



SASA POLYESTER SANAYİ A.Ş.

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☒ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☒ Publicly traded organization

(1.3.3) Description of organization

Headquartered in Adana, SASA Polyester Sanayi A.Ş. (SASA) is a pioneer and global leader in the polyester industry with its wide range of products including polyester, fiber, filament yarn, polyester-based polymers, specialty polymers and intermediates. Since its establishment in 1966, SASA has been committed to innovation, technical expertise and sustainability in the sector with its state-of-the-art production facilities and innovative perspective. SASA's journey over the years has been accompanied by strategic partnerships and significant organizational transformation. In 2000, the company was transformed into DupontSA as a result of its business partnership with Dupont, the chemical giants, but later continued operations under the trade name ADVANSA following the acquisition of Dupont shares by Sabancı Holding in 2004. In 2011, Sabancı Holding acquired all shares of ADVANSA BV and changed the corporate brand name to SASA. In 2015, there was a major change in the shareholding structure following the acquisition of a majority stake by Erdemoğlu Holding A.Ş. Following this change in the shareholding structure and management of SASA, its position in the market has become even stronger. As of 2023, Erdemoğlu Holding holds 55.28% of SASA shares. Following the foregoing change, the Company established its wholly owned subsidiaries SASA Dış Ticaret A.Ş. and SASA Uluslararası Finansal Yatırım A.Ş. in 2015 and 2022 respectively in order to increase its export and funding operations. In addition, SASA Trading BV, wholly owned by SASA Uluslararası Finansal Yatırım A.Ş., is based in the Netherlands and provides support in global credit and capital markets. In 2023, various changes occurred in the shareholding structure of SASA. Erdemoğlu Holding A.Ş. sold 1.26%, 1.1% and 2.5% of SASA shares to qualified institutional investors on June 13, September 14 and December 12 respectively and later repurchased shares on September 25, November 1, December 19 and December 25 of the same year. Erdemoğlu Holding's shareholding in SASA thus decreased from 62.04% to 55.28%. Merinos Halı Sanayi ve Ticaret A.Ş. took over Dinarsu İmalat ve Ticaret A.Ş. through a merger on December 15, increasing its stake in

SASA from 13.19% to 20.71%. With more than 5,000 employees, SASA has integrated production facilities in Adana on an outdoor area of 2,181,000 m² and a 55,625-m² raw material storage facility in İskenderun as well as liaison offices in Istanbul and Ankara. SASA houses major technologies such as Dynamit Nobel, ICI, Dupont, Udhe Inventa-Fischer (UIF), Oerlikon Barmag, AC Automation and INVISTA and offers innovative products and solutions thanks to the R&D Center established in 2002, thus delivering high-quality production at international standards. In addition to its leading role in the Turkish market, SASA also holds a key position in export activities to European and Middle Eastern countries, particularly to Germany. SASA is Germany's first choice for the supply of polyethylene terephthalate (PET) chips and is also a supplier to North American and Asian countries. Ranked 22nd in "Türkiye's Top 500 Industrial Enterprises 2022" list prepared by the Istanbul Chamber of Industry (İSO), SASA enjoys a competitive position in both national and global markets. Furthermore, SASA rose from 83rd place to 32nd in export rankings under the same list.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/30/2024

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☒ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☒ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☒ 5 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ 5 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ 3 years

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

1367366929.36

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☒ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

TRASASAW91E4

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

SASA

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

789000PXBZOJWTDSXE13

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

533-116-558

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☒ Turkey

(1.14) In which part of the chemicals value chain does your organization operate?

Bulk inorganic chemicals

☒ Titanium dioxide

Bulk organic chemicals

☒ Aromatics

☒ Ethylene oxide & Ethylene glycol

☒ Methanol

☒ Polymers

Other chemicals

☒ Other, please specify :SASA produce special polyester products, polymer, polymer chips, textile chips, bottle chips, and pet chips, fiber and filament yarn. The main chemicals used are paraxylene, methanol, monoethyleneglycol (MEG).

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☒ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

☒ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☒ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

SASA's Responsible Sourcing Practices covers value chain mapping processes. SASA's supply chain is international, multistakeholder, complex and integrated. The process starting from the entry of the raw material into the system until it is delivered to the end user is monitored. This monitoring covers both upstream and downstream information and material flows. The supply network, consisting of pre-process, process and post-process main chains, involves different approaches at each step. 5 procedures were developed to improve the effectiveness of supply chain management. These procedures reinforce the responsible supply chain approach by supporting close collaboration with suppliers, continuous communication and an effective feedback system. Operating on a global scale, SASA purchases from 35 different countries around the world for the continuity of its operations and increases the number and diversity of its suppliers day by day. With the technological infrastructure in place, container movements related to international purchases are continuously monitored through the online system. As of 2023, according to the global breakdown of total purchases, the highest number of purchases were made from the People's Republic of China, followed by South Korea, the United States of America and Germany. The inter-operational supply network within the Company is effectively managed by SASA's in-house Design, R&D, Marketing, Sales and Operations Departments. The principles regarding the receipt of customer requests and orders, the planning and realization of the production and shipment program, and the execution of sales and post-shipment services are defined in the Customer Marketing Relations Procedure. Through the Customer Service, Grievances and Compensation Procedure, fast and effective feedback is provided to customer grievances, root causes are investigated, and corrective and preventive actions are quickly implemented.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☒ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

☒ Downstream value chain

☒ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☒ Preparation for reuse

☒ Recycling

☒ Landfill

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Risks that may arise during the reporting year and have an impact on short-term financial results. This time period is defined as one to 3 years or less. Climate-related risks were introduced to the system within the scope of the Management System within SASA. According to our studies, these risks may arise during the current reporting year and have an impact on short-term financial results. These risks are market, flood, fire, forest fire, extreme weather events.

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

These are the risks that can arise within a timeframe of 3 to 10 years. Risks that have a substantial impact on the company's strategy and financial results. SASA has defined policy, legal, technology, market, flood, fire, forest fire, extreme weather events, over temperature, decreasing groundwater level, destruction of biodiversity as medium-term risks.

Long-term

(2.1.1) From (years)

10

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Risks that could have a significant impact on the organization's long-term strategy and the feasibility of the SASA facilities, including those that could be more than 10 years. SASA has defined policy, legal, technology, reputation, fire, forest fire, extreme weather events, overtemperature, decreasing groundwater level, rising sea level, destruction of biodiversity, drought, change in precipitation regime as long term risks.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

(2.2.1) Process in place

Select from:

☒ Yes

(2.2.2) Dependencies and/or impacts evaluated in this process

Select from:

☒ Impacts only

(2.2.4) Primary reason for not evaluating dependencies and/or impacts

Select from:

☒ No standardized procedure

(2.2.5) Explain why you do not evaluate dependencies and/or impacts and describe any plans to do so in the future

SASA has Biodiversity Management Plan covering the analysis of the flora and fauna in the site and KPI's. Even though there are impacts analyzed in the document, there is no specific information on opportunities analysis and management of the dependencies. Because, the relevant standards are published newly and there is not enough expertise to implement these standards properly. SASA starting to carry out studies on climate change mitigation and adaptation and water management in the previous period, evaluated its commitments to climate change impacts on parameters such as fossil fuel consumption, resource consumption, water consumption and measured their impacts through GHG calculation and LCA analysis on their products. Even though there are procedures on impact calculations followed, there are no procedures for evaluation of dependencies.

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☒ Yes	Select from: ☒ Both risks and opportunities	Select from: ☒ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Impacts

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific

(2.2.2.12) Tools and methods used

International methodologies and standards

- ☒ Environmental Impact Assessment
- ☒ IPCC Climate Change Projections
- ☒ ISO 14001 Environmental Management Standard
- ☒ Life Cycle Assessment

Other

- ☒ Scenario analysis
- ☒ Other, please specify :ISO 14064, GHG Protocol

(2.2.2.13) Risk types and criteria considered

Acute physical

- ☒ Drought
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Heat waves
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Storm (including blizzards, dust, and sandstorms)

Chronic physical

- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☒ Temperature variability

Policy

- ☒ Carbon pricing mechanisms
- ☒ Changes to national legislation

Market

- ☒ Availability and/or increased cost of raw materials

Reputation

- ☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

- ☒ Transition to lower emissions technology and products
- ☒ Unsuccessful investment in new technologies

Liability

- ☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees

- ☒ Investors
- ☒ Regulators
- ☒ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.16) Further details of process

SASA evaluates climate-related risks under two main categories: physical and transition risks. Physical risks are further divided into acute and chronic risks. Acute risks are sudden climate events, such as extreme weather conditions, that cause immediate disruption but can be foreseen through accurate projections and managed with preventive strategies. Chronic risks emerge gradually over time, influenced by regional conditions and long-term impacts of climate change, and represent a critical consideration for sustainability planning. Transition risks, in contrast, stem from the adaptation process towards a low-carbon economy. They are associated with policy changes, regulatory requirements, technological developments, and evolving market expectations, including reputational challenges. These risks are not isolated; they are often interlinked and may result in cascading consequences. Within its climate strategy, SASA adopts a structured approach to risk identification, prioritization, and evaluation. Following the definition of risks, their significance is assessed through a bottom-up prioritization analysis aligned with stakeholder surveys. Risks are then evaluated within a dedicated risk assessment matrix, incorporating both likelihood and potential impact. The scope of the assessment covers consolidated subsidiaries as reported in financial statements and the entire value chain. Particular focus is given to the effects on the business model, financial performance, cash flows, decision-making processes, and regional exposure. SASA also analyzes the measures taken to address identified risks and opportunities. As a result of this process, the company's prominent physical and transition risks have been assessed at a medium level of significance. To support consistency in evaluation, risks are classified according to impact definitions: Very High Impact: Failure to achieve strategic objectives, operational disruption, customer loss, disclosure of confidential or personal data, severe reputational and brand damage, weakened competitiveness, legal vulnerability, irreversible environmental destruction, fatalities, major energy and financial losses. High Impact: Considerable disruption of business processes, significant barriers to achieving performance targets, reduced customer satisfaction, exposure to legal vulnerability, partial reputational damage, operational interruptions, risk of injury, production and quality losses, additional costs, and environmental harm. Medium Impact: Requires changes to parts of existing operations. Low Impact: No significant change in current operations. Through this integrated framework, SASA ensures that climate-related risks and opportunities are systematically identified, prioritized, and embedded into corporate decision-making and long-term sustainability planning.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

- ☒ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ EcoVadis
- ☒ WRI Aqueduct
- ☒ WWF Water Risk Filter

Enterprise Risk Management

- ☒ ISO 31000 Risk Management Standard

International methodologies and standards

- ☒ Environmental Impact Assessment
- ☒ ISO 14001 Environmental Management Standard
- ☒ ISO 14046 Environmental Management – Water Footprint
- ☒ Life Cycle Assessment

(2.2.2.13) Risk types and criteria considered

Chronic physical

- ☒ Sea level rise
- ☒ Water availability at a basin/catchment level
- ☒ Other chronic physical driver, please specify :Status of ecosystems and habitats

Policy

- ☒ Changes to national legislation

Market

- ☒ Inadequate access to water, sanitation, and hygiene services (WASH)

Reputation

- ☒ Impact on human health

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Regulators
- ☒ Local communities
- ☒ Water utilities at a local level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.16) Further details of process

In line with SASA's overall climate risk assessment framework, water-related risks are identified and evaluated through a structured methodology that integrates scientific projections, site-specific assessments, and value chain considerations. The following approaches are applied: Use of Climate and Water Stress Projections Global reference tools such as the WRI Aqueduct are utilized to assess future water stress conditions under different climate scenarios. For SASA's Adana production facility, projections under the pessimistic RCP 8.5 scenario indicate exposure to extremely high water stress by 2030. These projections provide a forward-looking perspective, enabling the company to quantify long-term water availability challenges and incorporate them into strategic planning. Assessment of Regional Hydrological and Meteorological Patterns Localized evaluations are conducted for the Seyhan district, where SASA's production facility is located. Changes in rainfall patterns, including sudden shifts in precipitation regimes and risks of excessive rainfall, are analyzed to determine the potential for flooding and related operational disruptions. Data from national and regional meteorological services, combined with climate models, form the basis for identifying acute risks related to heavy rainfall events. Integration into the Risk Assessment Matrix Both chronic risks (long-term water scarcity due to increasing stress) and acute risks (sudden flooding from extreme precipitation) are mapped within SASA's risk assessment matrix. Likelihood and impact levels are determined, ensuring consistency with the broader

physical and transition risk evaluation methodology. Value Chain and Operational Impact Analysis Water-related risks are assessed not only for direct operational activities but also across the value chain, considering dependencies on suppliers, logistics, and communities in water-stressed regions. Impacts on production continuity, cost structure, environmental performance, and reputation are evaluated holistically. Alignment with Stakeholder and Regulatory Expectations Identified water risks are aligned with stakeholder feedback, regulatory requirements, and sustainability commitments. This ensures that risk management strategies address both operational resilience and compliance obligations.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ No

(2.2.7.3) Primary reason for not assessing interconnections between environmental dependencies, impacts, risks and/or opportunities

Select from:

☒ No standardized procedure

(2.2.7.4) Explain why you do not assess the interconnections between environmental dependencies, impacts, risks and/or opportunities

SASA's primary goal is to identify environmental impacts, risks and/or opportunities separately. These studies have already been conducted and will be developed further. After completing these evaluations, SASA will assess the links between environmental dependencies and impacts, risks and opportunities in the upcoming period.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☒ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Downstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☒ Other sensitive location, please specify :The growth of the packaging market, one of SASA's sales markets, is constrained by increased regulations on the use of plastic packaging.

(2.3.4) Description of process to identify priority locations

Production of packaging is growing worldwide, however in recent years, consumers have become more critical of certain items because of environmental concerns. Recently, a few countries and organizations have begun to outright forbid some goods, including plastic bags. Some have increased the levy on items made of single-use plastic. Because of the increasing regulation and the acceleration of customer desire for alternative packaged items, the packaging industry will find it difficult to grow in several product areas. Thus, there will be a need to developing sustainable packaging options.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☒ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☒ Qualitative

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Production capacity

(2.4.3) Change to indicator

Select from:

- ☒ % decrease

(2.4.4) % change to indicator

Select from:

- ☒ 21-30

(2.4.6) Metrics considered in definition

Select all that apply

- ☒ Time horizon over which the effect occurs

(2.4.7) Application of definition

SASA conducts risk and opportunity assessments using the PESTEL (political, economic, social, technological, environmental and legal) model. In this context, it takes into account its earnings, which are directly linked to its production capacity. SASA considers risk categories as strategic, financial and operational, and evaluates risk impacts with a 1 (low risk) - 4 (very high risk) rating system. It calculates the risk value by determining the risk impact and probability and determines the risk class according to the determined risk value. According to the determined risk impact and risk class, a final decision is taken by the risk review team together with the senior management processes. In this context, if production capacity falls below 20%, this constitutes a substantive risk for SASA.

Opportunities

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Capital expenditures

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 31-40

(2.4.6) Metrics considered in definition

Select all that apply

☒ Time horizon over which the effect occurs

(2.4.7) Application of definition

SASA conducts risk and opportunity assessments using the PESTEL (political, economic, social, technological, environmental and legal) model. In this context, it takes into account its capital expenditures increase, which are directly linked to new investments, decrease in the logistic expenses, production of its own raw material. In this context, if capital expenditures due to the new investments increases more than 30% SASA considers it as substantive opportunities.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Safety data sheets which are available for all chemicals on the production site and Wastewater Management Procedure are used. Before using a new chemical, a safety data sheet is obtained from the supplier and stored at the factory. All chemical inventory records are forwarded to the Ministry of Environment, Urbanization, and Climate Change's data system. Employees get training on all chemicals used within the framework of the ISO 45001 and ISO 14001 management standards. First aid, personal protective equipment, toxicological information, ecological information, and so on are all included in the relevant section of the safety data sheets. Employees are trained at least once every year. Emergency response kits are constantly kept in the factory in areas where chemicals are kept and should not be mixed with the receiving environment (water, soil, etc.). The company has a procedure regarding this, and necessary information is given to the employees. Safety data sheets are also available for all of the company's goods. The products are classified as non-hazardous. Our company also has an Oekotex Certificate, which proves that our products are free of dangerous compounds and that we are meeting our commitments under the REACH Regulation. SASA also adheres to the Manufacturing Restricted Substances List of the ZDHC (Zero Discharge of Hazardous Chemicals) Program - MRSI for Textiles and Polymers in order to prevent the discharge of chemicals into the receiving environment.

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☒ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Chemical Oxygen Demand (COD): One of the most important parameters used in determining the degree of pollution of domestic and industrial wastewater (especially industrial) is the chemical oxygen demand. COD, which is found in high amounts in wastewater, is one of the most important pollution measures. Measurement of oxygen demand is important in measuring waste loads of treatment plants and evaluating treatment efficiency.

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Beyond compliance with regulatory requirements
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- ☒ Other, please specify :IFC standards/EHS Guidelines (EHS Guidelines for Large volume Petroleum-based Organic Chemicals Manufacturing, EHS Guidelines for Petroleum-based Polymers-Manufacturing; EHS Guidelines for Textile Manufacturing) compliance

(2.5.1.5) Please explain

The local legislation for wastewater discharge in Turkey sets the limit of COD at 240 mg/L. SASA uses the necessary specific treatment methods which are in compliance with the local and international standards to go beyond the local limit and to achieve the limit determined by the IFC standards of 150 mg/L. The limit of 150 mg/L value which is determined by IFC standards are complied with since most effective methods are applied for our treated wastewater. The procedures are selected from the local and international standards and from necessary literature reviews on wastewater treatment and the effectiveness and success of the procedures are measured and watched with necessary sensors daily.

Row 2

(2.5.1.1) Water pollutant category

Select from:

- ☒ Other physical pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Total Suspended Solids: Suspended solids in drinking water and wastewater have effects on both environmental and human health. TSS lowers the dissolved oxygen level in water and raises its temperature. It can disrupt the photosynthesis mechanism in the aquatic environment by creating turbidity in the water.

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Beyond compliance with regulatory requirements
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- ☒ Other, please specify :IFC standards/EHS Guidelines (EHS Guidelines for Large volume Petroleum-based Organic Chemicals Manufacturing, EHS Guidelines for Petroleum-based Polymers-Manufacturing; EHS Guidelines for Textile Manufacturing) compliance

(2.5.1.5) Please explain

SASA uses the necessary specific treatment methods which are in compliance with the local and international standards to achieve the limit determined by the local legal standards and IFC standards of 30 mg/L. The limit of 30 mg/L value which is determined by IFC and local standards are complied with since most effective methods are applied for our treated wastewater. The procedures are selected from the local and international standards and from necessary literature reviews on wastewater treatment and the effectiveness and success of the procedures are measured and watched with necessary sensors daily.

Row 3

(2.5.1.1) Water pollutant category

Select from:

- ☒ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Sulfide, Sulfate and Sulfur Compounds: Sulfide compounds are mostly found in groundwater and hot spring waters. Sulfur compounds are mixed with wastewater, decomposition of organic materials or industrial wastes. Sulfur compounds are formed in water as a result of bacterial reduction of sulfate compounds. Hydrogen sulfide escaping into the air from wastewater containing sulfur causes odor problems in the environment. The limit odor concentration of hydrogen sulfide (H₂S) in clean water is between 0.025 µg/L and 0.25 µg/L. Hydrogen Sulfide (H₂S) is a very toxic gas and is very harmful to sewer workers. Sulfur compounds in water cause serious corrosion by affecting metal materials directly and indirectly on concrete channels.

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Beyond compliance with regulatory requirements
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

SASA uses the necessary specific treatment methods which are in compliance with the local and international standards to achieve the limits determined by the local legal standards and IFC standards of 1 mg/L and 0.1mg/L. The limits of 1 mg/L and 0.1mg/L value which is determined by IFC and local standards are complied with since most effective methods are applied for our treated wastewater. The procedures are selected from the local and international standards and from necessary literature reviews on wastewater treatment and the effectiveness and success of the procedures are measured and watched with necessary sensors daily.

Row 4

(2.5.1.1) Water pollutant category

Select from:

- ☒ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Free Chlorine: The effects of chlorine on the environment are directly related to the exposure time and dose. Chlorine accumulates in living things and is transported in the food chain. Chlorine also leaves a taste and odor in the water.

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Beyond compliance with regulatory requirements
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

SASA uses the necessary specific treatment methods which are in compliance with the local and international standards to achieve the local legal limit of 0.3 mg/L. The limit of 0.3 mg/L value which is determined by local standards are complied with since most effective methods are applied for our treated wastewater. The procedures are selected from the local and international standards and from necessary literature reviews on wastewater treatment and the effectiveness and success of the procedures are measured and watched with necessary sensors daily.

Row 5

(2.5.1.1) Water pollutant category

Select from:

☒ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Ammonium Nitrogen: Ammonium nitrogen is one of the forms of nitrogen found in the receiving medium. Unlike other forms of nitrogen, ammoniac nitrogen is directly toxic to aquatic life. It causes accumulation in the biomass of living creatures in the aquatic environment. This accumulation creates toxicity in the blood. Environmental factors such as pH and temperature can affect ammonium toxicity for aquatic animals.

(2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☒ Beyond compliance with regulatory requirements

☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

SASA uses the necessary specific treatment methods which are in compliance with the local and international standards to achieve the local legal limit of 5 mg/L. The limit of 5 mg/L value which is determined by local standards are complied with since most effective methods are applied for our treated wastewater. The procedures are selected from the local and international standards and from necessary literature reviews on wastewater treatment and the effectiveness and success of the procedures are measured and watched with necessary sensors daily.

Row 6

(2.5.1.1) Water pollutant category

Select from:

- ☒ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Heavy metal (Cr): The presence of heavy metals, which are released into the environment uncontrollably, in wastewater is increasing. For this reason, wastewater containing heavy metals is seen as an important source of danger for all living things. In addition to causing serious environmental problems, heavy metal accumulation is one of the factors that pose a significant threat to food safety, human health and ecosystem. Heavy metals taken into the body through water and nutrients have the potential to accumulate in living things and damage all life activities. Heavy metals are not biodegradable. Since they are toxic and/or carcinogenic, their presence in concentrations above the permissible limit values causes critical health problems for the ecosystem. The toxic effects of these pollutants vary according to both the properties of the metal, the dose taken and the form of exposure.

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Beyond compliance with regulatory requirements
- ☒ Provision of best practice instructions on product use
- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- ☒ Other, please specify :IFC standarts/EHS Guidelines (EHS Guidelines for Large volume Petroleum-based Organic Chemicals Manufacturing, EHS Guidelines for Petroleum-based Polymers-Manufacturing; EHS Guidelines for Textile Manufacturing) compliance

(2.5.1.5) Please explain

SASA uses the necessary specific treatment methods which are in compliance with the local and international standards to achieve the limit determined by the IFC standards of 0.5 mg/L. The limit of 0.5 mg/L value which is determined by IFC standards are complied with since most effective methods are applied for our treated wastewater. The procedures are selected from the local and international standards and from necessary literature reviews on wastewater treatment and the effectiveness and success of the procedures are measured and watched with necessary sensors daily.

Row 7

(2.5.1.1) Water pollutant category

Select from:

☒ Oil

(2.5.1.2) Description of water pollutant and potential impacts

Oil and Grease: Oil and grease are substances that pose serious problems to aquatic life. The oil and grease-receiving environment accumulated on the water surface reduces the dissolved oxygen level. By covering the water surface, it prevents oxygen transfer and reduces biological activity. As the oxygen level in the water decreases, the oxidation of organic materials decreases.

