstan	Engineering and Construction
Enka Batys LLP**	Kazakhstan	Engineering and Construction
Enka LLC**	Ukraine	Engineering and Construction
OOO Enmar**	Russia	Engineering and Construction
Enka Teknik Genel Müt. Bakım İşl. Sevk. A.Ş.**	Türkiye	Engineering and Construction
Capital City Investment B.V.**	Russia	Engineering and Construction
Enka Construction and Development LLC**	Puerto Rico	Engineering and Construction
Enkamos Center Invest LLC**	Russia	Real Estate
Far East Development B.V.**	Netherlands	Engineering and Construction
Enka Geothermal B.V.**	Netherlands	Engineering and Construction
Esta Construction B.V.**	Netherlands	Engineering and Construction
Enka Power Systems B.V.**	Netherlands	Engineering and Construction
Enka Construction and Development B.V.**	Netherlands	Engineering and Construction
Retmos Investment Ltd.**	Saint Vincent	Engineering and Construction
OOO Victoria**	Russia	Engineering and Construction
Enka Holding B.V.**	Netherlands	Engineering and Construction
Enka Holding Investment S.A.**	Switzerland	Real Estate
Edco Investment B.V.**	Netherlands	Real Estate
Enmar Construction B.V.**	Netherlands	Engineering and Construction
CMOS B.V.***	Netherlands	Trade
Enru Development B.V.**	Netherlands	Real Estate
Moscon B.V.**	Netherlands	Real Estate
Moscon LLC**	Russia	Real Estate
OOO Emos***	Russia	Trade
Enka Moskova Gayrimenkul Geliştirme A.Ş.**	Türkiye	Real Estate
Enka Renewables LLC**	Georgia	Energy
Enka Enerji Ticaret A.Ş.**	Türkiye	Energy
Enka Systems Yazılım A.Ş.**	Türkiye	Trade
Enka Trading B.V.**	Netherlands	Trade
Encommerce B.V.**	Netherlands	Trade
Metra Akdeniz Dış Ticaret A.Ş.**	Türkiye	Trade
Cimtas Construction LLC**	Saudi Arabia	Engineering and Construction
Enka Middle East LLC**	Saudi Arabia	Engineering and Construction
Çimtaş İleri Teknoloji Çözümleri A.Ş.**	Türkiye	Engineering and Construction
Blacksteel Teknoloji Yatırımları A.Ş.**	Türkiye	Engineering and Construction
Enka India Projects Private Limited**	India	Engineering and Construction

* Based on the materiality assessment conducted in accordance with paragraphs 17, 19, and B13-37 of the TSRS, the Dradenau Combined Heat and Power Plant and special projects under the umbrella of ENKA İnşaat ve Sanayi A.Ş., activities within the scope of ENKA İnşaat Libya Branch Office; activities within the scope of ENKA UK Construction Ltd. Libya Branch Office under ENKA UK Construction Ltd.; activities within the scope of Town UP 8 EOOD, Entrade GmbH, and Enka Global Construction LLC, are not deemed to pose significant risks or opportunities in terms of sustainability and climate change, and it is assessed that they will not affect stakeholder decisions in this regard. Due to confidentiality and restrictions arising from relevant contractual terms, they are not included in the tables containing energy, emissions, water, and waste data in the annexes of this report.

** Based on the materiality assessment conducted in accordance with paragraphs 17, 19, and B13-37 of the TSRS and the risk and opportunity analysis related to sustainability and climate change, it has been determined that the company does not have any physical activities, and therefore does not contain significant information. For this reason, they are not included in the tables containing energy, emissions, water, and waste data in the annexes of this report.

*** The energy, emissions, water, and waste data of CMOS B.V. and OOO Emos companies are reported under the scope of ENKA TC. Additionally, the energy, emissions, water, and waste data of ENKA Flex Offices LLC are reported within the scope of ENKA Invest and Enkamos Region B.V. companies.

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Annex 3: ENKA 2024 Financial Indicators*

Net Sales Income	3,065,434,493 USD
Liabilities	2,275,460,262 USD
Own Resources	8,028,048,559 USD
Economic Value Directly Produced**	
Construction	2,253,542,024 USD
Real Estate Rental	335,282,578 USD
Trade	278,750,000 USD
Energy	327,527,508 USD
Total	3,065,434,493 USD
Economic Value Distributed	
Sales, Distribution and Marketing Costs	30,488,638 USD
General Administrative Expenses	168,428,671 USD
Benefits to Employees	
Salaries	362,029,000 USD
Social Security Expenditures	89,151,000 USD
Other Benefits	8,048,000 USD
Total	459,228,000 USD
Total Tax Expenditures	137,518,057 USD
Tax Reductions	
Income Tax	80,713,128 TL
Social Security Premiums	16,951,055 TL
Corporation Tax	375,182,184 TL
Total	472,846,367 TL
Payments to Capital Owners	
To Holders of Ordinary Shares	10,259,801,000 TL
To Holders of Preference Shares	129,000,000 TL
Total	10,388,801,000 TL

* Based on the financial statements prepared in accordance with the Turkish Financial Reporting Standards (TFRS) put into effect by the Public Oversight, Accounting and Auditing Standards Authority (KGK).

** As the percentage figures are pre-elimination of double-counting between business segments, their total exceeds 100%.

Annex 4: Stakeholder Communication of ENKA

Stakeholders	Communication Platform	Communication Frequency
Employees <i>(ENKA employees, other employees working on behalf of ENKA)</i>	Websites	Continuous
	Social Media	Continuous
	Newsletters	Continuous
	ENKA Academy	Continuous
	Employee Loyalty and Satisfaction Survey	Once in every two years
	Ethics and Compliance Audits, Audits	Periodic
	Ethics Hotline, Other Reporting Mechanisms, Project Grievance Mechanisms	Continuous
	Information Security Incident Notification Form	Continuous
	Employee Volunteering Program	Continuous
Customers <i>(Investors, Project Owners, etc.)</i>	Customer Satisfaction Survey	Upon the completion of projects
	Websites	Continuous
	Social Media	Continuous
	Annual Reports	Once a year
	Sustainability Reports, CDP Reports	Once a year
	ENKA Document Management System	Continuous
	Meetings	Periodic
	Ethics Hotline, Other Reporting Mechanisms, Project Grievance Mechanisms	Continuous
	Websites	Continuous
Business Partners <i>(Suppliers, Subcontractors, Manufacturers, Joint Ventures, Financial Institutions, 3rd Party Auditing Firms, Service Providers, Consultancy Companies, Distributors, etc.)</i>	ENKA Academy	In line with the training plan
	Online Company Portals (EGVN, EGPS, EGFS, EDMS, etc.)	Continuous
	Evaluation Surveys	Several times a year
	ENKA Code of Business Conduct and ENKA Supplier Code of Conduct	Before starting new contracts/jobs and periodic
	Management Systems Audits	Periodic
	ENKA Document Management System	Continuous
	Meetings	Periodic
	Ethics Hotline, Other Reporting Mechanisms, Project Grievance Mechanisms	Continuous
	Audits	Periodic
Shareholders <i>(Partners, Investors)</i>	Sustainability Reports, CDP Reports	Once a year
	General Assembly	At least once a year
	Websites	Continuous
	Annual Reports	Once a year
	Sustainability Reports, CDP Reports	Once a year
	Material Disclosures, Financial Reports, Periodic Disclosures (Public Disclosure Platform – KAP)	As required by the related disclosure
	Meetings	Continuous
	Ethics Hotline and Other Reporting Mechanisms	Continuous
	Websites	Continuous
Social Stakeholders <i>(Local Communities, NGOs, the Media)</i>	Media, Social Media	Continuous
	Annual Reports	Once a year
	Sustainability Reports, CDP Reports	Once a year
	Meetings, Working Groups	Periodic
	Ethics Hotline, Other Reporting Mechanisms, Project Grievance Mechanisms	Continuous
	Events, Panels and Joint Projects	Periodic
	Memberships	Periodic
	Annual Reports	Once a year
	Websites	Continuous
Public Organizations <i>(Governments, Ministries, Local Administrations, Universities and Academic Institutions, Tax Institutions)</i>	Periodic Disclosures (Public Disclosure Platform – KAP)	Periodic
	Sustainability Reports, CDP Reports	Once a year
	Meetings	Periodic
	Official Correspondences	Continuous
	Audits	Periodic
	Memberships	Monthly
	Career Days, Events of University Clubs and Societies	Periodic
	Conferences and Panels	Periodic

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Annex 5: Memberships of ENKA İnşaat and its Subsidiaries

Organizations that ENKA and its subsidiaries are members of	
- Foreign Economic Relations Board of Türkiye (DEİK) - Turkish Contractors Association - Turkish Employers’ Association of Construction Industries - Turkish Exporters Assembly - Turkish Industry and Business Association (TÜSİAD) - Business Council for Sustainable Development Türkiye (BCSD Türkiye) - Ethics and Reputation Society of Türkiye (TEİD) - British Safety Council - Turkish Investor Relations Society (TÜYİD) - Turkish Road Association (TRA) - Global Compact Signatories Association - Private Sector Volunteers Association (ÖSGD) - The International Powered Access Federation (IPAF) - University Industry Cooperation Centers Platform (ÜSİMP) - Corporate Governance Association of Türkiye (TKYD) - International Pipe Line & Offshore Contractors Association (IPLOCA) - Turkish Construction Equipment Distributors’ and Manufacturers’ Association (İMDER) - Materials Handling, Storage & Industrial Equipment Association of Türkiye (İSDER) - Turkish Statistical Institute (TÜİK) - Soil Mechanics and Geotechnical Engineering Association (ZMGM) - European Federation of Foundation Contractors (EFFC) - International Society of Soil Mechanics and Geotechnical Engineering (ISSMGE) - American Society of Civil Engineers (ASCE) - Deep Foundations Institute (DFI) - People Management Association of Türkiye (PerYön) - SAHA İstanbul Defense and Aerospace Cluster Association - American Welding Society (AWS) - Leadership in Energy and Environmental Design (LEED) - Human Resources Solidarity Association (İKDAY) - Turkish Shipbuilders’ Association (GİSBİR)	- Kocaeli Free Zone Shipyards Association (KOSTBİR) - Bursa Aerospace and Defense Cluster Association (BASDEC) - İstanbul Chamber of Commerce - German-Turkish Chamber of Commerce and Industry - İstanbul Mineral and Metals Exporters’ Association - İstanbul Chamber of Industry - Sakarya Chamber of Commerce and Industry - Aegean Region Chamber of Industry - Electricity Producers Association - World Energy Council Turkish National Committee - Aliağa Chamber of Commerce - Chamber of Civil Engineers (İMO) - Gemlik Chamber of Commerce and Industry - Kocaeli Chamber of Commerce and Industry - Chamber of Shipping (İMEAK) - Steel Construction Institute - US Chamber of Commerce - Ningbo Welding Association - The Committee of Liaoyang Technical School Consultation - Special Equipment Association - American Society of Nondestructive Testing - Green Building Council - CRE Russia (Commercial Real Estate Russia) - Association of Sustainable Development for Real Estate Experts (ARKN) - Russian Council of Shopping Centers (RCSC) - Moscow Investors Club - Turkish Employers' Association of Metal Industries (MESS) - Uludag Automotive Industry Exporters’ Association (UİB) - Association of Load Engineering Services Cooperation (ALESC) - Turkish Deep Foundations Association (TMD) - International Air Transport Association (IATA) - Association of Turkish Travel Agencies (TÜRSAB) - Corporate Travel Agencies Platform (KURAP)

Annex 6: Sustainability and Climate Change Risks and Opportunities

Term of the Risk / Opportunity	Impact of the Risk / Opportunity	Probability of the Risk / Opportunity
Short: 0-2 years	Very Low: <250,000 \$	Very Low
	Low: 250,000 \$– 500,000 \$	Low
Medium: 2-5 years	Medium: 500,000 \$ - 5,000,000 \$	Medium
Long: 5+ years	High: 5,000,000 \$ - 15,000,000 \$	High
	Very High: >15,000,000 \$	Very High

Sustainability and Climate Change Risks

(When reading the risks related to climate change in the table, the section on "Climate change adaptation, physical risks" in row 9 should be examined first. The details of the physical risks and transition risks related to climate are explained through their intersections with all other risks. For these risks, the explanations in the "Climate Relevance of the Risk / Opportunity and Scenario Analysis" column of the table should be reviewed.)

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Corporate governance, risk and crisis management, communication and brand reputation	The increased awareness and expectation of all stakeholder groups concerning sustainability and climate issues leads to the risk of the company losing reputation or harm to brand reputation if the company cannot meet these higher expectations. Requirements of standards and norms for sustainability and climate covering the entire value chain may pose a risk due to value chain impacts not being properly managed. Failure to live up to commitments connected with sustainability and climate may pose the risk of harm to the company's credibility and reputation. The failure of the company to play an active role in sustainability communication and failure to adapt to trends and mega trends may pose a risk to reputation. Increased competition may lead to rapidly changing customer expectations and customer experience risks. In this context, if the company does not develop an effective risk and crisis management strategy, there could be a risk in terms of potential reputation loss and an increase in financial damages.	Short term: - Negative feedback from customers and other stakeholders - Media and social media content that could harm the company's reputation - Customers and other stakeholders perceiving work underway on climate as green washing - Harm to brand reputation as perceived by customers/society and all other relevant stakeholders due to a failure to integrate developments in sustainability standards to the value chain Medium Term: - Loss of trust among customers - Increased difficulty of attracting talented employees to the company Long Term: - Financial losses and loss of market share - Loss of trust regarding activities carried out with credit and insurance organizations - Increased difficulty in accessing sustainable financing	Physical risks: Natural disasters which may occur in project host countries due to the impact of climate change and extreme weather events; impacts which may arise from exposure to water stress. Transition risks: Risks associated with market risks caused by changes to the upstream-downstream supply chain; risks associated with increased societal climate change sensitivity regarding carbon-intensive sectors.	Medium	Low	ENKA regularly monitors the expectations of all stakeholder groups through effective and uninterrupted stakeholder engagement and keeps its sustainability and climate strategy up-to-date accordingly. Suggestions and opinions of stakeholders are constantly and timely followed-up both through direct communication and through news / media monitoring. This allows for the early identification of potential risks and communication flaws that could harm reputation and the necessary actions are taken in time to resolve the issue before it turns into a crisis. Activities are carried out to integrate the up-to-date sustainability strategy and targets into all of ENKA's processes. ENKA adopts an integrated risk management approach which covers brand management and reputation risks as well as environmental, social, economic and compliance risks. Furthermore, risk management activities are prepared specifically for each business unit. The risk management process, which is prepared for business units and makes use of special algorithms and scenarios is kept up to date to increase the resilience of the company. Furthermore, crisis management mechanisms are also implemented with support from a business continuity perspective. The Board of Directors plays an active role in sustainability and all activities are carried out with the approval of the Board. Sustainability issues, developments, and ENKA's progress in sustainability are regularly reported to the Board by the Sustainability Committee. The Board closely monitors global developments, evaluates the current situation in light of benchmark analyses, and makes strategic decisions by identifying areas for improvement.	Sustainability communication investments Investment in monitoring the public and media agenda Investment in auditing and monitoring mechanisms Investments towards targets >10,000,000 \$	- Economic Performance - Customer Satisfaction - Employee Rights and Employee Satisfaction - Ethics and Compliance - Combating Climate Change, Adaptation and Emission Reduction - Risk Management - Crisis Management and Business Continuity	Our Strategic Approach Our Business and Principles Our Planet	- We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of "high risk" suppliers and subcontractors. - We are committed to have at least 25% women members in our Board. - We have set our sights on organizing and assembling "ENKA Sustainability Congress" in 2027 with participants from various sectors and societies. - ENKA Schools will continue their support of education by conducting partnerships and collaboration at least once a year with a public school in close proximity regarding sustainability activities and training. - We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. - Our aim is to have our customer satisfaction rate at 95% in all group companies. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

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Economic, political and geopolitical developments	Global-scale economic, political and geopolitical events, their economic and social impacts and associated economic sanctions create several new uncertainties for the business world and come with new risks. This affects business development and processes for obtaining new projects, as well as leading to pauses in ongoing projects and the need for new logistics arrangements for the procurement of materials. The economic and political developments in countries of operations also have the potential to affect the stance and attitude of the local communities to ENKA's activities. Potential changes in finance policies and financial fluctuations, the disruption to the supply and demand equilibrium and financial losses resulting from extreme weather events could present risks.	Short term: - Impacts to company's reputation - Disruptions to the supply chain - Harm to business partnerships and current contracts Medium Term: - Disruptions to the supply of products and services - Loss of competitiveness - Implementation of new legislation and changes in national and international carbon pricing policies - Increase in the price of products and materials used and fluctuations resulting from market conditions - Loss of suppliers - Increased costs and project delays due to challenges in complying with local regulations Long Term: - Resulting financial losses - Increase in the cost of financing making it more difficult to finance projects and extending the return on investment period	Physical risks: Increased frequency of extreme weather events resulting from climate change; disruptions to the supply chain due to damage caused by heat, precipitation or natural disasters to supply routes; flooding and drought; access to water and water stress. Transition risks: Emissions Trading System and Carbon Border Adjustment Mechanism; changes in markets and energy price fluctuations; access to financing; loss of reputation for customers and investors.	Very High	Medium	Early Identification of Risks Committee and the Risk Management Work Group monitor all current developments to identify update requirements to the company's internal procedures and processes. The relevance of risks with sustainability and climate are analyzed. Proactive approaches are developed for these risks. The impacts of significant changes in economic and trade sanctions are managed through wider-scale, longer-term procurement plans with contingencies. The same methods are employed to mitigate the effects of price changes connected to the exchange rate fluctuations experienced within the year. Updates are made to contracts management and crisis management and business continuity plans are revised. Through local employment and local procurement efforts, the negative effects of economic and social developments in the host countries on local communities are reduced. Research on alternative resources, renewable energy investments and route optimizations are carried out. An amount of own capital is preserved that will ensure continuity in emergencies, until the critical conditions that impacted sustainability strategies and business continuity disperse.	Third-party consultancy and systems for monitoring developments Local procurement activities Community investment activities Auditing activities Risk monitoring activities Investment in renewable resources >10,000,000 \$	- Economic Performance - Customer Satisfaction - Ethics and Compliance - Product and Service Quality - Contribution to the Local Economy and Local Employment - Social Investment Programs and Social Responsibility - Risk Management - Crisis Management and Business Continuity	Corporate Governance Structure and Committees Economic Performance Ethics and Compliance Program Responsible Supply Chain Management Community Investment	- We will increase the use of renewable energy in our operations and take opportunities for renewable energy investments. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - ENKA and its subsidiaries currently have 5 facilities with an ISO 50001 system in place. By 2030, it is aimed to raise this number to 26, by accelerating our system set-up initiatives. - All ENKA İnşaat projects are expected to complete at least 2 social responsibility projects in their lifetime. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/
Employee health and safety	Due to the sectors in which ENKA is active, company employees are at risk of suffering physical or mental harm directly or indirectly from the tasks they undertake. There is especially a risk of short and long-term health impacts in lines of work which require physical labor. In addition, employees may be affected by geographical circumstances, climate conditions and the security situation in the region for as long as they are within ENKA's premises. In psychosocial terms, work related stress, workload and the lack of a work-life balance could potentially impact the mental health of employees and present risks. Inability to adjust to occupational health and safety approaches which are changing with the rapidly increasing use of artificial intelligence practices and robotic processes in line with digitalization and innovation strategies may also present a risk. There may be disruptions to the procurement of personal protective equipment and other OHS equipment due to the impact of extreme weather events on logistical processes or the loss of suppliers.	Short term: - Impacts to company's reputation - Inability to ensure business continuity - Legal and financial sanctions - Deterioration of safe work environments - Loss of talent due to an inability to ensure employee health and safety psychological safety factors Medium Term: - Loss of business and costumers - Decrease in competitiveness - Becoming less preferred by talented employees; loss of reputation as employer brand - In connection with psychosocial risks: - Higher stress at the workplace and a connected increase in the ratio and frequency of errors and accidents - Higher turnover ratio - Project activities taking longer than planned due to risks impacting employee health Long Term: - Financial and reputational losses - Occupational illnesses, their long-term effects and consequent legal processes - Employees having difficulty adapting to climate conditions and lack of safety measures for the conditions of the region - Natural disasters, extreme weather conditions and regional problems negatively impacting projects and business continuity	Physical risks: Too hot or too cold working environments; risks of hypothermia, heat stroke and freezing; risk of electrocution due to flooding; deterioration of employee health and safety due to inability to access water resources. Transition risks: Legislation and regulations; compliance with legal processes; budget constraints, sectorial changes; changing expectations of employees; regulations concerning technological processes.	Low	Medium	ENKA runs an Occupational Health and Safety Management System which covers all activities, employees and the activities of the employees of subcontractors. Periodic internal and external audits have been performed. Processes are managed and risk assessments are carried out in accordance with the risk management hierarchy. Regular trainings are provided to employees for awareness raising. Activities are carried out concerning many prioritized issues, including occupational incidents statistics, near-miss follow-up, occupational illness monitoring and ergonomics.	Investment in risk mitigation and training specifically for employee health and safety Artificial intelligence investments 500,000 \$ - 10,000,000 \$	- Occupational Health and Safety - Employee Welfare and Mental Health - Employee Rights and Employee Satisfaction - Employee Training, Development and Talent Management - Customer Satisfaction - Risk Management	Our People and Community Occupational Health and Safety	- Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

