



SASA POLYESTER SANAYİ A.Ş.

CDP Corporate Questionnaire 2026

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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▪

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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

12/31/2025

(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:

☒ 4 years

[Fixed row]

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

1185700379.46

(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

789000PXBZOJWTDSE13

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

☒ Türkiye

(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]

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?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☒ Yes	Select from: ☒ Both dependencies and impacts

[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?
	<i>Select from:</i> ☒ Yes	<i>Select from:</i> ☒ Both risks and opportunities	<i>Select from:</i> ☒ 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
- ☒ End of life management

(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:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Sub-national
- ☒ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ EcoVadis

Enterprise Risk Management

- ☒ Enterprise Risk Management

International methodologies and standards

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

Other

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

(2.2.2.15) Risk types and criteria considered

Acute physical

- ☒ Drought
- ☒ Flood (coastal, fluvial, pluvial, ground water)

- ☒ Heat wave
- ☒ 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
- ☒ Water stress

Policy

- ☒ Carbon pricing mechanisms
- ☒ Changes to national legislation

Market

- ☒ Lack of availability and/or increased cost of raw materials

Reputation

- ☒ Increased concern and/or negative feedback from partners and stakeholders

Technology

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

Liability

- ☒ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Investors

☒ Regulators

☒ Suppliers

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

Select from:

☒ No

(2.2.2.18) 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

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream 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:

- ☒ 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:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Local
- ☒ Sub-national
- ☒ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

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

Enterprise Risk Management

- ☒ Enterprise Risk Management

International methodologies and standards

- ☒ Environmental Impact Assessment
- ☒ ISO 14001 Environmental Management Systems

- ☒ ISO 14046 Environmental Management – Water footprint
- ☒ Life Cycle Assessment

Databases

- ☒ Regional government databases, please specify

(2.2.2.15) Risk types and criteria considered

Chronic physical

- ☒ Sea level rise
- ☒ Water availability at a basin/catchment level
- ☒ Other chronic physical risk, 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

(2.2.2.16) Partners and stakeholders considered

Select all that apply

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

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

Select from:

☒ No

(2.2.2.18) 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.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☒ Biodiversity

(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

(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 only

(2.2.2.8) Frequency of assessment

Select from:

☒ As important matters arise

(2.2.2.9) Time horizons covered

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(2.2.2.11) Location-specificity used

Select all that apply

☒ Site-specific

☒ Sub-national

(2.2.2.12) Tools and methods used

International methodologies and standards

☒ Environmental Impact Assessment

Other

☒ Internal company methods

☒ Partner and stakeholder consultation/analysis

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☒ Employees

☒ Local communities

☒ Regulators

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

Select from:

☒ No

(2.2.2.18) Further details of process

SASA assesses the potential biodiversity impacts of its projects, investments and operational activities through environmental impact assessment processes. A Biodiversity Report covering all facilities and a Biodiversity Management Plan have been prepared, and biodiversity-related Good Practice Principles have been defined for consideration in new investments. The Biodiversity Management Plan covers the project site and SASA's facilities and includes actions aimed at protecting flora, fauna and habitats. The process considers potential direct and indirect impacts associated with operational and project activities and supports the definition of measures to avoid, minimize and manage adverse impacts. SASA monitors biodiversity-related matters through indicators covering biodiversity incidents, habitat disturbance, wildlife mortality, uncontrolled releases of oil, wastewater, waste and dust, public grievances and employee environmental training. The Company also considers information from relevant public authorities and follows recognized biodiversity conservation principles, including those associated with IUCN and CITES. The assessment is primarily site-specific and is applied to SASA's direct operations and relevant projects and investments. Assessments are updated as significant projects, investments or environmental matters arise. No separate organization-wide methodology for assessing biodiversity dependencies, risks and opportunities is evidenced within the current reporting framework; therefore, this row covers biodiversity impacts only.

[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) Details of policies and processes in place to identify and classify potential water pollutants

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 Oeko-tex 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 - MRSL 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

☒ Requirement for suppliers to comply with regulatory requirements

- ☒ Discharge treatment using sector-specific processes
- ☒ 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) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Third-party audits and/or certification
- ☒ Other, please specify :Internal audits

(2.5.1.6) 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

- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Discharge treatment using sector-specific processes
- ☒ 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) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Third-party audits and/or certification
- ☒ Other, please specify :Internal audits

(2.5.1.6) 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

- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Third-party audits and/or certification
- ☒ Other, please specify :Internal audits

(2.5.1.6) 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

☒ Requirement for suppliers to comply with regulatory requirements

☒ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☒ Compliance with discharge permits / regulatory limits