(2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

☒ Beyond compliance with regulatory requirements

☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☒ Other, please specify :IFC standards/EHS Guidelines (EHS Guidelines for Large volume Petroleum-based Organic Chemicals Manufacturing, EHS Guidelines for Petroleum-based Polymers-Manufacturing; EHS Guidelines for Textile Manufacturing) compliance

(2.5.1.5) Please explain

SASA uses the necessary specific treatment methods which are in compliance with the local and international standards to achieve the limit determined by the IFC standards of 10 mg/L. The limit of 10 mg/L value which is determined by IFC standards are complied with since most effective methods are applied for our treated

wastewater. The procedures are selected from the local and international standards and from necessary literature reviews on wastewater treatment and the effectiveness and success of the procedures are measured and watched with necessary sensors daily.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☒ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☒ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☒ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Insufficient data

(3.1.3) Please explain

Due to insufficient data, we have not yet assessed plastic-related risks, but we plan to conduct this assessment within the next two years.
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Turkey

(3.1.1.9) Organization-specific description of risk

After 2026, EU CBAM will be in charge in Turkey but SASA won't be in the prioritized sector according to current situation. - When it is considered EU CBAM Regulation development is an ongoing process now, SASA may be affected because of chemical sector's possible inclusion to the CBAM. - If CBAM sector scope is enlarged to chemicals and polymers, SASA's products exportation will be affected directly.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Carbon Border Adjustment Mechanism (CBAM) is expected to have a significant impact on the organization's financial position, financial performance, and cash flows in future time horizons. As CBAM comes into effect, the increased carbon costs associated with export operations are likely to reduce revenue margins, which could put downward pressure on overall profitability. The need to comply with CBAM regulations may also result in increased operating costs and capital expenditures as the organization invests in emissions-reduction strategies and technologies. This could strain cash flows and require careful financial planning to manage the additional costs while maintaining competitiveness in international markets.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

9346913.77

(3.1.1.25) Explanation of financial effect figure

Cradle-to-gate Life Cycle Assessment (LCA) studies have been conducted for the main product groups, and product carbon footprint calculations have been made in line with the CBAM emission scopes. SASA's product groups do not fall among the priority sectors based on current regulations. Official sources do not provide product benchmark values for the polymer groups produced by SASA. In this context, when conducting the analysis, it is assumed that the carbon footprint difference between the product benchmark values and SASA's products might be 0-20%. The evaluated product groups are PET Chips and Polyester Fiber. The sales volumes of these products to Europe have been taken into account. The calculation of CBAM cost is based on the carbon price of 64.74 EUR/t-CO₂e, which is the average value for 2024 in the EU ETS.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

62668719.22

(3.1.1.28) Explanation of cost calculation

Implementing renewable energy / Energy efficiency / Low-carbon fuel investments Breakdown of carbon reduction projects' cost: - 36,964,000 EUR - Low-carbon fuel investments (Considered to be commissioned in 2026 - Estimated investment cost is 40,000,000 USD. (2024 average USD/EUR parity is evaluated as 0,924) – 655,606 EUR - Renewable energy generation investment (Solar Rooftop) (Declared investment cost is 709,300 USD. (2024 average USD/EUR parity is evaluated as 0,924) -11,764,493 EUR - Renewable energy generation investment (Planned as Land Solar) (To be commissioned by 2027 - Estimated total investment costs is 12,728,003 USD. (2024 average USD/EUR parity is evaluated as 0,924) -13,284,620 EUR - Wastewater Treatment System (Ongoing implementation process of PTA facility project) Estimated total investment costs is 14,372,628 USD. (2024 average USD/EUR parity is evaluated as 0,924)

(3.1.1.29) Description of response

SASA plans to minimize the financial effects of risks by means of renewable energy, energy efficiency and fuel conversion investments in 2024 and beyond. The investments planned to be established are transition technologies from coal to biomass, steam saving, lighting efficiency for the facility, waste heat recovery, high energy efficiency class in newly installed equipment in offices and production facilities, and increasing the amount of energy to be produced from biogas with the installation of an integrated waste water treatment system.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Turkey

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Other, please specify :Seyhan River

(3.1.1.9) Organization-specific description of risk

The risk of flooding as a result of sudden changes in precipitation regimes or excessive precipitation. Flood risk is assessed using hazard (inundation caused by river overflow), exposure (population in flood zone), and vulnerability. The existing level of flood protection is also incorporated into the risk calculation. It is important to note that this indicator represents flood risk not in terms of maximum possible impact but rather as average annual impact. The impacts from infrequent, extreme flood years are averaged with more common, less newsworthy flood years to produce the “expected annual affected population.” Higher values indicate that a greater proportion of the population is expected to be impacted by Riverine floods on average.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Closure of operations

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Risk of flooding is expected to have a more pronounced impact on the organization’s financial position, performance, and cash flows. As climate patterns shift and the likelihood of extreme weather events increases, the risk of flooding could lead to significant operational disruptions, potentially resulting in the closure of facilities, loss of production capacity, and increased costs related to repairs and asset protection. These impacts could strain the organization’s cash flows and reduce profitability. Additionally, there may be an increase in capital expenditures to enhance flood defenses and infrastructure resilience, which could further affect financial performance in the medium term. Overall, the organization anticipates that this risk will require ongoing attention and investment to mitigate potential future financial impacts.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

300000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

575000

(3.1.1.25) Explanation of financial effect figure

Financial losses as a result of damage to the equipment and products of the plant as a result of floods Stopping of operations.

(3.1.1.26) Primary response to risk

Policies and plans

☒ Increase insurance coverage

(3.1.1.27) Cost of response to risk

25880400

(3.1.1.28) Explanation of cost calculation

Annual cost of having a block insurance.

(3.1.1.29) Description of response

SASA has block insurance to compensate for damages in case of flooding or any natural/climate-related disaster, during transportation of raw materials or products, and at production facilities

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Turkey

(3.1.1.9) Organization-specific description of risk

Local Emission Trading System will be valid in Turkey after year 2026. Since the capacity of SASA is higher than 20 MW, SASA will be a participant in the system. Therefore, Turkish ETS requirements will be followed.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The implementation of the Local Emission Trading System in Turkey after 2026, where SASA will be a mandatory participant due to its capacity exceeding 20 MW, is expected to have a significant impact on the organization's financial position, performance, and cash flows. The need to purchase emission allowances or invest in emission reduction technologies will likely increase operational costs, leading to reduced profit margins. Compliance with the Turkish ETS requirements will also necessitate increased capital expenditures and monitoring costs, further affecting cash flow. As a result, the financial performance in the reporting year could experience downward pressure, with potential impacts on profitability and liquidity.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

13931337.15

(3.1.1.25) Explanation of financial effect figure

Since carbon prices and CAP values are not determined in the Local ETS system, a net carbon cost could not be calculated. However, it is assumed that SASA will receive 100% free allowance for the calculation of minimum potential financial impact. For the calculation of the maximum potential financial impact, it is assumed that

stationary combustion fuel emissions will pay for 100% (free allowance 0%). SASA's stationary combustion-related emissions amount to 215,189.02 t-CO₂e. The calculation of the maximum potential cost is based on the carbon price of 64.74 EUR/t-CO₂e, which is the average value for 2024 in the EU ETS.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☒ Establish organization-wide targets

(3.1.1.27) Cost of response to risk

36964000

(3.1.1.28) Explanation of cost calculation

It is reflected as the costs of switching to biomass instead of using coal for energy generation at SASA facilities. The investment cost (CAPEX) for the biomass power plant has been calculated as 36,964,000 EUR. The transition to biomass is targeted to be completed by the year 2026.

(3.1.1.29) Description of response

SASA plans to minimize the financial effects of risks by means of energy efficiency and fuel conversion investments in 2024 and beyond. The investments planned to be established are transition technologies from coal to biomass, steam saving, waste heat recovery, increasing the amount of energy to be produced from biogas with the installation of an integrated wastewater treatment system.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Market

☒ Increased costs and/or uncertainties related to the cost of virgin plastics

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Turkey

(3.1.1.9) Organization-specific description of risk

SASA has market risks associated with climate change. These risks can be listed as changes in customer expectations and behaviors, uncertainties in the markets, and finally, the increase in raw material product costs because of their enlarged production costs.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ More likely than not

(3.1.1.14) Magnitude

Select from:

☒ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

SASA anticipates that the market risks associated with climate change will have a more pronounced effect on its financial position, performance, and cash flows. As customer expectations and behaviors continue to evolve in response to climate-related concerns, SASA may face increased pressure to adapt its product offerings, which could lead to higher costs and potentially lower revenues if market preferences shift away from its core products. Additionally, the uncertainty in markets may exacerbate volatility in demand, further complicating revenue forecasting and financial planning. The expected increase in raw material costs, driven by higher production expenses due to climate-related factors, is likely to reduce profit margins and strain cash flows. Over time, these factors could weaken SASA's financial performance and necessitate strategic adjustments to maintain competitiveness and financial stability in an increasingly climate-conscious market environment.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

985600000

(3.1.1.25) Explanation of financial effect figure

Financial impact will occur in case of disruption of raw material supply within the scope of climate risks. Breakdown of potential financial impact arising from raw material: - Purified Terephthalic Acid (PTA) (process chemical) (701.6 million EUR/year) - Monoethylene Glycol (MEG) (process chemical) (184.7 million EUR/year) - Paraxylene (process chemical) (56.8 million EUR/year) - Butanediol (process chemical) (21,5 million EUR/year) - MEOH, 2-Ethylhexanol (process solvent) (17,6 million EUR/year) - Acetic acid, cobalt acetate, caustic soda, IPA (main catalysts) (3,4 million EUR/year)

(3.1.1.26) Primary response to risk

Diversification

☒ Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

1571310000

(3.1.1.28) Explanation of cost calculation

Yearly contracts with suppliers and tracking raw material stocks in the factory. To mitigate market risks associated with one of our crucial raw materials, PTA (Purified Terephthalic Acid), we are currently establishing a PTA production facility. Through this ongoing installation of the PTA plant, we aim to minimize the potential risks we might encounter in raw material procurement. The investment cost of our PTA facility represents the cost of response to risk that we incur to mitigate raw material market risks. Average EUR-USD parity is evaluated as 0.924 for 2024.

(3.1.1.29) Description of response

In SASA, to handle the financial impact of raw materials price increase, annual contracts are signed with suppliers. Raw material prices are set according to the formulations based on the data of the reporter companies in which internationally accepted base prices are published. On the other hand, the stock level of raw materials are kept as corresponds to 1 month consumption and ensured that it does not fall below this level.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Other acute physical risk, please specify :Heavy precipitation, flood, tornado, fire

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Turkey

(3.1.1.9) Organization-specific description of risk

Disasters that may occur due to physical climate risks, such as heavy precipitation, floods, tornadoes, and fires, present significant threats to our organization. These events can lead to direct damage to critical infrastructure, including manufacturing facilities, supply chains, and storage units, resulting in operational disruptions. The increasing frequency and intensity of such climate-related events exacerbate the risk of asset impairment, early retirement of equipment, and increased maintenance costs.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Decreased asset value or asset useful life leading to write-offs, asset impairment or early retirement of existing assets

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ More likely than not

(3.1.1.14) Magnitude

Select from:

☒ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The increasing likelihood of acute physical risks, including heavy precipitation, floods, tornadoes, and fires, could have a significant impact on the organization's financial position, performance, and cash flows in the coming years. Although such events did not occur in the reporting year, the potential for future incidents is recognized. If these risks materialize, increased costs for infrastructure repair, asset impairment, and operational disruptions could be incurred, placing pressure on

financial resources and potentially reducing profitability. To address these concerns, efforts are being made to enhance risk management strategies and improve resilience to mitigate the possible financial impacts of these climate-related risks.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

728462771

(3.1.1.25) Explanation of financial effect figure

SASA's financial tangible fixed assets may be affected by physical risks related to climate change. Therefore, all tangible fixed assets except from land asset are included to potential financial impact figure value for 2024: Buildings Machinery, plant and equipment Vehicles Furniture and fixtures Construction in progress

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

25880400

(3.1.1.28) Explanation of cost calculation

Annual cost of having a block insurance.

(3.1.1.29) Description of response

SASA has block insurance to compensate the damage to be encountered in the raw material or product during the transportation, and production facilities in case of fire or any other natural/climate related disaster.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Turkey

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Other, please specify :Seyhan River

(3.1.1.9) Organization-specific description of risk

According to the WRI water risk map, Adana is a region experiencing extreme water stress. The water scarcity that may occur in the region may cause shut off operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Closure of operations

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Unlikely

(3.1.1.14) Magnitude

Select from:

☒ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The risk of extreme water stress in Adana is anticipated to have a significant impact on the organization's financial position, performance, and cash flows in the medium to long term. Should water scarcity intensify, there is a high likelihood that operations may be shut off, leading to a loss of production capacity and decreased revenues. The costs associated with securing alternative water sources or implementing water-saving technologies could increase capital expenditures, further straining cash flows. Additionally, the potential disruption to operations could reduce overall profitability and necessitate more robust risk management strategies. The organization is preparing for these scenarios by investing in infrastructure and technologies to enhance water efficiency and by developing contingency plans to ensure business continuity in the face of worsening water scarcity.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

374298

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

11228954

(3.1.1.25) Explanation of financial effect figure

The stoppage of production due to water shortage/stress will result in loss of revenue for SASA.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

13284620

(3.1.1.28) Explanation of cost calculation

In 2021, the construction of the wastewater treatment and water reuse facility was started and the construction phase continues. The total CAPEX cost of the new wastewater treatment and water reuse facilities, which will be implemented closely in the coming years, has been taken into account.

(3.1.1.29) Description of response

SASA aims to reduce the risks of water scarcity with the water reuse unit to be established in 2026.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Statutory water withdrawal limits/changes to water allocation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Turkey

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Other, please specify :Seyhan River

(3.1.1.9) Organization-specific description of risk

Any limiting of water withdrawals for our company when we are growing will put a constraint on our growth rate. We are currently expanding our operations and this potential limiting will damage our strategic plans to grow.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Constraint to growth

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Unlikely

(3.1.1.14) Magnitude

Select from:

☒ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Water withdrawal limit will have a significant impact on SASA's financial position, performance, and cash flows, especially as the company continues its expansion. Should such limitations be imposed, they could directly constrain our growth rate, delaying or reducing the scale of planned expansions. This could result in reduced revenue growth, increased operational costs related to securing alternative water sources, and potential delays in achieving strategic objectives. Additionally, the need to invest in water-saving technologies or infrastructure to comply with new regulations could increase capital expenditures, further impacting cash flows. The organization is actively developing contingency plans and exploring options to mitigate the potential financial impacts of this risk, ensuring that growth objectives can be achieved even in the face of regulatory changes.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

374298

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

11228954

(3.1.1.25) Explanation of financial effect figure

Opportunity cost of losing potential revenues. This will be the main cost that this risk will bring.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

13284620

(3.1.1.28) Explanation of cost calculation

In 2021, the construction of the wastewater treatment and water reuse facility was started and the construction phase continues. The total CAPEX cost of the new wastewater treatment and water reuse facilities, which will be implemented closely in the coming years, has been taken into account.

(3.1.1.29) Description of response

We are currently implementing a water reuse unit which will be in service in next two years. This will help us to comply with any potential limits. It will increase our water reuse rates and will help us keep our water withdrawals within limits.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☒ CAPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

464405353

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 71-80%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

25880400

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

490285752.63

(3.1.2.7) Explanation of financial figures

CAPEX of the PTA plant which is under construction, environmental projects, biomass plant and the budget amount of insurance policies were taken into consideration.

Water

(3.1.2.1) Financial metric

Select from:

☒ CAPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

13284620

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

25880400

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

39165020

(3.1.2.7) Explanation of financial figures

Wastewater Treatment System (Ongoing implementation process of PTA plant project) and the budget amount of insurance policies were taken into consideration.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Zimbabwe

☒ Other, please specify

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Less than 1%

(3.2.11) Please explain

SASA meets all of the water from the groundwater that means we don't supply the water from the river. The decrease in the groundwater level as a result of potential droughts may lead to the interruption of the production processes and financial losses during the operation of existing facility and construction phase of the new facilities. However, according to the current Hydrogeological Report of State Hydraulic Works (DSI) for our company, depending on the feeding-discharge of the aquifer at the end of 15 years, the groundwater level was found at 25 meters from the ground. As stated in the Hydrogeological Report, considering the results of the groundwater flow model, after 15 years of use, the groundwater level will be 25m which is higher than the limit. So no risk is foreseen for the groundwater level. All discharges are the responsibility of 3rd parties(DSI Directorate General for State Hydraulic Works- Governmental Organization). Wastewater is discharged into TD-07 DSI drainage channel to the Seyhan river.

[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☒ No	SASA was not subject to any fines, enforcement orders or any penalties due to regulatory violations.

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☒ No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

SASA carries out its climate-related strategies on the basis of sustainability and prepares itself for both existing and anticipated regulatory systems. Although SASA is not currently within the priority sectors of the EU Carbon Border Adjustment Mechanism (CBAM), scenario analyses have been conducted for the potential inclusion of the chemical and polymer sectors. Since financial obligations under CBAM will start in 2026, SASA closely monitors the regulation and evaluates the potential impact of exports. In Türkiye, the national Emissions Trading System (ETS) is also expected to become operational in 2026. Given SASA's combustion capacity above 20 MW, the Company will be subject to ETS requirements once the system is in force, and related obligations have already been integrated into its risk management processes. In order to comply with these systems, SASA has finalized significant investments, including the commissioning of a 16 MWp rooftop solar power plant and the near-completion of a 45.7 MWp land-based solar plant, which together have enabled the Company to source 10% of its electricity from renewable energy and to target 50% by 2030. Furthermore, the newly commissioned PTA facility has been designed with new generation technologies that reduce greenhouse gas emissions by 65% compared to conventional methods and allow for energy self-sufficiency. Additional measures include advanced wastewater treatment and recovery, biogas generation, continuous energy efficiency projects, and life cycle assessment-based product carbon footprint monitoring. Complemented by its updated TCFD report and climate risk analyses across multiple scenarios, these practices ensure that SASA is well positioned to comply with CBAM and ETS while contributing to Türkiye's low-carbon transition and global climate goals.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	<i>Select from:</i> ☒ Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> ☒ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Turkey

(3.6.1.8) Organization specific description

The chemical industry is considered as a critical sector in terms of decarbonization due to its use of raw materials. Therefore, by decarbonizing its production processes and producing low-carbon intensity products, SASA is expected to strengthen its position in the market.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The opportunity to strengthen SASA's market position through the decarbonization of its production processes is expected to have a substantial positive impact on the organization's financial position, performance, and cash flows. As the global market continues to prioritize sustainability and low-carbon solutions, demand for SASA's products is anticipated to grow further. This increased demand is likely to result in sustained revenue growth, higher profit margins, and enhanced cash flows over the medium to long term. Additionally, SASA's approach to decarbonization may open up new markets and customer segments, further bolstering the company's

financial performance. The ongoing investments in sustainable production practices are expected to yield long-term financial benefits, solidifying SASA's competitive advantage in the industry.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

292370000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

409790000

(3.6.1.23) Explanation of financial effect figures

In 2023, our low-carbon products accounted for 17.1% of our net sales revenue, and this share increased to 21.4% in 2024. Our target is to increase this share to 30% by 2030. Achieving this target would bring our low-carbon product revenues to around €410 million.

(3.6.1.24) Cost to realize opportunity

62668719.22

(3.6.1.25) Explanation of cost calculation

Implementing renewable energy / Energy efficiency / Low-carbon fuel investments Breakdown of carbon reduction projects' cost: - 36,964,000 EUR - Low-carbon fuel investments (Considered to be commissioned in 2026 - Estimated investment cost is 40,000,000 USD. (2024 average USD/EUR parity is evaluated as 0,924) – 655,606 EUR - Renewable energy generation investment (Solar Rooftop) (Declared investment cost is 709,300 USD. (2024 average USD/EUR parity is evaluated as 0,924) -11,764,493 EUR - Renewable energy generation investment (Planned as Land Solar) (To be commissioned by 2027 - Estimated total investment costs is 12,728,003 USD. (2024 average USD/EUR parity is evaluated as 0,924) -13,284,620 EUR - Wastewater Treatment System (Ongoing implementation process of PTA facility project) Estimated total investment costs is 14,372,628 USD. (2024 average USD/EUR parity is evaluated as 0,924)

(3.6.1.26) Strategy to realize opportunity

SASA plans to minimize the financial effects of risks by means of renewable energy, energy efficiency and fuel conversion investments in 2024 and beyond. The investments planned to be established are transition technologies from coal to biomass, steam saving, lighting efficiency for the facility, waste heat recovery, high energy efficiency class in newly installed equipment in offices and production facilities, and increasing the amount of energy to be produced from biogas with the installation of an integrated waste water treatment system.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Turkey

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Other, please specify :Seyhan River

(3.6.1.8) Organization specific description

The agricultural sector is the most likely area to be affected in the possible water crisis as a result of global climate change. It is foreseen that the cotton production, which has decreased as a result of water scarcity, will be replaced by polyester fiber in the market. The increase in fiber demand is expected to increase SASA's revenues by increasing its fiber product group sales.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The ongoing water crisis is expected to further reduce cotton production, solidifying polyester fiber as a preferred alternative in the market. This trend presents a substantial opportunity for SASA to continue expanding its fiber product sales. The anticipated increase in fiber demand is likely to drive revenue growth, contributing to improved profitability and stable cash flows in the future. Over the medium to long term, SASA's ability to meet the rising demand for polyester fiber is expected to strengthen its market position and support sustained financial success, ensuring the company remains resilient in a changing global environment.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

57800000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

85000000

(3.6.1.23) Explanation of financial effect figures

Assuming that petroleum and derivative raw materials will progress as in current level in 2025-2030, the anticipated impact of the decrease in cotton supply on, SASA polyester turnover will increase 17-25 %. Although polyester fiber unit prices will follow an upward trend in the long run, there is a partial decline in the potential impact figure in the reporting period compared to the previous year due to the decrease in global fiber demand, the decrease in oil-derivative prices and the decrease in raw material costs in polyester fiber unit prices.

(3.6.1.24) Cost to realize opportunity

4300000

(3.6.1.25) Explanation of cost calculation

SASA invest in new polyester fiber manufacturing facilities to increase the capacity double. Cost to realize opportunity is represent our polyester fiber facility's capacity increase investment cost.

(3.6.1.26) Strategy to realize opportunity

The decrease in cotton supply will push prices up in the long run as demand remains high. Therefore, unit prices of polyester fiber, which is the alternative product, will respond to this increase and will follow an upward trend.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☒ Other markets opportunity, please specify :Extending market share of polyester fiber due to the cotton production shortage and price increase

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Turkey

(3.6.1.8) Organization specific description

The agricultural sector is the most likely area to be affected in the possible water crisis as a result of global climate change. It is foreseen that the cotton production, which has decreased as a result of water scarcity, will be replaced by fiber in the market. The increase in fiber demand is expected to increase SASA's revenues by increasing its fiber product group sales.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the coming years, the anticipated ongoing challenges in cotton production due to water scarcity are likely to further increase the demand for polyester fiber. This presents a significant opportunity for SASA to continue expanding its market share in the fiber segment. As the shift from cotton to fiber accelerates, SASA is well-positioned to capture a larger share of the market, leading to sustained revenue growth. The expected increase in fiber sales is likely to support a strong financial performance, with improved profitability and robust cash flows. Over the medium to long term, this opportunity could solidify SASA's position in the market, providing a stable foundation for continued financial success.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

57800000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

85000000

(3.6.1.23) Explanation of financial effect figures

Assuming that petroleum and derivative raw materials will progress as in current level in 2025-2030, the anticipated impact of the decrease in cotton supply on, SASA polyester turnover will increase 17-25 %. Although polyester fiber unit prices will follow an upward trend in the long run, there is a partial decline in the potential impact figure in the reporting period compared to the previous year due to the decrease in global fiber demand, the decrease in oil-derivative prices and the decrease in raw material costs in polyester fiber unit prices.