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Supply chain sustainability	Denotes the natural disasters, climate change and other environmental factors which may negatively impact the operations of the company's supply chain. The crisis management approach regarding these processes and the actions taken to ensure business continuity will create a risk factor if critical equipment and critical employee lists are not defined. Failure to ensure combating and adaptation to climate change, natural disasters and extreme weather conditions have been listed among the most critical risks for the next 10 years in the World Economic Forum's 2023 Global Risks Report. Potential pandemics, current and potential economic and political issues, societal problems, sanctions and natural disasters present risks of major disruptions to the supply chain.	Short term: • Interruptions to operations • Failure to ensure customer satisfaction and the desired service quality level • Loss of production Medium Term: • Decrease in competitiveness • Disruptions to the procurement of raw materials and materials • Increased cost of procuring raw materials and materials • Increase cost of logistical operations • Loss of critical suppliers • Sanctions concerning rare metals • Financial losses and reputation damage resulting from potential disasters and business continuity disruptions in the absence of risk prevention activities focused on situations such as natural disasters or fires Long Term: • Financial losses resulting from loss of customers and markets • Loss of reputation • Limits on the use of current raw materials and rare metals	Physical risks: Extreme weather events impacting all life cycle stages of the products, services and materials supply process; access to water; impact of the rise in the sea level on ports and shores. Transition risks: Emissions Trading System and Carbon Border Adjustment Mechanism, EU Green Deal processes, logistics standards and certification, customs regulations, sustainability standards for supply chains.	Medium	Medium	Thanks to the wide supplier network it has established, ENKA forms the procurement plans for its projects with alternative options. However, ENKA's priority is to support the suppliers it procures products and services from to increase their resilience and to develop mechanisms which will ensure business continuity. To this end, ENKA includes the critical elements of its supply chain in its sustainability and risk management processes. Furthermore, an alternative supplier network is formed against potential supply disruptions through support given to local suppliers. Additionally, responsible supply chain management is a key strategy in ENKA projects. Standards, regulations and certifications which affect the supply and value chains are monitored closely. The company's business continuity perspective is continuously developed to enhance operational resilience and adapt to changing conditions. Metrics for the goals have been defined and are monitored through annual reporting.	Supply chain management investments Local supply chain development activities >10,000,000 \$	• Product and Service Quality • Supplier Diversity and Local Procurement • Environmental and Social Compliance of Suppliers • Management of Social, Economic and Environmental Impacts on the Local Communities • Risk Management • Crisis Management and Business Continuity	• Responsible Supply Chain Management	• We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of "high risk" suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/
Compliance with anti-corruption, human rights and conflict of interest policies throughout the value chain	Operating in compliance with the relevant legislation and policies on human rights, combating bribery and corruption and conflict of interest in the company's own processes, as well as throughout its value chain, is of critical importance. Any violation at any point of the value chain could impact ENKA's reputation, brand value and activities and carries the risk of failure of compliance with legal requirements such as the newly in effect Germany Supply Chain Due Diligence Act and the European Union's Corporate Sustainability Reporting Directive (CSRD).	Short term: • Harm to social reputation • Fines and sanctions arising from failure to comply with relevant local and international legislation and regulations • Disruptions to activities Medium Term: • Loss of trust among stakeholders • Loss of customers and markets Long Term: • Resulting financial losses • Negative posts from members of society, employees, non-governmental organizations or rights advocates in relevant fields, public reaction • Climate change increasing the vulnerability of vulnerable communities	Physical risks: Climate change causing right to health, right to life, food security, water security etc. risks. Transition risks: Risk of compliance with legislation and regulations.	Medium	Medium	The Supplier Code of Conduct is published in the common languages used in the supply chain and is communicated actively. Supplier contracts are drawn up to include the necessary details on relevant subjects and the required training is provided. Grievance and whistleblower mechanisms are broad enough to cover the activities of the supply chain. National and international standards, legislation and regulations are monitored. As a signatory of the UNGC, ENKA monitors all issues connected with human rights and their impacts. Risks associated with human rights and anti-corruption are managed in integration with the company's enterprise risk management process. A pioneering approach is being adopted in the industry, with regulations/standards closely monitored to ensure full compliance.	Ethics and compliance activities Training activities Memberships to relevant organizations <500,000 \$	• Ethics and Compliance • Responsible Supply Chain Management • Risk Management • Customer Satisfaction • Diversity, Equal Opportunities and Non-Discrimination	• Ethics and Compliance Program • Responsible Supply Chain Management	• We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of "high risk" suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

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Technological developments (digitalization), information security and cybersecurity	The company monitors technological developments and sectorial digitalization activities and undertakes innovation work in order to maintain its competitiveness. This situation presents information security and cybersecurity risks in connection with information technologies and digital processes. Failure to protect the company's confidential information and personal data constitutes a risk. Furthermore, there is a risk of failure of compliance with relevant local and international legislation.	Short term: - Harm to social reputation - Fines and sanctions arising from failure to comply with relevant local and international legislation and regulations - Disruptions to activities - Failure to protect the company's confidential information and personal data - Cybersecurity vulnerabilities Medium Term: - Loss of trust among stakeholders - Loss of competitiveness - Loss of customers - Inability to keep up with technological developments - Increased cost of cooling equipment used in server rooms and changes to cooling gases used in this equipment Long Term: - Resulting financial losses - Failure to reach targeted and desired achievements in new technologies - Failure to pick the right time window for technology-based investments - Falling behind in the sector due to delays in technological investments which will facilitate project processes and increase the labor force and labor productivity or a failure to adopt to such technological developments - Long lasting interruptions to communications - Increased likelihood of cyberattacks and data loss	Physical risks: Damage to infrastructure due to extreme weather events, cuts to technological services, disruptions to communications. Transition risks: Compliance with legislation, regulations and standards.	High	Medium	ENKA continues to maintain and improve its information security system which is compliant with and certified to ISO 27001 standards. Information security training is provided to all employees in accordance with the identified risks. Information security is included in the scope of internal audits. International good practices and lessons learned are monitored closely to carry out necessary system updates and improvements.	Information security and cybersecurity investments Auditing and consultancy services Emergency plan investments Data management and storage investments Infrastructure investments 500,000 \$ - 10,000,000 \$	- Information Security & Cybersecurity - Risk Management - Innovation, R&D and Digitalization - Crisis Management and Business Continuity	Information Security Management System	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - We commit to maintain ISO 50001 Energy Management System certification ensuring energy efficiency of our facilities. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - We have set our sights on organizing and assembling “ENKA Sustainability Congress” in 2027 with participants from various sectors and societies. - We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/
Compliance with current, new and emerging national and international standards and legal requirements	Many sustainability and climate policies, regulations, reporting standards and other regulations are being realized or planned in Türkiye and other countries where ENKA operates or with which it has a credit relationship. There is a possible risk that the company fails to monitor the national and international sustainability (ESG) and climate standards and legislation or fails to comply with these standards / legislation; resources not allowing for meeting standards and legal conditions or fails to realize the legal conditions or compliance obligations.	Short term: - Harm to social reputation - Fines and sanctions arising from failure to comply with relevant local and international legislation and regulations - Disruptions to activities - Loss of customers or market share - Increased need for spending, technological investment or training for compliance with new standards or reporting processes - Risk of limitations to project areas due to significant EIA requirements Medium Term: - Loss of trust among stakeholders - Loss of customers or market share - Operational disruptions Long Term: - Resulting financial losses - Loss of operating licenses - Failing to reach sustainability targets or having to update targets	Physical risks: Failure to realize compliance processes due to extreme weather events. Transition risks: Process of complying with standards and legislation; emergence of new roles and auditing processes.	High	Medium	Legislation is monitored regularly throughout the company, the company's relevant teams are provided with training and procedures are updated in line with new practices. Internal auditing and control mechanisms are actively used to ensure compliance with legal requirements, ENKA procedures and policies, international standards and customer expectations.	Investment in consultancy services and employment of personnel in relevant positions Training activities <500,000 \$	- Product and Service Quality - Economic Performance - Customer Satisfaction - Ethics and Compliance - Combating Climate Change, Adaptation and Emission Reduction - Risk Management - Diversity, Equal Opportunities and Non-Discrimination - Waste Management - Water Management	Our Business and Principles Our Planet	- We will cooperate with or stakeholders, NGOs, institutions, academia through our value chain to solve problems, create innovative approaches and develop best practices. - Adopt the innovations to our systems by following the sectoral international developments. - As ENKA Group we aim to collaborate at least 5 times every year with NGOs and other organizations that conduct sustainability studies. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

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Employee loyalty, attracting and retaining a qualified workforce and talent	Employees not being included in processes concerning sustainability and climate, being excluded from decision making mechanisms or not being adequately informed presents the risk of impacting the company loyalty of the talented employees who want to continue their careers in companies with strong sustainability and climate management. Failure to effectively implement the sustainability strategy and commitments could affect the provision of a workplace where employees can pursue self-development, support for and empowerment of women in business life and especially in STEM fields and the provision of a workplace that is free of discrimination and inequality. Creating a corporate culture where everyone can exist with their diversity, and establishing a safe working environment where inclusivity and equality are integrated into all areas of the business is critical for ENKA. The creation of a safe and inclusive work environment in which people can be healthy and productive underpins skills management to which ENKA attaches importance. Therefore, the failure to create an environment where employees may exist with all their diversity through human-focused approaches presents the risk that these employees will eventually become competitors. Similarly, it is important for the corporate culture to develop along with next generation transformation. For corporate cultures that fail to adopt to the change, long term survival presents a significant risk.	Short term: • Damage to employee loyalty and satisfaction • Loss of employee motivation • Emergence of externally dependent sustainability and climate structures due to lack of employee knowledge in these fields and slower pace of action in sustainability work Medium Term: • Loss of competitiveness • Difficulty in attracting new talent to the company • Impact on product and service quality • Loss of brand reputation and value • Increased cooperation and communication issues among employees who are not included in or informed of processes concerning sustainability and climate • Decreased employee trust in the organization • Decision-making processes that do not embrace diversity reduce the ability to adapt to competitive market conditions Long Term: • Resulting financial losses • Lower customer satisfaction • Delays in operations • Erroneous practices in processes concerning sustainability and climate • Employees leaving the company positioning as competitors • Due to an untransformed corporate culture, the company's inability to access talent and the limitation of its innovation capacity • Failure to deliver sustainability and climate commitments	Physical risks: Extreme weather events and the connected need to reinforce employment conditions; potential damage to working environments and infrastructure. Transition risks: Emergence of new roles in companies; risks to corporate reputation and brand value; rapid changes in employee experiences and needs; need for training and development programs on new skills.	Medium	High	Active work continues on the inclusion of employees in decision making mechanisms and obtaining their feedback. Necessary mechanisms for the provision of equal, fair work environments which are inclusive and free of discrimination have been established and the continuity of the mechanisms is ensured through the ENKA Code of Business Conduct. Training and development programs which support the development and motivation of employees are being provided.	Running academies at ENKA and its subsidiaries Ethics and Compliance Program investments Employee communication activities <500,000 \$	• Employee Rights and Employee Satisfaction • Product and Service Quality • Employee Training, Development and Talent Management • Economic Performance • Customer Satisfaction • Employee Welfare and Mental Health • Ethics and Compliance • Risk Management	• <i><u>Our People and Community</u></i>	• We aim to have women employees comprise 35% of all ENKA Group white collar employees by 2030. • We intend to conduct an employee loyalty survey once every two years and to increase satisfaction ratio to 90% by 2030. • Being the most important of our stakeholders, we genuinely care about our employees and intend to increase our training investment per year by 5% every year until 2030. • We encourage our employees to take part in corporate volunteering and aim to have 5% of our white collar employees participate in corporate voluntary projects. • In order to spread sustainability studies, we will continue supporting development of youth by sponsoring student assemblies at least 2 times every year. • Intending to generalize corporate volunteering and voluntary approach in our community, we aim to conduct at least 5 voluntary work projects every year. • We will ensure that each and every student in ENKA Schools to participate in at least 1 social responsibility project every year. • ENKA Foundation intends to increase voluntary community investment amount by 20% by 2030. • ENKA Schools Spring Teacher's Symposium, which is open for public school teachers, participant amount is meant to be increased by 10% by 2030. • As ENKA Group we aim to collaborate at least 5 times every year with NGOs and other organizations that conduct sustainability studies. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

Main Risk and Opportunity Topic*	Definition of the Risks	Consequences of the Risk for ENKA	Climate Relevance of the Risk / Opportunity and Scenario Analysis**	Impact of the Risk	Probability of the Risk	Risk Management Activities	Investments Carried Out/Will be Carried Out for Risk Management Activities	Material Issues Connected with Risk	Relevant Report Section	Targets
Climate change adaptation, physical risks	The Global Risks Report of the World Economic Forum and the UN Secretary-General's warning about the “global era of boiling” have underlined the importance of climate change adaptation and limiting the global warming. Impacts of climate change will reshape business models in the near and the medium future. Climate change adaptation denotes the capability to adjust to the negative impacts related to climate. Companies have to develop their adaptation strategies in this context. Adaptation strategies support the future existence of companies, their sustainable growth and development of sustainable products and services. Furthermore, physical risks connected to climate change are one of the important factors which impact climate change adaptation. Climate change adaptation covers activities which build resilience against the physical risks presented by climate change. Physical risks have direct impacts on living areas, infrastructure and ecosystems. These include risks such as extreme weather events, rise in the sea level and higher temperatures.	Short term: • Increase in cooling costs • Risk of limitations to project areas due to significant EIA requirements • Difficulty/prolongation of environmental permit processes and audits Medium Term: • Disruptions and shorter work periods due to high temperatures • Disruptions to services due to extreme weather events • Increase in the financial and health impacts of extreme weather events • Increase in energy costs • Increased difficulty in accessing raw materials • Water-intensive and carbon-intensive production activities • Issuing additional commitments in the science-based targets process • Increased difficulty in transitioning to a low-carbon economy • Failure to deliver commitments • Decreased infrastructure resilience • Decrease in employee productivity due to high temperatures and changing climate conditions • Inadequate emergency response plans Long Term: • Increased difficulty in accessing clean water • Drought and desertification • Lower pace of meeting stakeholder expectations • Facing sanctions • Loss of market share of carbon-intensive sectors • Limitations on and disruptions to energy production from fossil fuel power plants • Inability to meet cooling water needs • Frequent updates of infrastructure investments in the operating regions due to climate change and high renewal costs	Physical risks: Extreme weather events, temperature fluctuations, rise in the sea level, damage to infrastructure. Transition risks: Emissions Trading System and Carbon Border Adjustment Mechanism; more stringent national and international sustainability standards, increase in reporting and index expectations; reputation management; protecting the integrity of the supply and value chains.	Very High	High	ENKA ensures that its risk management activities are detailed at the local level, covering projects and subsidiaries, in addition to the structure at the headquarters level. Training on sustainability and climate ensures that employees have better capacity to identify risks in these fields. Outputs of risk assessments are used in establishing project working hours, appropriate employee accommodation conditions, machinery and equipment planning, nutrition and clean water access conditions and the planning of many other lines of work. Outputs of risk assessment are also used in formulating emergency plans. Climate change-based risks are considered while establishing insurance policy coverage.	Risk management workshops Training activities Insurance practices > 10,000,000 \$	• Combating Climate Change, Adaptation and Emission Reduction • Management of Social, Economic and Environmental Impacts on the Local Communities • Energy Management, Efficiency and Renewable Energy • Resource Management and Circular Economy • Environment-Friendly Materials, Equipment and Buildings • Water Management • Waste Management • Innovation, R&D and Digitalization • Biodiversity and Habitat Management • Risk Management • Crisis Management and Business Continuity	• <i>Our Planet</i>	• ***For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

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Access to capital and market risks	In addition to the increasing sustainability and climate-related expectations of investors and customers, there is a significant increase in sustainability and climate elements among the expectations and criteria of financial institutions and credit providers. In this regard, there is a risk that the expected performance may not be demonstrated and that it may become difficult to access credit and capital for new projects, investments or activities. The increased weight of sustainability and climate elements among international competition criteria and tender conditions presents the risk that performance failure in this field will negatively impact the competitiveness of the company.	Short term: • Difficulty in accessing financing and credit • Loss of international competitive advantage • Loss of competitive advantage in international tenders • Problems with compliance with customer and investor expectations Medium Term: • Higher risk of difficulty in compliance with legislation on sustainability and higher risk of encountering judicial processes • Increased cost of fossil fuel power plants • Additional costs arising from legislation and regulations for carbon-intensive power production processes • Fossil fuel power plant carbon pricing costs, ETS impacts • Increase in credit costs Long Term: • Loss of projects or markets due to disruptions to access to capital • Financial value loss of carbon-intensive power plants • Change in market demand for sustainable products • Increased difficulty of credit and financing for projects based on fossil fuels	Physical risks: Damage to infrastructure and assets due to extreme weather events; operational disruptions; impact on financial performance. Transition risks: Changes to standards and legislation and compliance processes; increased demand for sustainable products and services and greater preference for such services; market and investor risks; ESG reporting becoming a criterion for investors.	High	Medium	Early Identification of Risks Committee and the Risk Management Work Group monitor all current developments to identify update requirements to the company's internal procedures and processes. A balanced financial structure between borrowing and own capital is maintained against adverse changes in interest rates and market conditions. Expectations of financial institutions are closely monitored and adjustments are made to internal processes and procedures in line with changing expectations. Most up-to-date practices, lessons learned and innovation are followed-up closely with active participation in common sectoral platforms and the professional chambers. Active business development work is carried out to discover new areas of operations and regions for activities.	Business development activities Consultancy obtained for environmental and social impact analyses Memberships Training activities 500,000 \$ - 10,000,000 \$	• Economic Performance • Product and Service Quality • Customer Satisfaction • Ethics and Compliance • Risk Management • Crisis Management and Business Continuity	• Our Strategic Approach • Our Business and Principles	• ENKA's senior executives receive variable compensation includes a criterion linked to the greenhouse gas emissions reduction target achievement of the relevant unit. • We also plan to include sustainability and climate change related projects of our employees to our incentive programs, by 2025, to accelerate the innovative ideas within our company. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

* When determining the key risks and opportunities, materiality analysis was used; furthermore, the enterprise risk and opportunity governance approach was implemented directly. In this process, the probability and impact assessments were taken into account, and a comprehensive evaluation was conducted using an index related to detection difficulty.

** In evaluating climate-related risks and opportunities, the IPCC RCP scenarios were utilized for the specific key risk and opportunity topics. RCP 2.6 predicts innovative opportunities with low emission targets, RCP 4.5 suggests that the carbon management adaptation processes will accelerate, RCP 6.0 indicates that partial emission reduction strategies will create transformation opportunities in certain sectors, and RCP 8.5 shows that extreme weather events and physical risks will have significant impacts on business processes.