☒ Third-party audits and/or certification

☒ Other, please specify :Internal audits

(2.5.1.6) 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

- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Third-party audits and/or certification
- ☒ Other, please specify :Internal audits

(2.5.1.6) 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

- ☒ Provision of best practice instructions on product use
- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Discharge treatment using sector-specific processes
- ☒ 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) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits

- ☒ Third-party audits and/or certification
- ☒ Other, please specify :Internal audits

(2.5.1.6) 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
- ☒ Requirement for suppliers to comply with regulatory requirements
- ☒ Discharge treatment using sector-specific processes

☒ 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) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☒ Compliance with discharge permits / regulatory limits

☒ Third-party audits and/or certification

☒ Other, please specify :Internal audits

(2.5.1.6) 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?

	Environmental risks identified
Climate change	Select from: ☒ Yes, both in direct operations and upstream/downstream value chain
Water	Select from: ☒ Yes, both in direct operations and upstream/downstream value chain

[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

☒ Türkiye

(3.1.1.9) Organization-specific description of risk

In 2021, the EU announced the “Fit for 55” package under the European Green Deal framework and aimed to align the goal of reducing greenhouse gas emissions by at least 55% by 2030 compared to 1990 levels with existing policies and legislation. PET (polyethylene terephthalate) production is considered a carbon-intensive process due to its high energy consumption and reliance on fossil fuel-based raw materials. Although it remains uncertain when the chemical industry will be affected by the CBAM implementation schedule, it is expected that producers exporting PET to the EU—such as SASA—will face significant impacts on their financial standing, financial performance, and cash flows in the coming period. On the other hand, it is anticipated that manufacturers with low-emission production will gain a competitive advantage, and that EU importers will prefer to work with suppliers that have transparent emissions reporting and have adopted low-carbon strategies in order to minimize their CBAM costs. The need to comply with CBAM regulations may also lead to increased operating costs and capital expenditures as manufacturers invest in emission reduction strategies and technologies. This will create a need for careful financial planning on the part of EU importers to manage these additional costs while maintaining their cash flow and competitiveness in international markets.

(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)

12571628.01

(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 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 73.43 EUR/t-CO₂e, which is the average value for 2025 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

29372921.16

(3.1.1.28) Explanation of cost calculation

Implementing renewable energy / Energy efficiency / Low-carbon fuel investments Breakdown of carbon reduction projects' cost: – (-10,380,000 EUR - Renewable energy generation investment (Planned as Land Solar) (To be commissioned by 2027 - 18,992,921.16 EUR - wastewater Treatment System (Ongoing implementation process of PTA facility project)

(3.1.1.29) Description of response

SASA plans to minimize CBAM-related risks and their financial impacts in the coming period by reducing emissions through investments in renewable energy, energy efficiency, and fuel conversion. Accordingly, investment plans include steam conservation, waste heat recovery, the use of high-energy-efficiency equipment in offices and production facilities, and increasing the amount of energy produced from biogas through an integrated wastewater treatment system. SASA will decide in the coming periods how to finance the investments outlined in its Climate Change Transition Plan, taking into account market conditions and its financial performance in the coming period.

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

☒ Türkiye

(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

Flood risk is expected to have a more pronounced impact on the organization's financial standing, performance, and cash flows. As climate models evolve and the likelihood of extreme weather events increases, flood risk could lead to significant operational disruptions, potentially resulting in facility closures, loss of production capacity, and increased costs related to repairs and asset protection. In addition, there may be an increase in capital expenditures to enhance flood defenses and infrastructure resilience, which is also expected to further impact financial performance in the medium term. The potential financial impact is calculated by taking into account the damages that may result from floods and other climate-related disasters, as well as the extent to which these damages are covered under block insurance. The risk in question had no financial impact on SASA during the 2024 and 2025 fiscal years. Based on benchmark assessments and evaluations conducted with insurance companies, SASA expects an increase of less than 10% in insurance policy premiums in the coming periods due to the effects of climate change. The amount expected to result from this increase remains below the financial threshold.

(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)

198407

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

380280

(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. 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

16814159.29

(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

☒ Türkiye

(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)

23741020.45

(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 323,315 t-CO₂e. The calculation of the maximum potential cost is based on the carbon price of 73.43 EUR/t-CO₂e, which is the average value for 2025 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

0

(3.1.1.28) Explanation of cost calculation

There aren't any capital expenditure related to this risk in 2025.