(3.6.1.24) Cost to realize opportunity

4300000

(3.6.1.25) Explanation of cost calculation

SASA invest in new polyester fiber manufacturing facilities to increase the capacity double. Cost to realize opportunity is represent our polyester fiber facility's capacity increase investment cost.

(3.6.1.26) Strategy to realize opportunity

The decrease in cotton supply will push prices up in the long run as demand remains high. Therefore, unit prices of polyester fiber, which is the alternative product, will respond to this increase and will follow an upward trend.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Water recovery from sewage treatment

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Turkey

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Other, please specify :Seyhan River

(3.6.1.8) Organization specific description

We are currently undertaking a water reuse plant in our facility to increase our water reuse percentage. With this plant we aim to increase our water recovery rate to 55% - 60%. It will help us to increase our water efficiency greatly and will help us to achieve our strategic goal to reduce water intensity.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☒ Low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Once operational, the water reuse plant is anticipated to have a significant positive impact on SASA's financial position, performance, and cash flows in future periods. The expected increase in the water recovery rate to 55% - 60% will lead to substantial water savings and a reduction in water-related costs, improving overall operational efficiency. This will enhance profitability by lowering operational expenses and contributing to stronger cash flows. Additionally, the achievement of SASA's strategic goal to reduce water intensity will position the company favorably in terms of environmental sustainability, potentially attracting more customers and opening up new business opportunities, thereby supporting long-term financial success.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

13284620

(3.6.1.25) Explanation of cost calculation

In 2021, the construction of the wastewater treatment and water reuse plant has started and the construction phase is ongoing. The total CAPEX cost of the new wastewater treatment and water reuse facilities, which will be implemented closely in the coming years, has been taken into consideration.

(3.6.1.26) Strategy to realize opportunity

We will reduce our withdrawal volume per ton produced product. And we aim to save a lot of water through this project. We currently estimate the cost saving will be less than 1% of our revenue. We estimate it will help us in the long run.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

66968719.22

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 11-20%

(3.6.2.4) Explanation of financial figures

Polyester fiber facility's capacity increase and energy efficiency projects are taken into account

Water

(3.6.2.1) Financial metric

Select from:

☒ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

17584620

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 1-10%

(3.6.2.4) Explanation of financial figures

Polyester fiber facility's capacity increase and PTA facility wastewater treatment plant are taken into account
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

☒ Non-executive directors or equivalent

☒ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The main purpose of the Board Diversity and Inclusion Policy is to demonstrate the diversity of the organization's decision-makers, gain the trust of shareholders and all stakeholders, improve decision-making processes and promote inclusiveness within an effective corporate governance framework. SASA aims to increase the ratio of female Board members to 25% by 2025.

(4.1.6) Attach the policy (optional)

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.**Climate change****(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue***Select all that apply*☒ Board chair☒ Director on board☒ Other C-Suite Officer☒ Board-level committee☒ Chief Risk Officer (CRO)☒ Chief Executive Officer (CEO)☒ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☒ Board Terms of Reference

☒ Other policy applicable to the board, please specify :Sustainability Policy, Environmental Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☒ Reviewing and guiding annual budgets

☒ Overseeing and guiding scenario analysis

☒ Overseeing the setting of corporate targets

☒ Monitoring progress towards corporate targets

☒ Approving corporate policies and/or commitments

☒ Monitoring the implementation of a climate transition plan

☒ Overseeing and guiding the development of a business strategy

☒ Overseeing and guiding acquisitions, mergers, and divestitures

☒ Monitoring supplier compliance with organizational requirements

☒ Monitoring compliance with corporate policies and/or commitments

☒ Overseeing and guiding the development of a climate transition plan

☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☒ Overseeing and guiding public policy engagement

☒ Reviewing and guiding innovation/R&D priorities

☒ Overseeing and guiding major capital expenditures

☒ Monitoring the implementation of the business strategy

☒ Overseeing reporting, audit, and verification processes

(4.1.2.7) Please explain

SASA places great importance on effective communication between senior management and all stakeholders, thus enabling the transfer of accurate information to stakeholders. SASA's management body consists of the Board Chairperson, General Manager, Deputy General Managers, Group Managers and Group Heads. Most of the members of the Board of Directors are non-executive members as defined in the Corporate Governance Principles. Four of the Board members are independent members. The General Assembly elects board members by the Corporate Governance Principles. The Company's Board members continue to work within a governance approach to actively and effectively uphold the Company's values. SASA's Board of Directors determines corporate strategies by considering the company's operations and performance as well as the interests of all stakeholders. Committees reporting to the Board of Directors at SASA carry out oversight and audit activities for the entire Company. The structure, functioning and performance of these committees are regularly evaluated, and necessary actions are taken to systematically monitor and record the processes. Committees reporting to the Board of Directors are namely the Corporate Governance Committee, Audit Committee, Early Detection of Risk Committee, and Sustainability Committee. As of 2023, the Nomination Committee and the Remuneration Committee are not separately defined in the current structure, and these duties are undertaken by the Corporate Governance Committee. Various working groups are operating under the Early Detection of Risk Committee and Sustainability Committee. The Climate Change Working Group reports to the Early Detection of Risk Committee, while the Environmental Sustainability, Sustainable Products and Chemicals, Social Sustainability and Corporate Governance Working Groups report to the Sustainability Committee. The Climate Change Working Group was launched in 2021 under the Early Detection of Risk Committee and meets semimonthly. The main focus areas for this group include supporting the transition to a low-carbon economy, reducing carbon emissions and examining the risks and opportunities brought about by climate change in detail. Furthermore, climate-related risks and opportunities, coupled with their potential financial impacts, are regularly reported to the Early Detection of Risk Committee. The Committee aims to extend infrastructure support to ensure the integration of climate change risks into the Company's overall risk management framework. The Sustainability Committee reviews the activities carried out by the working groups at periodic meetings and provides feedback based on the evaluation results for these groups. During the General Assembly Meetings, sustainability goals and the planned strategies to achieve them are scrutinized by the relevant committees reporting to the Board as well as the working groups under these committees.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- | | |
|--|--|
| ☒ Board chair | ☒ Chief Executive Officer (CEO) |
| ☒ Director on board | ☒ Chief Sustainability Officer (CSO) |
| ☒ Other C-Suite Officer | |
| ☒ Board-level committee | |
| ☒ Chief Risk Officer (CRO) | |

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Board Terms of Reference
- ☒ Other policy applicable to the board, please specify :Sustainability Policy, Water Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|---|
| ☒ Reviewing and guiding annual budgets | ☒ Overseeing and guiding public policy engagement |
| ☒ Overseeing and guiding scenario analysis | ☒ Reviewing and guiding innovation/R&D priorities |
| ☒ Overseeing the setting of corporate targets | ☒ Overseeing and guiding major capital expenditures |
| ☒ Monitoring progress towards corporate targets | ☒ Monitoring the implementation of the business strategy |
| ☒ Approving corporate policies and/or commitments | ☒ Overseeing reporting, audit, and verification processes |
| ☒ Monitoring the implementation of a climate transition plan | |
| ☒ Overseeing and guiding the development of a business strategy | |
| ☒ Overseeing and guiding acquisitions, mergers, and divestitures | |
| ☒ Monitoring supplier compliance with organizational requirements | |
| ☒ Monitoring compliance with corporate policies and/or commitments | |
| ☒ Overseeing and guiding the development of a climate transition plan | |
| ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

SASA places great importance on effective communication between senior management and all stakeholders, thus enabling the transfer of accurate information to stakeholders. SASA's management body consists of the Board Chairperson, General Manager, Deputy General Managers, Group Managers and Group Heads. Most of the members of the Board of Directors are non-executive members as defined in the Corporate Governance Principles. Four of the Board members are independent members. The General Assembly elects board members by the Corporate Governance Principles. The Company's Board members continue to work

within a governance approach serving the goal of actively and effectively upholding the Company's values. SASA's Board of Directors determines corporate strategies by considering the company's operations and performance as well as the interests of all stakeholders. Committees reporting to the Board of Directors at SASA carry out oversight and audit activities for the entire Company. The structure, functioning and performance of these committees are regularly evaluated, and necessary actions are taken to systematically monitor and record the processes. Committees reporting to the Board of Directors are namely the Corporate Governance Committee, Audit Committee, Early Detection of Risk Committee, and Sustainability Committee. As of 2023, the Nomination Committee and the Remuneration Committee are not separately defined in the current structure, and these duties are undertaken by the Corporate Governance Committee. Various working groups are operating under the Early Detection of Risk Committee and Sustainability Committee. The Climate Change Working Group reports to the Early Detection of Risk Committee, while the Environmental Sustainability, Sustainable Products and Chemicals, Social Sustainability and Corporate Governance Working Groups report to the Sustainability Committee. In 2023, the Environmental Sustainability Working Group convened 9 times and completed the following work. The Group submitted its working reports to the Sustainability Committee. SASA focuses on water and wastewater management to improve water efficiency, alongside executing projects aimed at waste reduction. In line with biodiversity conservation, the company conducts environmental impact studies and formulates strategies to meet climate-related goals.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- | | |
|--|--|
| ☒ Board chair | ☒ Chief Executive Officer (CEO) |
| ☒ Director on board | ☒ Chief Sustainability Officer (CSO) |
| ☒ Other C-Suite Officer | |
| ☒ Board-level committee | |
| ☒ Chief Risk Officer (CRO) | |

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Board Terms of Reference
- ☒ Other policy applicable to the board, please specify :Sustainability Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Overseeing and guiding public policy engagement
- ☒ Reviewing and guiding innovation/R&D priorities

(4.1.2.7) Please explain

SASA places great importance on effective communication between senior management and all stakeholders, thus enabling the transfer of accurate information to stakeholders. SASA's management body consists of the Board Chairperson, General Manager, Deputy General Managers, Group Managers and Group Heads. Most of the members of the Board of Directors are non-executive members as defined in the Corporate Governance Principles. Four of the Board members are independent members. The General Assembly elects board members by the Corporate Governance Principles. The Company's Board members continue to work within a governance approach serving the goal of actively and effectively upholding the Company's values. SASA's Board of Directors determines corporate strategies by considering the company's operations and performance as well as the interests of all stakeholders. Committees reporting to the Board of Directors at SASA carry out oversight and audit activities for the entire Company. The structure, functioning and performance of these committees are regularly evaluated, and necessary actions are taken to systematically monitor and record the processes. Committees reporting to the Board of Directors are namely the Corporate Governance Committee, Audit Committee, Early Detection of Risk Committee, and Sustainability Committee. As of 2023, the Nomination Committee and the Remuneration Committee are not separately defined in the current structure, and these duties are undertaken by the Corporate Governance Committee. Various working groups are operating under the Early Detection of Risk Committee and Sustainability Committee. The Climate Change Working Group reports to the Early Detection of Risk Committee, while the Environmental Sustainability, Sustainable Products and Chemicals, Social Sustainability and Corporate Governance Working Groups report to the Sustainability Committee. In 2023, the Environmental Sustainability Working Group convened 9 times and completed the following work. The Group submitted its working reports to the Sustainability Committee. SASA focuses on water and wastewater management to improve water efficiency, alongside executing projects aimed at waste reduction. In line with biodiversity conservation, the company conducts environmental impact studies and formulates strategies to meet climate-related goals.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

- ☒ Executive-level experience in a role focused on environmental issues
- ☒ Management-level experience in a role focused on environmental issues
- ☒ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

- ☒ Executive-level experience in a role focused on environmental issues
- ☒ Management-level experience in a role focused on environmental issues
- ☒ Active member of an environmental committee or organization

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

- ☒ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan

- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Half-yearly

(4.3.1.6) Please explain

*The Sustainability Committee, was established on 13.12.2021. In the first committee meeting, the committee members elect the chairman, vice chairman, working group coordinator, committee coordinator and a rapporteur. The Committee coordinator ensures the coordination of the Committee. Sustainability targets, strategies and policies, etc. determined in line with the decisions taken in the Committee are accepted as data for the Company's sustainability activities. The Committee works on a meeting basis. The Committee meets at least twice a year, when necessary. Committee meetings are held with the participation of at least half of the members. The participation of at least one of the Committee chairman, vice chairman or General Manager is essential, and the meeting is postponed in cases where at least one of these persons cannot attend. Committee decisions are taken by a simple majority. The Rapporteur keeps a written report containing the decisions taken in the committee meetings, including the place, time and member information of the meeting, and ensures that the participants sign it. The Board of Directors provides all resources and support required for the Committee to fulfill its duties. The Committee is responsible for reporting the decisions taken to the Board of Directors through the Committee Chair/Deputy Committee Chair. The Committee's Duties and Responsibilities include following national and international developments on climate change, water management and biodiversity; proactively managing risks in environmental and corporate governance; supporting the development of projects to reduce carbon emissions in business processes within the scope of combating climate change and ensuring their implementation; Detailed information can be accessed from the links: <https://www.sasa.com.tr/content/files/SASA%20Corporate%20Governance%20Approach.pdf>
<https://www.sasa.com.tr/Themes/sasa/assets/pdf-en/Sustainability-Committee.pdf>*

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

- ☒ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues

- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Half-yearly

(4.3.1.6) Please explain

*The Sustainability Committee, was established on 13.12.2021. In the first committee meeting, the committee members elect the chairman, vice chairman, working group coordinator, committee coordinator and a rapporteur. The Committee coordinator ensures the coordination of the Committee. Sustainability targets, strategies and policies, etc. determined in line with the decisions taken in the Committee are accepted as data for the Company's sustainability activities. The Committee works on a meeting basis. The Committee meets at least twice a year, when necessary. Committee meetings are held with the participation of at least half of the members. The participation of at least one of the Committee chairman, vice chairman or General Manager is essential, and the meeting is postponed in cases where at least one of these persons cannot attend. Committee decisions are taken by a simple majority. The Rapporteur keeps a written report containing the decisions taken in the committee meetings, including the place, time and member information of the meeting, and ensures that the participants sign it. The Board of Directors provides all resources and support required for the Committee to fulfill its duties. The Committee is responsible for reporting the decisions taken to the Board of Directors through the Committee Chair/Deputy Committee Chair. The Committee's Duties and Responsibilities include following national and international developments on climate change, water management and biodiversity; proactively managing risks in environmental and corporate governance; supporting the development of projects to reduce carbon emissions in business processes within the scope of combating climate change and ensuring their implementation; Detailed information can be accessed from the links: <https://www.sasa.com.tr/content/files/SASA%20Corporate%20Governance%20Approach.pdf>
<https://www.sasa.com.tr/Themes/sasa/assets/pdf-en/Sustainability-Committee.pdf>*

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

- ☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☑ Assessing environmental dependencies, impacts, risks, and opportunities
- ☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☑ Managing public policy engagement related to environmental issues
- ☑ Managing supplier compliance with environmental requirements
- ☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☑ Monitoring compliance with corporate environmental policies and/or commitments
- ☑ Measuring progress towards environmental corporate targets
- ☑ Measuring progress towards environmental science-based targets
- ☑ Setting corporate environmental policies and/or commitments
- ☑ Setting corporate environmental targets

Strategy and financial planning

- ☑ Developing a climate transition plan
- ☑ Implementing a climate transition plan
- ☑ Conducting environmental scenario analysis
- ☑ Managing annual budgets related to environmental issues
- ☑ Implementing the business strategy related to environmental issues
- ☑ Developing a business strategy which considers environmental issues
- ☑ Managing environmental reporting, audit, and verification processes
- ☑ Managing acquisitions, mergers, and divestitures related to environmental issues

- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Half-yearly

(4.3.1.6) Please explain

*The Sustainability Committee, was established on 13.12.2021. In the first committee meeting, the committee members elect the chairman, vice chairman, working group coordinator, committee coordinator and a rapporteur. The Committee coordinator ensures the coordination of the Committee. Sustainability targets, strategies and policies, etc. determined in line with the decisions taken in the Committee are accepted as data for the Company's sustainability activities. The Committee works on a meeting basis. The Committee meets at least twice a year, when necessary. Committee meetings are held with the participation of at least half of the members. The participation of at least one of the Committee chairman, vice chairman or General Manager is essential, and the meeting is postponed in cases where at least one of these persons cannot attend. Committee decisions are taken by a simple majority. The Rapporteur keeps a written report containing the decisions taken in the committee meetings, including the place, time and member information of the meeting, and ensures that the participants sign it. The Board of Directors provides all resources and support required for the Committee to fulfill its duties. The Committee is responsible for reporting the decisions taken to the Board of Directors through the Committee Chair/Deputy Committee Chair. The Committee's Duties and Responsibilities include following national and international developments on climate change, water management and biodiversity; proactively managing risks in environmental and corporate governance; supporting the development of projects to reduce carbon emissions in business processes within the scope of combating climate change and ensuring their implementation; Detailed information can be accessed from the links: <https://www.sasa.com.tr/content/files/SASA%20Corporate%20Governance%20Approach.pdf>
<https://www.sasa.com.tr/Themes/sasa/assets/pdf-en/Sustainability-Committee.pdf>
 [Add row]*

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ No, but we plan to introduce them in the next two years

(4.5.3) Please explain

Although there is not yet a stand-alone monetary incentive mechanism exclusively dedicated to environmental issues, sustainability-related objectives are already embedded in the individual performance evaluation system. SASA implements a variable remuneration policy for all employees, including senior management, where compensation is determined not only by financial and operational performance but also by long-term strategic and sustainability goals. Managers are therefore indirectly evaluated based on their contribution to environmental and climate-related targets. Building on this foundation, studies have been initiated to design an explicit incentive framework directly linking environmental performance with monetary rewards, and the implementation of this system is planned within the next two years.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ No, but we plan to introduce them in the next two years

(4.5.3) Please explain

Although there is not yet a stand-alone monetary incentive mechanism exclusively dedicated to environmental issues, sustainability-related objectives are already embedded in the individual performance evaluation system. SASA implements a variable remuneration policy for all employees, including senior management, where compensation is determined not only by financial and operational performance but also by long-term strategic and sustainability goals. Managers are therefore indirectly evaluated based on their contribution to environmental and climate-related targets. Building on this foundation, studies have been initiated to design an explicit incentive framework directly linking environmental performance with monetary rewards, and the implementation of this system is planned within the next two years.

[Fixed row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	<i>Select from:</i> ☒ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations

(4.6.1.4) Explain the coverage

SASA aims to be a leader in the environment on a national and international scale and to continuously improve and maximize its environmental performance, based on sustainable development strategies in the sector, which operates as an integrated polyester and specialty chemicals manufacturer in line with the United Nations sustainable development goals and circular economy principles. SASA's Environmental Policy covers, - All production facilities, auxiliary and new investments of SASA, - All employees of SASA, - Stakeholders of SASA, including personnel involved in contracts with suppliers, contractors, subcontractors and other organizations.

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to a circular economy strategy
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Commitment to respect legally designated protected areas
- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to avoidance of negative impacts on threatened and protected species

Water-specific commitments

- ☒ Commitment to reduce or phase out hazardous substances
- ☒ Commitment to control/reduce/eliminate water pollution
- ☒ Commitment to reduce water consumption volumes
- ☒ Commitment to reduce water withdrawal volumes
- ☒ Commitment to the conservation of freshwater ecosystems

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ☒ Yes, in line with the Paris Agreement
- ☒ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

- ☒ Publicly available

[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- ☒ Global Reporting Initiative (GRI) Community Member
- ☒ Task Force on Climate-related Financial Disclosures (TCFD)
- ☒ UN Global Compact

(4.10.3) Describe your organization's role within each framework or initiative

SASA discloses its sustainability activities contributing to the United Nations Global Compact (UNGC), as a signatory. On an annual basis, the Company issues its sustainability report to share with its stakeholders its sensitivity towards environmental conservation and the protection of natural resources as well as social issues. In addition, SASA issues dedicated Biodiversity and TCFD (Task Force on Climate-related Financial Disclosures) reports covering all facilities of SASA and publicly shares them on its corporate website.

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

- ☒ No, we have assessed our activities, and none could directly or indirectly influence policy, law, or regulation that may impact the environment

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☒ No, but we plan to have one in the next two years

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

SASA ensures that its external engagement activities align with its environmental commitments through a structured, multi-faceted approach: Integration of Environmental Policies: SASA incorporates its sustainability goals into all external engagements by aligning with global environmental standards, such as reducing carbon emissions and improving energy efficiency. These goals are embedded in the company's collaborations with suppliers, customers, and regulatory bodies to ensure consistency across all operations. Transparent Reporting: SASA publishes detailed sustainability reports outlining its environmental impact, including carbon footprint reduction, waste management, and water conservation initiatives. This transparency in communication ensures that external stakeholders are fully aware of the company's environmental goals and progress, fostering trust and accountability. Stakeholder Collaboration: SASA actively engages with a variety of stakeholders, including local communities, NGOs, and international organizations, to drive initiatives related to climate change, renewable energy, and sustainable production methods. This ensures that its external engagement is in line with both corporate environmental policies and the broader sustainability objectives of these partners. Sustainability-driven Projects: In its external partnerships, SASA promotes projects that focus on eco-friendly innovations, circular economy strategies, and renewable energy. By partnering with stakeholders who share similar environmental goals, SASA guarantees that its external engagements remain consistent with its internal environmental objectives.

(4.11.9) Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select from:

☒ Contractual hindrances

(4.11.10) Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

SASA does not engage in activities that directly influence policy, law, or regulation related to the environment due to contractual limitations tied to its operations. These restrictions likely stem from the company's contractual obligations with various stakeholders, such as international investors, government bodies, or private partners, which may prohibit direct lobbying or advocacy activities. Such limitations are often in place to maintain neutrality, avoid conflicts of interest, and ensure that the company complies with regulations and ethical guidelines across different jurisdictions. Additionally, as a company with a significant presence in international markets, SASA must align its activities with multinational regulatory frameworks and abide by local laws that may restrict corporate influence on environmental policy-making. These constraints could also be influenced by agreements with financial backers or investors, particularly those who expect the company to focus on sustainable business practices rather than direct policy advocacy, ensuring alignment with corporate governance standards. In this context, SASA's focus remains on adhering to and advancing within existing environmental laws and regulations, rather than attempting to shape them, to avoid legal repercussions or violations of contractual terms that could jeopardize its business interests.

[Fixed row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☒ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☒ GRI

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.4) Status of the publication

Select from:

- ☒ Complete

(4.12.1.5) Content elements

Select all that apply

- | | |
|---|--|
| ☒ Strategy | ☒ Value chain engagement |
| ☒ Governance | ☒ Dependencies & Impacts |
| ☒ Emission targets | ☒ Biodiversity indicators |
| ☒ Emissions figures | ☒ Public policy engagement |
| ☒ Risks & Opportunities | ☒ Water accounting figures |
| ☒ Water pollution indicators | |
| ☒ Content of environmental policies | |

(4.12.1.6) Page/section reference

ABOUT SASA (p.28-53), CORPORATE GOVERNANCE (p.54-81), SUSTAINABILITY APPROACH (p.82-115), ENVIRONMENTAL SUSTAINABILITY (p.116-155), SOCIAL SUSTAINABILITY (p.156-181), RESPONSIBLE SOURCING AND SUSTAINABLE PRODUCT DEVELOPMENT (p.182-217), DIGITALIZATION AND INFORMATION SECURITY (p.218-225), STAKEHOLDER INTERACTION (p.226-241), Environmental Performance Indicators p.244, Social Performance Indicators p.252, Economic Performance Indicators p.264 APPENDICES: GRI Content Index, UNGC Content

(4.12.1.7) Attach the relevant publication

SASA ENG YAYIN.pdf

(4.12.1.8) Comment

SASA's sustainability compliance report, reflects the company's commitment to aligning its operations with sustainability goals and transparency in environmental, social, and governance (ESG) issues. SASA demonstrates a strong focus on environmental responsibility, particularly through its efforts in emissions reduction,

energy efficiency, and water management. The compliance report provides comprehensive details about their sustainability performance and targets, including progress on waste reduction, resource management, and circular economy initiatives. The report highlights governance structures in place to oversee sustainability efforts, such as the roles of the board and senior management. The inclusion of independent auditing for key sustainability metrics further enhances credibility, ensuring that SASA's claims are verified and trustworthy.