*** ENKA, together with its subsidiaries, operates in 4 main sectors: Engineering and Construction, Electricity Generation, Real Estate, and Trade. Based on the analysis of historical data from all subsidiaries, ENKA's Engineering and Construction (construction and production facilities), Real Estate, and Electricity Generation activities have been prioritized in the goal-setting process. Since each sector has its own dynamics and processes, separate goals were set for each sector.

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Sustainability and Climate Change Opportunities

Main Risk and Opportunity Topic*	Emerging Opportunities**	Impact of the Opportunity	Probability of the Opportunity	Sustainability and Climate Investments Carried out/ Will be Carried Out for the Opportunity	Material Issues Connected with Opportunity	Relevant Report Section	Targets
Corporate governance, risk and crisis management, communication and brand reputation	Short term: - Gaining reputation as responsible and leading company in sustainability and climate - Strong communication capacity in environmental, social and governance framework - Meeting the brand value and brand reputation perception requirements at the highest level - Developing the vision for leadership of the sector at the international level Medium Term: - Higher employee and customer satisfaction - Opportunities for entering new markets and projects - Emergence of new processes which could make a positive impact on stakeholders - Positive differentiation from other organizations in the sector in terms of sustainability work - Increase and continuation of sincere trust in the company among customers and stakeholders Long Term: - Reinforcing the long-lasting strong employer brand - Opportunities for entering new markets and projects - The creation of strong communication mechanisms that will effectively intervene during crisis situations - The awareness and monitoring of ENKA's sustainability efforts throughout the entire value chain	Medium	Medium	Sustainability communication investments Media communication infrastructure investments <500.000\$	- Economic Performance - Customer Satisfaction - Employee Rights and Employee Satisfaction - Ethics and Compliance - Combating Climate Change, Adaptation and Emission Reduction - Risk Management - Crisis Management and Business Continuity	Our Strategic Approach Our Business and Principles Our Planet	- We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of "high risk" suppliers and subcontractors. - We are committed to have at least 25% women members in our Board. - We have set our sights on organizing and assembling "ENKA Sustainability Congress" in 2027 with participants from various sectors and societies. - ENKA Schools will continue their support of education by conducting partnerships and collaboration at least once a year with a public school in close proximity regarding sustainability activities and training. - We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. - Our aim is to have our customer satisfaction rate at 95% in all group companies. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/
Economic, political and geopolitical developments	Short term: - Emergence of new areas of activities - Direct and high-quality investment in alternative resources and renewable energy - Increase in the ratio of local suppliers - Establishment of a structure that can constantly predict and manage conjectural and structural changes that may impact economic profitability Medium and Long Term - Opportunities for new sectorial leadership positions in some countries - Use of incentives in some policies concerning adaptation processes - Preparedness for all economic, political and geopolitical developments related to climate change in every field of production and investment - Adoption of the circular economy models - Value chain optimization - Creation of opportunities for low-carbon technologies	Medium	Medium	Market analysis and business development investments Consultancy services Local supply chain activities Memberships 500,000 \$ - 10,000,000 \$	- Economic Performance - Customer Satisfaction - Product and Service Quality - Contribution to the Local Economy and Local Employment - Risk Management - Crisis Management and Business Continuity	Corporate Governance Structure and Committees Economic Performance Ethics and Compliance Program Responsible Supply Chain Management Community Investment	- We will increase the use of renewable energy in our operations and take opportunities for renewable energy investments. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of "high risk" suppliers and subcontractors. - ENKA and its subsidiaries currently have 5 facilities with an ISO 50001 system in place. By 2030, it is aimed to raise this number to 26, by accelerating our system set-up initiatives. - All ENKA İnşaat projects are expected to complete at least 2 social responsibility projects in their lifetime. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

Main Risk and Opportunity Topic*	Emerging Opportunities**	Impact of the Opportunity	Probability of the Opportunity	Sustainability and Climate Investments Carried out/ Will be Carried Out for the Opportunity	Material Issues Connected with Opportunity	Relevant Report Section	Targets
Employee health and safety	Short term: - Increased pace and effectiveness of OHS processes through digitalization and automation processes - Strengthening employees' mental health through psychological support programs, stress management seminars, or counseling services Medium Term: - Becoming a leading company in occupational health and safety and thereby attracting and retaining employees - Increased employee satisfaction - Increased participation of employees in OHS processes - Leading the sector through activities for the management of psychosocial risks - Increased project productivity through activities to manage psychosocial risks - Strengthening employees' trust in the organization, their work, and working conditions, and developing a culture of psychological safety in the workplace Long Term: - Increased competitiveness for receiving new projects through increased customer satisfaction - Minimizing the loss of labor force through the reduction in workplace accidents and occupational illnesses - Supporting a creative and innovative work culture through healthy and happy employees - Stronger reputation as a trustworthy and preferred company	Medium	High	Investment in innovation and training specifically for employee health and safety Digitalization and artificial intelligence investments 500,000 \$ - 10,000,000 \$	- Occupational Health and Safety - Employee Welfare and Mental Health - Employee Rights and Employee Satisfaction - Employee Training, Development and Talent Management - Customer Satisfaction - Risk Management	<i>Our People and Community</i> <i>Occupational Health and Safety</i>	- Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of "high risk" suppliers and subcontractors. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/
Supply chain sustainability	Short term: - Sustainable supply chain management - Sustainable financing and incentive opportunities - Supporting the supply chain to be more efficient, agile, and sustainable through technological advancements Medium Term: - Increased brand reputation - Meeting market needs through alternative suppliers - Strengthening local suppliers and local employment opportunities - Ensuring suppliers identify targets for sustainability and climate - Emergence of products such as green steel on the market - Development of alternative supplier opportunities through green product diversification Long Term: - Market leadership, impact and value creation - Implementation of supplier transformation programs - Decarbonization of the supply chain - Sectorial and international cooperation - Effectively managing environmental, social, and governance risks in the supply chain	Medium	Medium	Supply chain management investments Local supply chain development activities Auditing activities Memberships and joint projects > 10,000,000 \$	- Product and Service Quality - Ethics and Compliance Program - Management of Social, Economic and Environmental Impacts on the Local Communities - Contribution to the Local Economy and Local Employment - Social Investment Programs and Social Responsibility - Supplier Diversity and Local Procurement - Environmental and Social Compliance of Suppliers - Risk Management - Crisis Management and Business Continuity	<i>Responsible Supply Chain Management</i>	- We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of "high risk" suppliers and subcontractors. - We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/
Compliance with anti-corruption, human rights and conflict of interest policies throughout the value chain	Short term: - Increasing equality, diversity and inclusivity capacities - Increasing trust and enhancing reputation among business partners, customers, employees, and all stakeholders - Maintaining compliance with national and international requirements - Meeting investor and customer expectations - Increasing employee engagement and motivation Medium Term: - Increasing resilience and compliance capacity - Supporting local communities - Increasing competitiveness Long Term: - New market opportunities - Emergence of social innovation opportunities	Medium	Medium	Ethics and compliance program investments Training activities < 500,000 \$	- Ethics and Compliance - Management of Social, Economic and Environmental Impacts on the Local Community - Responsible Supply Chain Management - Risk Management - Customer Satisfaction - Diversity, Equal Opportunities and Non-Discrimination	<i>Ethics and Compliance Program</i> <i>Responsible Supply Chain Management</i>	- We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of "high risk" suppliers and subcontractors. - We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

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Technological developments (digitalization), information security and cybersecurity	Short term: - Achieving sectorial leadership through innovation and R&D activities, formation of new business lines, opportunity to access new customers and markets - Increased work productivity through adaptation to new technological developments - Reduced operational costs through investments in technology Medium and Long Term: - Ensuring talent diversity, providing time for employee development by leveraging technological advancements, and utilizing technological developments - Enhancing data security with next-generation cybersecurity tools and solutions, and preserving corporate memory	Medium	High	R&D and innovation investments and employment Digitalization and artificial intelligence investments > 10,000,000 \$	- Information Security & Cybersecurity - Innovation, R&D and Digitalization - Risk Management - Ethics and Compliance - Employee Training, Development and Talent Management - Crisis Management and Business Continuity	Information Security Management System	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - We commit to maintain ISO 50001 Energy Management System certification ensuring energy efficiency of our facilities. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of "high risk" suppliers and subcontractors. - We have set our sights on organizing and assembling "ENKA Sustainability Congress" in 2027 with participants from various sectors and societies. - We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/
Compliance with current, new and emerging national and international standards and legal requirements	Short term: - Increase in competitive advantage Medium Term: - Making room for the development of new services and products which lead the sector - Maintaining high preferability for inventive and support mechanisms Long Term: - Increased international recognition and trust; increase in international cooperation - Avoiding sanctions through compliance with standards and related savings - Maintaining position as a preferred place to work as an up-to-date and compliant company - Creating a strong corporate profile focused on sustainability and social benefit through compliance with international environmental and social standards	Medium	Medium	Investment in consultancy services and employment of personnel in relevant positions Training activities < 500,000 \$	- Product and Service Quality - Risk Management - Management of Social, Economic and Environmental Impacts on the Local Community - Economic Performance - Customer Satisfaction - Ethics and Compliance	Our Business and Principles Our Planet	- We will cooperate with or stakeholders, NGOs, institutions, academia through our value chain to solve problems, create innovative approaches and develop best practices. - Adopt the innovations to our systems by following the sectoral international developments. - As ENKA Group we aim to collaborate at least 5 times every year with NGOs and other organizations that conduct sustainability studies. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/
Employee loyalty, attracting and retaining a qualified workforce and talent	Short term: - Stronger employee loyalty - Emergence of new roles - Increase in employee inclusion in work participation and decision making processes Medium and Long Term: - Becoming a brand for employees, and maintaining and improving this position - Increased process performance, innovation and R&D activities with the employment of highly talented individuals - Creating a diverse and healthy working environment with a human-centered and employee-valuing approach, fostering creativity within the organization, and supporting sector leadership through a sense of belonging to the company - Rapid adjustment of the company to changing and increasing international requirements with the increase of employees at the company who are specialized in sustainability and climate - Creating a work environment that allows employees to explore different career paths, adapting to the transformation in working life - Easing access to finance and meeting sustainable financing expectations, particularly through inclusivity, diversity, and equality activities	Medium	Medium	Employee orientation programs Employee communication activities < 500,000 \$	- Employee Rights and Employee Satisfaction - Employee Welfare and Mental Health - Ethics and Compliance - Risk Management - Diversity, Equal Opportunities and Non-Discrimination - Employee Training, Development and Talent Management - Product and Service Quality - Economic Performance - Customer Satisfaction	Our People and Community	- We aim to have women employees comprise 35% of all ENKA Group white collar employees by 2030. - We intend to conduct an employee loyalty survey once every two years and to increase satisfaction ratio to 90% by 2030. - Being the most important of our stakeholders, we genuinely care about our employees and intend to increase our training investment per year by 5% every year until 2030. - We encourage our employees to take part in corporate volunteering and aim to have 5% of our white collar employees participate in corporate voluntary projects. - In order to spread sustainability studies, we will continue supporting development of youth by sponsoring student assemblies at least 2 times every year. - Intending to generalize corporate volunteering and voluntary approach in our community, we aim to conduct at least 5 voluntary work projects every year. - We will ensure that each and every student in ENKA Schools to participate in at least 1 social responsibility project every year. - ENKA Foundation intends to increase voluntary community investment amount by 20% by 2030. - ENKA Schools Spring Teacher's Symposium, which is open for public school teachers, participant amount is meant to be increased by 10% by 2030. - As ENKA Group we aim to collaborate at least 5 times every year with NGOs and other organizations that conduct sustainability studies. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

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Climate change adaptation, physical risks	Short term: - Investment in renewable energy resources - Energy and resource efficiency - Supporting the circular economy, adopting circular economy models, and optimizing resource usage - Reducing waste - Effective use and protection of water resources Medium Term: - Localization of the supply chain - Cooperation with stakeholders - Updating emergency plans - Use of alternative resources - Strengthening the risk-based approach to work - Green steel production opportunities - Lowering the potential cost of carbon through sustainable products and services - ETS preparedness - Differentiating and strengthening the leadership position in the industry with climate change adaptation strategies and goals Long Term: - Use of high technology systems - Strengthening automation processes - Utilization of artificial intelligence and robotic processes - Developing strategies and policies that support net gains in biodiversity	Medium	High	Investment in new technology and practices Investment in alternative energy resources > 10,000,000 \$	- Combating Climate Change, Adaptation and Emission Reduction - Management of Social, Economic and Environmental Impacts on the Local Communities - Energy Management, Efficiency and Renewable Energy - Resource Management and Circular Economy - Environment-Friendly Materials, Equipment and Buildings - Water Management - Waste Management - Innovation, R&D and Digitalization - Biodiversity and Habitat Management - Risk Management - Crisis Management and Business Continuity	Our Planet	***For the performance against targets: Our Sustainability Performance - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/
Access to capital and market opportunities	Short term: - Ensuring operational efficiency - Opportunities for new markets - Sustainability-focused incentive mechanisms - National renewable energy certification - Investment in the renewable energy market Medium Term: - Rapid adaptation to sustainability targets and prominence in green investment opportunities - Strengthening brand value - Supplying sustainable products and services to the market - Integration of fossil fuel power plants with renewable energy resources and market share in power storage solutions - Possibility to provide power through hybrid power plants in regions where energy needs cannot be met through renewable resources - Increasing investor trust and facilitating access to capital through transparent and regular reporting - Providing guidance to accelerate suppliers' sustainability efforts - Closely monitoring regulations/standards and early identification of new market opportunities and business models with industry-leading expertise Long Term: - Long term improvement in investor and customer confidence - Stronger market position and international leadership - Developing flexible business models that will increase resilience to market fluctuations and ensuring a stronger position during crisis periods	Medium	Medium	Business development activities for the identification of new markets and new investments Investment in renewable energy supply Investment in renewable energy production > 10,000,000 \$	- Economic Performance - Product and Service Quality - Customer Satisfaction - Ethics and Compliance - Contributing to the Local Economy and Local Employment - Social Investment and Social Responsibility - Risk Management - Crisis Management and Business Continuity	Our Strategic Approach Our Business and Principles	- ENKA's senior executives receive variable compensation includes a criterion linked to the greenhouse gas emissions reduction target achievement of the relevant unit. - We also plan to include sustainability and climate change related projects of our employees to our incentive programs, by 2025, to accelerate the innovative ideas within our company. - For more information on targets: https://www.enka.com/sustainability/sustainability-targets/

* When determining the key risks and opportunities, materiality analysis was used; furthermore, the enterprise risk and opportunity governance approach was implemented directly. In this process, the probability and impact assessments were taken into account, and a comprehensive evaluation was conducted using an index related to detection difficulty.

** In evaluating climate-related risks and opportunities, the IPCC RCP scenarios were utilized for the specific key risk and opportunity topics. RCP 2.6 predicts innovative opportunities with low emission targets, RCP 4.5 suggests that the carbon management adaptation processes will accelerate, RCP 6.0 indicates that partial emission reduction strategies will create transformation opportunities in certain sectors, and RCP 8.5 shows that extreme weather events and physical risks will have significant impacts on business processes.

*** ENKA, together with its subsidiaries, operates in 4 main sectors: Engineering and Construction, Electricity Generation, Real Estate, and Trade. Based on the analysis of historical data from all subsidiaries, ENKA's Engineering and Construction (construction and production facilities), Real Estate, and Electricity Generation activities have been prioritized in the goal-setting process. Since each sector has its own dynamics and processes, separate goals were set for each sector.

Annex 7: Direct Contribution to Economies in Regions with the Highest Local Procurement

Country	Total Amount
Russia	>USD 326.6 million
Serbia	>USD 278.3 million
Germany	>USD 147.9 million



Annex 8: Employee Data

(Data of the companies included in the report as of December 31, 2024)

	Blue Collar		White Collar	
	Female	Male	Female	Male
Number of Employees	576	17,341	1,482	3,700
Ratio (%)	3%	75%	6%	16%
Total	23,099			

Employee Profile by Age Distribution

Age	Blue Collar		White Collar	
	Number	Ratio	Number	Ratio
< 30	4,608	20%	1,243	5%
30 - 50	11,797	51%	3,324	14%
> 50	1,511	7%	616	3%
Total	17,916	78%	5,183	22%

Number and Ratio of Employees with Disabilities*

	Blue Collar		White Collar	
	Number	Ratio	Number	Ratio
Number of Employees with Disabilities	67	0.29%	70	0.30%

*This section covers all employees, including overseas projects and subsidiaries. This is not the ratio for Türkiye operations only.

Number of Employees by Contract Type with Gender Breakdown

	Female	Male
Permanent	1,146	5,628
Temporary	904	15,421

Number of Employees by Contract Type with Country Breakdown

	Permanent	Temporary
Türkiye	4,844	1,964
Russian Federation	801	4,214
Serbia	137	2,936
North Macedonia	137	1,032
Saudi Arabia	26	855
Mongolia	46	803
Brazil	36	770
South Sudan	19	736
Mexico	18	649
Kazakhstan	16	607
Germany	95	525
Italy	16	303
China	179	133
Turkmenistan	8	287
Libya	34	110
Uzbekistan	117	26
United Kingdom	81	46
Pakistan	9	87
The Bahamas	12	80
Greece	12	64
India	10	30
Bangladesh	0	33
Tajikistan	30	3
Kyrgyzstan	16	6
USA	22	0
Other*	43	36
Total	6,764	16,335

*Other countries include: Belarus, Bulgaria, Ethiopia, Jordan, Syria, Iraq, Kosovo, Paraguay, Sri Lanka, Australia, Austria, South Africa, Iran, Spain, Dominican Republic, Canada, Kenya, Colombia, Costa Rica, Lebanon, Egypt, Nigeria, Puerto Rico, Ukraine, Venezuela, Yemen, Zimbabwe

Number of Full Time and Part Time Employees with Gender Breakdown

	Female	Male
Full Time	2,023	21,005
Part Time*	34	37

*22 of the part-time employees are in Russia and the rest of them are in Türkiye.



Number of Senior Management Employees by Gender

	Number	Ratio
Female	15	13%
Male	98	87%

Number of Senior Management Employees by Age

	Number	Ratio
< 30	1	1%
30 - 50	61	54%
> 50	51	45%
Total	113	100%

Number of Employees by Employee Category at ENKA İnşaat

	ENKA İnşaat	
	Number	Ratio
Turkish	5,130	29.4%
Local	4,794	27.5%
Subcontractor	210	1.2%
Other	7,295	41.9%
Total	17,429	100%

* Employees employed in the country of operation are categorized as “local”. Local employees in the countries of operation and personnel who are citizens of a third country other than Turkish citizens are listed as the “other” category.

Other Information

Ratio of Initial Wage to Legal Minimum Wage	1.36
Turnover Rate (resignation and voluntary retirement)	8%
Mandatory Termination Rate (retirement, death, medical disability, dismissal, etc.)	4%
Total Volunteer Work Carried Out in 2024	2,100 person-hours
Ratio of Female Lower-Level Managers	32%
Ratio of Female Mid-Level Managers	10.8%
The Ratio of Employees That are Union Members or Covered by Collective Labor Agreement to All Employees	13%

Annex 9: ENKA’s Lost Day and Occupational Incidents Performance, 2024

ENKA Group	2024 Total Person-Hours	70,297,334			
	Incident Type and Ratio	Female		Male	
		Blue Collar	White Collar	Blue Collar	White Collar
	Number of Fatalities	0	0	0	0
	Number of Lost Time Incidents	0	0	43	0
	Lost Time Incident Frequency Rate	0	0	0.12	0
	Number of Lost Days	0	0	717	0
	Lost Time Incident Severity Rate	0	0	2.04	0
	Number of Restricted Work Cases	0	0	30	0
	Number of Medical Treatments	0	0	85	0
Subcontractors	Number of First Aid Cases	0	3	583	5
	Number of Recordable Incidents	0	0	158	0
	Recordable Incident Frequency Rate	0	0	0.45	0

Subcontractors	2024 Total Person-Hours	4,286,553				74,583,887
	Incident Type and Ratio	Female		Male		Total (ENKA Group + Subcontractors)
		Blue Collar	White Collar	Blue Collar	White Collar	
	Number of Fatalities	0	0	0	0	0
	Number of Lost Time Incidents	0	0	2	0	45
	Lost Time Incident Frequency Rate	0	0	0.09	0	0.12
	Number of Lost Days	0	0	504	0	1,221
	Lost Time Incident Severity Rate	0	0	23.52	0	3.27
	Number of Restricted Work Cases	1	0	3	0	34
	Number of Medical Treatments	0	0	8	0	93
ENKA Group	Number of First Aid Cases	0	0	102	0	693
	Number of Recordable Incidents	1	0	13	0	172
	Recordable Incident Frequency Rate	0.046	0	0.61	0	0.46

Annex 10: Distribution of ENKA’s Fuel and Energy Consumption in 2024

ENKA Group Energy and Fuel Consumption in 2024 (TJ)

Company	Fuel Consumption	Energy Consumption		Amount of Energy Sold	Total Energy Generated from Renewable Energy Source	Total Energy Procured from Renewable Energy Sources
	Fossil Fuels	Electricity	Hot Water Consumption for Heating Purposes and Steam	Electricity		
ENKA İnşaat ve Sanayi A.Ş.	78.4	74.7	50.8	-	-	-
Bechtel Enka UK Ltd.	780.1	49.3	-	-	-	-
Bechtel Enka UK 2 Ltd.	163.5	2.2	-	-	-	-
Senimdi Kurylys LLP	207.2	24.4	-	-	-	-
Enka UK Construction Ltd.	0.1	-	-	-	-	-
Enka Construction S.A.	0.1	-	-	-	-	1.6
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	23.3	0.2	-	-	-	-
Kasktaş Arabia Ltd.	26.1	-	-	-	-	-
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	23.3	23.6	-	-	24.2	-
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	18.1	15.4	-	-	8	-
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	90.3	47.7	-	-	17.5	-
Cimtas Ningbo Steel Processing Co., Ltd.*	1.5	7.3	9.9	1.4	5.6	1.8
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	5.2	24.9	-	-	-	-
Gemlik Deniz Taşımacılık Ltd. Şti.	1.5	-	-	-	-	-
Gebze Elektrik Üretim Ltd.Şti.	12,984.4	46.7	-	6,030.5	-	-
İzmir Elektrik Üretim Ltd.Şti.	3,578.2	33.9	-	1,651.1	-	-
Adapazarı Elektrik Üretim Ltd.Şti.	4,986.6	19.5	-	2,345.8	-	-
Enka Kırklareli Elektrik Üretim A.Ş.	53.5	8.8	-	-	-	-
Moskva Krasnye Holmy LLC (MKH)	0.2	35.2	61.4	-	-	-
Otel MoskvaKrasnye Holmy LLC (OMKH)	0.1	20.7	21.1	-	-	-
Mosenka LLC	0.1	8.9	19.1	-	-	-
Enka TC LLC	147.7	256.1	234.1	-	-	-
City Center Investment B.V.	0.3	117.3	103	-	-	-
Enkamos Region B.V.	-	10.2	-	-	-	-
Enka Pazarlama İhracat İthalat A.Ş.	14.7	2.5	-	-	-	-
Entaş Nakliyat ve Turizm A.Ş.	0.3	0.2	-	-	-	-
Airenka Hava Taşımacılığı A.Ş.	23.3	-	-	-	-	-
Total	23,208.1	829.6	499.6	10,028.8	55.3	3.4

*The source of the electricity sold by Cimtas Ningbo is solar energy.

📌 ENKA Group Energy and Fuel Consumption in 2024 (MWh)

	Fuel Consumption	Energy Consumption		Amount of Energy Sold	Total Energy Generated from Renewable Energy Source	Total Energy Procured from Renewable Energy Sources
Company	Fossil Fuels	Electricity	Hot Water Consumption for Heating Purposes and Steam	Electricity		
ENKA İnşaat ve Sanayi A.Ş.	21,768.1	20,743.6	14,123.6	-	-	-
Bechtel Enka UK Ltd.	216,706.4	13,690.3	-	-	-	-
Bechtel Enka UK 2 Ltd.	45,404.3	605.3	-	-	-	-
Senimdi Kurylys LLP	57,545.6	6,779.1	-	-	-	-
Enka UK Construction Ltd.	22.7	-	-	-	-	-
Enka Construction S.A.	28.9	-	-	-	-	448.9
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	6,463.6	44	-	-	-	-
Kasktaş Arabia Ltd.	7,253.3	-	-	-	-	-
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	6,480.4	6,545.7	-	-	6,712.2	-
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	5,025.5	4,276.2	-	-	2,233.2	-
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	25,087.6	13,262.9	-	-	4,865	-
Cimtas Ningbo Steel Processing Co., Ltd.*	430.5	2,018.9	2,756.5	396.2	1,541.8	500
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	1,439.5	6,923.8	-	-	-	-
Gemlik Deniz Taşımacılık Ltd. Şti.	410	-	-	-	-	-
Gebze Elektrik Üretim Ltd.Şti.	3,606,765	12,969.2	-	1,675,146.4	-	-
İzmir Elektrik Üretim Ltd.Şti.	993,953.9	9,422.3	-	458,639.3	-	-
Adapazarı Elektrik Üretim Ltd.Şti.	1,385,176	5,413.2	-	651,599.1	-	-
Enka Kırklareli Elektrik Üretim A.Ş.	14,872.2	2,450.7	-	-	-	-
Moskva Krasnye Holmy LLC (MKH)	64.5	9,775.1	17,061.1	-	-	-
Otel MoskvaKrasnye Holmy LLC (OMKH)	17.7	5,757.1	5,873.4	-	-	-
Mosenka LLC	39.8	2,462.3	5,295.2	-	-	-
Enka TC LLC	41,019.3	71,141.2	65,041.5	-	-	-
City Center Investment B.V.	91.5	32,582.6	28,613.4	-	-	-
Enkamos Region B.V.		2,846.5	-	-	-	-
Enka Pazarlama İhracat İthalat A.Ş.	4,089	689.4	-	-	-	-
Entaş Nakliyat ve Turizm A.Ş.	78.8	54.4	-	-	-	-
Airenka Hava Taşımacılığı A.Ş.	6,472.1	-	-	-	-	-
Total	6,446,706.3	230,453.8	138,764.8	2,785,781	15,352.2	948.9

*The source of the electricity sold by Cimtas Ningbo is solar energy.

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📌 Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities
📌 Scope-1 and Scope-2 Emissions by Company

	2022	2023	2024
Company	Scope 1+2 tCO ₂ e	Scope 1+2 tCO ₂ e	Scope 1+2 tCO ₂ e
ENKA İnşaat ve Sanayi A.Ş.	12,653	14,307	19,346
ENKA Headquarters	1,037	1,063	788
Tüpraş İzmit Refinery Maintenance and Repair Works Project	-	-	384
Propylene Splitter Unit Project - İzmit Refinery	-	-	8
Propylene Splitter Unit Project - İzmir Refinery	-	-	9
SOCAR Electromechanical Works Project	-	-	367
Nassau Cruise Port Project	1,849	-	-
ENKA Russia Branch Office	9,767	13,244	17,790
Moscow Projects	2,036	5,790	10,872
ENKA Invest	7,731	7,454	6,918
Bechtel Enka UK Ltd.*	62,396	23,711	35,476
Bechtel Enka UK Ltd. Serbia Branch	62,396	23,711	35,476
Morava Corridor Motorway Project	62,396	23,711	35,476
Bechtel Enka UK 2 Ltd.*	-	302	6,758
Bechtel - ENKA UK Ltd. North Macedonia Branch	-	302	6,758
North Macedonia Corridors 8 & 10d Motorway Project	-	302	6,758
Senimdi Kurylys LLP	44,325	34,171	18,871
Tengiz Base Operations and Maintenance Works and 3GP Project	44,325	34,171	18,871
Enka UK Construction Ltd.	-	2	6
Hinkley Point C Project	-	2	6
Enka Construction S.A.	-	4	8
ENKA Construction S.A. UK Branch	-	4	8
Shotton Paper Mill Project	-	4	8
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	-	-	1,887
Kasktaş Arabia Ltd.	-	-	2,110
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	9,155	6,092	4,367
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	7,544	7,926	3,058
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	9,939	10,217	11,429
Cimtas Ningbo Steel Processing Co., Ltd.	2,933	3,248	2,939
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	2,764	2,893	3,366
Gemlik Deniz Taşımacılık Ltd. Şti.	-	-	121
Gebze Elektrik Üretim Ltd.Şti.	2,788,893	1,866,538	630,412
İzmir Elektrik Üretim Ltd.Şti.			178,149
Adapazarı Elektrik Üretim Ltd.Şti.			242,918
Enka Kırklareli Elektrik Üretim A.Ş.	-	3,536	5,423
Kırklareli Combined Cycle Power Plant Project	-	3,536	5,423
Moskva Krasnye Holmy LLC (MKH) & Otel Moskva Krasnye Holmy LLC (OMKH)	13,104	13,068	13,193
Mosenka LLC	2,731	2,575	2,555
Enka TC LLC	54,420	51,372	53,354
City Center Investment B.V.	21,115	19,477	19,719
Enkamos Region B.V.	-	517	916
Enka Pazarlama İhracat İthalat A.Ş.	1,488	1,600	1,407
Entaş Nakliyat ve Turizm A.Ş.	-	-	41
Airenka Hava Taşımacılığı A.Ş.	-	-	1,704
Total	3,033,460	2,061,556	1,259,531

*Since these projects are joint venture projects, 50% of the emission values have been reflected in the ENKA report.

Greenhouse Gas Emission Intensity by Company (Scope-1 + Scope-2)

Company	2022 (tonCO ₂ e/million USD)	2023 (tonCO ₂ e/million USD)	2024 (tonCO ₂ e/million USD)
ENKA İnşaat ve Sanayi A.Ş.			
ENKA Headquarters	-	-	69.9
Tüpraş İzmit Refinery Maintenance and Repair Works Project			
Propylene Splitter Unit Project - İzmit Refinery			
Propylene Splitter Unit Project - İzmir Refinery			
SOCAR Electromechanical Works Project			
ENKA Russia Branch Office	-	-	-
Moscow Projects	15.62	34.63	42.07
ENKA Invest	202.15	162.19	156.35
Bechtel Enka UK Ltd.	-	-	-
Bechtel Enka UK Ltd. Serbia Branch	-	-	-
Morava Corridor Motorway Project	339.63	122.77	156.80
Bechtel Enka UK 2 Ltd.	-	-	-
Bechtel - ENKA UK Ltd. North Macedonia Branch	-	-	-
Corridors 8 & 10d Motorway Project	-	24.74	142.54
Senimdi Kurylys LLP	-	-	-
Tengiz Base Operations and Maintenance Works and 3GP Project	5,207.3	5,760.1	83.35
Enka UK Construction Ltd.	-	-	-
Hinkley Point C Project	-	0.39	0.15
Enka Construction S.A.	-	-	-
ENKA Construction S.A. UK Branch	-	-	-
Shotton Paper Mill Project	-	0.04	0.03
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş. & Kasktaş Arabia Ltd.	-	-	67.46
Çimtaş Group Companies	73.15	45.65	48.84
Gebze Elektrik Üretim Ltd.Şti.	2,280.50	2,615.77	3,525
İzmir Elektrik Üretim Ltd.Şti.	2,092.98	2,676.99	2,440
Adapazarı Elektrik Üretim Ltd.Şti.	2,066.71	2,738.78	3,209.50
Moskva Krasnye Holmy LLC (MKH) & Otel MoskvaKrasnye Holmy LLC (OMKH)	353.66	374.64	342
Mosenka LLC	281.27	262.77	244.88
Enka TC LLC	479.64	485.41	502.97
City Center Investment B.V.	177.56	174	174.64
Enkamos Region B.V.	-	131.71	100.43
Enka Pazarlama İhracat İthalat A.Ş.	6.23	5.91	5.41
Entaş Nakliyat ve Turizm A.Ş.	-	-	24.36

Greenhouse Gas Emission Intensity Per Employee (Scope-1 + Scope-2)

Company	2022 (tonCO ₂ e/employee)	2023 (tonCO ₂ e/employee)	2024 (tonCO ₂ e/employee)
ENKA İnşaat ve Sanayi A.Ş.			
ENKA Headquarters	1.79	0.98	1.17
Tüpraş İzmit Refinery Maintenance and Repair Works Project	-	-	0.67
Propylene Splitter Unit Project - İzmit Refinery	-	-	0.78
Propylene Splitter Unit Project - İzmir Refinery	-	-	0.37
SOCAR Electromechanical Works Project	-	-	1.42
ENKA Russia Branch Office			
Moscow Projects	1.39	2.93	2.86
ENKA Invest	120.80	120.23	108.09
Bechtel Enka UK Ltd.			
Bechtel Enka UK Ltd. Serbia Branch			
Morava Corridor Motorway Project	23.01	8.28	11.47
Bechtel Enka UK 2 Ltd.			
Bechtel - ENKA UK Ltd. North Macedonia Branch			
Corridors 8 & 10d Motorway Project	-	1.21	5.49
Senimdi Kurylys LLP			
Tengiz Base Operations and Maintenance Works and 3GP Project	24.99	26.78	32.48
Enka UK Construction Ltd.			
Hinkley Point C Project	-	0.13	0.07
Enka Construction S.A.			
ENKA Construction S.A. UK Branch			
Shotton Paper Mill Project	-	0.06	0.17
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş. & Kasktaş Arabia Ltd.	-	-	7.44
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	11.12	7.58	5.75
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	23.21	28.72	11.81
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	10.52	7.57	7.21
Cimtas Ningbo Steel Processing Co., Ltd.	8.19	9.67	8.99
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	10.67	9.27	10.17
ENKA Power Plants	9,453.87	5,072.11	4,239.83
Enka Kırklareli Elektrik Üretim A.Ş.			
Kırklareli Combined Cycle Power Plant Project	-	7.43	4.67
Moskva Krasnye Holmy LLC (MKH) & Otel Moskva Krasnye Holmy LLC (OMKH)	53.05	48.94	56.62
Mosenka LLC	52.52	50.49	54.37
Enka TC LLC	173.87	163.08	169.38
City Center Investment B.V.	190.23	182.03	246.49
Enkamos Region B.V.	-	43.12	65.43
Enka Pazarlama İhracat İthalat A.Ş.	8.04	8.12	6.96
Entaş Nakliyat ve Turizm A.Ş.	-	-	1.73
Airenka Hava Taşımacılığı A.Ş.	-	-	154.94

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Greenhouse Gas Emission Intensity Per Used Area (Scope-1 + Scope-2)

Company	2022 (tonCO ₂ e/m²)	2023 (tonCO ₂ e/m²)	2024 (tonCO ₂ e/m²)
ENKA İnşaat ve Sanayi A.Ş.*			
ENKA Headquarters	-	-	0,07
ENKA Invest	0,10	0,10	0,09
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	0,16	0,11	0,08
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.**	0,11	0,11	0,04
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	0,18	0,19	0,21
Cimtas Ningbo Steel Processing Co., Ltd.	0,11	0,12	0,11
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	0,19	0,20	0,24
ENKA Power Plants	25,55	17,10	9,63
Moskva Krasnye Holmy LLC (MKH) & Otel Moskva Krasnye Holmy LLC (OMKH)	0,15	0,15	0,15
Mosenka LLC	0,10	0,09	0,09
Enka TC LLC	0,06	0,06	0,06
City Center Investment B.V.	0,13	0,12	0,12
Enkamos Region B.V.	-	0,02	0,03
Enka Pazarlama İhracat İthalat A.Ş.	0,07	0,08	0,07
Entaş Nakliyat ve Turizm A.Ş.	-	-	0,06

* Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş., Kasktaş Arabia Ltd. and Airenka Hava Taşımacılığı are reported within the scope of ENKA Headquarters.

** Gemlik Deniz Taşımacılık Ltd. Şti. is reported within the scope of Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.

ENKA Group Scope 1, Scope 2 and Scope 3 Emissions by Years

Greenhouse Gas Emissions (tCO ₂ e)	2021	2022	2023	2024
Scope 1	4,025,525	2,888,653	1,926,462	1,129,174
Scope 2	173,813	144,809	135,094	130,357
Scope 3*	1,567,009	2,377,015	1,162,228	1,323,515
Total	8,766,347	5,412,012	3,223,784	2,583,046

* Data included in the calculation within Scope 3: Purchased Goods and Services, Capital Goods, Fuel and Energy-Related Activities, Upstream Transportation and Distribution, Waste Generated in Operations, Business Travel, Employee Commuting, Upstream Leased Assets, Downstream Transportation and Distribution, Processing of Sold Products, Use of Sold Products, End-of-Life Treatment of Sold Products, Downstream Leased Assets, Investments.

Emission Breakdowns in Accordance with ISO 14064 Standard (tonCO₂e)

Company	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6
ENKA İnşaat ve Sanayi A.Ş.	7,618	11,728	4,359	2,169	1,899	-
ENKA Headquarters	111	678	69	-	-	-
Tüpraş İzmit Refinery Maintenance and Repair Works Project	384	-	178	9	-	-
Propylene Splitter Unit Project - İzmit Refinery	8	-	2	30	-	-
Propylene Splitter Unit Project - İzmir Refinery	9	-	2	35	-	-
SOCAR Electromechanical Works Project	367	-	87	-	-	-
ENKA Russia Branch Office	6,740	11,050	4,021	2,094	1,899	-
Moscow Projects	6,726	4,146	3,312	1,422	3	-
ENKA Invest	14	6,904	709	672	1,897	-
Bechtel Enka UK Ltd.*	30,240	5,237	6,762	18,963	-	-
Bechtel Enka UK Ltd. Serbia Branch	30,240	5,237	6,762	18,963	-	-
Morava Corridor Motorway Project	30,240	5,237	6,762	18,963	-	-
Bechtel Enka UK 2 Ltd.*	6,543	215	1,741	10,372	-	-
Bechtel - ENKA UK Ltd. North Macedonia Branch	6,543	215	1,741	10,372	-	-
North Macedonia Corridors 8 & 10d Motorway Project	6,543	215	1,741	10,372	-	-
Senimdi Kurylys LLP	15,237	3,634	3,289	7	-	-
Tengiz Base Operations and Maintenance Works and 3GP Project	15,237	3,634	3,289	7	-	-
Enka UK Construction Ltd.	6	-	1	-	-	-
Hinkley Point C Project	6	-	1	-	-	-
Enka Construction S.A.	8	-	12	31,921	-	-
ENKA Construction S.A. UK Branch	8	-	12	31,921	-	-
Shotton Paper Mill Project	8	-	12	31,921	-	-
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	1,870	16	404	14,055	-	-
Kasktaş Arabia Ltd.	2,110	-	455	11,884	-	-
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	1,474	2,893	267,808	112,662	-	-
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	1,168	1,890	13,560	25,107	-	-
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	5,566	5,862	10,856	188,354	-	-
Cimtas Ningbo Steel Processing Co., Ltd.	126	2,813	303	15,876	-	-
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	305	3,060	254,208	3,290	-	-
Gemlik Deniz Taşımacılık Ltd. Şti.	121	-	26	-	-	-
Gebze Elektrik Üretim Ltd.Şti.	624,680	5,732	110,182	16	-	-
İzmir Elektrik Üretim Ltd.Şti.	173,984	4,165	32,044	20	-	-
Adapazarı Elektrik Üretim Ltd.Şti.	240,525	2,393	42,332	12	-	-
Enka Kırklareli Elektrik Üretim A.Ş.	4,339	1,083	1,037	36,675	2	-
Kırklareli Combined Cycle Power Plant Project	4,339	1,083	1,037	36,675	2	-
Moskva Krasnye Holmy LLC (MKH)	783	8,636	886	1	1,142	-
Otel Moskva Krasnye Holmy LLC (OMKH)	31	3,743	381	220	-	-
Mosenka LLC	59	2,496	258	-	598	-
Enka TC LLC	9,531	43,824	7,449	2,900	23,520	-
City Center Investment B.V.	26	19,693	2,001	778	5,726	-
Enkamos Region B.V.	-	916	91	-	351	-
Enka Pazarlama İhracat İthalat A.Ş.	1,102	305	1,600	10	25,126	-
Entaş Nakliyat ve Turizm A.Ş.	17	24	5	-	-	-
Airenka Hava Taşımacılığı A.Ş.	1,704	-	414	-	-	-
Total	1,129,174	130,357	762,464	475,292	58,363	-
Total (Including flight emissions)	1,129,174	130,357	789,859	475,292	58,363	-

* Since these projects are joint venture projects, 50% of the emission values have been reflected in the ENKA report.