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ First time carrying out analysis

Water

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ First time carrying out analysis

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ Unknown

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- | | |
|--|--|
| ☒ 2025 | ☒ 2070 |
| ☒ 2030 | ☒ 2080 |
| ☒ 2040 | ☒ 2090 |
| ☒ 2050 | ☒ 2100 |
| ☒ 2060 | |

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☒ Impact of nature footprint on reputation

Regulators, legal and policy regimes

- ☒ Global targets
- ☒ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The following criteria have been taken into account in the RCP 4,5 and 8.5 assumptions within SASA. RCP scenarios were created on the World Bank Climate Change Knowledge Portal. - Max temperature - Min temperature - Number of hot days - mean temperature - Number of frost days - Precipitation - Cold spell duration index - Annual SPEI drought index Evaluations Adana region criteria were examined in detail.

(5.1.1.11) Rationale for choice of scenario

RCP4.5 scenario assumes that GHG emissions will peak in the mid-21st century and then decline with certain policies and measures. It represents a more sustainable economic and environmental future scenario. RCP8.5 scenario depicts a world in which the use of fossil fuels continues to grow and emissions increase rapidly. This scenario is considered the worst-case scenario and is used to assess the most severe impacts of climate change. So by analyzing these scenarios we will be able to designate risks and opportunities in the most realistically forecasted future.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ Unknown

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- | | |
|--|--|
| ☒ 2025 | ☒ 2070 |
| ☒ 2030 | ☒ 2080 |
| ☒ 2040 | ☒ 2090 |
| ☒ 2050 | ☒ 2100 |
| ☒ 2060 | |

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☒ Impact of nature footprint on reputation

Regulators, legal and policy regimes

- ☒ Global targets
- ☒ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

World Bank Climate Change Knowledge Portal Multimodel Ensemble RCP 4.5 CP 8.5

(5.1.1.11) Rationale for choice of scenario

RCP4.5 scenario assumes that GHG emissions will peak in the mid-21st century and then decline with certain policies and measures. It represents a more sustainable economic and environmental future scenario. RCP8.5 scenario depicts a world in which the use of fossil fuels continues to grow and emissions increase rapidly. This scenario is considered the worst-case scenario and is used to assess the most severe impacts of climate change. So by analyzing these scenarios we will be able to designate risks and opportunities in the most realistically forecasted future.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
- ☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ Unknown

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- | | |
|--|--|
| ☒ 2025 | ☒ 2070 |
| ☒ 2030 | ☒ 2080 |
| ☒ 2040 | ☒ 2090 |
| ☒ 2050 | ☒ 2100 |
| ☒ 2060 | |

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☒ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☒ Global targets

☒ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The following criteria have been taken into account in the RCP 4,5 and 8.5 assumptions within SASA. RCP scenarios were created on the World Bank Climate Change Knowledge Portal. - Max temperature - Min temperature - Number of hot days - mean temperature - Number of frost days - Precipitation - Cold spell duration index - Annual SPEI drought index Evaluations Adana region criteria were examined in detail.

(5.1.1.11) Rationale for choice of scenario

RCP4.5 scenario assumes that GHG emissions will peak in the mid-21st century and then decline with certain policies and measures. It represents a more sustainable economic and environmental future scenario. RCP8.5 scenario depicts a world in which the use of fossil fuels continues to grow and emissions increase rapidly. This scenario is considered the worst-case scenario and is used to assess the most severe impacts of climate change. So by analyzing these scenarios we will be able to designate risks and opportunities in the most realistically forecasted future.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ Customized publicly available climate transition scenario, please specify

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Policy
- ☒ Market
- ☒ Reputation
- ☒ Technology
- ☒ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 2.0°C - 2.4°C

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- | | |
|--|--|
| ☒ 2025 | ☒ 2070 |
| ☒ 2030 | ☒ 2080 |
| ☒ 2040 | ☒ 2090 |
| ☒ 2050 | ☒ 2100 |
| ☒ 2060 | |

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☒ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☒ Global targets

☒ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Transition risks that SASA will face, - Policy and Legal Risk -Technology Risk - Market Risk -Reputation Risk In the next stage, analytical method will be developed to determine the impact of these Transition Risks on SASA.

(5.1.1.11) Rationale for choice of scenario

RCP4.5 scenario assumes that GHG emissions will peak in the mid-21st century and then decline with certain policies and measures. It represents a more sustainable economic and environmental future scenario. RCP8.5 scenario depicts a world in which the use of fossil fuels continues to grow and emissions increase rapidly. This scenario is considered the worst-case scenario and is used to assess the most severe impacts of climate change. So by analyzing these scenarios we will be able to designate risks and opportunities in the most realistically forecasted future.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ Unknown

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2030

☒ 2040

☒ 2050

☒ 2060

☒ 2070

☒ 2080

☒ 2090

☒ 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☑ Changes to the state of nature
- ☑ Speed of change (to state of nature and/or ecosystem services)
- ☑ Climate change (one of five drivers of nature change)

Finance and insurance

- ☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

- ☑ Global targets
- ☑ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

World Bank Climate Change Knowledge Portal Multimodel Ensemble RCP 4.5 CP 8.5

(5.1.1.11) Rationale for choice of scenario

RCP4.5 scenario assumes that GHG emissions will peak in the mid-21st century and then decline with certain policies and measures. It represents a more sustainable economic and environmental future scenario. RCP8.5 scenario depicts a world in which the use of fossil fuels continues to grow and emissions increase rapidly. This scenario is considered the worst-case scenario and is used to assess the most severe impacts of climate change. So by analyzing these scenarios we will be able to designate risks and opportunities in the most realistically forecasted future.

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

For transitional risks our focal questions are mainly based on how to manage penalties, and carbon pricing regarding changes in policies and legal regulations; need of qualified personnel in altered technologies; possible fines and financial losses that affect reputation; increasing energy consumptions and supplying difficulties in line with new market prices. For physical risks our focal questions are mainly based on how to manage risks that are related to flood, fire, forest fire, overtemperature, extreme weather events that may affect also groundwater level, sea level, biodiversity, precipitation regime, droughts. For efficient use of sources and management of energy and waste, our organization monitors its emissions, and emission reduction targets are determined accordingly. Also we invest on solar power plant, water recycle, chemical recovery technologies based on BAT (Best Available Technologies). We are prepared to extreme weather events by our Climate Change Working Group under the control of Early Risk Detection Committee. Additionally, our emergency response plans, engineering design, hydrogeologic reports, ESIA reports, special safety systems are utilized during these processes.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building

☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☒ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

For transitional risks our focal questions are mainly based on how to manage penalties, and carbon pricing regarding changes in policies and legal regulations; need of qualified personnel in altered technologies; possible fines and financial losses that affect reputation; increasing energy consumptions and supplying difficulties in line with new market prices. For physical risks our focal questions are mainly based on how to manage risks that are related to flood, fire, forest fire, overtemperature, extreme weather events that may affect also groundwater level, sea level, biodiversity, precipitation regime, droughts. For efficient use of sources and management of energy and waste, our organization monitors its emissions, and emission reduction targets are determined accordingly. Also we invest on solar power plant, water recycle, chemical recovery technologies based on BAT (Best Available Technologies). We are prepared to extreme weather events by our Climate Change Working Group under the control of Early Risk Detection Committee. Additionally, our emergency response plans, engineering design, hydrogeologic reports, ESIA reports, special safety systems are utilized during these processes.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☒ No

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

1. *Renewable Energy:* By 2025, the objective is to secure 97,655 MWh of I-REC certificates and to invest in 200 MWp of ground-mounted solar projects and a 4.5 MWp biomass facility by 2027. Such investments serve to diminish reliance on fossil fuels, reduce the carbon footprint, and provide long-term cost savings through a reduction in energy expenditure. 2. *Transition to Alternative Energy Systems:* By 2025, the intention is to transition to cogeneration and trigeneration systems, which will result in the phasing out of coal-fired boilers and a reduction in energy consumption from lighting. This transition has the dual benefit of reducing operational costs and supporting the achievement of sustainability goals. 3. *Sustainable Product Development:* The development of sustainable products is undertaken with the utilisation of recycled materials, with the objective of ensuring durability and recyclability. This approach serves to minimise the environmental impact throughout the product lifecycle. The alignment of market demand for environmentally friendly products with revenue growth opportunities represents a promising avenue for business expansion. 4. *Life Cycle Assessment (LCA) Works:* We conduct Life Cycle Assessments (LCAs) to gain insight into the environmental impact of our products, from the initial extraction of raw materials to their eventual disposal at the end of their useful life. This enables the identification of areas for improvement and the formulation of data-driven decisions to enhance sustainability. 5. *Green Chemistry Principles:* Our production processes adhere to the tenets of green chemistry, which entails the reduction of hazardous substances, the prioritisation of renewable feedstocks, and the enhancement of energy efficiency. The implementation of these principles has the dual benefit of reducing the costs associated with the disposal of hazardous waste and ensuring compliance with relevant regulations. 6. *Sustainable Sourcing:* We ensure that the materials we utilise meet the requisite environmental and social standards, working with suppliers who adhere to ethical practices and use renewable resources. This strengthens the resilience of the supply chain and aligns expenditures with sustainability commitments.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

We have both internal and external grievance mechanism to evaluate suggestions and grievances from all of the stakeholders. We received the feedbacks from the stakeholders with the questionnaires and performed materiality analysis in the scope of sustainability which also include prior issues related to climate change risks.

(5.2.9) Frequency of feedback collection

Select from:

☒ Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Various climate scenario analyses have been conducted regarding the company's operations. These scenarios have been analyzed based on the following assumptions: - The estimated annual greenhouse gas emissions of the PTA facility, in which the investment was made, have been assumed to be a certain calculated amount. - The outputs of the climate scenarios analyzed were based on projected data rather than predictions or expectations. - "Extreme" weather events that may arise in the scenarios were excluded as outliers. - Since the projections are categorized as regional and global, uncertainty ranges are subject to error margins in various risks.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

The climate transition strategy primarily encompasses comprehensive evaluations of energy consumption, expenditure, and the financial commitments required for the shift to renewable energy sources. By 2030, the objective is to reduce the carbon intensity of Scope 1 and Scope 2 emissions by 69% compared to the 2019 baseline. This ambitious target is supported by strategic investments and initiatives, the progress of which is monitored and reported in detail. Renewable Energy Investments The 16 MWp rooftop SPP at the Adana plant continued to generate electricity in 2024, producing 14,558.5 MWh during the year. Approximately 3.5% of the total electricity demand was met through rooftop solar generation. The 45.7 MWp land-based SPP in Gaziantep is nearing completion and is expected to become operational in 2025. Energy Consumption Reduction Total energy consumption decreased significantly from 7,021,738 GJ in 2023 to 4,410,222 GJ in 2024. This reduction was achieved through efficiency projects, including savings of 2,616,448 kWh of electricity, 191,499 Sm³ of natural gas, and 20,430 tons of steam. These measures resulted in the prevention of 4,529 tCO₂ e emissions in 2024. Emission Reductions Compared to 2023, Scope 1 emissions decreased by 42.93% and Scope 2 emissions fell by 10.72%. The total emission intensity per ton of product dropped to 0.37 tCO₂ e/ton, marking a 45% improvement compared to 2019, thanks to cleaner production processes and efficiency-enhancing measures at the facilities. Transition to Alternative Energy Systems Preparations for the integration of cogeneration and trigeneration systems remain on the agenda to replace coal-based systems and further enhance efficiency. Sustainable Product Development SASA obtained environmental labels for seven product types in the fiber and chip product groups in 2024. These labels cover 16% of the Company's total product portfolio, with plans to expand environmental labeling across a broader range by 2025. Circular economy practices included the use of 7,958 tons of recycled Monoethylene Glycol (MEG) and packaging design improvements, resulting in an annual saving of 36 tons of packaging materials.

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☒ Water

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Water Usage: The ongoing wastewater treatment and recycling plant aims to recover 55-60% of water.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- ☒ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- ☒ Products and services
☒ Upstream/downstream value chain
☒ Investment in R&D
☒ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- ☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Collateral problems in the supply of raw materials as a result of climate change caused SASA to evaluate purchasing raw materials from different geographies. Alternative raw material suppliers are being researched with a sustainable supply chain perspective. SASA's product and sector specification is not among the priority sectors and will have experience in the actual implementation of the system to be established. SASA manages its management strategies against legal and international regulations as investors, stakeholders, etc., and is constantly updated in line with its demands.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Potential climate effects within the supply chain are evaluated as market risk. - Raw material supply may be interrupted as a result of the effects of climate change. Another potential climate impact in the supply chain has been addressed at reputation risk. - Income and financial losses in line with the negativities that may occur in the production and supply chain

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

SASA has been adapting to changing technology processes with its R&D team since 2002. Strict requirements are complied with in university collaborations, technology investments and national standards such as IFC and ISO Within the scope of sustainable innovation studies, R&D projects are developed for the use of recyclable and bio-based materials. Life cycle assessments are carried out to analyze the environmental impacts of products.

Operations

(5.3.1.1) Effect type

Select all that apply

☒ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Water cooling is required continuously for the production processes at SASA facilities. In order to meet the water needs of the facilities, 13 additional wells are being drilled in the production area. An underground water modeling study, precipitation data, regional geology, and model findings were evaluated in the hydrogeological report for the New PTA Production Plant. If the ambient temperature is too high, the cooling efficiency will decrease. At the same time, extreme temperatures can increase the evaporation rate of the water used in the system for cooling.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☒ Direct costs

☒ Indirect costs

☒ Capital expenditures

☒ Assets

(5.3.2.2) Effect type

Select all that apply

☒ Risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☒ Climate change

☒ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Technology investments, policy and legal risks (carbon pricing), raw material costs, transportation costs are expected to have an impact on direct and indirect costs. Flood, fire, extreme weather events and higher temperatures are expected to have an impact on our assets.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: ☒ Yes	Select all that apply ☒ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ Other, please specify :As SASA, our climate transition plan aims to limit the global temperature increase to 1.5°C by 2030, in line with the Paris Agreement. Our strategy includes reducing our consumption through energy efficiency projects and renewable energy investments,

(5.4.1.5) Financial metric

Select from:

☒ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

12525747.98

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

1.97

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

4.65

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

7.27

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

The climate transition strategy primarily encompasses comprehensive evaluations of energy consumption, expenditure, and the financial commitments required for the shift to renewable energy sources. By 2030, the objective is to reduce the carbon intensity of Scope 1 and Scope 2 emissions by 69% compared to the 2019 baseline. This ambitious target is supported by strategic investments and initiatives, the progress of which is monitored and reported in detail. Renewable Energy Investments The 16 MWp rooftop SPP at the Adana plant continued to generate electricity in 2024, producing 14,558.5 MWh during the year. Approximately 3.5% of the total electricity demand was met through rooftop solar generation. The 45.7 MWp land-based SPP in Gaziantep is nearing completion and is expected to become operational in 2025. Energy Consumption Reduction Total energy consumption decreased significantly from 7,021,738 GJ in 2023 to 4,410,222 GJ in 2024. This reduction was achieved through efficiency projects, including savings of 2,616,448 kWh of electricity, 191,499 Sm³ of natural gas, and 20,430 tons of steam. These measures resulted in the prevention of 4,529 tCO₂ e emissions in 2024. Emission Reductions Compared to 2023, Scope 1 emissions decreased by 42.93% and Scope 2 emissions fell by 10.72%. The total emission intensity per ton of product dropped to 0.37 tCO₂ e/ton, marking a 45% improvement compared to 2019, thanks to cleaner production processes and efficiency-enhancing measures at the facilities. Transition to Alternative Energy Systems Preparations for the integration of

cogeneration and trigeneration systems remain on the agenda to replace coal-based systems and further enhance efficiency. Sustainable Product Development SASA obtained environmental labels for seven product types in the fiber and chip product groups in 2024. These labels cover 16% of the Company's total product portfolio, with plans to expand environmental labeling across a broader range by 2025. Circular economy practices included the use of 7,958 tons of recycled Monoethylene Glycol (MEG) and packaging design improvements, resulting in an annual saving of 36 tons of packaging materials.

[Add row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

☒ Yes

(5.5.2) Comment

SASA continues to invest in R&D activities with the aim of advancing low-carbon products and services across the polyester and petrochemical sector. The R&D strategy is founded upon innovation, sustainability, green chemistry, the circular economy, and life cycle assessment (LCA). In 2024, a total budget of 38,550,169 TL was allocated to R&D and P&D activities, representing a 42.70% increase compared to 2023 (27,014,000 TL). The share of innovative products in total sales reached 21.72%, marking a remarkable rise from the previous year's 7.2%. SASA strengthened its sustainable production commitment by acquiring a licensed LCA software and documenting the environmental performance of its products. Within this framework, the Company successfully obtained environmental labels for seven product types in the fiber and chip product groups, covering 16% of its total product portfolio. Efforts also focused on the development of biodegradable PET fibers and recycled polyester products with lower carbon footprints, while 7,958 tons of recycled MEG were used in production processes. Packaging design improvements further delivered an annual saving of 36 tons of materials. The commissioning of advanced production facilities, such as the PTA production plant, illustrates SASA's dedication to low-carbon innovations, aiming to reduce reliance on imports, cut transportation-related emissions, and optimize energy efficiency. The principles of green chemistry remain integral to R&D, emphasizing renewable feedstocks, recyclability, and waste minimization. SASA also deepened collaborations with academic institutions, industry partners, and research organizations, leveraging pioneering research to accelerate the development of sustainable products and technologies, and contributing to the transformation of the sector toward a circular, low-carbon economy.

[Fixed row]

(5.5.3) Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.

Row 1

(5.5.3.1) Technology area

Select from:

☒ Product redesign

(5.5.3.2) Stage of development in the reporting year

Select from:

☒ Applied research and development

(5.5.3.3) Average % of total R&D investment over the last 3 years

62.01

(5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

635054.65

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

51

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

In the process of redesigning our products, we are dedicated to minimizing their environmental impact and ensuring alignment with the objectives set out in our climate transition plan. Such demands are becoming increasingly prevalent in line with the evolving expectations of our customer base and the advent of a low-carbon economy. Approximately 21.72% of total sales are comprised of innovative products. In addition to existing patents, a new patent application was filed in 2024, and three previously filed patents were approved. The products resulting from the studies conducted at our R&D center and technological laboratories are made available to our customers. Furthermore, we monitor new developments through our periodical publications and online subscriptions. We utilize a range of production methods and inputs to design and develop new products. In 2024, 14 sustainable product projects were implemented. These products were redesigned with PTA instead of DMT, are more environmentally friendly and generate less emissions and waste during production. In addition to these studies, we continued R&D studies to prevent microplastics and produce biodegradable products. SASA has conducted pilot studies with CARBIOS, Ambercycle, and Axens for the production of recycled PET. Pilot studies have been conducted with a hygiene products manufacturer for biodegradable products.

[Add row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

-28.48

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

-94.54

(5.9.3) Water-related OPEX (+/- % change)

-29.26

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

139.11

(5.9.5) Please explain

In 2024, CAPEX decreased to EUR 36.0 million (-28% compared to 2023), mainly due to the completion of large-scale wastewater treatment facility investments. Looking ahead to 2025, water-related CAPEX is projected to drop further to around EUR 2.0 million, reflecting the finalization of major projects and a transition to smaller-scale investments. In 2024, OPEX further declined to EUR 5.7 million (-29% compared to 2023). However, projections for 2025 indicate a sharp increase to EUR 13.7 million, mainly due to the expected operational costs of new and existing wastewater treatment and cooling tower facilities.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Carbon

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☒ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☒ Drive energy efficiency

☒ Drive low-carbon investment

☒ Identify and seize low-carbon opportunities

(5.10.1.3) Factors considered when determining the price

Select all that apply

☒ Alignment to international standards

☒ Alignment with the price of a carbon tax

(5.10.1.4) Calculation methodology and assumptions made in determining the price

The internal carbon price has been determined using a shadow pricing methodology, aligned with international standards and benchmarked against prevailing carbon tax levels. In setting the price, SASA considered both current and expected costs of carbon within the EU ETS, as well as internal investment cost structures. It is reviewed on an evolutionary basis, meaning that as investment costs for emission reduction projects (e.g. biomass power plants, on-site solar power plants, and other low-carbon technologies) change over time, the internal carbon price may also be updated accordingly.

(5.10.1.5) Scopes covered

Select all that apply

☒ Scope 1

☒ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☒ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☒ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

As part of our climate action plan, various investments are planned over the years. These investments include biomass power plants, on-site solar power plants, and others. Therefore, changes in our investment costs over time may also affect our internal carbon pricing.

(5.10.1.10) Minimum actual price used (currency per metric ton CO₂e)

14.58

(5.10.1.11) Maximum actual price used (currency per metric ton CO₂e)

14.58

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- ☒ Capital expenditure
- ☒ Operations

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

- ☒ Yes, for some decision-making processes, please specify

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- ☒ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Internal carbon pricing is used as a parameter in decision-making processes for emission reduction investments and our climate transition plan. The same internal carbon price is used in all facilities of SASA, our internal carbon price is uniform.

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

- ☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

- ☒ Climate change
- ☒ Water

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

- ☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

- ☒ Climate change
- ☒ Water

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

- ☒ No, but we plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

- ☒ No standardized procedure

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Inventors and shareholders are informed regarding the improvements of SASA. Environmental policies are publicly available. However, currently there is no direct interactions with them regarding the environmental issues.