Location-Based and Market-Based Emissions (tCO₂e)

Company	Location	Sector	Scope 2	
			Location-Based	Market-Based
ENKA İnşaat ve Sanayi A.Ş.	Türkiye	Engineering and Construction	11,728	11,728
Bechtel Enka UK Ltd.*	United Kingdom	Engineering and Construction	5,237	5,237
Bechtel Enka UK 2 Ltd.*	United Kingdom	Engineering and Construction	215	215
Senimdi Kurylys LLP	Kazakhstan	Engineering and Construction	3,634	3,634
Enka UK Construction Ltd.	United Kingdom	Engineering and Construction	0	0
Enka Construction S.A.	Switzerland	Engineering and Construction	0	0
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	Türkiye	Engineering and Construction	16	16
Kasktaş Arabia Ltd.	Saudi Arabia	Engineering and Construction	0	0
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	Türkiye	Engineering and Construction	2,893	2,893
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	Türkiye	Engineering and Construction	1,890	1,890
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	Türkiye	Engineering and Construction	5,862	5,862
Cimtas Ningbo Steel Processing Co., Ltd.	China	Engineering and Construction	2,813	2,518
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	Türkiye	Engineering and Construction	3,060	3,060
Gemlik Deniz Taşımacılık Ltd. Şti.	Türkiye	Trade	0	0
Gebze Elektrik Üretim Ltd.Şti.	Türkiye	Energy	5,732	5,732
İzmir Elektrik Üretim Ltd.Şti.	Türkiye	Energy	4,165	4,165
Adapazarı Elektrik Üretim Ltd.Şti.	Türkiye	Energy	2,393	2,393
Enka Kırklareli Elektrik Üretim A.Ş.	Türkiye	Energy	1,083	1,083
Moskva Krasnye Holmy LLC (MKH)	Russia	Real Estate	8,636	8,636
Otel Moskva Krasnye Holmy LLC (OMKH)	Russia	Real Estate	3,743	3,743
Mosenka LLC	Russia	Real Estate	2,496	2,496
Enka TC LLC	Russia	Real Estate	43,824	43,824
City Center Investment B.V.	Russia	Real Estate	19,693	19,693
Enkamos Region B.V.	Russia	Real Estate	916	916
Enka Pazarlama İhracat İthalat A.Ş.	Türkiye	Trade	305	305
Entaş Nakliyat ve Turizm A.Ş.	Türkiye	Trade	24	24
Airenka Hava Taşımacılığı A.Ş.	Türkiye	Trade	0	0
Total			130,357	130,062

* Since these projects are joint venture projects, 50% of the emission values have been reflected in the ENKA report.

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🕒 Annex 12: Energy and Emission Performance of ENKA’s UK Operations

(This section covers ENKA's ongoing Shotton Paper Mill Project and Hinkley Point C Project activities within the borders of the UK.)

	Scope 1 Greenhouse Gas Emissions (tCO ₂ e)		
	ENKA UK Construction Ltd. Hinkley Point C Project	ENKA Construction S.A. Shotton Paper Mill Project	Total
Diesel (stationary sources)	0	0	0
Diesel (mobile sources)	1.8	7.8	9.7
Diesel (mobile sources - off-road)	0	0	0
Gasoline (mobile sources)	4	0	4
LPG (mobile)	0	0	0
Natural gas	0	0	0
LPG	0.2	0	0.2
Refrigerant Emissions	0	0	0
Total	6.0	7.8	13.8

	Scope 2 Greenhouse Gas Emissions (tCO ₂ e)		
	ENKA UK Construction Ltd. Hinkley Point C Project	ENKA Construction S.A. Shotton Paper Mill Project	Total
Purchased Electricity	0	0	0
Purchased Heating	0	0	0
Purchased Steam	0	0	0
Total	0	0	0
Total Scope 1 + 2	6.0	7.8	13.8

	Energy Consumption (kWh)		
	ENKA UK Construction Ltd. Hinkley Point C Project	ENKA Construction S.A. Shotton Paper Mill Project	Total
Fuel Consumption	22,720	28,900	51,620
Purchased Electricity	0	0	0
Electricity Purchased from Renewable Sources	0	448,949.6	448,949.6
Steam and Heat	0	0	0
Total	22,720	477,849.6	500,569.6

	Energy Consumption (TJ)		
	ENKA UK Construction Ltd. Hinkley Point C Project	ENKA Construction S.A. Shotton Paper Mill Project	Total
Fuel Consumption	0.08	0.10	0.19
Purchased Electricity	0	0	0
Electricity Purchased from Renewable Sources	0	1.6	1.6
Steam and Heat	0	0	0
Total	0.08	1.7	1.8

Energy Intensity (TJ/million USD)	0.002	0.007	0.006
Emission Intensity (tonCO ₂ e/million USD)	0.15	0.03	0.05

🕒 **Annex 13: Amount of Water Withdrawal and Discharged Water by Source****

Company	Amount of Water Withdrawal by Source					Wastewater Discharge (m³)	Discharge Municipal Point
	Municipal Water (m³)	Surface Water (Sea, River, Lake, etc.) (m³)	Groundwater (m³)	Rain Water (m³)	Produced Water (m³)		
ENKA İnşaat ve Sanayi A.Ş.	157,458	11,895	23,844	-	-	199,558	
ENKA Headquarters	9,129	-	-	-	-	9,129	Municipal Wastewater Treatment Plant
SOCAR Electromechanical Works Project	2,078	-	-	-	-	2,160	Municipal Wastewater Treatment Plant
ENKA Russia Branch Office							
ENKA Moscow Projects	92,763	11,895	23,844	-	-	92,763	Municipal Wastewater Treatment Plant
						11,895	Receiving Body After Treatment
						23,844	Groundwater
ENKA Invest	53,488	-	-	-	-	59,767	Municipal Wastewater Treatment Plant
Bechtel Enka UK Ltd.							
Bechtel Enka UK Ltd. Serbia Branch							
Morava Corridor Motorway Project	149,745	-	552,653	-	-	149,745	Municipal Wastewater Treatment Plant
Bechtel Enka UK 2 Ltd.							
Bechtel - ENKA UK Ltd. North Macedonia Branch							
Corridors 8 & 10d Motorway Project	10,070	23,600	-	-	-	4,542	Receiving Body After Treatment
						1,650	Municipal Wastewater Treatment Plant
Senimdi Kurylys LLP							
Tengiz Base Operations and Maintenance Works and 3GP Project	128,222	-	-	-	9,697	9,697	Reuse
						128,222	Municipal Wastewater Treatment Plant
Enka Construction S.A.							
ENKA Construction S.A. UK Branch							
Shotton Paper Mill Project	10,427	-	-	-	-	10,427	Municipal Wastewater Treatment Plant
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	21,581	-	-	-	-	21,581	Municipal Wastewater Treatment Plant
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	935	-	33,272	-	-	14,113	Receiving Body After Treatment
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	18,282	-	-	-	-	9,141	Municipal Wastewater Treatment Plant

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Company	Amount of Water Withdrawal by Source					Wastewater Discharge (m³)	Discharge Municipal Point
	Municipal Water (m³)	Surface Water (Sea, River, Lake, etc.) (m³)	Groundwater (m³)	Rain Water (m³)	Produced Water (m³)		
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	42,398	-	-	1,166	-	42,398	Municipal Wastewater Treatment Plant
Cimtas Ningbo Steel Processing Co., Ltd.	14,359	-	-	-	-	14,359	Municipal Wastewater Treatment Plant
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	15,720	-	-	1,124	2,383	2,383	Reuse
						15,720	Municipal Wastewater Treatment Plant
Gebze Elektrik Üretim Ltd.Şti.	-	-	156,595	-	-	156,595	Municipal Wastewater Treatment Plant
İzmir Elektrik Üretim Ltd.Şti.*	-	2,227,239	27,488	-	26,685	7,300	Receiving Body After Treatment
						1,541,864	Sea
Adapazarı Elektrik Üretim Ltd.Şti.	-	-	78,297	-	-	78,297	Municipal Wastewater Treatment Plant
Enka Kırklareli Elektrik Üretim A.Ş.***	-	-	85,004	-	19,850	60	
Kırklareli Combined Cycle Power Plant Project	-	-	85,004	-	19,850	60	Municipal Wastewater Treatment Plant
Moskva Krasnye Holmy LLC (MKH)	42,566	-	-	-	-	42,566	Municipal Wastewater Treatment Plant
Otel Moskva Krasnye Holmy LLC (OMKH)	46,300	-	-	-	-	46,300	Municipal Wastewater Treatment Plant
Mosenka LLC	22,204	-	-	-	-	22,204	Municipal Wastewater Treatment Plant
Enka TC LLC	527,908	-	-	70	-	483,176	Municipal Wastewater Treatment Plant
City Center Investment B.V.	164,613	-	-	-	-	164,613	Municipal Wastewater Treatment Plant
Enkamos Region B.V.	24,391	-	-	-	-	24,391	Municipal Wastewater Treatment Plant
Enka Pazarlama İhracat İthalat A.Ş.	8,322	-	411	-	-	8,322	Municipal Wastewater Treatment Plant
Entaş Nakliyat ve Turizm A.Ş.	499	-	-	-	-	499	Municipal Wastewater Treatment Plant
Total	1,406,001	2,262,734	957,564	2,360	48,918	3,199,723	

* The water withdrawal source of İzmir Elektrik Üretim Ltd.Şti. is sea.

** Distribution of amount of water withdrawal by source and by discharge point according to water stress regions are not presented in this table, it is available on ENKA's CDP Water Security answers.

*** The amount of water discharged in the Kırklareli 850 MW Natural Gas CCPP Project is the amount sent to the municipality's treatment plant via sewage tanker.

Since the water management of Tüpraş İzmit Refinery Maintenance and Repair Works Project, Propylene Splitter Unit Project - İzmit Refinery, Propylene Splitter Unit Project - İzmit Refinery, Hinkley Point C Project and Kasktaş Arabia Projects is under the responsibility of the customer of the relevant operation, the water amounts are zero.

Since the water withdrawal of Airenka Hava Taşımacılık A.Ş. is reported within the scope of ENKA Headquarters, the water amounts are zero.

Since the water withdrawal of Gemlik Deniz Taşımacılık Ltd. Şti. is reported within the scope of Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş., the water amounts are zero.

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ENKA Group’s Amount of Water Withdrawal and Discharged Wastewater Over the Years

Year	Municipal Water (m³)	Surface Water (Sea, River, Lake, etc.) (m³)	Groundwater (m³)	Rain Water (m³)	Produced Water (m³)	Total Water Withdrawal (m³)	Wastewater Discharge* (m³)
2024	1,406,001	2,262,734	957,564	2,360	48,918	4,677,577	3,199,723
2023	1,411,397	7,346,449	780,794	11,284	74,111	9,624,035	6,423,833
2022	1,341,472	12,257,200	561,282	7,868	138,411	14,306,233	9,461,258
2021	1,469,562	12,837,200	381,785	8,407	94,680	14,791,634	9,501,323.96
2020	1,030,299	255,808	78,968	1,060	-	1,366,135	1,214,158

*There is no discharge to groundwater.

Annex 14: Amount of Waste and Disposal Methods

Waste by Type (Tons)

Waste Type	Amount of waste generated	Amount of waste diverted from disposal	Amount of waste directed to disposal
Metal	12,119	12,119	-
Plastics	845	845	-
Waste electrical and electronic equipments	32	32	-
Waste batteries	11	10	-
Waste batteries	26,422	26,422	-
Paper-cardboard	14,118	1,609	12,509
Glass	1,859	1,859	-
Excavation	283	283	-
Wood	1,625	1,355	270
Other	4,099	2,006	2,093
Total	61,412	46,540	14,872

Amount of Waste Directed to Disposal by Disposal Operation (Tons)

Hazardous Waste	
Incineration (with energy recovery)	1,039
Incineration (without energy recovery)	-
Landfilling	32
Other	1
Total	1,072
Non-Hazardous Waste	
Incineration (with energy recovery)	270
Incineration (without energy recovery)	-
Landfilling	13,530
Other	-
Total	13,800

Amount of Waste Diverted from Disposal by Recovery Operation (Tons)

Hazardous Waste	
Preperation for reuse	10,684
Recycling	20
Other recovery options	170
Total	10,874
Non-Hazardous Waste	
Preperation for reuse	10,233
Recycling	12,867
Other recovery options	12,566
Total	35,666

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Annex 15: GRI Content Index

Statement of use	ENKA İnşaat ve Sanayi A.Ş. has prepared its Sustainability Report for the period January 1, - December 31, 2024 in accordance with the requirements of GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Sector Specific Disclosure: Construction and Real Estate CRE3, CRE6, CRE7

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
General Disclosures		
GRI 2: General Disclosures 2021		
GRI 2: General Disclosures 2021	2-1 Organizational Details	About This Report, p. 7-8 About ENKA, p. 11-13, 15-16
	2-2 Entitites included in the organization's sustainability reporting	About This Report, p. 7-8
	2-3 Reporting period, frequency and contact point	About This Report, p. 7-8
	2-4 Restatements of information	There aren't any restatements regarding the previous reports.
	2-5 External assurance	About This Report, p. 7-8
	2-6 Activities, value chain and other business relationships	About ENKA, p. 11-13, 15-18 Economic Performance, p. 14 Corporate Governance, p. 19-22 Responsible Supply Chain Management, p. 69-74 Corporate Memberships and Collaborations, p. 41-42
	2-7 Employees	Our People, p. 109-112 Annex 8: Employee Data, p. 193-195
	2-8 Workers who are not employees	Local Employment, p. 95 Annex 8: Employee Data, p. 193-195
	2-9 Governance structure and composition	Corporate Governance, p. 19-22 Sustainability Management at ENKA, p. 31-34
	2-10 Nomination and selection of the highest governance body	Board of Directors, p. 19-20
	2-11 Chair of the highest governance body	Board of Directors, p. 19-20
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance, p. 19-22 Sustainability Management at ENKA, p. 31-34
	2-13 Delegation of responsibility for managing impacts	Corporate Governance, p. 19-22 Sustainability Management at ENKA, p. 31-34

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Board of Directors, p. 19-20 Sustainability Management at ENKA, p. 31-34
	2-15 Conflicts of interest	Board of Directors, p. 19-20 Ethics and Compliance Program, p. 56
	2-16 Communication of critical concerns	Stakeholder Engagement, p. 39-40 Double Materiality Process, p. 43-46 Ethics and Compliance Program, p. 53-58 Environmental and Social Impact Assessment, p. 91-93
	2-17 Collective knowledge of the highest governance body	Board of Directors, p. 19-20
	2-18 Evaluation of the performance of the highest governance body	Board of Directors, p. 19-20
	2-19 Remuneration policies	Board of Directors, p. 19-20 Our People, p. 109
	2-20 Process to determine remuneration	Board of Directors, p. 19-20
	2-21 Annual total compensation ratio	Board of Directors, p. 19-20
	2-22 Statement on sustainable development strategy	Sustainability Management at ENKA, p. 31-33 Sustainability Strategy, p. 35-38
	2-23 Policy commitments	Board of Directors, p. 19-20 Sustainability Management at ENKA, p. 31-38 Ethics and Compliance Program, p. 53-58 Our Planet, p. 125-162
	2-24 Embedding policy commitments	Board of Directors, p. 19-20 Sustainability Management at ENKA, p. 31-38 Ethics and Compliance Program, p. 53-58 Our Planet, p. 125-162
	2-25 Processes to remediate negative impacts	Ethics and Compliance Program, p. 53-58 Human Rights, p. 57-60 Combating Bribery and Corruption, p. 61-62 Control Mechanisms, Risk and Opportunity Management, p. 63-68 Environmental and Social Impact Assessment, p. 91-93 Our Planet, p. 125-162
	2-26 Mechanisms for seeking advice and raising concerns	Stakeholder Engagement, p. 39-40 Ethics and Compliance Program, p. 53-62
	2-27 Compliance with laws and regulations	Ethics and Compliance Program, p. 53-58 Combating Bribery and Corruption, p. 61-62 Our Planet, p. 125-162
	2-28 Membership associations	Corporate Memberships and Collaborations, p. 41-42 Annex 5: Memberships of ENKA İnşaat and its Subsidiaries, p. 170
	2-29 Approach to stakeholder engagement	Stakeholder Engagement, p. 39-40 Double Materiality Process, p. 43-46 Annex 4: Stakeholder Communication of ENKA, p.169
	2-30 Collective bargaining agreements	Human Rights, p. 57-60

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GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Stakeholder Engagement, p. 39-40 Double Materiality Process, p. 43-46
	3-2 List of material topics	Double Materiality Process, p. 43-46
Employee Rights and Employee Satisfaction		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Our People, p. 109-112
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People, p. 109-110
	401-3 Parental leave	During the reporting period, 158 employees were entitled to take parental leave and 155 employees took parental leave. 140 (90%) employees returned to work after parental leave. Of the employees who returned to work after parental leave, 121 (86%) resumed their jobs twelve months later. These numbers may be affected by the completion of projects due to operating in a project-based sector. Both female and male employees are included in the scope.
Product and Service Quality		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Product and Service Quality, p. 75
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Health & Safety Impacts of Products and Services, p. 76
Employee Training, Development and Talent Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Employee Training and Development, p. 113-114
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Employee Training and Development, p. 113-114
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee Training and Development, p. 113-114
Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Occupational Health and Safety, p. 115-121

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety, p. 115-121
	403-2 Hazard identification, risk assessment, and incident investigation	OHS Management System and Risk Assessments, p. 116
	403-3 Occupational health services	Employee Health and Well-Being, p. 119-120
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety Committees, p. 116
	403-5 Worker training on occupational health and safety	HSE Trainings, p. 118-119
	403-6 Promotion of worker health	OHS Management System and Risk Assessments, p. 116 Employee Health and Well-Being, p. 119-120
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	OHS Management System and Risk Assessments, p. 116
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety, p. 115 Occupational Health and Safety Committees, p. 116
	403-9 Work-related injuries	OHS Performance, p. 121 Annex 9: ENKA's Lost Day and Occupational Incidents Performance, 2024, p. 195
	403-10 Work-related ill health	Annex 9: ENKA's Lost Day and Occupational Incidents Performance, 2024, p. 195
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	HSE Trainings, p. 118-119 Employee Training and Development, p. 113-114
Sector Specific Disclosure: Construction and Real Estate	CRE6	Occupational Health and Safety, p. 115
Economic Performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Economic Performance, p. 14
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Economic Performance, p. 14 Annex 3: ENKA 2024 Financial Indicators, p. 168
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Action, p. 129-138
	201-4 Financial assistance received from government	Economic Performance, p. 14 Annex 3: ENKA 2024 Financial Indicators, p. 168
Customer Satisfaction		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Customer Satisfaction, p. 77
Employee Welfare and Mental Health		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	Our People, p. 109-110
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	OHS Management System and Risk Assessments, p. 116 Employee Health and Well-Being, p. 119-120

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GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
Ethics and Compliance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Ethics and Compliance Program, p. 53-58
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Combating Bribery and Corruption, p. 61-62
	205-2 Communication and training about anti-corruption policies and procedures	Ethics and Compliance Program, p. 53-58 Combating Bribery and Corruption, p. 61-62
	205-3 Confirmed incidents of corruption and actions taken	Ethics and Compliance Program, p. 56 Combating Bribery and Corruption, p. 61-62 Control Mechanisms, Risk and Opportunity Management, p. 63-66
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Combating Bribery and Corruption, p. 61-62
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, p. 57-60
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights, p. 57-58 Responsible Supply Chain Management, p. 69-70 Supplier Assessments and Audits, p. 72-73
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights, p. 57-58 Responsible Supply Chain Management, p. 69-70 Supplier Assessments and Audits, p. 72-73
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Human Rights, p. 57-58
	412-2 Employee training on human rights policies or procedures	Ethics and Compliance Program, p. 53-58 Human Rights, p. 57-58 Responsible Supply Chain Management, p. 69-73 More on Our Global Sustainability Targets, p. 81
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Ethics and Compliance Program, p. 53-58 Human rights issues are addressed in all projects and investments undertaken by ENKA İnşaat.
GRI 415: Public Policy 2016	415-1 Political contributions	Combating Bribery and Corruption, p. 61-62 ENKA does not provide any direct or indirect financial or in-kind support to any political organization.
Combating Climate Change, Adaptation and Emission Reduction		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Climate Action, p. 129-132

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Greenhouse Gas Emissions, p. 136-137 Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 198-203
	305-2 Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Emissions, p. 136-137 Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 198-203
	305-3 Other indirect (Scope 3) GHG emissions	Greenhouse Gas Emissions, p. 136-137 Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 198-203
	305-4 GHG emissions intensity	Greenhouse Gas Emissions, p. 136-137 Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 198-203
	305-5 Reduction of GHG emissions	Greenhouse Gas Emissions, p. 136-137 Climate Action, p. 129-140 Our Sustainability Performance, p 159-161
Sector Specific Disclosure: Construction and Real Estate	CRE3	Greenhouse Gas Emissions, p. 136-137 Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 198-203
GRI 305: Emissions 2016	305-7 NO _x , SO _x and other significant air emissions	Air Emissions, p. 137
Energy Management, Efficiency and Renewable Energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Energy Efficiency and Renewable Energy, p. 133-134
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Efficiency and Renewable Energy, p. 133-134 Annex 10: Distribution of ENKA's Fuel and Energy Consumption in 2024, p 196-197
	302-3 Energy intensity	Energy Efficiency and Renewable Energy, p. 133-134
	302-4 Reduction of energy consumption	Climate Action, p. 129-140
Sector Specific Disclosure: Construction and Real Estate	CRE3	Greenhouse Gas Emissions, p. 136-137 Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 198-203
Innovation and R&D Works		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Innovation and R&D, p. 79-80
Diversity, Equal Opportunities and Non-Discrimination		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Our People, p. 109-112
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annex 8: Employee Data, p. 193-195

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Risk Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Control Mechanisms, Risk and Opportunity Management, p. 63-68
Information Security & Cybersecurity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Information Security Management System, p. 78
Environment-Friendly Materials, Equipment and Building		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Environment-Friendly Projects, p. 155-158
Contribution to Local Economy and Local Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Our People and Community, p. 89-90
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Our People, p. 109-110 Annex 8: Employee Data, p. 193-195
	202-2 Proportion of senior management hired from the local community	Local Employment, p. 90 Annex 8: Employee Data, p. 193-195
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Our People and Community, p. 89-90 Environmental and Social Impact Assessment, p. 91-93 Local Employment, p. 95 ENKA “The Future Belongs To Youth” Program, p. 97-98 Community Investment, p. 99
	203-2 Significant indirect economic impacts	Our People and Community, p. 89-90 Environmental and Social Impact Assessment, s. 91-93 Local Employment, s. 95 ENKA “The Future Belongs To Youth” Program, p. 97-98 Community Investment, p. 99
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Environmental and Social Impact Assessment, p. 91-93 Local Employment, p. 95 ENKA “The Future Belongs To Youth” Program, p. 97-98
	413-2 Operations with significant actual and potential negative impacts on local communities	Environmental and Social Impact Assessment, p. 91-93 Our Planet, p. 125-127 Climate Action, p. 129-140 Water Management, p. 141-145 Waste Management and Circular Economy, p. 147-150
Sector Specific Disclosure: Construction and Real Estate	CRE7	Environmental and Social Impact Assessment, p. 91-93
Water Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Water Management, p. 141-145

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Management, p. 141-145
	303-2 Management of water discharge-related impacts	Water Management, p. 141-145 Annex 13: Amount of Withdrawal and Discharged Water by Source, p. 205-207
	303-3 Water withdrawal	Annex 13: Amount of Withdrawal and Discharged Water by Source, p. 205-207
	303-4 Water discharge	Annex 13: Amount of Withdrawal and Discharged Water by Source, p. 205-207
	303-5 Water consumption	Annex 13: Amount of Withdrawal and Discharged Water by Source, p. 205-207
Waste Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Waste Management and Circular Economy, p. 147-150
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management and Circular Economy, p. 147-150
	306-2 Management of significant waste-related impacts	Waste Management and Circular Economy, p. 147-150
	306-3 Waste generated	Annex 14: Amount of Waste and Disposal Methods, p. 207-208
	306-4 Waste diverted from disposal	Annex 14: Amount of Waste and Disposal Methods, p. 207-208
	306-5 Waste directed to disposal	Annex 14: Amount of Waste and Disposal Methods, p. 207-208
Resource Management and Circular Economy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Waste Management and Circular Economy, p. 147-150
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management and Circular Economy, p. 147-150
	306-2 Management of significant waste-related impacts	Waste Management and Circular Economy, p. 147-150

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GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
Social Investment Programs and Social Responsibility		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Local Employment, p. 95 Community Investment, p. 99 ENKA Foundation, Arts, Sports and Schools, p. 99-104
Supplier Diversity and Local Procurement		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Local Procurement, p. 73-74
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Local Procurement, p. 73-74
Crisis Management and Business Continuity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Our Strategic Approach, p. 25-46 Our Business and Principles, p. 49-81 Our Planet, p. 125-162
Management of Social, Economic and Environmental Impacts on Local Communities		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Environmental and Social Impact Assessment, p. 91-93 Local Employment, p. 95
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Environmental and Social Impact Assessment, p. 91-93 Local Employment, p. 95 ENKA “The Future Belongs To Youth” Program, p. 97-98
	413-2 Operations with significant actual and potential negative impacts on local communities	Environmental and Social Impact Assessment, p. 91-93 Our Planet, p. 125-127 Climate Action, p. 129-140 Water Management, p. 141-145 Waste Management, p. 147-150
Sector Specific Disclosure: Construction and Real Estate	CRE7	Environmental and Social Impact Assessment, p. 91-93

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
Environmental and Social Compliance of Suppliers		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Responsible Supply Chain Management, p. 69-74
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Responsible Supply Chain Management, p. 69-74
	308-2 Negative environmental impacts in the supply chain and actions taken	Responsible Supply Chain Management, p. 69-70 Supplier Assessments and Audits, p. 72-73
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Responsible Supply Chain Management, p. 69-70 Supplier Assessments and Audits, p. 72-73
	414-2 Negative social impacts in the supply chain and actions taken	Responsible Supply Chain Management, p. 69-70 Supplier Assessments and Audits, p. 72-73
Biodiversity and Habitat Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Process, p. 43-46 Biodiversity, p. 151-154
GRI 304: Biodiversity 2016	304-1 Operational sites with high biodiversity value	Biodiversity, p. 151-154

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Annex 16: UNGC Content Index
(United Nations Global Compact - UNGC)

The Principles	Report Section
Human Rights	
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and	Sustainability Management at ENKA, p. 31-38
	Ethics and Compliance Program, p. 53-58
	Our People and Community, p. 85-122
Principle 2: Make sure that they are not complicit in human rights abuses.	Sustainability Management at ENKA, p. 31-38
	Ethics and Compliance Program, p. 53-58
	Our People and Community, p. 85-122
Labour	
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Sustainability Management at ENKA, p. 31-38
	Ethics and Compliance Program, p. 53-60
	Our People and Community, p. 85-122
Principle 4: The elimination of all forms of forced and compulsory labour;	Sustainability Management at ENKA, p. 31-38
	Human Rights, p. 57-58
	Responsible Supply Chain Management, p. 69-74
Principle 5: The effective abolition of child labour; and	Our People and Community, p. 85-122
	Sustainability Management at ENKA, p. 31-38
	Human Rights, p. 57-58
Principle 6: The elimination of discrimination in respect of employment and occupation.	Responsible Supply Chain Management, p. 69-74
	Our People and Community, p. 85-122
	Sustainability Management at ENKA, p. 31-38

Environment	
Principle 7: Businesses should support a precautionary approach to environmental challenges;	Sustainability Management at ENKA, p. 31-38
	Corporate Memberships and Collaborations, p. 41-42
	Innovation and R&D, p. 79-80
	Our Planet, p. 125-162
Principle 8: Undertake initiatives to promote greater environmental responsibility; and	Sustainability Management at ENKA, p. 31-38
	Corporate Memberships and Collaborations, p. 41-42
	Innovation and R&D, p. 79-80
	Our Planet, p. 125-162
Principle 9: Encourage the development and diffusion of environmentally friendly technologies.	Sustainability Management at ENKA, p. 30-41
	Innovation and R&D, p. 80
	Our Planet, p. 125-162
Anti-Corruption	
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	Sustainability Management at ENKA, p. 31-38
	Ethics and Compliance Program, p. 53-62
	Responsible Supply Chain Management, p. 69-74

Annex 17: SASB Content Index

Topic	Metric	Code	Disclosure Location (Report Section or Other Sources)
Greenhouse Gas Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions, (2) emissions- limiting regulations and (3) percentage covered under emissions-reporting regulations	IF-EU-110a.1	Greenhouse Gas Emissions, p. 136-137 Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 198-203
	Greenhouse gas (GHG) emissions associated with power deliveries	IF-EU-110a.2	Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 198-203
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	IF-EU-10a.3	Our Planet, p. 125-140 Our Sustainability Performance, p 159-161
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	IF-EU-120a.1	Air Emissions, p. 137
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	IF-EU-140a.1	Annex 13: Amount of Withdrawal and Discharged Water by Source, p. 205-207
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	IF-EU-140a.2	Our Planet, p. 125-127
	Description of water management risks and discussion of strategies and practices to mitigate those risks	IF-EU-140a.3	Water Management, p. 141-145 Annex 6: Sustainability and Climate Change Risks and Opportunities, p. 171-192
Coal Ash Management	(1) Amount of coal combustion products (CCPs) generated, (2) percentage recycled	IF-EU-150a.1	Not applicable
	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	IF-EU-150a.3	Not applicable
Energy Affordability	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	IF-EU-240a.1	Not applicable (ENKA is not a direct distributor)
	(1) Number of residential customer electric disconnections for non-payment, (2) percentage reconnected within 30 days	IF-EU-240a.3	Not applicable (ENKA is not a direct distributor)
	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	IF-EU-240a.4	Not applicable (ENKA is not a direct distributor)
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	IF-EU-320a.1	Annex 9: ENKA's Lost Day And Occupational Incidents Performance, 2024, p.195

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Topic	Metric	Code	Disclosure Location (Report Section or Other Sources)
End-Use Efficiency & Demand	Percentage of electric load served by smart grid technology	IF-EU-420a.2	Not applicable (ENKA is not a direct distributor)
	Customer electricity savings from efficiency measures, by market	IF-EU-420a.3	Not applicable (ENKA is not a direct distributor)
Nuclear Safety & Emergency Management	Total number of nuclear power units, broken down by results of most recent independent safety review	IF-EU-540a.1	Not applicable, ENKA is not a nuclear power unit operator
	Description of efforts to manage nuclear safety and emergency preparedness	IF-EU-540a.2	Not applicable, ENKA is not a nuclear power unit operator
Grid Resiliency	Number of incidents of non-compliance with physical or cybersecurity standards or regulations	IF-EU-550a.1	Ethics and Compliance Program, p. 53-57
	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	IF-EU-550a.2	Not applicable (ENKA is not a direct distributor)
Activity Metric		Code	Disclosure Location (Report Section or Other Sources)
Number of: (1) residential, (2) commercial, and (3) industrial customers served		IF-EU-000.A	Not applicable (ENKA is not a direct distributor)
Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers		IF-EU-000.B	Not applicable (ENKA is not a direct distributor)
Length of transmission and distribution lines		IF-EU-000.C	Not applicable (ENKA is not a direct distributor)
Total electricity generated, percentage by major energy source, percentage in regulated markets		IF-EU-000.D	Annex 10: Distribution of ENKA's Fuel and Energy Consumption in 2024, p. 196-197
Total wholesale electricity purchased		IF-EU-000.E	Annex 10: Distribution of ENKA's Fuel and Energy Consumption in 2024, p. 196-197

Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration



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INDEPENDENT AUDITOR’S LIMITED ASSURANCE REPORT ON THE INFORMATION OF ENKA İNŞAAT SANAYİ
VE TİCARET A.Ş. and ITS SUBSIDIARIES PRESENTED IN ACCORDANCE WITH THE TURKIYE SUSTAINABILITY
REPORTING STANDARDS

To the General Assembly of Enka İnşaat Sanayi ve Ticaret A.Ş.,

We have been assigned to perform limited assurance on the information (“Sustainability Information”) presented in accordance with the Türkiye Sustainability Reporting Standards 1 “General Requirements for Disclosure of Sustainability-related Financial Information” and Türkiye Sustainability Reporting Standards 2 “Climate-Related Disclosures” between the pages 7, 8, 10-13, 19-22, 31-38, 43-46, 57, 58, 63-68, 73-74, 81, 91-92, 109-116, 122, 125-134, 136-145, 155-162, 165-167, 171-192, 196-207, 223-244 of the Sustainability Report of Enka İnşaat Sanayi ve Ticaret A.Ş. and its subsidiaries (collectively referred to as the “Group”) for the year ended 31 December 2024.

Our assurance engagement does not include the information related to prior periods, other information included in the 2024 Sustainability Report and other information (including any images, audio files or embedded videos) associated with Sustainability Information and 2024 Sustainability Report.

Limited Assurance Conclusion

Based on the procedures we have performed as described under “Summary of the work we performed as the basis for our assurance conclusion” and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Information included the pages between 7, 8, 10-13, 19-22, 31-38, 43-46, 57, 58, 63-68, 73-74, 81, 91-92, 109-116, 122, 125-134, 136-145, 155-162, 165-167, 171-192, 196-207, 223-244 of the Group's Sustainability Report for the year ended 31 December 2024, has not been prepared, in all material respects, in accordance with the Türkiye Sustainability Reporting Standards (“TSRS”), as published by the Public Oversight Accounting and Auditing Standards Authority of Türkiye (“POA”) in the Official Gazette dated 29 December 2023 and numbered 32414(M). We do not provide any assurance conclusion regarding the information related to prior periods, other information

included in the 2024 Sustainability Report and any other information (including any images, audio files or embedded videos) associated with the Sustainability Information or 2024 Sustainability Report.

Inherent Limitations in the Preparation of Sustainability Information

Sustainability Information is subject to structural uncertainties arising from gaps in scientific and economic knowledge as explained under the heading “About This Report” on pages 7, 8, 10-13, 19-22, 31-38, 43-46, 57, 58, 63-68, 73-74, 81, 91-92, 109-116, 122, 125-134, 136-145, 155-162, 165-167, 171-192, 196-207, 223-244. The inadequacy of scientific data leads to uncertainties in the calculation of greenhouse gas emissions. Additionally, due to the lack of data regarding the likelihood, frequency, and impacts of potential physical and transition climate risks, the Sustainability Information is subject to uncertainties related to climate-related scenarios.

Responsibilities of Management and Those Charged with Governance Regarding Sustainability Information

The Group’s Management is responsible for:

- Preparing the Sustainability Information in accordance with the principles of Türkiye Sustainability Reporting Standards;
- Designing, implementing and maintaining internal control over information relevant to the preparation of the Sustainability Information that is free from material misstatement, whether due to fraud or error;
- Additionally, the Group Management is responsible for selecting and implementing appropriate sustainability reporting methodologies as well as making reasonable assumptions and suitable estimates.

Those charged with Governance is responsible for overseeing the Group's sustainability reporting process.

Responsibilities of the Independent Auditor Regarding the Limited Assurance of Sustainability Information

We are responsible for the following:

- Planning and performing the engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained and inform the Group management of the conclusion we have reached.
- Performing risk assessment procedures to understand the Group's internal control structure and to identify and assess the risks of material misstatement of sustainability information, whether due to fraud or error, and not for the purpose of expressing an assurance conclusion on the effectiveness of the Group's internal control.

• Designing and implementing procedures to identify and address areas of the Sustainability Information that may contain material misstatements. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement due to error, as fraud may involve collusive transactions, forgery, willful failure to record transactions or intentional misstatements to the auditor, or a violation of internal control.

Misstatements may arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users of Sustainability Information.

Since we are responsible for providing an independent conclusion on the Sustainability Information prepared by management, we are not permitted to be involved in the preparation process of the Sustainability Information in order to ensure that our independence is not compromised.

Professional Standards Applied

We performed a limited assurance engagement in accordance with the Standard on Assurance Engagements 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information and in respect of greenhouse gas emissions included in the Sustainability Information, in accordance with Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements, issued by POA.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Independent Auditors (including International Independence Standards) (Code of Ethics) which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior, issued by the POA. Our firm applies Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our work was carried out by an independent and multidisciplinary team including independent auditors,

sustainability and risk management specialists. We have used the work of our expert team to assess the reliability of the information and assumptions related to the Group's climate and sustainability-related risks and opportunities. We remain solely responsible for our assurance conclusion.

Summary of the Work We Performed as the Basis for Our Assurance Conclusion

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Sustainability Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Sustainability Information:

- Face to face interviews were conducted with the Group's key senior personnel to understand the processes in place for obtaining the Sustainability Information for the reporting period;
- The Group's internal documentation was used to assess and review sustainability-related information;
- The disclosure and presentation of sustainability-related information was evaluated.
- Through inquiries, an understanding of Group’s control environment, processes and information systems relevant to the preparation of the Sustainability Information was obtained. However, the design of particular control activities was not evaluated and evidence about their implementation was not obtained or their operating effectiveness was not tested.
- It was evaluated whether Group’s methods for developing estimates are appropriate and had been consistently applied. However our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Group’s estimates.
- The Group's sustainability reporting processes and the processes for identifying risks and opportunities that are identified as financially material are understood.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**



Tolga Sirkecioğlu
Partner
İstanbul, 8 April 2025

TSRS 1 Compliance Table

Section	TSRS Criteria	Relevant TSRS Article	Explanations/References/Related Chapter of the Report
Governance	a) The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities	TSRS-1 27.a.i	- Corporate Governance - Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-1 27.a.ii	- Corporate Governance - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-1 27.a.iii	- Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-1 27.a.iv	- Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-1 27.a.v	- Sustainability Strategy and Goals - Human Rights - Our People - Performance Evaluation - Remuneration Policy Applicable to the Board Members and Administratively Responsible Managers: 🔗https://www.enka.com/investor-relations/company-policies/ - ENKA Sustainability Goals: 🔗https://www.enka.com/sustainability/sustainability-targets/
	b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities	TSRS-1 27.b.i	- Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-1 27.b.ii	- Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management 🔗ENKA Sustainability Policy
Strategy	Specifically, an entity shall disclose information to enable users of general purpose financial reports to understand	TSRS-1 29	ENKA has taken into account the requirements a, b, c, d and e specified in the relevant article and explained them in the TSRS 1 and 2 Compliance Tables.
	a) The sustainability-related risks and opportunities	TSRS-1 30.a	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 30.b	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 30.c	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
	b) Business model and value chain	TSRS-1 32.a	- Financial Materiality Aligned with TSRS - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 32.b	- Financial Materiality Aligned with TSRS - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities

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Section	TSRS Criteria	Relevant TSRS Article	Explanations/References/Related Chapter of the Report
Strategy	c) Strategy and decision-making	TSRS-133.a	- Financial Materiality Aligned with TSRS - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities
		TSRS-133.b	- Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: 🔗https://www.enka.com/sustainability/sustainability-targets/
		TSRS-133.c	- Our Business and Principles - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Our Planet - Climate Action - Environmental and Social Impact Assessment - Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: 🔗https://www.enka.com/sustainability/sustainability-targets/
	d) Financial position, financial performance and cash flows	TSRS-134.a	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-134.b	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-135.a	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-135.b	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities There are no sustainability-related risks and opportunities that pose a significant risk requiring adjustments under paragraph 35(a) in the next financial reporting period.
		TSRS-135.c.i	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-135.c.ii	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-135.d	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
	e) Resilience	TSRS-141	- Financial Materiality Aligned with TSRS - Our Planet - Climate Action - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities

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Section	TSRS Criteria	Relevant TSRS Article	Explanations/References/Related Chapter of the Report
Risk Management	a) The processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks	TSRS-1 44.a.i	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 44.a.ii	- Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Our Planet - Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 44.a.iii	- Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 44.a.iv	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 44.a.v	- Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Our Planet - Climate Action - Environmental and Social Impact Assessment - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 44.a.vi	The 2024 reporting period is ENKA's first reporting period in compliance with TSRS 1 and 2. Therefore, there is no disclosure for the previous period.
	b) The processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities	TSRS-1 44.b	- Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Our Planet - Climate Action
	c) The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process	TSRS-1 44.c	- Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Our Planet - Climate Action
Metrics and Targets	a) Metrics required by an applicable TSRS	TSRS-1 46.a	Reported in the TSRS 2 Compliance Table.
	b) Its performance in relation to that sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation	TSRS-1 46.b.i	- Control Mechanisms, Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 46.b.ii	- Control Mechanisms, Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities - Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
	If an entity discloses a metric taken from a source other than TSRS, the entity shall identify the source and the metric taken	TSRS-1 49	- Our Sustainability Performance - More on Our Global Sustainability Targets - Annexes
	If a metric has been developed by an entity, the entity shall disclose information about	TSRS-1 50.a	- Our Sustainability Performance - More on Our Global Sustainability Targets - Annexes - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/ Necessary evaluations have been made for the metrics and targets outside the scope of TSRS.