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

☒ Climate change

☒ Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

SASA question the Category 1 and 2 suppliers on environmental and social criteria through supplier evaluation forms. SASA evaluates the environmental management approaches and sustainability performances of suppliers through on-site audits and Supplier Audit Evaluation Forms and classify the supplier according to the results of the evaluations. The suppliers that get 90 or more do not require an action. The suppliers that get 49 or less points are excluded from the Approved Supplier List.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ 51-75%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

18

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Basin/landscape condition

☒ Dependence on water

☒ Impact on water availability

☒ Other, please specify :Impacts on water quality

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

When assessing the impact of suppliers, firstly SASA checks the locations of the suppliers for water stress, drought risk and overall water scarcity etc. from necessary tools like the WRI Aqueduct and WWF Water Risk Filter. Starting with the most important suppliers, SASA checks their Ecovadis processes. All suppliers are asked about their water specific works and calculations, such as water targets, footprint calculations, etc. SASA requires to comply with necessary regulations for discharges.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ 51-75%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

14

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

☒ Procurement spend

(5.11.2.4) Please explain

SASA categorized its suppliers according to the purchased products and purchase ratio. Main suppliers are the raw material suppliers and 80% of purchase cost of SASA consists of these suppliers. The main suppliers are Category 1 suppliers. SASA questions EcoVadis ratings of Category 1 suppliers, especially in accordance their importance in terms of greenhouse gas emissions. Additionally, SASA question the Category 1 and 2 suppliers on environmental and social criteria (e.g. ISO

certificates, carbon and waste reduction targets, environmental accidents, LCA studies, ecological impacts, environmental and social policies, sustainability reports) through supplier evaluation forms. SASA has included criteria regarding the environmental and social issues in the main supplier contracts. SASA evaluates the environmental management approaches of suppliers through on-site audits and Supplier Audit Evaluation Forms and classify the supplier according to the results. ISO 14001 and ISO 45001 certifications are of critical importance in supplier selection. The scores and the action matches are: Class A (score: 90-100) - do not require an action; Class B (score 70-89) - It is SASA's choice to go for an audit and its suggestions to improve the supplier are being explored; Class C (score 50-69) - audits are mandatory and studies should be initiated to eliminate the nonconformities identified in the audit; Class D (score 0-49) - The supplier is removed from the Approved Supplier List.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

☒ Procurement spend

(5.11.2.4) Please explain

SASA categorized its suppliers according to the purchased products and purchase ratio. Main suppliers are the raw material suppliers and 80% of purchase cost of SASA consists of these suppliers. The main suppliers are Category 1 suppliers. SASA questions EcoVadis ratings of Category 1 suppliers, especially in accordance their importance in terms of greenhouse gas emissions. Additionally, SASA question the Category 1 and 2 suppliers on environmental and social criteria (e.g. ISO certificates, carbon and waste reduction targets, environmental accidents, LCA studies, ecological impacts, environmental and social policies, sustainability reports) through supplier evaluation forms. SASA has included criteria regarding the environmental and social issues in the main supplier contracts. SASA evaluates the environmental management approaches of suppliers through on-site audits and Supplier Audit Evaluation Forms and classify the supplier according to the results. ISO 14001 and ISO 45001 certifications are of critical importance in supplier selection. The scores and the action matches are: Class A (score: 90-100) - do not require an action; Class B (score 70-89) - It is SASA's choice to go for an audit and its suggestions to improve the supplier are being explored; Class C (score 50-69) - audits are mandatory and studies should be initiated to eliminate the nonconformities identified in the audit; Class D (score 0-49) - The supplier is removed from the Approved Supplier List.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

SASA has Supplier Code of Conduct Policy and related procedures. SASA has the following procedures: - Supplier Audit Procedure - Supplier Non-compliance Management Procedure - Procurement Procedure - Approved Supplier Selection Procedure - Supplier Performance Evaluation Procedure SASA evaluates the environmental management approaches and sustainability performances of suppliers through on-site audits and Supplier Audit Evaluation Forms and classify the supplier according to the results of the evaluations. The suppliers that have a score between 90-100 do not require an action. The suppliers that gets 49 or less point are excluded from the Approved Supplier List of SASA.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

SASA has Supplier Code of Conduct Policy and related procedures. SASA has the following procedures: - Supplier Audit Procedure - Supplier Non-compliance Management Procedure - Procurement Procedure - Approved Supplier Selection Procedure - Supplier Performance Evaluation Procedure SASA evaluates the environmental management approaches and sustainability performances of suppliers through on-site audits and Supplier Audit Evaluation Forms and classify the supplier according to the results of the evaluations. The suppliers that have a score between 90-100 do not require an action. The suppliers that gets 49 or less point are excluded from the Approved Supplier List of SASA.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Environmental disclosure through a non-public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Grievance mechanism/ Whistleblowing hotline
- ☒ On-site third-party audit
- ☒ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 51-75%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Suspend and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

SASA evaluates all of its main suppliers through the Supplier Audit Evaluation Form. SASA measures climate change performances with the questions included in the supplier procedures. There are below questions in our Supplier Assessment Forms: -Is there a procedure or risk management system in place? -Do they perform carbon footprint tracking? -Do they have a carbon emission target and monitoring system? -Do they have measurements for the carbon emission reduction? SASA evaluates the environmental management approaches and sustainability performances of suppliers through on-site audits and Supplier Audit Evaluation Forms and classify the supplier according to the results of the evaluations. The scores and the action matches are: Class A (score: 90-100) - do not require an action; Class B

(score 70-89) - It is SASA's choice to go for an audit and its suggestions to improve the supplier are being explored; Class C (score 50-69) - audits are mandatory and studies should be initiated to eliminate the nonconformities identified in the audit; Class D (score 0-49) - The supplier is removed from the "Approved Supplier List".

Water

(5.11.6.1) Environmental requirement

Select from:

- ☒ Regular environmental risk assessments (at least once annually)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Fines and penalties
- ☒ On-site third-party audit
- ☒ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 51-75%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☒ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Exclude

(5.11.6.12) Comment

SASA evaluates all of its main suppliers through the Supplier Audit Evaluation Form. SASA measures water related performances with the questions included in the supplier procedures. There are below questions in our Supplier Assessment Forms: -Do you have a water management system, policies or analysis studies specific to water risks arising from your activities? Is the water footprint calculated? SASA asks its suppliers to submit a water related risk assessment on their own. All suppliers have to comply with this rule. If they do not comply on time, auditing may take place and if this goes repeatedly, they may be excluded from the approved supplier lists. SASA evaluates the environmental management approaches and sustainability performances of suppliers through on-site audits and Supplier Audit Evaluation Forms and classify the supplier according to the results of the evaluations. The scores and the action matches are: Class A (score: 90-100) - do not require an action; Class B (score 70-89) - It is SASA's choice to go for an audit and its suggestions to improve the supplier are being explored; Class C (score 50-69) - audits are mandatory and studies should be initiated to eliminate the nonconformities identified in the audit; Class D (score 0-49) - The supplier is removed from the "Approved Supplier List".

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Adaptation to climate change

(5.11.7.3) Type and details of engagement

Information collection

- ☒ Collect climate transition plan information at least annually from suppliers
- ☒ Collect environmental risk and opportunity information at least annually from suppliers
- ☒ Collect GHG emissions data at least annually from suppliers
- ☒ Collect targets information at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- ☒ 76-99%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- ☒ Unknown

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SASA evaluates the environmental management approaches and sustainability performances of suppliers through on-site audits and Supplier Audit Evaluation Forms and classify the supplier according to the results of the evaluations. In the Supplier Audit Evaluation Form, issues related to environmental management are given priority and the relations with suppliers who work on these issues are prioritized. The purpose is to improve both environmental and social supplier standards in the upcoming period to reinforce the responsible supplier chain. It is assumed that emissions from the raw materials suppliers will make up the majority of the gross total scope 3 emissions. Therefore, SASA creates the necessary data information to calculate the relevant emissions, thanks to the information received from the suppliers. SASA conducts this information collection activity to understand the supply chain effects to SASA's climate-related activities. Thanks to the supplier evaluation approach, SASA encourages its supply chain to take actions under the heading of environmental impacts. Using the Supplier Classification and Action Table, suppliers are classified and necessary actions are taken based on the scores resulting from supplier performance evaluations. Supplier Classification and Action Table; 90-100 Score A Class No action will be taken 70-89 Score B Class An audit may be conducted, and improvement suggestions are researched. 50-69 Score C Class An audit is always conducted, and efforts are initiated to eliminate any detected non-conformities. 0-49 Score D Class They are removed from the "Approved Supplier List"

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :SASA measures climate change performances with the questions included in the supplier procedures.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Information collection

☒ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 76-99%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☒ 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SASA has suppliers from about 20 countries and some of them have a high-water stress and water scarcity. SASA conducts this information collection activity to understand the supply chain effects to water stresses and help them with a target to set for them accordingly. SASA aims to reduce water withdrawals of its upstream value chain by gathering this information and setting clear and achievable goals for them to further help those regions and reduce water stress globally. SASA requires from its suppliers to give information about their water-related targets, water footprint calculations and etc. SASA has found that SASA can set more realistic targets for its water-related issues through this engagement activity. If the data is deemed unacceptable or critical, SASA may conduct audits and find ways to help them rectify the situation and improve their operations. SASA also learns and improves its own activities and set its own targets for water.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :It is seen improvements and further visibility along in the value chain for water quantities, which reduced water related risks. It is seen that the suppliers are also trying to achieve their targets and adhering to SASA's water policy as well.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Employee, university, contractor, sectoral/market engagement

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

Innovation and collaboration

- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Employee Engagement: One of the most important components of the SASA value chain is its employees. SASA continuously provides training for its stakeholders, including employees. The scope of these trainings covers environmental, chemical safety, water risks, and climate risks. Especially, ISO 31000 Corporate Risk Management Training has been provided to employees to understand SASA's risk management approach and effectively address risks within the organization. Additionally, training sessions such as OHS supervisor trainings, Security Management System, and ADME are conducted for sustainability topics related to chemical and emergency management. Climate change is a subject that SASA prioritizes and aims to raise awareness among its employees. University Engagement: SASA collaborates with universities and technology institutes for process improvement, new product development, research on alternative catalyst systems, and academic consulting. Contractor Engagement: As part of the Contractor Security and Performance Management Program, training is provided on climate and water security in accordance with EBRD, IFC, and legal regulations. Sectoral, Market Engagement: The SASA Sustainability Department participates in sector events to facilitate knowledge sharing and transfer in the industry.

(5.11.9.6) Effect of engagement and measures of success

Due to the engagement with employees, universities, contractors, etc., SASA improves its sustainability studies. The awareness of employees increases. The number of projects related to climate change increases so that climate change measurements increase.

Water

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Other value chain stakeholder, please specify :Employee, university, contractor, sectoral/market engagement

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Employee Engagement: One of the most critical components of the SASA value chain is its employees. SASA continuously provides training for its stakeholders, which include employees. The scope of these training programs covers topics such as the environment, chemical safety, water risks, and climate risks. Specifically, the ISO 31000 Corporate Risk Management Training has been provided to employees to ensure a proper understanding of SASA's risk management approach and the effective handling of risks within the organization. Additionally, training programs on chemical and emergency management for sustainability, Security Management System, and ADME are offered. Water is another crucial topic, as it significantly impacts SASA and its surroundings. The purpose of these training programs is to transfer SASA's management approach to employees and raise awareness about water-related issues. University Engagement: SASA collaborates with universities and technology institutes for process improvement, new product development, research on alternative catalyst systems, and academic consulting. Contractor Engagement: Under the Contractor Security and Performance Management Program, training is provided on climate and water safety in line with the guidelines of EBRD, IFC, and legal regulations. Sectoral, Market Engagement: The SASA Sustainability Department participates in sector events to facilitate knowledge sharing and transfer within the industry.

(5.11.9.6) Effect of engagement and measures of success

The trainings are conducted by SASA to ensure the understanding of SASA management systems and sensitive management. These mentioned trainings are mandatory for relevant stakeholders, and the participation rate is 100%. Improvements have been seen in employee behavior and new ideas are shared with SASA's sustainability team to improve the water efficiency.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☒ Collaborate with stakeholders in creation and review of your climate transition plan

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ Unknown

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

SASA engages with some of its customers as one of the suppliers of them. For example, there is a collaboration with Coca Cola. SASA is one of the suppliers of Coca Cola and there is a Supplier Leadership on Climate Transition Program. During the target setting process for SBTi, cooperation was initiated within the scope of the supplier information program. The program includes industry updates, climate action tools & resources, forest, land, and agriculture guidance, seminars, etc. In the program, scope 1,2,3 emissions, green investments, LCA, recycled products are evaluated and audits are performed. This engagement continues since last year. A part from the engagement with Coca Cola, there is a carbon footprint target set with Danone. The products supplied to Danone are monitored for carbon footprint and a target was set. The customers may ask about the product footprint. Therefore, SASA made an investment on LCA program (SimaPro) and LCA studies are conducted by SASA for several products.

(5.11.9.6) Effect of engagement and measures of success

This engagement increases and improves the studies of SASA related to sustainability and climate change. SASA tends to increase the greener production due to the engagement with the customers. The success can be measured with the increase in sales and continuity of the sales. Demands from the customers can also be considered as measure. For example, SASA developed an antimony free product (environmentally friendly) according to customer demand. Customer engagement improves SASA in sustainability.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Ministry/ Government institutions

(5.11.9.2) Type and details of engagement

Other

☒ Other, please specify :Participate a consulting support program conducted by Ministry of Trade (Responsible Program)

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Responsible® is a consultancy support program conducted by the Ministry of Trade to ensure compliance with the EU Green Deal. Companies identified as meeting certain sustainability parameters above a specified level may be eligible to use the Responsible® label in addition to receiving consultancy support. The Responsible® brand is a trademark owned by the Ministry of Trade, created to raise awareness about sustainability among consumers and producers. The Responsible® brand indicates that a company has a certain level of capacity and maturity based on sustainability parameters. The Responsible® Program is a regulation designed exclusively for manufacturing/exporting companies.

(5.11.9.6) Effect of engagement and measures of success

SASA has participated this program in 2025 to make a gap analysis and improve its sustainability implementations. Several projects will be developed from this program in accordance with the EU Green Deal. The prioritized project will be implemented to minimize environmental impacts of SASA. Further, explanation and result can be shared in the following reporting year.

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Since the operational control approach will give the most precise results, the consolidation approach was chosen. 2 offices and 2 plants were included in calculations.

Water

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

All operations at the Adana plant have been determined as the system boundaries. Since our institution has 100% control over the operations conducted within the organization, the operational control approach has been used in the calculations. As the water consumption of the facilities within our operational boundaries is taken into account in this study, a gate-to-gate approach has been applied. In this scope, all operational units and processes have been included within the study boundaries.

Plastics

(6.1.1) Consolidation approach used

Select from:

☒ Other, please specify :-

(6.1.2) Provide the rationale for the choice of consolidation approach

No report has been prepared.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

*All regions affected by SASA's activities, including new facilities and constructions where investments have been made, are included in biodiversity related report.
The effect of construction and operations has been monitored to minimize biodiversity-related risks.*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☒ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☒ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- ☒ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
- ☒ ISO 14064-1
- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

- ☒ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

- ☒ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

SASA's approach to reporting Scope 2 emissions focuses on ensuring accuracy and transparency. There are carbon reduction instruments (IREC, YEK-G) available in the market in our country, which can be utilized for market-based Scope 2 emissions reporting. Even though, the IREC certificate has not been obtained for the reporting year, SASA aims to obtain 97,655 MWh IREC certificate by 2025. SASA will continue to evaluate the use of such instruments in the future to enhance our reporting practices.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☒ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

300024

(7.5.3) Methodological details

For SASA, Scope 1 emissions include those generated from both mobile and stationary combustion activities. Specifically, this covers the combustion of natural gas, coal, diesel, gasoline, and LPG. Additionally, Scope 1 emissions also account for emissions arising from industrial processes, which include the use of chemicals such as methanol, paraxylene, and dimethyl terephthalate (DMT). Furthermore, any emissions resulting from leakage during these industrial processes, cooling activities, and fire extinguisher are also included within the Scope 1 category. These emissions represent the direct impact of SASA's operations on the environment.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

124862

(7.5.3) Methodological details

Scope 2 emissions for SASA result from the indirect greenhouse gas emissions associated with the consumption of purchased electricity. The company follows a location-based approach for calculating Scope 2 emissions, which reflects the average emissions intensity of the grids from which SASA sources its electricity.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

124862.0

(7.5.3) Methodological details

SASA is exploring market-based instruments, such as IREC and YEK-G, to potentially reduce these emissions in future reporting periods.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Scope 3 emissions were not calculated in 2019.

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO₂e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

215189.02

(7.6.3) Methodological details

SASA's Scope 1 greenhouse gas emissions for 2024 decreased by 42.93% compared to 2023. This reduction was driven by the implementation of cleaner production practices within the facility, while production volumes also declined from DMT plant.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

377058.25

(7.6.2) End date

12/30/2023

(7.6.3) Methodological details

For SASA, Scope 1 emissions include those generated from both mobile and stationary combustion activities. Specifically, this covers the combustion of natural gas, coal, diesel, gasoline, and LPG. Additionally, Scope 1 emissions also account for emissions arising from industrial processes, which include the use of chemicals such as methanol, paraxylene, and dimethyl terephthalate (DMT). Furthermore, any emissions resulting from leakage during these industrial processes, cooling activities, and fire extinguisher are also included within the Scope 1 category. These emissions represent the direct impact of SASA's operations on the environment. SASA's Scope 1 greenhouse gas emissions for 2023 decreased by 24% compared to 2022. The reduction in Scope 1 and 2 greenhouse gas emissions is due to clean production practices within the facility and the decrease in production rate as 10.97%.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

494823.4

(7.6.2) End date

12/30/2022

(7.6.3) Methodological details

It seems that our Scope 1 emissions in 2022 has increased compared to 2021, the reason is our increasing production volume, and total energy consumption accordingly. Following emission sources are considered for Scope 1 emission calculations: -Stationary Combustion Based Direct Emission (Natural Gas, Sub-bituminous, Other-bituminous and Lignite Coal, Diesel, LPG, Acetylene) (CO2, CH4, N2O) -Mobile Combustion Based Direct Emission (Company vehicles (on-road, off-road) - Diesel, Gasoline, LPG) (CO2, CH4, N2O) -Process Emission (Input: Methanol and Paraxylene; Output: DMT) (CO2) -Direct Emission-Leakage (fire extinguishers (CO2), refrigerants (HFC's)

Past year 3

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

488358.45

(7.6.2) End date

12/30/2021

(7.6.3) Methodological details

Our Scope 1 emissions in 2021 has increased compared to 2020, the reason is our increasing production volume, and total energy consumption accordingly. Following emission sources are considered for Scope 1 emission calculations: -Stationary Combustion Based Direct Emission (Natural Gas, Sub-bituminous, Other-bituminous and Lignite Coal, Diesel, LPG, Acetylene) (CO2, CH4, N2O) -Mobile Combustion Based Direct Emission (Company vehicles (on-road, off-road) - Diesel, Gasoline, LPG) (CO2, CH4, N2O) -Process Emission (Input: Methanol and Paraxylene; Output: DMT) (CO2) -Direct Emission-Leakage (fire extinguishers (CO2), refrigerants (HFC's)

Past year 4

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

391641

(7.6.2) End date

12/30/2020

(7.6.3) Methodological details

Our Scope 1 emissions in 2020 has increased compared to 2019, the reason is our increasing production volume, and total energy consumption accordingly.

Past year 5

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

300024

(7.6.2) End date

12/30/2019

(7.6.3) Methodological details

2019 is the base year of our greenhouse gas emission calculation and both stationary, mobile combustion, emission from industrial processes and leakage are included.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO₂e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO₂e)

180367.8

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO₂e)

0

(7.7.4) Methodological details

Energy indirect emission (electricity) for CO₂, CH₄, and N₂O are considered to calculate Scope 2 emissions. Our Scope 2 emission has decreased by 10.72% compared to 2023 due to decrease in production volume and energy consumption, and to enhance cleaner production activities.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

202032.05

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.3) End date

12/30/2023

(7.7.4) Methodological details

Energy indirect emission (electricity) for CO2, CH4, and N2O are considered to calculate Scope 2 emissions. Our Scope 2 emission has decreased compared to 2022 due to decrease in production volume and energy consumption, and to enhance cleaner production activities.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

275153.53

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.3) End date

12/30/2022

(7.7.4) Methodological details

Energy indirect emission (electricity) for CO2, CH4, and N2O are considered to calculate Scope 2 emissions. Our Scope 2 emission has decreased compared to 2021 due to enhancement of the cleaner production activities.

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

286273.15

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.3) End date

12/30/2021

(7.7.4) Methodological details

Energy indirect emission (electricity) for CO₂, CH₄, and N₂O are considered to calculate Scope 2 emissions. Our Scope 2 emission has increased compared to 2020 due to increase in production volume.

Past year 4

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

215606

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.3) End date

12/30/2020

(7.7.4) Methodological details

Energy indirect emission (electricity) for CO₂, CH₄, and N₂O are considered to calculate Scope 2 emissions. Our Scope 2 emission has increased compared to 2019 due to increase in production volume.

Past year 5

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

124862

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.3) End date

12/30/2019

(7.7.4) Methodological details

Energy indirect emission (electricity) for CO2, CH4, and N2O are considered to calculate Scope 2 emissions and this is the base year.
[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3025581.384

(7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Supplier-specific method
- ☒ Average data method
- ☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emission calculations include raw material consumption (e.g., PTA, methanol, xylene, ethylene glycol) and are based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA and GHG Protocol emission factors were applied in the calculations. Emission factor: Ecoinvent LCI v3.

Capital goods

(7.8.1) Evaluation status

Select from:

- ☒ Relevant, not yet calculated

(7.8.5) Please explain

The calculation of emissions from capital goods was not completed due to the complexity of tracking and collecting accurate data related to long -term assets, such as machinery and infrastructure. The required data spans multiple sources and involves significant effort to consolidate, making it challenging to finalize calculations within the reporting period. Plans are in place to improve data collection processes for future reporting periods.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

- ☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

41073.55

(7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Spend-based method
- ☒ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emissions from fuel and energy-related activities (not included in Scope 1 or 2) have been calculated based on upstream emissions related to fuel production and transportation. Data for natural gas, coal, diesel, gasoline, and LPG were collected, and emissions were calculated using Tier 1 DEFRA WTT (Well-to-Tank) emission factors.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

- ☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

247607.799

(7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

(7.8.5) Please explain

This includes emissions from the transportation of raw materials and products. For emission factors, tier 1 DEFRA and GHG Protocol are applied as these are the most achievable and appropriate data. Activity data have been collected from ERP reports, sampled invoices, bill of conveyances and shipping bills, contracts, reports.

Waste generated in operations**(7.8.1) Evaluation status**

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

785.951

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emissions from waste management, including transportation and disposal, were calculated. Waste transportation data has been obtained from the supplier. Emissions related to waste disposal have been calculated according to Tier 1 Defra Emission Factor.

Business travel**(7.8.1) Evaluation status**

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

379.432

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emissions related to employee travel, including flights and accommodations, were accounted for. All data has been obtained from our travel agency reports.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

9063.166

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emissions from employees' daily commuting were calculated. All data has been obtained from our travel agency reports.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Emissions from the use of leased properties and products, like commercial vehicles, are included in the scope 1 inventory since they are considered part of SASA's operations.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

45057.153

(7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Spend-based method
- ☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

For emission factors, tier 1 DEFRA and GHG Protocol are applied as these are the most achievable and appropriate data. Activity data have been collected from ERP reports, sampled invoices, bill of conveyances and shipping bills, contracts, reports.

Processing of sold products

(7.8.1) Evaluation status

Select from:

- ☒ Relevant, not yet calculated

(7.8.5) Please explain

Because of the complexity of our products being used as an intermediate product in other versatile industries, the data collection for processing of sold products is not possible.

Use of sold products

(7.8.1) Evaluation status

Select from:

- ☒ Not relevant, explanation provided

(7.8.5) Please explain

-

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

-

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

-

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

-

Investments

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

-

Other (upstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

-

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

-

[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/30/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

2740383.5

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

70314.16

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

284716.26

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

2327.77

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

1135.03

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

9256.92

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

86062.01

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

-

Past year 2

(7.8.1.1) End date

12/30/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

0

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

0

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

279390.1

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

2290.31

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

649.2

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

9020.25

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

91756.73

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

-

Past year 3

(7.8.1.1) End date

12/30/2021

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

0

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

0

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

216393.83

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

1460.16

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

78.98

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

23.1

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

87819.74

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

-
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: ☒ Third-party verification or assurance process in place
Scope 3	Select from: ☒ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☒ Reasonable assurance

(7.9.1.4) Attach the statement

+37-2024 ISO 14064 Sera Gazı Doğrulama Raporu_20.06.2025 (1).pdf

(7.9.1.5) Page/section reference

Page: 1 Explanation: The level of assurance is reasonable.