Section	TSRS Criteria	Relevant TSRS Article	Explanations/References/Related Chapter of the Report
Metrics and Targets	If a metric has been developed by an entity, the entity shall disclose information about	TSRS-150.b	- Annexes - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-1 50.c	- Annexes - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-150.d	- Annexes - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
	An entity shall disclose information about the targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation	TSRS-1 51.a	- Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-151.b	- Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-151.c	- Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-151.d	- Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-1 51.e	- Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-1 51.f	- Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-151.g	- Sustainability Strategy and Goals - Our Sustainability Performance - More on Our Global Sustainability Targets - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-1 52	The definition and calculation of metrics, including metrics used to set the entity's targets and monitor progress towards reaching them, shall be consistent over time. If a metric is redefined or replaced, an entity shall apply paragraph B52.
		TSRS-153	ENKA has labeled and defined metrics and targets by using meaningful, clear and precise names and descriptions.

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General Requirements	Sources of Guidance	TSRS-1 54	• About This Report <i>ENKA applies TSRS while identifying sustainability-related risks and opportunities that are reasonably expected to affect its future financial adequacy.</i>
		TSRS-1 55.a	• About This Report • Financial Materiality Aligned with TSRS • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • Annex 17: SASB Content Index <i>Disclosures have been made in compliance with the Guidelines for the Sector-Specific Application of TSRS-2.</i>
		TSRS-1 55.b.i	• Financial Materiality Aligned with TSRS • Climate Action
		TSRS-1 55.b.ii	• About This Report • Sustainability Management at ENKA • Sustainability Strategy and Goals • Control Mechanisms, Risk and Opportunity Management • Risk and Opportunity Management • Assessment of Sustainability Risks and Opportunities • Environmental and Social Impact Assessment • Our Planet • Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 55.b.iii	• Control Mechanisms, Risk and Opportunity Management • Risk and Opportunity Management • Assessment of Sustainability Risks and Opportunities • Environmental and Social Impact Assessment • Our Planet • Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-1 56	• About This Report • Financial Materiality Aligned with TSRS • Assessment of Sustainability Risks and Opportunities
	Location of Disclosures	TSRS-1 57	<i>In the absence of a specific TSRS applicable to a sustainability-related risk or opportunity, ENKA exercises judgment to determine information that is relevant to the decision-making needs of users of general-purpose financial reports and faithfully represents the sustainability-related risk or opportunity.</i>
		TSRS-1 59	• About This Report • Financial Materiality Aligned with TSRS • Climate Action • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • Annex 17: SASB Content Index <i>Disclosures have been made in compliance with the Guidelines for the Sector-Specific Application of TSRS-2.</i>
		TSRS-1 60	• About This Report • About ENKA • Annex 2: List of Companies Covered in Report
		TSRS-1 61	• About This Report
		TSRS-1 62	<i>ENKA may disclose the information required by the TSRS in the same location as the information disclosed to meet other obligations, such as information provided to regulatory authorities. Additionally, ENKA ensures that sustainability-related financial disclosures are clearly identifiable and not obscured by the additional information.</i>
		TSRS-1 63	<i>ENKA may include the information required by the TSRS in sustainability-related financial disclosures by providing a cross-reference to another report published by the entity. ENKA has provided a cross-reference to the CDP Climate Change Reporting in the TSRS 2 Compliance Table.</i>

Section	TSRS Criteria	Relevant TSRS Article	Explanations/References/Related Chapter of the Report
General Requirements	Timing of Reporting	TSRS-164	• About This Report
		TSRS-165	• About This Report <i>ENKA reports on an annual basis.</i>
		TSRS-166	<i>ENKA is reporting for the first time in accordance with TSRS 1 and 2. In the event that the end of the reporting period changes and financial disclosures related to sustainability are provided for a period longer or shorter than 12 months, this requirement will be fulfilled.</i>
		TSRS-167	<i>ENKA updates its disclosures regarding these conditions in light of new information if it obtains information about the conditions existing at the end of the reporting period after the end of the reporting period, but before the date it approves the publication of sustainability-related financial disclosures.</i>
		TSRS-168	<i>ENKA discloses information about transactions, other events, and conditions that occur after the reporting period but before the date the sustainability-related financial disclosures are authorised for issue, if it is reasonably expected that the omission of such information would influence the decisions that the primary users of general-purpose financial reports make based on those reports.</i>
		TSRS-169	<i>ENKA applies paragraph B48 of the TSRS when it is mandated to publish interim sustainability-related financial disclosures in accordance with the TSRS or when it chooses to publish such disclosures.</i>
	Comparative Information	TSRS-170	• About ENKA • Our Strategic Approach • Our Business and Principles • Our People and Community • Our Planet • Annexes • ENKA Sustainability Goals:  https://www.enka.com/sustainability/sustainability-targets/
		TSRS-171	<i>The amounts reported in ENKA's sustainability-related financial disclosures might relate to, for example, metrics and targets or the current and anticipated financial effects of sustainability-related risks and opportunities.</i>
	Statement of Compliance	TSRS-172	• About This Report
		TSRS-173	<i>According to the relevant paragraph, even if an exemption provided by legislation is applied, ENKA can share that it complies with the TSRS.</i>
Judgements, Uncertainties and Errors	Judgements	TSRS-174	• Financial Materiality Aligned with TSRS • Control Mechanisms, Risk and Opportunity Management • Risk and Opportunity Management • Assessment of Sustainability Risks and Opportunities • Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-175	• Financial Materiality Aligned with TSRS • Control Mechanisms, Risk and Opportunity Management • Risk and Opportunity Management • Assessment of Sustainability Risks and Opportunities • Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-176	<i>Other TSRS may require the disclosure of certain information beyond what ENKA is required to disclose in accordance with paragraph 74 of TSRS 1. In such cases, ENKA will comply with paragraph 76 of TSRS 1.</i>
	Measurement Uncertainty	TSRS-177	• Financial Materiality Aligned with TSRS • Control Mechanisms, Risk and Opportunity Management • Risk and Opportunity Management • Assessment of Sustainability Risks and Opportunities • Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-178	• Financial Materiality Aligned with TSRS • Control Mechanisms, Risk and Opportunity Management • Risk and Opportunity Management • Assessment of Sustainability Risks and Opportunities • Annex 6: Sustainability and Climate Change Risks and Opportunities
	Errors	TSRS-183	<i>ENKA is reporting for the first time in compliance with TSRS 1 and 2.</i>
		TSRS-184	<i>ENKA is reporting for the first time in compliance with TSRS 1 and 2.</i>
		TSRS-185	<i>ENKA is reporting for the first time in compliance with TSRS 1 and 2.</i>
		TSRS-186	<i>ENKA is reporting for the first time in compliance with TSRS 1 and 2.</i>

TSRS 2 Compliance Table

Section	TSRS Criteria	Relevant TSRS Article	Explanations/References/Related Chapter of the Report
Governance	a) The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of Climate-related risks and opportunities	TSRS-2 6.a.i	- Corporate Governance - Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-2 6.a.ii	- Corporate Governance - Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-2 6.a.iii	- Corporate Governance - Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-2 6.a.iv	- Corporate Governance - Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-2 6.a.v	- Corporate Governance - Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
	b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities	TSRS-2 6.b.i	- Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
		TSRS-2 6.b.ii	- Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management
Strategy	Specifically, an entity shall disclose information to enable users of general purpose financial reports to understand	TSRS-2 9	ENKA has taken into account the requirements a, b, c, d and e specified in the relevant article and explained them in the TSRS 1 and 2 Compliance Tables.
	a) Climate-related risks and opportunities	TSRS-2 10.a	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 10.b	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 10.c	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 10.d	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 11	In identifying the climate-related risks and opportunities that could reasonably expected to affect its future financial adequacy, ENKA uses all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort, including information about past events, current conditions and forecasts of future conditions.
		TSRS-2 12	In identifying the climate-related risks and opportunities that could reasonably expected to affect its future financial adequacy, ENKA shall refer to and consider the applicability of the sector-based disclosure topics defined in the Guidelines for the Sector-Specific Application of TSRS-2. Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration

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Strategy	b) Business model and value chain	TSRS-2 13.a	- Financial Materiality Aligned with TSRS - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 13.b	- Financial Materiality Aligned with TSRS - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 14.a.i	- Assessment of Sustainability Risks and Opportunities - Climate Action
	c) Strategy and decision-making	TSRS-2 14.a.ii	- Assessment of Sustainability Risks and Opportunities - Climate Action
		TSRS-2 14.a.iii	- Assessment of Sustainability Risks and Opportunities - Climate Action - Responsible Supply Chain Management - Sustainability Strategy and Goals - ENKA Sustainability Goals: 🌐 https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 14.a.iv	- Assessment of Sustainability Risks and Opportunities - Climate Action
		TSRS-2 14.a.v	- Assessment of Sustainability Risks and Opportunities - Climate Action - Sustainability Strategy and Goals - Our Sustainability Performance - ENKA Sustainability Goals: 🌐 https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 14.b	- Assessment of Sustainability Risks and Opportunities - Climate Action - Sustainability Strategy and Goals - Our Sustainability Performance - Annexes - ENKA Sustainability Goals: 🌐 https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 14.c	- Assessment of Sustainability Risks and Opportunities - Climate Action - Sustainability Strategy and Goals - Our Sustainability Performance - Annexes - ENKA Sustainability Goals: 🌐 https://www.enka.com/sustainability/sustainability-targets/ ENKA is reporting for the first time in compliance with TSRS 1 and 2.

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Strategy	d) Financial position, financial performance and cash flows	TSRS-2 15.a	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 15.b	- Assessment of Sustainability Risks and Opportunities - Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 16.a	- Assessment of Sustainability Risks and Opportunities - Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 16.b	- Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities There are no climate-related risks and opportunities that pose a material risk requiring adjustments under paragraph 16(b) in the next annual reporting period.
		TSRS-2 16.c.i	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Climate Action - Sustainability Strategy and Goals - Our Sustainability Performance - Annex 6: Sustainability and Climate Change Risks and Opportunities ENKA Sustainability Goals: 🌐https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 16.c.ii	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 16.d	- Financial Materiality Aligned with TSRS - Climate Action - Environment-Friendly Projects - Assessment of Sustainability Risks and Opportunities - Our Sustainability Performance - Annex 6: Sustainability and Climate Change Risks and Opportunities
	e) Climate resilience	TSRS-2 22	At the end of the year, based on the resilience analysis conducted with the Sustainability Committee, no need for changes in the sustainability and climate change strategy or business model has arisen. In these assessments, areas of uncertainty are considered within the framework of transition risks and physical risks. - Climate Action - Assessment of Sustainability Risks and Opportunities - Our Sustainability Performance - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.a.i	- Our Planet - Climate Action - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.a.ii	Within the scope of transition risks, factors such as regulatory developments, the future impacts of national and international carbon pricing mechanisms, changes in customer expectations and their timing, the scope and expansion rate of low-carbon technologies, and market conditions are considered as areas of uncertainty. Regarding physical risks, the potential impact of extreme weather events on operations, the reduction of water resources, and the difficulties in accessing clean water, along with potential constraints in water management, are the primary areas of uncertainty. - Our Planet - Climate Action - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.a.iii (1)	- Our Planet - Climate Action - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.a.iii (2)	- Our Planet - Climate Action - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.a.iii (3)	- Climate Action - Sustainability Strategy and Goals - Our Sustainability Performance ENKA Sustainability Goals: 🌐https://www.enka.com/sustainability/sustainability-targets/

Section	TSRS Criteria	Relevant TSRS Article	Explanations/References/Related Chapter of the Report
Strategy	e) Climate resilience	TSRS-2 22.b.i.(1)	- Climate Action - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.i.(2)	- Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.i.(3)	- Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.i.(4)	- Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.i.(5)	- Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.i.(6)	- Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.i.(7)	- Financial Materiality Aligned with TSRS - Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Climate Action - Annex 2: List of Companies Covered in Report - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.ii.(1)	- Financial Materiality Aligned with TSRS - Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Climate Action
		TSRS-2 22.b.ii.(2)	- Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Our Planet - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.ii.(3)	- Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Our Planet - Environmental and Social Impact Assessment - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.ii.(4)	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Climate Action - Energy Efficiency and Renewable Energy - Environment-Friendly Projects - Sustainability Strategy and Goals - Our Sustainability Performance - Annex 6: Sustainability and Climate Change Risks and Opportunities ENKA Sustainability Goals: 🌐https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 22.b.ii.(5)	- Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Our Planet - Environmental and Social Impact Assessment - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 22.b.iii	- About This Report - Control Mechanisms, Risk and Opportunity Management - Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 23	In preparing disclosures to meet the requirements in paragraphs 13–22, ENKA refers to and considers the applicability of cross-industry metric categories, as described in paragraph 29, and sector-based metrics associated with disclosure topics defined in the Guidelines for the Sector-Specific Application of TSRS-2 as described in paragraph 32. Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration

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Risk Management	a) The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks	TSRS-2 25.a	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 25.a.i	- Financial Materiality Aligned with TSRS - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 25.a.ii	- Financial Materiality Aligned with TSRS - Our Planet - Climate Action - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 25.a.iii	Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 25.a.iv	- Financial Materiality Aligned with TSRS - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 25.a.v	- Control Mechanisms, Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
		TSRS-2 25.a.vi	ENKA is reporting for the first time in compliance with TSRS 1 and 2.
	b) The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whetherand how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities	TSRS-2 25.b	- Financial Materiality Aligned with TSRS - Climate Action - Control Mechanisms, Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Annex 6: Sustainability and Climate Change Risks and Opportunities
	c) The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process	TSRS-2 25.c	- Sustainability Management at ENKA - Control Mechanisms, Risk and Opportunity Management - Risk and Opportunity Management - Assessment of Sustainability Risks and Opportunities - Our Planet - Climate Action
Metrics and Targets	a) Climate-related metrics	TSRS-2 29.a	- Climate Action - Greenhouse Gas Emissions - Our Sustainability Performance - Annex 2: List of Companies Covered in Report - Annex 11: ENKA Group 2024 Scope-1, Scope-2 and Scope-3 Emissions and Intensities
		TSRS-2 29.b	It is possible that ENKA's natural gas combined cycle power plants will be included in the first phase among the companies to be part of the national ETS structure determined by the Ministry of Environment, Urbanization, and Climate Change in Türkiye. When the total revenues of these facilities are evaluated together, they account for 11% of ENKA's overall revenue. Accordingly, these activities, which constitute 11% of the revenue, have the potential to be directly affected by this mechanism. In the medium and long term, this will be reassessed under Annex 6: ENKA Sustainability and Climate Change Risks and Opportunities.
		TSRS-2 29.c	Extreme weather events (storms, floods, heatwaves, and temperature increases) and water scarcity have the potential to directly impact ENKA's energy production in Türkiye and the production activities of Çimtaş facilities, as well as indirectly affect them through the supply chain. When considering ENKA Construction projects, ongoing projects in Türkiye and African (Libya, Iraq) may also be affected by these weather events. These activities account for 30% of the revenue in 2024. In the medium and long term, this will be reassessed under Annex 6: ENKA Sustainability and Climate Change Risks and Opportunities.
		TSRS-2 29.d	ENKA is reviewing its operations by evaluating climate-related opportunities. In this regard, thanks to its solar energy investments at Çimtaş facilities, it has begun to achieve low-emission manufacturing compared to previous years. Additionally, through its own investment in the ongoing solar power plant in Burgas, it is developing operations aligned with climate opportunities within its investment and construction portfolio. These operations account for approximately 18% of ENKA's current revenue. Furthermore, by conducting sustainability and climate change workshops in newly initiated projects, ENKA is working to align its construction sector operations with climate-related opportunities. In the medium and long term, this will be reassessed under Annex 6: ENKA Sustainability and Climate Change Risks and Opportunities.