(7.9.1.6) Relevant standard

Select from:

☒ ISO14064-1

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Reasonable assurance

(7.9.2.5) Attach the statement

+37-2024 ISO 14064 Sera Gazı Doğrulama Raporu_20.06.2025 (1).pdf

(7.9.2.6) Page/ section reference

Page: 1 Explanation: The level of assurance is reasonable.

(7.9.2.7) Relevant standard

Select from:

☒ ISO14064-1

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- ☒ Scope 3: Business travel
- ☒ Scope 3: Employee commuting
- ☒ Scope 3: Purchased goods and services
- ☒ Scope 3: Waste generated in operations
- ☒ Scope 3: Upstream transportation and distribution
- ☒ Scope 3: Downstream transportation and distribution
- ☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- ☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

- ☒ Reasonable assurance

(7.9.3.5) Attach the statement

+37-2024 ISO 14064 Sera Gazı Doğrulama Raporu_20.06.2025 (1).pdf

(7.9.3.6) Page/section reference

Page: 1 Explanation: The level of assurance is reasonable.

(7.9.3.7) Relevant standard

Select from:

☒ ISO14064-1

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☒ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

6479

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

1.12

(7.10.1.4) Please explain calculation

In 2024, 14559 MWH energy was obtained from rooftop solar panel and this results in the emission reduction in Scope 1 and 2 when compared to the 2023's data by using national electricity emission factor. Emission value has been calculated as $(6,478.54/579,090.3)*100=1.12\%$.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

7629.19

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

1.32

(7.10.1.4) Please explain calculation

In 2024, there were many environmentally friendly projects which reduced the electricity, natural gas, and steam consumption as: - Savings of electricity was 2,616,448 kWh/year, - Savings of natural gas was 191,499 m3/year - Savings of steam was 20,430 tonnes/year.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

347973

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

22.2331

(7.10.1.4) Please explain calculation

Since there was decrease in production as 24.42% (since DMT plant has been closed) in total output, there was a decrease in emissions. These emissions corresponds to the 21.10%. Due to this decrease, there was also decrease in emission intensity of the Scope 1 and 2 as 24.41%. The decrease in emission intensity might be caused by the emission reduction activity due to the environmental friendly projects resulting the electricity, natural gas, and steam savings.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☒ Location-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☒ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☒ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☒ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

212885.455

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☒ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

360.245

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☒ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1097.75

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Turkey	215189.021	180367.799	180367.799

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By activity

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Total Stationary Combustion Based Direct Greenhouse Gas Emission of all Facilities</i>	208546.082
Row 2	<i>Total Mobile Combustion Based Direct Greenhouse Gas Emission of all Facilities</i>	2316.43
Row 3	<i>Total Process Emissions Based Direct Greenhouse Gas Emission of all Facilities</i>	3073.251
Row 4	<i>Other (Refrigerant and Fire Extinguisher)</i>	1253.258

[Add row]

(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Comment
Chemicals production activities	215189.021	<i>SASA's only production activity is the chemical production and all Scope 1 emissions arise from the chemical production.</i>

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☒ By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

	Facility	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	SASA POLYESTER SAN. A.Ş. İstanbul Facility	16.593	16.593
Row 2	SASA POLYESTER SAN. A.Ş. Adana Facility	180286.788	180286.788
Row 3	SASA POLYESTER SAN. A.Ş. İskenderun Facility	63.597	63.597
Row 4	SASA POLYESTER SAN. A.Ş. Ankara Facility	0.82	0.82

[Add row]

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Chemicals production activities	180286.788	180286.788	Chemicals production activities are held at SASA Manufacturing Facility in Adana.

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

215189.021

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

180367.799

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

180367.799

(7.22.4) Please explain

The emissions are fully included in SASA's emission report and there are no any other entities.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

There are no other entities.

[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☒ Not relevant as we do not have any subsidiaries

(7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.

Row 1

(7.25.1) Purchased feedstock

Select from:

☒ Other (please specify) :Purified Terephthalic Acid (PTA)

(7.25.2) Percentage of Scope 3, Category 1 tCO₂e from purchased feedstock

64.62

(7.25.3) Explain calculation methodology

Emission calculation for purchased feedstock is based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA, GHG Protocol and Ecoinvent v3 emission factors were applied in the calculations. The percentage of this question is found by the emission caused by the related feedstock over total emission caused by purchased feedstock by SASA.

Row 2

(7.25.1) Purchased feedstock

Select from:

☒ Other (please specify) :Mono Ethylene Glycol (MEG)

(7.25.2) Percentage of Scope 3, Category 1 tCO₂e from purchased feedstock

30.37

(7.25.3) Explain calculation methodology

Emission calculation for purchased feedstock is based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA, GHG Protocol and Ecoinvent v3 emission factors were applied in the calculations. The percentage of this question is found by the emission caused by the related feedstock over total emission caused by purchased feedstock by SASA.

Row 3

(7.25.1) Purchased feedstock

Select from:

☒ Other (please specify) :Paraxylene

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

3.43

(7.25.3) Explain calculation methodology

Emission calculation for purchased feedstock is based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA, GHG Protocol and Ecoinvent v3 emission factors were applied in the calculations. The percentage of this question is found by the emission caused by the related feedstock over total emission caused by purchased feedstock by SASA.

Row 4

(7.25.1) Purchased feedstock

Select from:

☒ Other (please specify) :Purified Isophthalic Acid (IPA)

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

0.64

(7.25.3) Explain calculation methodology

Emission calculation for purchased feedstock is based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA, GHG Protocol and Ecoinvent v3 emission factors were applied in the calculations. The percentage of this question is found by the emission caused by the related feedstock over total emission caused by purchased feedstock by SASA.

Row 5

(7.25.1) Purchased feedstock

Select from:

☒ Other (please specify) :Butanediol

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

0.23

(7.25.3) Explain calculation methodology

Emission calculation for purchased feedstock is based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA, GHG Protocol and Ecoinvent v3 emission factors were applied in the calculations. The percentage of this question is found by the emission caused by the related feedstock over total emission caused by purchased feedstock by SASA.

Row 6

(7.25.1) Purchased feedstock

Select from:

☒ Other (please specify) :Acetic Acid

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

0.06

(7.25.3) Explain calculation methodology

Emission calculation for purchased feedstock is based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA, GHG Protocol and Ecoinvent v3 emission factors were applied in the calculations. The percentage of this question is found by the emission caused by the related feedstock over total emission caused by purchased feedstock by SASA.

Row 7

(7.25.1) Purchased feedstock

Select from:

☒ Other (please specify) :Antimony(III) Oxide

(7.25.2) Percentage of Scope 3, Category 1 tCO₂e from purchased feedstock

0.2

(7.25.3) Explain calculation methodology

Emission calculation for purchased feedstock is based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA, GHG Protocol and Ecoinvent v3 emission factors were applied in the calculations. The percentage of this question is found by the emission caused by the related feedstock over total emission caused by purchased feedstock by SASA.

Row 8

(7.25.1) Purchased feedstock

Select from:

☒ Other (please specify) :Barium Sulfate

(7.25.2) Percentage of Scope 3, Category 1 tCO₂e from purchased feedstock

0.01

(7.25.3) Explain calculation methodology

Emission calculation for purchased feedstock is based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA, GHG Protocol and Ecoinvent v3 emission factors were applied in the calculations. The percentage of this question is found by the emission caused by the related feedstock over total emission caused by purchased feedstock by SASA.

Row 9

(7.25.1) Purchased feedstock

Select from:

☒ Other (please specify) :Titanium Dioxide

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

0.44

(7.25.3) Explain calculation methodology

Emission calculation for purchased feedstock is based on data collected from procurement records, ERP reports, invoices, delivery notes, and shipping documents. Tier 1 DEFRA, GHG Protocol and Ecoinvent v3 emission factors were applied in the calculations. The percentage of this question is found by the emission caused by the related feedstock over total emission caused by purchased feedstock by SASA.

[Add row]

(7.25.1) Disclose sales of products that are greenhouse gases.

Carbon dioxide (CO2)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

SASA does not have/sell any product that is greenhouse gas.

Methane (CH4)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

SASA does not have/sell any product that is greenhouse gas.

Nitrous oxide (N2O)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

SASA does not have/sell any product that is greenhouse gas.

Hydrofluorocarbons (HFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

SASA does not have/sell any product that is greenhouse gas.

Perfluorocarbons (PFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

SASA does not have/sell any product that is greenhouse gas.

Sulphur hexafluoride (SF6)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

SASA does not have/sell any product that is greenhouse gas.

Nitrogen trifluoride (NF3)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

SASA does not have/sell any product that is greenhouse gas.
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☒ More than 5% but less than or equal to 10%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: ☒ Yes
Consumption of purchased or acquired electricity	Select from: ☒ Yes
Consumption of purchased or acquired heat	Select from: ☒ No
Consumption of purchased or acquired steam	Select from:

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No
Generation of electricity, heat, steam, or cooling	Select from: ☒ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

805194.79

(7.30.1.4) Total (renewable + non-renewable) MWh

805194.79

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

405308.37

(7.30.1.4) Total (renewable + non-renewable) MWh

405308.37

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

14558.61

(7.30.1.4) Total (renewable + non-renewable) MWh

14558.61

Total energy consumption

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

14558.61

(7.30.1.3) MWh from non-renewable sources

1210503.15

(7.30.1.4) Total (renewable + non-renewable) MWh

1225061.76

[Fixed row]

(7.30.3) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.3.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

803858.4

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

1336.39

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

805194.79

Consumption of purchased or acquired electricity

(7.30.3.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

405308.36

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

405308.36

Consumption of self-generated non-fuel renewable energy

(7.30.3.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

14558.61

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

14558.61

Total energy consumption

(7.30.3.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

14558.61

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

1209166.76

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

1336.39

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: ☒ Yes
Consumption of fuel for the generation of heat	Select from: ☒ Yes
Consumption of fuel for the generation of steam	Select from: ☒ Yes
Consumption of fuel for the generation of cooling	Select from: ☒ No
Consumption of fuel for co-generation or tri-generation	Select from: ☒ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**Sustainable biomass****(7.30.7.1) Heating value**

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

There is no sustainable biomass usage.

Other biomass

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Normally, anaerobic wastewater treatment produces biogas which is used for steam production. However, no production was realized this year due to the commissioning of the new WWTP and the gradual closure of the old one.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

There is no other renewable fuel usage.

Coal

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

305280.02

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

305280.02

(7.30.7.8) Comment

Coal is used for steam generation.

Oil

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

7466.67

(7.30.7.3) MWh fuel consumed for self-generation of electricity

180.02

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

7286.64

(7.30.7.8) Comment

Diesel is used in generators for electricity generation, off-road and on-road vehicles, and also as a start-up for coal boiler, where it is converted into heat.

Gas

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

490213.65

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

272155.57

(7.30.7.5) MWh fuel consumed for self-generation of steam

33124.45

(7.30.7.8) Comment

Natural gas is used for heat and steam generation.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

2234.44

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

1336.39

(7.30.7.5) MWh fuel consumed for self-generation of steam

898.06

(7.30.7.8) Comment

The heat generated from incineration of waste and the LPG consumption used for machinery are taken into consideration.

Total fuel

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

805194.79

(7.30.7.3) MWh fuel consumed for self-generation of electricity

180.02

(7.30.7.4) MWh fuel consumed for self-generation of heat

273491.96

(7.30.7.5) MWh fuel consumed for self-generation of steam

346589.18

(7.30.7.8) Comment

Total fuel covers consumption of coal, diesel, LPG, natural gas and waste.

[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

14558.61

(7.30.9.2) Generation that is consumed by the organization (MWh)

14558.61

(7.30.9.3) Gross generation from renewable sources (MWh)

14558.61

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

14558.61

Heat

(7.30.9.1) Total Gross generation (MWh)

273491.96

(7.30.9.2) Generation that is consumed by the organization (MWh)

273491.96

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

346589.18

(7.30.9.2) Generation that is consumed by the organization (MWh)

346589.18

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.

Electricity

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

14558.61

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

14558.61

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

14558.61

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Heat

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

273491.96

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

273491.96

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Steam

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

346589.18

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

346589.18

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Cooling

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☒ Turkey

(7.30.14.2) Sourcing method

Select from:

☒ None (no active purchases of low-carbon electricity, heat, steam or cooling)

(7.30.14.10) Comment

SASA did not supply any low-carbon electricity, heat, steam or cooling for the reporting year.

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

405308.36

(7.30.16.2) Consumption of self-generated electricity (MWh)

14558.61

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

620081.14

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1039948.11

[Fixed row]

(7.31) Does your organization consume fuels as feedstocks for chemical production activities?

Select from:

☒ No

(7.39) Provide details on your organization's chemical products.

Row 1

(7.39.1) Output product

Select from:

☒ Other, please specify :Polyester chips

(7.39.2) Production (metric tons)

395086

(7.39.3) Capacity (metric tons)

1197000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.047

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.1

(7.39.6) Steam intensity (MWh per metric ton of product)

0.003

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

In the calculations carried out for each product group, heat and steam usage for direct emissions are included. The amount of electricity and steam used was calculated for each product group and intensity per tonne was calculated.

Row 2

(7.39.1) Output product

Select from:

☒ Other, please specify :Polyester fiber

(7.39.2) Production (metric tons)

327400

(7.39.3) Capacity (metric tons)

446628

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.647

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.35

(7.39.6) Steam intensity (MWh per metric ton of product)

0.75

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

In the calculations carried out for each product group, heat and steam usage for direct emissions are included. The amount of electricity and steam used was calculated for each product group and intensity per tonne was calculated.

Row 3

(7.39.1) Output product

Select from:

☒ Other, please specify :POY

(7.39.2) Production (metric tons)

222393

(7.39.3) Capacity (metric tons)

367500

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.343

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.3

(7.39.6) Steam intensity (MWh per metric ton of product)

0.18

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

In the calculations carried out for each product group, heat and steam usage for direct emissions are included. The amount of electricity and steam used was calculated for each product group and intensity per tonne was calculated.

Row 4

(7.39.1) Output product

Select from:

☒ Other, please specify :Polyester yarn

(7.39.2) Production (metric tons)

131968

(7.39.3) Capacity (metric tons)

218750

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.623

(7.39.5) Electricity intensity (MWh per metric ton of product)

1.4

(7.39.6) Steam intensity (MWh per metric ton of product)

0

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

In the calculations carried out for each product group, heat and steam usage for direct emissions are included. The amount of electricity and steam used was calculated for each product group and intensity per tonne was calculated.

[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.000289

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

395556.82

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

1367441065.07

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

10.98

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Other emissions reduction activities

(7.45.9) Please explain

The reduction in Scope 1 and Scope 2 greenhouse gas emissions was achieved through clean production practices within the facility. SASA's Scope 1 and Scope 2 greenhouse gas emissions for 2024 decreased by 42.93% and 10.72%, respectively, compared to 2023.

Row 2

(7.45.1) Intensity figure

0.3673

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

395556.82

(7.45.3) Metric denominator

Select from:

☒ metric ton of product

(7.45.4) Metric denominator: Unit total

1076847

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

11.62

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Other emissions reduction activities

(7.45.9) Please explain

The reduction in Scope 1 and Scope 2 greenhouse gas emissions was achieved through clean production practices within the facility. SASA's Scope 1 and Scope 2 greenhouse gas emissions for 2024 decreased by 42.93% and 10.72%, respectively, compared to 2023.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☒ Energy usage

(7.52.2) Metric value

4.1

(7.52.3) Metric numerator

Gigajoule (GJ)

(7.52.4) Metric denominator (intensity metric only)

tons production

(7.52.5) % change from previous year

16.67

(7.52.6) Direction of change

Select from:
☒ Decreased

(7.52.7) Please explain

SASA has set a target energy intensity of 3.5 GJ/ton for 2030, corresponding to a 50% reduction in energy intensity compared to the 2019 baseline. The Company's energy intensity, which was 4.93 GJ/ton in 2023, decreased to 4.10 GJ/ton in 2024 as a result of energy efficiency initiatives and rooftop solar power plant (SPP) applications. Furthermore, SASA's energy intensity in 2024 declined by 41% compared to 2019, indicating significant progress towards achieving the 2030 target.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Intensity target

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☒ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☒ No, but we anticipate setting one in the next two years

(7.53.2.5) Date target was set

12/31/2018

(7.53.2.6) Target coverage

Select from:

☒ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

(7.53.2.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

☒ Location-based

(7.53.2.11) Intensity metric

Select from:

☒ Metric tons CO2e per unit of production

(7.53.2.12) End date of base year

12/31/2019

(7.53.2.13) Intensity figure in base year for Scope 1

0.473

(7.53.2.14) Intensity figure in base year for Scope 2

0.197

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.6700000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

69

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.2077000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-50

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.201

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.169

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.3700000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

64.89

(7.53.2.83) Target status in reporting year

Select from:

☒ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

2030 target includes Scope 1 and Scope 2 emissions for all SASA facilities.

(7.53.2.86) Target objective

Climate change poses significant environmental, social, and economic challenges for SASA Production Plants, as it does globally. SASA must navigate the ongoing energy crisis while striving to reduce emissions in line with its climate and energy strategy. With the upcoming implementation of the Turkish Emissions Trading System (ETS) and the expected introduction of the Carbon Border Adjustment Mechanism (CBAM) in the plastics sector, SASA needs to proactively adapt to these regulatory changes.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

SASA, under its Strategic Carbon Roadmap, has set a target to reduce carbon intensity by 69% by 2030 compared to the 2019 baseline. In line with this ambition, a series of renewable energy and efficiency investments are planned and implemented. Key initiatives include: Since 2023, the commissioning of a 16.4 MWp rooftop solar power plant and a 670 MWh LED investment. The planned purchase of 97,655 MWh of I-REC certificates in 2025. Investments in 200 MWp land-based solar power projects and a 4.5 MWp biomass facility scheduled for 2026–2027. In 2024, SASA achieved a 10.41% reduction in total greenhouse gas emission intensity, continuing progress towards its 2030 target. To further accelerate decarbonization, the Company is investing in a state-of-the-art PTA production facility and a new wastewater treatment plant utilizing advanced technologies. With the adoption of Invista P8 technology, the exothermic off-gas generated during PTA production will be recovered and converted into electricity, enabling the facility to meet its entire electricity demand through this method. This application alone is expected to reduce Scope 2 emissions by approximately 162,624 tCO₂ e annually.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☒ Targets to increase or maintain low-carbon energy consumption or production

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☒ Low 1

(7.54.1.2) Date target was set

12/31/2020

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2021

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

612401.9

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

12/31/2023

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

4

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

3.5

(7.54.1.13) % of target achieved relative to base year

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway**(7.54.1.16) Is this target part of an emissions target?**

Yes, it is aimed to reduce the carbon intensity to 0.21 tCO₂e/tons production in 2030, which means 69% reduction compared to 2019. This can be possible renewable energy use.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ No, it's not part of an overarching initiative**(7.54.1.19) Explain target coverage and identify any exclusions**

Target covers electricity consumption from renewable energy of all organization.

(7.54.1.20) Target objective

Increasing the renewable energy share in total electricity use compared to the base year 2021 (2,204,647 GJ) to reduce emissions from electricity consumption: • 2.5% by 2023, • 4% by 2024, • 50% by 2030. SASA aims to increase rooftop and offroad solar energy investments and use biomass energy as an alternative fuel. Since rooftop SPP trials were postponed due to the earthquake, the 2023 target of 2.5% could only be realized as 1.1%.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Although it was planned to meet 4% of electricity consumption from renewable sources in 2024, this ratio was realized as 3.5% at the end of 2024. Due to deviations in meteorological forecasts, a deviation of 0.5% occurred in the 2024 target.

Row 3**(7.54.1.1) Target reference number**

Select from:

☒ Low 3

(7.54.1.2) Date target was set

12/31/2020

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2021

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

612401.9

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

12/31/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

50

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

3.5

(7.54.1.13) % of target achieved relative to base year

7.00

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, it is aimed to reduce the carbon intensity to 0.21 tCO₂e/tons production in 2030, which means 69% reduction compared to 2019. This can be possible renewable energy use.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

Target covers electricity consumption from renewable energy of all organization.

(7.54.1.20) Target objective

Increasing the renewable energy share in total electricity use compared to the base year 2021 (2,204,647 GJ) to reduce emissions from electricity consumption: • 2.5% by 2023, • 4% by 2024, • 50% by 2030. SASA aims to increase rooftop and offroad solar energy investments and use biomass energy as an alternative fuel.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

The existing SPP in Adana have the capacity to meet approximately 4–5% of the facilities' electricity demand. During the trial period in 2023, a total of 6,469.6 MWh was generated, while in 2024 the generation reached 14,558.5 MWh. When operating at full capacity, it is expected to provide a cost advantage of around 4%. It helps to reach total %50 target with other planned renewable energy projects at 2030.

Row 4

(7.54.1.1) Target reference number

Select from:

☒ Low 4

(7.54.1.2) Date target was set

12/31/2020

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Low-carbon energy source(s)

(7.54.1.7) End date of base year

12/31/2021

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

612401.9

(7.54.1.9) % share of low-carbon or renewable energy in base year

0.25

(7.54.1.10) End date of target

12/31/2025

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

15

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

28.06

(7.54.1.13) % of target achieved relative to base year

188.54

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, it is aimed to reduce the carbon intensity to 0.21 tCO₂e/tons production in 2030, which means 69% reduction compared to 2019. This can be possible with energy savings.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

Target covers electricity saving for all organization. With 2021 as the base year, we have a cumulative reduction target of 91100 MWh, which represents a saving of 15%. Therefore, the content of 2024 is a cumulative information including the increase in 2021, 2022, 2023 and 2024 (2021: 1488.6 MWh, 2022: 13071.7 MWh, 2023: 8359.2, 2024: 2616.4). The energy efficiency studies are discussed.

(7.54.1.20) Target objective

Securing the savings in energy resource consumption by 2025: • 91,100,000 kWh/year for electricity.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Until 2025 there are plans to save 466,560 kWh of electricity and increase lighting fixture life by 85% by improving energy efficiency to reduce the energy consumed for lighting purposes. The PTA Plant will use off-gas to generate the electricity it needs. The wastewater treatment plant will be supplied with electricity from the PTA Plant and is expected to save 1,200-2,200 MWh of electricity annually by 2025.

Row 5

(7.54.1.1) Target reference number

Select from:

☒ Low 5

(7.54.1.2) Date target was set

12/31/2020

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Steam

(7.54.1.5) Target type: activity

Select from:

☒ Production

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2021

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

3919.67

(7.54.1.9) % share of low-carbon or renewable energy in base year

8.12

(7.54.1.10) End date of target

12/31/2025

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

0

(7.54.1.13) % of target achieved relative to base year

-8.84

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, it is aimed to reduce the carbon intensity to 0.21 tCO₂e/tons production in 2030, which means 69% reduction compared to 2019. This can be possible renewable energy use.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

Target covers steam production from biogas in WWTP for all organization.

(7.54.1.20) Target objective

In 2025, the amount of steam produced from biogas will be 70,000 tonnes/year (48,258.89 MWh/year).

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Partial commissioning of the advanced biological wastewater treatment plant, which was initiated together with the PTA facility, continued during 2024. As a result, biogas production at the old wastewater treatment plant was discontinued. Following the closure of the DMT plant, it is targeted to generate 70,000 tonnes of steam per year from the biogas produced at the new wastewater treatment plant starting in 2025. The biogas production expected from the Anaerobic Wastewater Treatment unit is estimated at approximately 28,900 Nm³/day.

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☒ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO₂e savings.