Section	TSRS Criteria	Relevant TSRS Article	Explanations/References/Related Chapter of the Report
Metrics and Targets	a) Climate-related metrics	TSRS-2 29.e	- Annex 6: Sustainability and Climate Change Risks and Opportunities - TSRS 2 Compliance Table In the medium and long term, this will be reassessed under Annex 6: ENKA Sustainability and Climate Change Risks and Opportunities.
		TSRS-2 29.f	- Climate Action - Annex 6: Sustainability and Climate Change Risks and Opportunities CDP Climate Change Reporting The company will determine the price of each metric ton of greenhouse gas emissions in the medium term to evaluate the costs of greenhouse gas emissions.
		TSRS-2 29.g	- Human Rights - Our People - Performance Evaluation - Remuneration Policy Applicable to the Board Members and Administratively Responsible Managers: https://www.enka.com/investor-relations/company-policies/ - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/ ENKA considers climate-related matters among the performance criteria for management and senior management. The achievement of these criteria and climate-related goals impacts the bonus payments of these executives, which fall under "performance payments," by up to 5%. This evaluation is approved by the Chairman of the Board of Directors.
	b) Sector-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry (Guidelines for the Sector-Specific Application of TSRS-2)	TSRS-2 32	ENKA discloses sector-based metrics associated with other common characteristics that characterize certain business models, activities, or participation in an industry. When determining the sector-based metrics disclosed by ENKA, reference is made to the sector-based metrics related to the disclosure topics defined in the Guidelines for the Sector-Specific Application of TSRS-2, and their applicability is assessed. Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration
	c) Climate-related targets	TSRS-2 33.a	- Sustainability Strategy and Goals - Our Sustainability Performance - Our Planet - More on Our Global Sustainability Targets - Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 33.b	- Sustainability Strategy and Goals - Our Sustainability Performance - Our Planet - More on Our Global Sustainability Targets - Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 33.c	- Sustainability Strategy and Goals - Our Sustainability Performance - Our Planet - More on Our Global Sustainability Targets - Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 33.d	- Sustainability Strategy and Goals - Our Sustainability Performance - Our Planet - More on Our Global Sustainability Targets - Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 33.e	- Sustainability Strategy and Goals - Our Sustainability Performance - Our Planet - More on Our Global Sustainability Targets - Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration - ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/

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Metrics and Targets	c) Climate-related targets	TSRS-2 33.f	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 33.g	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 33.h	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 34.a	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 34.b	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 34.c	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 34.d	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/

Section	TSRS Criteria	Relevant TSRS Article	Explanations/References/Related Chapter of the Report
Metrics and Targets	c) Climate-related targets	TSRS-2 35	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 36 (a)	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 36 (b)	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 36 (c)	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 36 (d)	• Sustainability Strategy and Goals • Our Sustainability Performance • Our Planet • More on Our Global Sustainability Targets • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration • ENKA Sustainability Goals: https://www.enka.com/sustainability/sustainability-targets/
		TSRS-2 36 (e)	There is no planned ratio at this time. Once determined, it will be disclosed within the reporting. • Climate Action CDP Climate Change Reporting
		TSRS-2 37	ENKA, when determining and disclosing the metrics used to measure and monitor progress toward achieving a target defined in paragraphs 33-34, refers to cross-industry metrics (see paragraph 29) and sector-based metrics, including metrics disclosed in the current TSRS or metrics that meet the requirements of TSRS 1, and assesses their applicability. The relevant uses are clearly specified in the TSRS 2 Compliance Table. • Annex 18: TSRS Independent Limited Assurance Report and TSRS 1 and 2 Compliance Declaration

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Disclosures in Accordance with the Guidelines for the Sector-Specific Application of TSRS 2

Sector Guidelines	Subcategory	References of the Related Guideline	Metrics	Category and Unit of Measure	Answers
Iron and Steel Producers https://kgk.gov.tr/Portalv2Uploads/files/Sustainability/TSRS2/TSRS%202-Ek%20Cilt-9-Demir%20ve%20%C3%87elik%20%C3%9Creticileri.pdf (Covers the activities of Çimtaş Group.)	Greenhouse Gas Emissions	EM-IS-110a.1.	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative - Metric tons carbon dioxide equivalent, percentage (%)	Within the scope of the EM-IS-130a.1 disclosures, data such as total energy consumption, the percentage of grid electricity, and the percentage of renewable energy are reported. The calculations are conducted in accordance with methodologies defined by the Greenhouse Gas Protocol and the IPCC, as well as international reporting standards. Detailed information can be found under the headings Climate Action, Our Sustainability Performance, and More on Our Global Sustainability Targets in the Our Planet section, as well as in Annex 10, Annex 11, and Annex 12.
		EM-IS-110a.2.	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and an analysis of performance against those targets	Discussion and Analysis - Metric is not available	Under the EM-IS-110a.1 metric, detailed information such as the gross total Scope 1 greenhouse gas (GHG) emissions and their percentage is reported. These calculations are conducted in accordance with the methodologies of the Greenhouse Gas Protocol and the IPCC. Direct greenhouse gas emissions are disclosed both individually and on a consolidated basis in metric tons of CO ₂ e. Emission data is calculated by taking into account emission trading systems, carbon tax/fee systems, and other emission control mechanisms. Detailed information can be found under the headings Climate Action, Our Sustainability Performance, and More on Our Global Sustainability Targets in the Our Planet section, as well as in Annex 10, Annex 11, and Annex 12.
	Energy Management	EM-IS-130a.1.	Total energy consumed, percentage grid electricity, percentage renewable	Quantitative - Gigajoule, Percentage (%)	Under the EM-IS-130a.1 metric, details such as total energy consumed, the percentage of grid electricity, the percentage of renewable energy, and related information are reported. Energy consumption includes direct fuel use, purchased electricity, heating, cooling, and steam energy, among other similar consumptions. In renewable energy calculations, only the sources directly produced by the organization or supported by renewable energy certificates are taken into account. Detailed information can be found under the headings Climate Action, Our Sustainability Performance, and More on Our Global Sustainability Targets in the Our Planet section, as well as in Annex 10, Annex 11, and Annex 12.
		EM-IS-130a.2.	Total fuel consumed, percentage coal, percentage natural gas, percentage renewable energy	Quantitative - Gigajoule, Percentage (%)	Under the EM-IS-130a.2 metric, the consumed solo and total fuel and its percentage, as well as the percentage of renewable fuel, are reported. Fuel consumption is determined through direct measurements or according to accepted calculation methodologies, and energy calculations are reported in detail. Detailed information can be found under the headings Climate Action, Our Sustainability Performance, and More on Our Global Sustainability Targets in the Our Planet section, as well as in Annex 10, Annex 11, and Annex 12.
	Water Management	EM-IS-140a.1.	Total water withdrawn, total water consumed; percentage in regions with High or Extremely High Baseline Water Stress	Quantitative - Thousand cubic meters, Percentage (%)	Under the EM-IS-140a.1 metric, total water withdrawn, total water consumption, and assessments related to water stress are reported. Water withdrawn and consumption are calculated to cover all water sources, and water risk analysis is conducted using the classification from the World Resources Institute (WRI) Aqueduct Water Risk Atlas. Additionally, according to the Aqueduct Water Stress Atlas, the facilities generally fall under the 'Low - Medium' category. Detailed information can be found under the headings Climate Action, Water Management, Our Sustainability Performance, and More on Our Global Sustainability Targets in the Our Planet section, as well as in Annex 6 and Annex 13. Furthermore, the distribution of water withdrawn and discharged by source, according to water-stressed regions, has been addressed in ENKA's CDP Water Report.
	Supply Chain Management	EM-IS-430a.1.	Discussion of the process for managing iron ore and/or coke coal sourcing risks arising from environmental and social issues	Discussion and Analysis - Metric is not available	Under the EM-IS-430a.1 metric, the process of managing environmental and social risks in the supply chain is explained. Supply chain management covers risks such as resource constraints, political situations, local working conditions, natural disasters, climate change, and regulatory requirements. Screening processes, codes of conduct, audits, and certification mechanisms are evaluated to reduce these risks. There is no use of iron ore or coke coal. Detailed information can be found under the Responsible Supply Chain Management heading and in Annex 6.
	Activity Metric	EM-IS-000.B	Total iron ore production	Quantitative - Metric tons	There is no use of iron ore or coke coal.

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Sector Guidelines	Subcategory	References of the Related Guideline	Metrics	Category and Unit of Measure	Answers
Electric Utilities and Power Generators https://kgk.gov.tr/Portals2/Uploads/files/Sustainability/TFRS2/TSRS%202-Ek%20Cilt-32-Elektrik%20Tesisleri%20ve%20G%C3%BC%C3%A7%20Jenerat%C3%B6rleri.pdf (Covers the energy production operations of ENKA)	Greenhouse Gas Emissions and Energy Resource Planning	IF-EU-110a.1. (1)	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Quantitative - Metric tons carbon dioxide equivalent, Percentage (%)	Under IF-EU-110a.1 and IF-EU-110a.2, detailed information is reported including gross total Scope 1 greenhouse gas (GHG) emissions and their percentages. The calculations are performed in accordance with the methodologies of the Greenhouse Gas Protocol and the IPCC Assessment Reports, with energy-related emissions also being specified in detail. Detailed information can be found under the Climate Action, Our Sustainability Performance, and More on Our Global Sustainability Targets headings in the Our Planet section, as well as in Annex 10, Annex 11, and Annex 12.
		IF-EU-110a.2.	Greenhouse gas (GHG) emissions associated with power distributions	Quantitative - Metric tons carbon dioxide equivalent	Under the IF-EU-110a.3 metric, strategies for managing Scope 1 greenhouse gas (GHG) emissions, emission reduction targets, and performance management are reported. This process is conducted in accordance with the methodologies of the Greenhouse Gas Protocol and IPCC Assessment Reports, detailing the scope of targets, timelines, reduction mechanisms, and management of related risks. Detailed information can be found under the Climate Action, Our Sustainability Performance, and More On Our Global Sustainability Targets sections in the Our Planet chapter, as well as in Annex 6, Annex 10, Annex 11, and Annex 12.
		IF-EU-110a.3.	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and an analysis of performance against those targets	Discussion and Analysis - Metric is not available	Under IF-EU-110a.3, strategies for managing Scope 1 greenhouse gas (GHG) emissions, emission reduction targets, and performance analysis are reported. The emission reduction plans comprehensively address the mechanisms employed to achieve established targets and risk management practices. Furthermore, strategies are shaped by evaluating global developments, sectoral trends, and megatrends. The related information is detailed under the Climate Action, Our Sustainability Performance, and More On Our Global Sustainability Targets sections in the Our Planet chapter, as well as in Annex 6, Annex 10, Annex 11, and Annex 12.
	Water Management	IF-EU-140a.1.	(1) Total water withdrawn, (2) total water consumed; percentage in regions with High or Extremely High Baseline Water Stress	Quantitative - Thousand cubic meters, Percentage (%)	Under the EM-IS-140a.1 metric, total water withdrawn, total water consumed, and water stress assessments are reported. Water withdrawn and consumption calculations encompass all water sources, with water risk analysis incorporating the World Resources Institute (WRI) Aqueduct Water Risk Atlas classification framework. Detailed information is presented under the headings Climate Action, Water Management, Our Sustainability Performance, and More On Our Global Sustainability Targets in the Our Planet section, as well as in Annex 6 and Annex 13. Additionally, the distribution of water withdrawn and discharge amounts by source, according to water-stressed regions, has been addressed in ENKA's CDP Water Report.
		IF-EU-140a.2.	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative - Number	Under IF-EU-140a.2, incidents of non-compliance related to water quality permits, standards, and regulations are monitored and reported. This includes evaluating technology-based standard violations, exceedances of discharge limits, and situations resulting in sanctions. During the relevant period, 0 (zero) instances of non-compliance with legislation and standards were identified. Detailed information is available under the Water Management section of the Our Planet chapter.
		IF-EU-140a.3.	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis - Metric is not available	Under IF-EU-140a.3, water management risks, mitigation strategies, and implementation practices are addressed. To ensure top-tier operational efficiency and environmental compliance, a comprehensive monitoring and control process is implemented by the WTP team, maintenance groups, and authorized contractors. Key measures include: - Intake Structures (seawater intake/outfall): Periodically inspected by the WTP team, with necessary maintenance, calibration, and validations performed by maintenance crews. - Outfall Pipeline & Diffuser Structure: Regularly assessed by authorized contractors to maintain optimal performance. - Well Flow Rate & Conductivity Checks: Precisely monitored by the WTP team via advanced measurements, with maintenance initiated as needed. - Continuous Wastewater Monitoring System (SAIS): Ensures 24/7 tracking of marine discharges, with all data directly transmitted to the Ministry. Operational and WTP teams conduct periodic measurements, while the HSE team oversees monthly data analysis and transfer processes. - Marine & River Discharges: Analyzed under regular internal monitoring programs by accredited labs, including operational measurements and quality controls for discharged water. Detailed information is available under the Climate Action, Our Sustainability Performance, and More on Our Global Sustainability Targets sections in the Our Planet chapter, as well as in Annex 6 and Annex 13.
	End-of-Use Efficiency and Demand	Note regarding IF-EU-420a.2 and IF-EU-420a.2	Percentage of electric load served by smart grid technology	Quantitative - Percentage (%) by MWh	Upon reviewing the standard and IF-EU-420 disclosures, it is understood that these questions pertain to companies engaged in electricity distribution/ transmission activities. ENKA and its subsidiaries do not operate in this field.
		Note regarding IF-EU-420a.3. and IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	Quantitative - MWh	
	Grid Resilience	IF-EU-550a.1.	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Quantitative - Number	Under IF-EU-550a.1, incidents of non-compliance with physical and cybersecurity standards or regulations are reported. The security and resilience of electrical infrastructure are managed in accordance with mandatory security standards and regulations. During the reporting period, 0 (zero) instances of non-compliance with legislation and standards were identified. Detailed information can be found in the Our Business and Principles section of our report.
		Note regarding IF-EU-550a.2.and IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	Quantitative - Minutes, Number	It is not applicable/relevant for the activities of ENKA and its subsidiaries.
	Activity Metric	Note regarding IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	Quantitative - Number	It is not applicable/relevant for the activities of ENKA and its subsidiaries. There is no direct electricity sales to the end consumer.
		Note regarding IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	Quantitative - MWh	It is not applicable/relevant for the activities of ENKA and its subsidiaries. There is no direct electricity sales to the end consumer. Electricity sales are conducted through EPIAŞ in spot electricity markets.
		Note regarding IF-EU-000.C	Length of transmission and distribution lines	Quantitative - km	It is not applicable/relevant for the activities of ENKA and its subsidiaries.
		Note regarding IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	Quantitative - MWh, Percentage (%)	The total electricity generated, including renewable sources, along with related metrics, are reported under the Climate Action section of the Our Planet chapter in our report, as well as in Annex 10 and Annex 12.
		Note regarding IF-EU-000.E	Total wholesale electricity purchased	Quantitative - MWh	The total electricity purchased is the electricity consumed at the production facilities. Since this is excluded from the scope, it is 0 (zero).

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Real Estate Services https://kgk.gov.tr/Portalv2Uploads/files/Sustainability/TFRS2/TSRS%202-Ek%20Cilt-37-Gayrimenkul%20Hizmetleri.pdf (Covers the real estate operations of ENKA)	Activity Metric	IF-RS-000.A	Number of property management customers, categorized by tenants and real estate owners	Quantitative - Number	The total number of tenants of ENKA's real estate subsidiaries is 1,035.
		Note regarding IF-RS-000.B	Area under operational control of the owner	Quantitative - Square meter	742,200 m ² .
		Note regarding IF-RS-000.C	Number of buildings under management with operational control of owner	Quantitative - Number	ENKA TC: 11 Building Complexes, 11 Shopping Malls and 3 Offices MKF: 9 CCI: 3 Mosenka: 4 ENKA Invest: 3 OVC: 1
		Note regarding IF-RS-000.D	Number of leases transacted, categorized by tenants and real estate owners	Quantitative - Number	There are 391 tenant agreements.
		Note regarding IF-RS-000.E	Number of valuations provided	Quantitative - Number	ENKA's real estate operations are not conducted in Türkiye. According to the legislation of the country in which the operations are conducted, these items are not applicable.
	Sustainability	IF-RS-410a.3.	Area with an energy rating	Quantitative - Square meter	
		IF-RS-410a.3.	Number of buildings with an energy rating	Quantitative - Number	
Engineering and Construction Services https://kgk.gov.tr/Portalv2Uploads/files/Sustainability/TFRS2/TSRS%202-Ek%20Cilt-33-Mühendislik%20ve%20İnşaat%20Hizmetleri.pdf (Covers the engineering and construction operations of ENKA)	Environmental Impacts of Project Development	IF-EN-160a.1.	Number of incidents of non-compliance with environmental permits, standards, and regulations	Quantitative - Number	Under IF-EN-160a.1, incidents of non-compliance with environmental permits, standards and regulations are tracked and reported. Within this scope, environmental matters such as waste management, air quality, emissions, water withdrawal and discharges, hazardous material leaks etc. are evaluated. 0 (zero) instances of non-compliance with legislation and standards were identified during the relevant period.
		IF-EN-160a.2.	Discussion of the processes for evaluating and managing environmental risks related to project design, site selection, and construction	Discussion and Analysis - Metric is not available	Under the IF-EN-160a.2 metric, the assessment and management of environmental risks in project design, site selection, and construction processes are addressed. The company analyzes environmental risks such as biodiversity impacts, emissions, water management, natural resource consumption, waste management, and hazardous chemical use to develop sustainable and compliant projects. Environmental impact assessments and stakeholder engagement processes are implemented, with international environmental standards and certification systems (LEED, BREEAM, ISO environmental standards, Equator Principles, etc.) being considered for relevant projects. Operational practices such as waste management, discharge water control, and energy efficiency help minimize environmental impacts. Full compliance with environmental regulations and permits is ensured, while proper data management and reporting are maintained through employee training, quality control processes, and internal audit mechanisms. Detailed information can be found under the headings Climate Action, Our Sustainability Performance, and More on Our Global Sustainability Targets in the Our Planet section, as well as in Annex 6, Annex 10, Annex 11, and Annex 12.
	Structural Integrity and Safety	IF-EN-250a.1.	Amount of defect and safety-related rework costs	Quantitative - Reporting Currency	Under the IF-EN-250a.1 metric, costs related to rework due to errors and safety issues are reported. Rework includes activities that need to be performed multiple times on-site or processes requiring the removal of previously completed work. These costs cover expenses related to labor, materials, design, equipment, and subcontractors, while changes initiated by the customer or project owner are excluded from this scope. For the relevant period, the total costs of rework associated with errors and safety issues were calculated as 200,000 USD.
		Note regarding IF-EN-250a.2.and IF-EN-250a.2	Total amount of monetary losses as a result of legal proceedings associated with defect and safety-related incidents	Quantitative - Reporting Currency	Under IF-EN-250a.2, total monetary losses resulting from legal proceedings related to errors and safety incidents are tracked. These losses encompass court judgments, settlements, penalties, and other financial obligations, while legal defense costs incurred by the company are excluded from this scope. There is no financial direct loss resulting from legal actions related to errors and safety during the relevant period, and this value is 0 (zero).
	Lifecycle Impacts of Buildings and Infrastructure	IF-EN-410a.1.	The number of projects that have been commissioned and certified according to a third-party multi-feature sustainability standard, as well as the number of active projects seeking this certification	Quantitative - Number	Under IF-EN-410a.1, projects certified according to third-party multi-feature sustainability standards, as well as active projects seeking such certification, are reported. These standards encompass sustainability criteria including energy efficiency, water conservation, material and resource management, and indoor environmental quality. Detailed information is available under the Climate Action and Environment-Friendly Projects headings in the Our Planet section.
		IF-EN-410a.2.	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	Discussion and Analysis - Metric is not available	Under IF-EN-410a.2, the process of integrating energy and water efficiency aspects into project planning and design is addressed. ENKA incorporates efficiency-focused applications such as water collection and reuse, insulation and material optimization, energy management, water-saving equipment use, and lighting solutions into its projects. In this process, the operational efficiency of projects is enhanced by considering design and technological solutions, energy and water usage modeling, cost-benefit analyses, and performance assessments. ENKA shapes its energy and water efficiency strategies by analyzing the legislation, resource constraints, and stakeholder expectations in the geographical regions where it operates. Additionally, global developments, technological advancements, market expectation analyses, and competition studies are conducted, guiding the relevant processes accordingly. Detailed information is available in the About ENKA, Our Strategic Approach, Our Business and Principles, and Our Planet sections.
	Climate Impacts of Business Mix	IF-EN-410b.1.	Amount of backlog for hydrocarbon related projects and renewable energy projects	Quantitative - Reporting Currency	Under IF-EN-410b.1, the project backlog (40 million Euros) for hydrocarbon and renewable energy projects is reported. Within this scope, ENKA conducts a comprehensive assessment of ongoing projects while considering their sustainability impacts. The contract values of related activities are additionally published in the company's Annual Report and on the Public Disclosure Platform. Detailed information is available in the Environment-Friendly Projects section.
		IF-EN-410b.2.	Amount of backlog cancellations associated with hydrocarbon-related projects	Quantitative - Reporting Currency	Under IF-EN-410b.2, there is no backlog cancellation (reported as 0) for hydrocarbon-related projects.
		IF-EN-410b.3.	Amount of backlog for non-energy projects associated with climate change mitigation	Quantitative - Reporting Currency	Under IF-EN-410b.3, the backlog (USD 889 million) for non-energy projects related to climate change mitigation is reported. These projects focus on reducing greenhouse gas emissions or enhancing storage capacity, potentially including low-carbon solutions and supporting projects like carbon capture and storage. ENKA considers environmental impacts in developing and implementing these projects, adopting sustainability-focused approaches. Detailed information is available in the Environment-Friendly Projects section.
	Activity Metric	Note regarding IF-EN-000.A	Number of active projects	Quantitative - Number	Under IF-EN-000.A, active projects (34) are defined as building and infrastructure projects where the company was actively providing design and construction services as of the end of the reporting period. Detailed information is available in the About ENKA section.
		Note regarding IF-EN-000.B	Number of commissioned projects	Quantitative - Number	Under IF-EN-000.B, commissioned projects (3) are defined as those completed and made operational during the reporting period. Detailed information is available in the About ENKA section.
		Note regarding IF-EN-000.C	Total backlog	Quantitative - Reporting Currency	For the reporting period, ENKA's total backlog value was calculated as USD 5.8 billion.

ENKA İNŞAAT VE SANAYİ A.Ş.

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