	Number of initiatives	Total estimated annual CO ₂ e savings in metric tonnes CO ₂ e
Under investigation	0	`Numeric input
To be implemented	4	384568.51
Implementation commenced	0	0
Implemented	8	10956.1
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions

☒ Process equipment replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

74.26

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

8394

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

21046

(7.55.2.7) Payback period

Select from:

☒ >25 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Energy savings through the use of pallet magazine system

Row 2

(7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions

☒ Process equipment replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

71.07

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

10933

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

6470

(7.55.2.7) Payback period

Select from:

☒ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Energy savings through the use of mobile ramp

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4.77

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

732

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 3-5 years

(7.55.2.9) Comment

Full capacity utilization of the automatic warehouse

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

23.04

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

14447

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

11092

(7.55.2.7) Payback period

Select from:

☒ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Energy savings with cover design for the package nozzle heating furnace

Row 5

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

983.33

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

182767

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

23376

(7.55.2.7) Payback period

Select from:

☒ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Row 6

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

510

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

61097

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

2958

(7.55.2.7) Payback period

Select from:

☒ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Reduction of natural gas consumption in chips production lines

Row 7

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2855

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

78841

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

(7.55.2.7) Payback period

Select from:

☒ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Energy savings through steam consumption in chips production lines

Row 8

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

6434.64

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

30681

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

10490805

(7.55.2.7) Payback period

Select from:

☒ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 21-30 years

(7.55.2.9) Comment

Rooftop solar power plant
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

The ETS will be in place in Turkey after 2024. As SASA's capacity is more than 20 MW, it will have to comply with the ETS requirements. In addition, SASA has already started initiatives to reduce carbon emissions as it expects the Border Carbon Regulation Mechanism to be on Turkey's agenda after 2026.

Row 2

(7.55.3.1) Method

Select from:

☒ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Energy efficiency is a hot topic at SASA. Energy efficiency projects are continuously monitored and new projects are developed both by working groups and as part of the ISO 50001 energy management system. In 2024, 7 projects have been developed and an increasing budget is allocated each year for the development of these projects. In addition to energy efficiency, SASA allocates a significant budget to projects such as Solar Rooftop Project, Coal to Biomass Switch, Economiser application and LED investments to increase the share of renewable energy in the future.

Row 3

(7.55.3.1) Method

Select from:

☒ Financial optimization calculations

(7.55.3.2) Comment

The financial outlay required for energy will be reduced as a consequence of the avoidance of emissions and the implementation of optimal decision-making processes in relation to the selection of energy sources for specific projects. This will have an impact on the financial results and is a driver in investment projects.

Row 4

(7.55.3.1) Method

Select from:

☒ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

SASA has demonstrated a consistent commitment to increasing the budget allocated to the R&D centre on an annual basis. The R&D centre is engaged in research activities pertaining to the development of sustainable product production methodologies, with notable advancements being made in the reduction of emissions associated with these products.

[Add row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☒ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Hydrogen

☒ Other, please specify :Low carbon production

(7.74.1.4) Description of product(s) or service(s)

In 2024, 14 sustainable product projects were implemented. These products were redesigned using PTA instead of DMT, are more environmentally friendly and generate less emissions and waste during production. SASA was allocated for the development of new "friendly" products that are especially sustainable and sensitive to the environment and people in line with new local and international regulations, and efforts were continued to commercialise and offer many special products in the special polymers class to SASA's customers during the year.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

21.72
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☒ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Real time instantaneous in-place flowmeters are used for the measurement.

(9.2.4) Please explain

The water used in SASA facilities comes from groundwater wells. All related measurements are made and recorded by SASA. The wells are approved by the Turkish State Hydraulic Works (DSI). Water withdrawals are measured via real-time monitoring. Since 2019, SASA has been working to reduce the consumption of water resources by recording the total amount of water withdrawn from underground. The total water withdrawal is one of the environmental performance indicators reported in SASA's sustainability report. As every year, SASA published the Water Footprint Inventory Report also for 2024 in compliance with ISO 14046.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Real time instantaneous in-place flowmeters are used for the measurement.

(9.2.4) Please explain

The water used in SASA facilities comes from groundwater wells. All related measurements are made and recorded by SASA. The wells are approved by the Turkish State Hydraulic Works (DSI). Water withdrawals are measured via real-time monitoring. Since 2019, SASA has been working to reduce the consumption of water resources by recording the total amount of water withdrawn from underground. The total water withdrawal is one of the environmental performance indicators reported in SASA's sustainability report. As every year, SASA published the Water Footprint Inventory Report also for 2024 in compliance with ISO 14046.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Daily

(9.2.3) Method of measurement

To monitor the water withdrawals quality, daily samples are taken and these samples are tested weekly.

(9.2.4) Please explain

Water is utilized for a variety of functions in SASA, including raw water, permutit water, demineralized water, cooling water, drinking water, etc. Water samples are taken daily and water quality analyses are performed on a weekly basis, as mentioned in the method part. The water drawn from the well primarily is subjected to the following analysis; pH, total hardness, m-alkalinity, calcium hardness, conductivity, organic matter, chloride, and total iron. Also, reverse osmosis is used for water utilization of process water.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Real time instantaneous in-place flowmeters are used for the measurement.

(9.2.4) Please explain

The total volume of the discharged water is constantly monitored and measured. Monitoring and measurement of the discharged water volume are essential to assess the improvement of SASA on the environmental performance. In 2024, total amount of the water discharge of SASA has decreased by 34% according to the amount of water discharge in 2023.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Real time instantaneous in-place flowmeters are used for the measurement. The treated water (%100) is discharged to the drainage channel, which meets surface water, according to the discharge permit given by the authorities.

(9.2.4) Please explain

All industrial wastewater from SASA's manufacturing facilities and all domestic wastewater from on-site staff usage are collected in a shared sewage system and delivered to an industrial wastewater treatment plant (operated by SASA) within the SASA's boundaries. The treated wastewater is discharged to a neighboring water stream known as the TD-07 DSI drainage channel of the State Hydraulic Works, which eventually meets the Seyhan River about 35 kilometers from the discharge destination. The discharge is made in accordance with the discharge standards specified in the Turkish Water Pollution Control Regulation and IFC Environmental Performance Standards. This drainage pipe also gathers the treated effluent from the nearby industry. The government tests the discharged water and provides all discharge permits.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Real time instantaneous in-place flowmeters are used for the measurement. In SASA, all generated wastewaters are collected and treated together. All the wastewater is subjected to same treatment methods. In addition to the inspections conducted by the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change, sample analyses are carried out daily in the environmental laboratory of the plant, thus monitoring the plant performance continuously.

(9.2.4) Please explain

Industrial wastewater, process water and domestic wastewater resulting from SASA's production processes are treated at the in-house Wastewater Treatment Plant. Physical, biological (anaerobic and aerobic), chemical and advanced treatment processes are applied in this plant. SASA is constantly working to ensure that its treatment methods meet national and international discharge restrictions. These are the standards (Water Pollution Control Regulation, IFC standards/EHS Guidelines). In SASA, wastewater is generated by operations such as human sanitary usage, reverse osmosis operations, and cooling towers, among other things. The wastewater from the PTA Production Plant is expected to have high concentrations of chemical oxygen demand due to PTA production. Therefore, it is treated anaerobically in the new plant with a biobed EGSB and is then exposed to biological treatment in the new wastewater treatment plants using all the best and advanced treatment technologies.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Key parameters are monitored and measured continuously. Some tests are carried out quarterly. The wastewater is treated and discharged in accordance with the discharge limits under the Water Pollution Control Regulation and IFC Environmental Performance Standards. Certain parameters of the discharged effluent (suspended solids, conductivity, dissolved oxygen, pH and chemical oxygen demand) are monitored online by the Ministry of Environment through the Continuous Wastewater Monitoring System.

(9.2.4) Please explain

SASA maintains constant control over its wastewater. The following metrics are tracked and submitted to the online program of the Ministry: TSS, COD, DO, Conductivity, pH, and Temperature. Furthermore, accredited institutions conduct the following analyses quarterly: COD, Ammonium Nitrogen, Free Chlorine, Total Chromium, Sulfur, Sulfite, Oil grease, ZDF, pH, Color, Hydrocarbons, DO, TSS, Temperature, Conductivity are all tested in accordance with Tables 10.1 and 14.12 of the Water Pollution Control Regulation. SASA adheres to the criteria of the IFC standards/EHS Guidelines (EHS Guidelines for Large Volume Petroleum-based Organic Chemicals Manufacturing, EHS Guidelines for Petroleum-based Polymers Manufacturing, and EHS Guidelines for Textile Manufacturing). Wastewater from RO and cooling towers are analyzed by accredited laboratories according to WPC (Table 20.1-7).

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Effluent characteristics are continuously measured. In addition, SASA works with accredited institutions (laboratories) for further analysis for quarterly measurements.

(9.2.4) Please explain

SASA is committed to not exceeding local and international discharge requirements. The pollution load parameters of SASA's wastewater treatment plant effluent are COD, ammonium as nitrogen (NH₄-N), phosphate (PO₄-P), sulfur, sulfite, total chromium.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

In place temperature sensors (thermometers) are used for the measurement.

(9.2.4) Please explain

Sensors are used to measure the wastewater plant effluent temperature parameter. All wastewater temperature is measured instantaneously and submitted to the online program of the Ministry of Environment, Urbanization and Climate Change.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

The water withdrawals and discharges are monitored through in place flowmeters continuously. Therefore, water consumption can be measured closely through balance and reported.

(9.2.4) Please explain

At all SASA facilities, water consumption is continuously monitored by volume from water withdrawals volumes minus water discharges. Consumed water is used for human use, garden irrigation, evaporated from cooling towers, cleaning purposes and etc. Since 2019, SASA has been working to reduce the consumption of water. The total water consumption is one of the environmental performance indicators reported in SASA's sustainability report. As every year, SASA published the Water Footprint Inventory Report also for 2024 in compliance with ISO 14046.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

It is not applicable in SASA yet. The new wastewater plant was constructed for this purpose. The wastewater generated from PTA production will be treated anaerobically in that plant with a biobed expanded granular sludge bed and then subjected to biological treatment in the new WWTP using all the best and advanced treatment technologies together with all wastewater. In the wastewater recovery unit, where wastewater treated in accordance with local regulatory limits and IFC standards will be re-treated using advanced treatment technologies, 55-60% of the treated wastewater will be recovered and reused in cooling towers. Furthermore, by using Koch (INVISTA) licensed P8 technology as the production technology in the PTA Production Plant, the Company expects to generate 75% less wastewater compared to conventional PTA production technologies. SASA aims to reduce its water intensity by 2026, when the water recovery unit will be fully operational.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Quarterly

(9.2.3) Method of measurement

Tests are carried out for checking the water quality and ensuring hygiene.

(9.2.4) Please explain

The quality of water used for humanitarian purposes at SASA facilities is constantly monitored. Monitoring is carried out in accordance with Legionnaires' Disease Control Procedure Regulation and Water Intended for Human Consumption Regulation. Samples for Legionella bacteria are tested at the facility with samples taken twice a year in showers, cooling towers, cooling waters, raw water, eye and body showers, chiller waters. For drinking and using water yearly analysis are carried out by accredited laboratories for Coliform, E.coli, Enterococcal (microbiological analysis) bacteria. In chemical analyzes of drinking and utility water; nitrite, iron, aluminum, ammonium, conductivity parameters and physical odor, color, turbidity parameters are followed. Chlorination is done within limits for the purpose of disinfection for potable and using water.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

3030.91

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :Closure of old and inefficient processes & studies conducted for efficiency increase & implemented optimization and recovery projects to reduce water consumption

(9.2.2.4) Five-year forecast

Select from:

☒ Much higher

(9.2.2.5) Primary reason for forecast

Select from:

☒ Facility expansion

(9.2.2.6) Please explain

The use of water has a critical place in the petrochemical industry. In addition, SASA was constructed a new production facility of PTA. PTA production is performed in the new facility and due to the nature of the process, the water consumption will increase. The main reason for this is that the PTA production operations starting in 2024 are inherently much more water intensive than polyester production. Therefore, water withdrawal volume will also increase according to the previous years.

SASA expects an increase in the forecasted withdrawal volumes. However, water related projects will continue to manage this increase. As mentioned before, with the new constructed wastewater treatment plant, 55-60% of the treated water will be used in the cooling towers to decrease the water withdrawal and consumption. Also, water efficiency studies will continue for the further improvement. When the water withdrawal for the PTA facility is excluded from the total, the water withdrawal for the remaining production activities is expected to be lower. However, the whole SASA facility is considered in system boundary. Therefore, in overall, the water withdrawal is forecasted to be much higher. In this reporting year, there is a decrease in the withdrawal volumes due to closure of old production facility of DMT and inefficient processes and studies conducted for efficiency increase and reuse of water. Finally, SASA will produce one of its own raw material with the PTA process, this will decrease the dependencies on the suppliers and SASA will control its own water efficiency more easily. The definition for change: Much higher: 20%, Higher: 10%, Lower: -10%, Much lower: -20%

Total discharges

(9.2.2.1) Volume (megaliters/year)

1692.21

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☒ Much higher

(9.2.2.5) Primary reason for forecast

Select from:

☒ Facility expansion

(9.2.2.6) Please explain

The use of water has a critical place in the petrochemical industry. In addition, SASA was constructed a new production facility of PTA. PTA production is performed in the new facility and due to the nature of the process, the water consumption will increase. The main reason for this is that the PTA production operations starting in 2024 are inherently much more water intensive than polyester production. Therefore, water discharge volume will also increase according to the previous years. SASA expects an increase in the forecasted discharge volumes. However, water related projects will continue to manage this increase. As mentioned before, with the new constructed wastewater treatment plant, 55-60% of the treated water will be used in the cooling towers to decrease the water withdrawal, consumption and discharge. Also, water efficiency studies will continue for the further improvement. When the water discharge from the PTA facility is excluded from the total, the water discharge from the remaining production activities is expected to be lower. However, the whole SASA facility is considered in system boundary. Therefore, in overall, the water discharge volume is forecasted to be much higher. In this reporting year, there is a decrease in the discharge volume due to increase in efficiency by implementing optimization and recovery projects. The definition for change: Much higher: 20%, Higher: 10%, Lower: -10%, Much lower: -20%

Total consumption

(9.2.2.1) Volume (megaliters/year)

1338.71

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Facility closure

(9.2.2.4) Five-year forecast

Select from:

☒ Much higher

(9.2.2.5) Primary reason for forecast

Select from:

☒ Facility expansion

(9.2.2.6) Please explain

The use of water has a critical place in the petrochemical industry. In addition, SASA was constructed a new production facility of PTA. PTA production is performed in the new facility and due to the nature of the process, the water consumption will increase. The main reason for this is that the PTA production operations starting in 2024 are inherently much more water intensive than polyester production. Therefore, water consumption volume will also increase according to the previous years. SASA expects an increase in the forecasted consumption volumes. However, water related projects will continue to manage this increase. As mentioned before, with the new constructed wastewater treatment plant, 55-60% of the treated water will be used in the cooling towers to decrease the water withdrawal and consumption. Also, water efficiency studies will continue for the further improvement. When the water consumption of the PTA facility is excluded from the total, the water consumption of the remaining production activities is expected to be lower. However, the whole SASA facility is considered in system boundary. Therefore, in overall, the water consumption is forecasted to be much higher. In this reporting year, there is a decrease in the consumption volumes due to closure of old production facility of DMT and inefficient processes. Finally, SASA will produce one of its own raw material with the PTA process, this will decrease the dependencies on the suppliers and SASA will control its own water efficiency more easily. The definition for change: Much higher: 20%, Higher: 10%, Lower: -10%, Much lower: -20%
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

3030.91

(9.2.4.3) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :Closure of old and inefficient processes & studies conducted for efficiency increase & implemented optimization and recovery projects to reduce water consumption

(9.2.4.5) Five-year forecast

Select from:

☒ Much higher

(9.2.4.6) Primary reason for forecast

Select from:

☒ Facility expansion

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

100.00

(9.2.4.8) Identification tool

Select all that apply

☒ WRI Aqueduct

☒ WWF Water Risk Filter

(9.2.4.9) Please explain

WRI Aqueduct "Global Water Risk Mapping Atlas" was used to define the baseline water stress and baseline water depletion of the region. WWF Water Risk filter was used to determine Baseline water stress and water scarcity data. Adana region is considered as in extreme water stress. According to Hydrogeological Report, water use permits were given by the local authorities. The amount of water allowed for daily use is 30,000 cubic meters. The limitation values are not exceeded by SASA. It is stated in the documents of Ministry of Agriculture and Forestry of Turkiye, water stress begins when the annual per capita amount of water falls below 1,700 cubic meters, and water poverty occurs when this amount falls below 1,000 cubic meters. Turkiye is not a water-rich country and it is one of the countries experiencing water stress with an annual amount of 1,323 cubic meters of water per capita. SASA is already located in a water scarce region in Turkiye and in order to reduce the percentages, SASA would have to supply water from outside the region. However, it is not feasible for SASA's operations. SASA measures the water levels and monitors each well every month. Also, SASA report these water levels. Wells of SASA are renewable in nature. The use of water has a critical place in the petrochemical industry. In addition, SASA was constructed a new PTA production facility in 2024. PTA production is performed in the new facility and due to the nature of the process, the water consumption will increase. Therefore, water withdrawal volume will also increase according to the previous years. However, water related projects will continue to manage this increase. As mentioned before, with the new constructed wastewater treatment plant, 55-60% of the treated water will be

used in the cooling towers to decrease the water withdrawal and consumption. Also, water efficiency studies will continue for the further improvement. SASA has prepared a Hydrogeological Assessment Report for the new PTA facility and water withdrawal conditions. In the modeling in the report, the groundwater level is determined 25 meters below the surface at the end of 15 years depending on the recharge-discharge relationship of the aquifers. The definition for change: Much higher: 20%, Higher: 10%, Lower: -10%, Much lower: -20%
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

SASA's water withdrawal is from groundwater. In the operations and facilities, SASA does not use surface water.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

SASA's water withdrawal is from groundwater. In the operations and facilities, SASA does not use brackish surface water/sea water.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

3029.45

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :Closure of old and inefficient processes & studies conducted for efficiency increase & implemented optimization and recovery projects to reduce water consumption

(9.2.7.5) Please explain

The water supply is provided from the groundwater (renewable). There are different water wells in the facility surrounding area and they are operated continuously. Real time instantaneous in-place flowmeters are used for the measurement of the water withdrawal. In this reporting year, there is a decrease in the withdrawal volumes due to closure of old production facility of DMT and inefficient processes and studies conducted for efficiency increase and reuse of water. Our definition for change: Much higher: 20%, Higher: 10%, Lower: -10%, Much lower: -20%

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

SASA's water withdrawal is from groundwater -renewable. In the operations and facilities, SASA does not use non-renewable groundwater.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

SASA's water withdrawal is from groundwater. In the operations and facilities, SASA does not use produced/entrained water.

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

1.46

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :It is the total amount of bottled water purchased for drinking purposes.

(9.2.7.5) Please explain

SASA purchased water jugs for drinking purposes. This amount is also included in the Water Footprint Report of 2024. Also, 1.46 megaliter/year is included into total water withdrawal volume.

[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

The treated water (treated in the wastewater treatment plant of SASA) is discharged to the drainage channel, which meets surface water eventually, according to the discharge permit given by the authorities. However, there is no direct discharge to the fresh surface water.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

There is no discharge to the brackish surface water/seawater. It is not foreseen a change in discharge location in the future.

Groundwater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

There is no discharge to the groundwater. It is not foreseen a change in discharge location in the future.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters/year)

1692.21

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.8.5) Please explain

All of the industrial water from SASA’s production sites and all domestic water from personnel use on-site are collected in a common sewerage system and are sent to an industrial wastewater treatment plant within the boundaries of SASA facility. Treated wastewater is discharged to the very nearby water stream named as TD-07 DSI drainage channel of the State Hydraulic Works which finally meets Seyhan river approximately 35 kilometers from our discharge point. This drainage channel also collects the treated wastewater of the industries in this vicinity. Discharge permits have been issued by Ministry of Environment, Urbanization and Climate Change. The discharged water volume in 2024 has been decreased by 34% according to the discharged water volume in 2023. Our definition for change: Much higher: 20%, Higher: 10%, Lower: -10%, Much lower: -20%
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

(9.2.9.2) Volume (megaliters/year)

1692.21

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ Much lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 100%

(9.2.9.6) Please explain

SASA has a newly constructed wastewater treatment plant which contains primary treatment, anaerobic and aerobic treatment and advanced treatment units. All wastewater generated from all activities of SASA is sent to the new WWTP for advanced treatment. The treatment system used in anaerobic unit is Biobed EGSB (Extended Granular Sludge Bed) and this unit is used for wastewater coming from PTA plant. Before sending this wastewater to aerobic treatment unit, anaerobic treatment is applied. In the aerobic unit, there is primary treatment with CPI (Corrugated Plate Interceptor) and DAF (Oil Separator and Dissolved Air Flotation (DAF) units with VWT MPPE technologies. The treatment method used in the aerobic unit is the VWT AnoxKaldnes MBBR (Moving Bed Biofilm Reactor) process. Finally, WWTP has tertiary treatment unit with Multiflo® and Activated Carbon Filters featuring WT patented technology. All wastewater from existing and upcoming plants is treated in this WWTP. In the new investment, there will be the wastewater recovery unit, where wastewater treated will be re-treated using advanced treatment technologies, 55-60% of the treated wastewater will be recovered and reused in cooling towers. The plant will produce 1,206 Nm³/hour of biogas through anaerobic treatment. SASA aims to save 1,200-2,200 MWh of electricity annually by automating the air blowers in the biological treatment unit using Hubgrade Technology with Industry 4.0 features. Furthermore, by using Koch (INVISTA) licensed P8 technology as the production technology in the PTA Production Plant, the Company expects

to generate 75% less wastewater compared to conventional PTA production technologies. The treated wastewater volume is much lower than the previous year due to the increased efficiency in the process and closure of the old DMT plants. Although, the tertiary treatment was not applied last year. The total treated wastewater volume is considered while answering the question about volume.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

(9.2.9.2) Volume (megaliters/year)

0

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ Much lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :There is no discharge after the secondary treatment. The waste water coming from the secondary treatment is sent to the advanced treatment. Therefore, the volume is indicated as 0. Last year, the advanced treatment had not been conducted yet.

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 100%

(9.2.9.6) Please explain

SASA manages wastewater with the responsible consumption approach. There is a wastewater treatment plant to treat industrial wastewater arising from production processes, process washing water, and domestic wastewater. The wastewater treatment plant was renewed last year. The plant has the "Wastewater Treatment Plant Identity Document" and uses physical (primary), biological, (secondary) chemical (secondary), and advanced biological treatment processes. Additionally, both

anaerobic and aerobic treatment methods are used in the biological treatment system as secondary treatment. The treatment plant operates in three shifts, and the entire process can be monitored from the control room. In addition to the audits of the Ministry, and online monitoring system (SAIS) of the Ministry, the environmental laboratory within SASA performs daily sample analysis and the performance is constantly monitored for the key parameters like COD, temperature, DO, TSS, etc. (as previously explained). The wastewater generated from PTA production is treated anaerobically with a biobed expanded granular sludge bed (EGSB) and then subjected to aerobic biological treatment. The wastewater treated in the secondary treatment unit is sent to tertiary treatment unit for further treatment. There is no discharge directly from the secondary treatment. There will be similar situation in the future.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

(9.2.9.2) Volume (megaliters/year)

0

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ Much lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Other, please specify :There is no discharge after the primary treatment. The waste water coming from the primary treatment is sent to the secondary treatment. Therefore, the volume is indicated as 0 and it is the same with the previous year as the same procedure is used.

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 100%

(9.2.9.6) Please explain

All wastewater is applied to primary, secondary (biological) and tertiary (advanced) treatment. Primary treatment consists of physical treatment. All wastewater that passes through primary treatment goes to the secondary and advanced biological treatment stage. There is no discharge directly from the primary treatment. There will be similar situation in the future.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

(9.2.9.6) Please explain

In SASA, there is no discharging wastewater without treatment. All the wastewater generated by all activities of SASA is treated within the in-situ wastewater treatment plant by SASA.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

(9.2.9.6) Please explain

In SASA, there is no discharging wastewater without treatment. All the wastewater generated by all activities of SASA is treated within the in-situ wastewater treatment plant by SASA.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

(9.2.9.6) Please explain

There are no other treatment methods used.

[Fixed row]

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

2.22

(9.2.10.2) Categories of substances included

Select all that apply

☒ Phosphates

(9.2.10.4) Please explain

SASA is committed to not exceeding local and international discharge requirements. SASA does not produce products that can generate the nitrates, phosphates, pesticides, etc. However, the pollution load of the effluent water of wastewater treatment plant is calculated regularly. The pollution load parameters of SASA's wastewater treatment plant effluent are COD, ammonium as nitrogen (NH₄-N), phosphate (PO₄-P), sulfur, sulfite, total chromium. Nitrogen is measured in term of ammonia-N. The pollution load of the effluent water from the wastewater treatment plant in 2024 (yearly) for NH₄-N is 0.49 metric tons (much lower than the previous year). SASA meets the all discharge limits regulated by the government.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

1

(9.3.3) % of facilities in direct operations that this represents

Select from:

☒ 100%

(9.3.4) Please explain

According to the WRI water risk map, Adana is in a region experiencing extreme water stress. The water scarcity that may occur in the region may cause shut off in SASA's operations. With the awareness of this fact, SASA identified its whole production site's water-related dependencies, impacts, risks, and opportunities. The facility included here refers whole SASA Polyester Sanayi A.Ş. located in the Adana region. Therefore, the ratio was chosen as 100%.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

In the value chain assessment procedure, SASA evaluates the main suppliers according to their environmental impacts and requires Ecovadis score. However, upstream value chain (suppliers) is not identified facility by facility with the water-related dependencies, impacts, risks, and opportunities. Considering the complexity of SASA's production and operations, the inclusion of water-related issues in all value chain processes requires more detailed study. Actions to be taken will be evaluated. SASA will firstly consider the water stress, water scarcity and drought risks from its upstream value chain. SASA will also consider regulatory risks for its main suppliers. SASA is currently considering the risks and is planning to evaluate, assess and identify its upstream value chain within the following years. Necessary researches have been started and steps are taken.

[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☒ Facility 1

(9.3.1.2) Facility name (optional)

SASA Polyester Sanayi A.Ş

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Turkey

☒ Other, please specify :Seyhan River

(9.3.1.8) Latitude

37

(9.3.1.9) Longitude

35.17

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3030.91

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

3029.45

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.46

(9.3.1.21) Total water discharges at this facility (megaliters)

1692.21

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1692.21

(9.3.1.27) Total water consumption at this facility (megaliters)

1338.71

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much lower

(9.3.1.29) Please explain

Water withdrawal and water discharge volumes are measured continuously with real time instantaneous in-place flowmeters. Water consumption volume is also monitored and can be measured by the balance of water withdrawal and discharge volumes. All water supply of SASA is provided from the groundwater (renewable). There are different water wells (approved by the authorities) in the facility surrounding area and they are operated continuously. All of the industrial water from SASA's production sites and all domestic water from personnel use on-site are collected in a common sewerage system and are sent to an industrial wastewater treatment plant within the boundaries of SASA facility. Treated wastewater is discharged to the very nearby water stream named as TD-07 DSI drainage channel of the State Hydraulic Works which finally meets Seyhan river approximately 35 kilometers from the discharge point. SASA has implemented optimization and recovery projects to reduce water consumption. As of 2024, the amount of water withdrawn has decreased by 30%, the amount of water discharged by 34% and total water consumption by 25% year on year. Aiming to make improvements to reduce water consumption in existing plants by 200,000 m³ per year in 2024, SASA reduced water consumption by 443,554 m³ in 2024.

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

ISO 14046 Standard and third-party verification (attached to 2024 Sustainability Report with Independent Limited Assurance Report)

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

ISO 14046 Standard and third-party verification (attached to 2024 Sustainability Report with Independent Limited Assurance Report)

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

No verification was planned for the projects or studies related to water withdrawals' quality. However, SASA is expanding and developing the projects related to sustainability. Therefore, it is planned to get verification for more water-related data in the following years.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

ISO 14046 Standard and third-party verification (attached to 2024 Sustainability Report with Independent Limited Assurance Report)

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

ISO 14046 Standard and third-party verification (attached to 2024 Sustainability Report with Independent Limited Assurance Report)

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

ISO 14046 Standard and third-party verification (attached to 2024 Sustainability Report with Independent Limited Assurance Report)

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

ISO 14046 Standard and third-party verification (attached to 2024 Sustainability Report with Independent Limited Assurance Report)

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

ISO 14046 Standard and third-party verification (attached to 2024 Sustainability Report with Independent Limited Assurance Report)
[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

1367366929.36

(9.5.2) Total water withdrawal efficiency

451140.72

(9.5.3) Anticipated forward trend

There is increase in revenue with the new investment in PTA production. There is a decrease in water withdrawal due to the closure of old facilities. However, it is predicted that the total water withdrawal volume will increase when PTA plant operates fully. But, SASA also expects an increase in the total water withdrawal efficiency over time because SASA aims to minimize environmental impact through the implementation of water reuse, water savings projects and improved water-related targets.
[Fixed row]

(9.6) Do you calculate water intensity for your activities in the chemical sector?

Select from:

☒ Yes

(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

Row 1

(9.6.1.1) Product type

Bulk organic chemicals

☒ Polymers

(9.6.1.2) Product name

Production Based (Polyester Fiber, Polyester Chips, POY, Polyester Yarn)

(9.6.1.3) Water intensity value (m3/denominator)

2.81

(9.6.1.4) Numerator: water aspect

Select from:

☒ Total water withdrawals

(9.6.1.5) Denominator

Select from:

☒ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☒ Lower

(9.6.1.7) Please explain

Metrics description: SASA makes a single water intensity calculation for all main products in total. While calculating the water intensity of the products, m3 raw water withdrawn/tons production unit is used. Reason for change: SASA calculates and verifies its water footprint in accordance with the ISO 14046 Water Footprint Standard as well as national and international legal regulations to ensure water security, strengthen sustainable water management and achieve the targets set for water consumption. SASA published its ISO 14046-compliant Water Footprint Inventory Report for 2024 and is included within the system as it can operationally control all its facilities in Adana. In 2024, the blue water footprint of fiber facilities and Chips facilities decreased by 33% and 20% respectively year on year, while the blue water footprint of filament facilities increased by 31% year on year. Furthermore, the gray water footprint was reduced by 19%. This decline is due to the decommissioning of the DMT, the capacity reduction at the former polyester chips and former fiber facilities, and the bulk of production taking place in new technology plants. The reason for the increase in blue water footprint at filament facilities is that these facilities operate on a low capacity. Anticipation for future trend: SASA aim to even further increase the production and at the same time increase the water efficiency. SASA constantly sets lower intensity targets each year and expects this trend to continue in the next years. To reduce water consumption, SASA has developed projects such as "automation and optimization of tower blowers" and "monitoring of condensate return water" while monitoring the consumption patterns monthly, ensuring controls and interventions for water leakage. SASA has a project to start operation of water reuse and this will increase the water efficiency as well. SASA also started water mapping in each production unit, which was done before for all facilities as a whole. In 2025, following the change in the amount of production, the targeted water intensity is set at 4.40 m³/ton of product. The main reason for setting this target at a higher level compared to previous years is that the PTA production operations starting in 2024 are inherently much more water intensive than polyester production.

[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

☒ No

(9.13.2) Comment

SASA not only creates added value but also manufactures products that consume low energy and water, emit minimal carbon emissions, comply with the European Union's REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) regulation, successfully undergo allergy tests and have food-safe production certificates, all proof of the Company's keen sensitivity to the environment and human health both during and after production.

[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☒ No, but we plan to address this within the next two years

(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

☒ Lack of internal resources

(9.14.4) Please explain

SASA is basically a raw material producer for textile products. The supply of raw materials for the production of textile products is based on chemical products. The entire supply chain needs to be reviewed for low water impact product production.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

☒ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category
Water pollution	Select from: ☒ Yes
Water withdrawals	Select from:

	Target set in this category
	☒ Yes
Water, Sanitation, and Hygiene (WASH) services	Select from: ☒ Yes
Other	Select from: ☒ Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☒ Target 1

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water recycling/reuse

☒ Increase in water use met through recycling/reuse

(9.15.2.4) Date target was set

12/31/2020

(9.15.2.5) End date of base year

12/30/2021

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2026

(9.15.2.8) Target year figure

55

(9.15.2.9) Reporting year figure

0

(9.15.2.10) Target status in reporting year

Select from:

☒ Revised

(9.15.2.11) % of target achieved relative to base year

0

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

(9.15.2.13) Explain target coverage and identify any exclusions

The target is to ensure 55% to 60% recovery of wastewater by the end of 2026 through wastewater treatment and recovery plants after the PTA Plant and new plants reach full capacity. The figures given in the targets are the percentage of water that will be reused. The aim and the purpose of implementing this target was to reduce water withdrawals and increase the water reuse percentage. The target covers all operations of SASA in Adana region. 55 to 60% of water recovery will be achieved through the wastewater treatment plant and water recovery unit, which will be fully commissioned in 2026.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

The new WWTP (with tertiary treatment system and anaerobic&aerobic biological treatment systems) started to operate. And, a new water recovery unit will be constructed in order to achieve 55% to 60% water reuse percentage after treatment.

(9.15.2.16) Further details of target

In the wastewater recovery unit, where wastewater treated in accordance with local regulatory limits and IFC standards will be re-treated using advanced treatment technologies, 55-60% of the treated wastewater will be recovered and reused in cooling towers. The plant will produce 1,206 Nm3 /hour of biogas through anaerobic treatment. SASA aims to save 1,200-2,200 MWh of electricity annually by automating the air blowers in the biological treatment unit using Hubgrade Technology with Industry 4.0 features.

Row 2

(9.15.2.1) Target reference number

Select from:

☒ Target 5

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☒ Reduction in concentration of pollutants

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

240

(9.15.2.7) End date of target year

12/30/2025

(9.15.2.8) Target year figure

150

(9.15.2.9) Reporting year figure

49.13

(9.15.2.10) Target status in reporting year

Select from:

☒ Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

(9.15.2.13) Explain target coverage and identify any exclusions

The target covers all operations of SASA in Adana region. The target is to ensure that the effluent COD parameter, which is currently below the local legislation threshold (240 mg/L), is below 150 mg/L by the end of 2025 in accordance with international standards. SASA set this target to be well below the local legislation limit of 240 mg/L to 150 mg/L. Aim of the target is to minimize the pollution discharged to the receiving body from the wastewater treatment plant of SASA and to protect the environment. The figures indicated in the previous part are in mg/L for COD parameter.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The target is achieved, maintained and improved. The newly constructed WWTP with the advanced technologies started to operate in full capacity. The efficiency of treatment has increased due to applied advanced treatment techniques.

(9.15.2.16) Further details of target

As of 2024, the average COD value for the water discharged from the wastewater treatment plant was 49.13 mg/L, well below the regulatory limits. With the new wastewater treatment plant, further targets have been set. These targets are as follows: - Using Hubgrade artificial intelligence technology for optimization of oxygen and nutrient amounts required by the wastewater treatment plant. - Savings of 20% to 40% in N and P nutrients compared to the amount that would normally be consumed. - Saving 1,200 to 2,200 mWh/year in electricity consumption for oxygen supply. In February 2024, commissioning efforts were initiated using clean water in the advanced treatment units, followed by biological treatment and primary treatment units. In June 2024, start-up work with wastewater from polyester production was performed, starting with the primary treatment unit of the new plant and continuing to include advanced treatment stages. In addition, the adaptation of the anaerobic treatment plant with artificial wastewater has started towards the end of 2024.

Row 3

(9.15.2.1) Target reference number

Select from:

☒ Target 6

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Product water intensity

☒ Reduction per unit of production

(9.15.2.4) Date target was set

12/31/2018

(9.15.2.5) End date of base year

12/30/2019

(9.15.2.6) Base year figure

5.21

(9.15.2.7) End date of target year

12/30/2026

(9.15.2.8) Target year figure

4

(9.15.2.9) Reporting year figure

2.81

(9.15.2.10) Target status in reporting year

Select from:

☒ Revised

(9.15.2.11) % of target achieved relative to base year

198

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

While the water intensity target for 2024 was 2.90 m³/ton of product, the actual water intensity value was 2.81 m³/ton of product. This shows that a greater reduction than the targeted value was achieved. In addition, a 44% reduction in water intensity was achieved in 2024 compared to 2019. In the reporting year it was well achieved and was under target number. The target covers all operations of SASA in Adana region. In 2025, following the change in the amount of production, the targeted water intensity is set at 4.40 m³/ton of product. level compared to previous years is that the PTA production operations starting in 2024 are inherently much more water intensive than polyester production. In line with SASA's environmental sustainability strategy, the year 2025 is expected to be the reference year when the highest water intensity value will be observed. SASA aims to reduce its water intensity to 4.0 m³/ton by 2026, when the water recovery unit will be fully operational.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

A new water recovery unit will be constructed in order to achieve 55% to 60% water reuse percentage after treatment. The water recovery unit will be fully operational and the PTA Production Plant will switch to a continuous production model. Accordingly, a dedicated Water and Wastewater Working Group reporting to the Sustainability Committee is due for formation to monitor risks, goals and performance in water consumption and wastewater management more effectively. This working group will be responsible for following best practices for efficient use of water in industry, conducting analyses specific to water risks, developing mitigation projects, setting targets and designing actions to attain these targets.

(9.15.2.16) Further details of target

SASA will evaluate its water intensity performance in future periods by taking 2025 as the reference year and will rely on these water reduction targets as the basis. For the comparative analyses to be performed in this process, SASA aims to make more realistic and meaningful comparisons, with PTA producer companies with similar production processes serving as the benchmark.

Row 4

(9.15.2.1) Target reference number

Select from:

☒ Target 7

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☒ Increase in the proportion of employees using safely managed sanitation services, including a hand-washing facility with soap and water

(9.15.2.4) Date target was set

11/07/1966

(9.15.2.5) End date of base year

12/31/1966

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

100

(9.15.2.9) Reporting year figure

100

(9.15.2.10) Target status in reporting year

Select from:

☒ Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

SASA aims to provide high standard sanitary services for all employees. In line with the Regulation on Waters Intended for Human Consumption of Republic of Türkiye, SASA provides safe and clean water for human use in the whole facility. The level stays at 100% all the time, because SASA makes sure that every building has WASH services for employees. Sanitation and WASH services are well managed.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Test are being conducted related to WASH services. The quality of water used for humanitarian purposes at SASA facilities is constantly monitored. Monitoring is carried out in accordance with Legionnaires' Disease Control Procedure Regulation and Water Intended for Human Consumption Regulation. Samples for Legionella bacteria are tested at the facility with samples taken twice a year in showers, cooling towers, cooling waters, raw water, eye and body showers, chiller waters. For drinking and using water yearly analysis are carried out by accredited laboratories for Coliform, E.coli, Entococcal bacteria. In chemical analyzes of drinking and utility water; nitrite, iron, aluminum, ammonium, conductivity parameters and physical odor, color, turbidity parameters are followed. Chlorination is done within limits for the purpose of disinfection for potable and using water.

(9.15.2.16) Further details of target

SASA pays attention to provide sufficient and safe drinking water that is easily accessible to employees. Separate, adequate, and well-maintained sanitary facilities are available for both male and female employees. Adequate washing facilities with clean water, soap, and towels are provided for personal hygiene. Changing facilities are kept clean, well-ventilated, and offer privacy, with separate spaces for men and women.

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☒ Yes

(10.1.2) Target type and metric

Plastic polymers

- ☒ Reduce the total weight of virgin content in plastic polymers produced and/or sold
- ☒ Increase the proportion of post-consumer recycled content in plastic polymers produced and/or sold

Microplastics

- ☒ Eliminate the use of primary microplastics and plastic particles

End-of-life management

- ☒ Increase the proportion of recyclable plastic waste that we collect, sort, and recycle
- ☒ Reduce the proportion of plastic waste which is sent to landfill and/or incinerated

(10.1.3) Please explain

SASA has demonstrated a strong commitment to environmental sustainability, including efforts around waste reduction and recycling, which will encompass plastic management strategies.

[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.2) Comment

SASA Polyester is a major player in the production and commercialization of plastic polymers, focusing primarily on polyester-based products. Leveraging advanced manufacturing technologies, SASA produces a wide range of polymers for applications in packaging, textiles, and industrial uses. SASA's approach includes optimizing production efficiency, reducing carbon emissions, and exploring sustainable raw materials like recycled plastics. Additionally, the company is strategically positioned to innovate through the development of eco-friendly polymer alternatives and enhanced recycling initiatives. By adhering to global environmental standards and responding to consumer demand for sustainable solutions, SASA aims to reinforce its market position while contributing to the circular economy and reducing plastic waste.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

SASA Polyester does not engage in the production of durable plastic goods, focusing instead on the manufacturing of plastic polymers primarily used in applications like packaging, textiles, and other short-term industrial products. By steering clear of durable goods, SASA concentrates on materials that are often designed for recyclability or shorter life cycles. This approach aligns with the company's strategy to minimize the long-term environmental impact associated with durable plastics, which tend to accumulate as waste over time. Instead, SASA emphasizes the production of polyester-based polymers that can be integrated into a circular economy model, promoting the reuse and recycling of materials. This strategic focus reflects SASA's commitment to sustainability by avoiding products that contribute to long-lasting plastic pollution.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

SASA Polyester does not utilize durable plastic goods in its production processes, aligning with its focus on sustainability and environmental responsibility. By avoiding the use of long-lasting, non-degradable plastic materials, the company aims to reduce its environmental footprint and minimize the accumulation of persistent plastic waste. Instead, SASA prioritizes the use of polyester-based polymers, which can be recycled and reintegrated into new production cycles. This allows SASA to contribute to the development of a more sustainable and circular economy, reducing reliance on durable plastics that can remain in ecosystems for decades without breaking down.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

SASA Polyester does not produce plastic packaging as part of its product portfolio, instead focusing on the production of polyester-based polymers for various industrial applications. By not engaging in the manufacture of plastic packaging, SASA reduces its contribution to the global issue of single-use plastic waste, which is a significant environmental concern. This allows the company to concentrate on materials that can be more sustainably managed, such as polymers designed for textiles and other industries with a focus on recyclability and longer product life cycles.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

SASA Polyester does not produce goods or products packaged in plastics, aligning its operations with a commitment to reducing plastic waste. Rather than manufacturing consumer goods or packaging, SASA focuses on the production of polyester-based polymers for industrial applications like textiles and technical materials.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

SASA Polyester does not provide services that involve the use of plastic packaging. By steering clear of any operations or services that contribute to the proliferation of plastic packaging, SASA actively avoids contributing to the growing global plastic waste crisis. Instead, the company focuses on producing polyester-based polymers for industrial and technical applications, which are designed with sustainability in mind.

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.2) Comment

SASA Polyester integrates waste management and water management services as key components of its operational strategy, reflecting a commitment to sustainability and environmental stewardship. In its production processes, SASA emphasizes the importance of reducing waste, particularly in terms of minimizing industrial polymer by-products and promoting recycling initiatives to create a more circular economy. Additionally, water management is a critical focus, with efforts aimed at optimizing water use, reducing consumption, and implementing wastewater treatment systems to prevent environmental contamination.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

SASA Polyester does not provide financial products since it is not a financial institution.

Other activities not specified

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

There are no other activities to be reported.

[Fixed row]

(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.

(10.3.1) Total weight of plastic polymers sold during the reporting year (Metric tons)

1000381

(10.3.2) Raw material content percentages available to report

Select all that apply

☒ % virgin fossil-based content

(10.3.3) % virgin fossil-based content

100

(10.3.7) Please explain

R&D studies on 100% bio-based plastics are ongoing in laboratories."

[Fixed row]

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Production of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

5665.07

(10.6.2) End-of-life management pathways available to report

Select all that apply

☒ Recycling

(10.6.4) % recycling

100

(10.6.12) Please explain

Of the total waste, 3,580.9 tons are generated by SASA's own production, while 2,084.2 tons are packaging waste collected from customers.

Commercialization of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

0

Processing of plastic waste

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

0

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Species management

☒ Education & awareness

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☒ Yes, we use indicators	Select all that apply ☒ State and benefit indicators ☒ Pressure indicators ☒ Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

There is no protected area within the site boundaries or adjacent to the site boundaries with any protected status, with international recognition in question.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

There is no protected area within the site boundaries or adjacent to the site boundaries with any protected status, with international recognition in question.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

There is no protected area within the site boundaries or adjacent to the site boundaries with any protected status, with international recognition in question.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

There is no protected area within the site boundaries or adjacent to the site boundaries with any protected status, with international recognition in question.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

There is no protected area within the site boundaries or adjacent to the site boundaries with any protected status, with international recognition in question.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

There is no protected area within the site boundaries or adjacent to the site boundaries with any protected status, with international recognition in question.
[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☒ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☒ Water consumption– total volume

☒ Water discharges– total volumes

☒ Water withdrawals– total volumes

(13.1.1.3) Verification/assurance standard

General standards

- ☒ Other general verification standard, please specify :ISO 14046:2016

(13.1.1.4) Further details of the third-party verification/assurance process

Water footprint-related metrics are assessed and verified following ISO 14046:2016 and independent auditor.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

ISO 140462016 Su Ayak İzli Doğrulama Beyanı(2024).pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- ☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- | | |
|--|--|
| ☒ Waste data | ☒ Electricity/Steam/Heat/Cooling consumption |
| ☒ Fuel consumption | ☒ Renewable Electricity/Steam/Heat/Cooling generation |
| ☒ Base year emissions | ☒ Year on year change in absolute emissions (Scope 3) |
| ☒ Emissions breakdown by country/area | ☒ Renewable Electricity/Steam/Heat/Cooling consumption |
| ☒ Electricity/Steam/Heat/Cooling generation | ☒ Year on year change in emissions intensity (Scope 3) |
| ☒ Year on year change in absolute emissions (Scope 1 and 2) | |
| ☒ Year on year change in emissions intensity (Scope 1 and 2) | |

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☒ ISO 14064-1

(13.1.1.4) Further details of the third-party verification/assurance process

Within the scope of the GRI and TSRS reporting frameworks, all environmental data, including carbon and water-related metrics, are externally audited and independently verified. Carbon emissions-related data are prepared and reported in accordance with ISO 14064-1, ensuring compliance with applicable sustainability standards and regulatory requirements.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

SASA ENG YAYIN.pdf

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Plastics

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Plastics

☒ Raw material content - plastic polymers

(13.1.1.3) Verification/assurance standard

General standards

☒ Other general verification standard, please specify

(13.1.1.4) Further details of the third-party verification/assurance process

Plastic raw material usage metrics are assessed and verified by independent auditor.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

SASA ENG YAYIN.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information
	Detailed information about SASA can be reached from its website. https://www.sasa.com.tr/sustainability

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Sustainability and HSE Manager

(13.3.2) Corresponding job category

Select from:

☒ Other C-Suite Officer

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