(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 2028 and beyond. The investments planned to be established are transition technologies from coal to natural gas, 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

☒ Lack of availability and/or increased cost of raw materials

(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

☒ Türkiye

(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)

724284221.9

(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) (135.11 million EUR/year) - Monoethylene Glycol (MEG) (process chemical) (171.11 million EUR/year) - Paraxylene (process chemical) (396.1 million EUR/year) - Acetic acid, cobalt acetate (16.1 million EUR/year), IPA (main catalysts) (5,4 million EUR/year), POY and Chips (0.508 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

With the facility it has commissioned for the production of PTA—the raw material for polyester and fiber—SASA aims to minimize its risks related to raw material supply in the medium term. In the long term, the Company plans to reduce imports and dependence on foreign sources by producing raw materials and high-value-added products in conjunction with the refinery and integrated port—with a total investment value of USD 25 billion—to be constructed in the Special Industrial Zone in the Yumurtalık district of Adana. SASA will process crude oil directly through this investment to produce the raw materials it needs in-house. In doing so, it will increase its profit margins in production and, more importantly, significantly eliminate supply chain risks that could arise from potential geopolitical developments. The investment is expected to have an upside effect on capital expenditures in the long term.

(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

☒ Türkiye

(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)

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

4645675022.32

(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 2025: 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

16814160

(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

☒ Türkiye

(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)

247544.72

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

7426350.76

(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

18992921.16

(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

☒ Türkiye

(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)

247544.72

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

7426350.76

(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

(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:

☒ Assets

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

0

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

Select from:

☒ Less than 1%

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

4645675022.32

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

Select from:

☒ 61-70%

(3.1.2.7) Explanation of financial figures

SASA's total assets as of 31 December 2025 amounted to approximately EUR 7.16 billion, calculated using the average 2025 exchange rate of 44.8 TRY/EUR. No assets were identified as vulnerable to substantive transition risks, as the transition risks identified by SASA primarily relate to increased compliance, operating and raw material costs rather than impacts on asset values. For physical climate risks, tangible fixed assets excluding land were considered vulnerable, including buildings, machinery, plant and equipment, vehicles, furniture and fixtures, and construction in progress. The value of these assets amounted to EUR 4.65 billion, representing approximately 64.92% of SASA's total assets. Accordingly, the 61–70% range was selected for the proportion of assets vulnerable to physical climate risks.

Water

(3.1.2.1) Financial metric

Select from:

☒ Revenue

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

7426350.76

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

Select from:

☒ Less than 1%

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

7426350.76

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

Select from:

☒ Less than 1%

(3.1.2.7) Explanation of financial figures

SASA's total revenue for 2025 amounted to approximately EUR 1.19 billion. For physical water-related risks, the maximum revenue potentially affected by operational disruption due to water stress was estimated at EUR 7.43 million. This represents approximately 0.63% of total revenue. For transition water-related risks, the same amount was considered vulnerable due to the potential impact of water withdrawal restrictions on production and growth. Accordingly, the "Less than 1%" range was selected for both physical and transition water-related risks. This approach is also consistent with SASA's assessment that less than 1% of total global revenue could be affected by water-related risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☒ Revenue

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

193456964.06

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

Select from:

☒ 11-20%

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

0

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

Select from:

☒ Less than 1%

(3.1.2.7) Explanation of financial figures

SASA's total revenue for 2025 amounted to approximately EUR 1.19 billion. Transition-risk exposure was estimated based on the revenues generated from Polyester Chips and Polyester Fiber, which are the product groups considered in SASA's CBAM risk assessment. As a specific geographical breakdown of European sales was not available, the 21% foreign-market sales ratio disclosed for SASA's fiber, yarn and POY sales was used as a proxy for export exposure. Applying this ratio to the combined 2025 revenues of Polyester Chips and Polyester Fiber resulted in an estimated transition-risk vulnerable revenue of approximately EUR 193.46 million, representing 16.32% of total revenue. Accordingly, the 11–20% range was selected. No reporting-year revenue was separately identified as vulnerable to substantive physical climate risks.

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)

0

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

Select from:

☒ Less than 1%

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

0

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

Select from:

☒ Less than 1%

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

18992921.16

(3.1.2.7) Explanation of financial figures

SASA's total capital expenditure in 2025 amounted to EUR 286.32 million. No capital expenditure was identified as vulnerable to substantive physical or transition water-related risks during the reporting year. However, EUR 18.99 million of CAPEX was deployed in 2025 towards addressing water-related risks through the ongoing wastewater treatment and water reuse facility investment. The project is intended to mitigate physical risks associated with water scarcity and operational disruption, as well as transition risks related to potential restrictions on water withdrawals. The amount deployed towards water-related risks represents approximately 6.63% of SASA's total CAPEX for 2025.

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)

0

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

Select from:

☒ Less than 1%

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

0

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

Select from:

☒ Less than 1%

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

125060921.16

(3.1.2.7) Explanation of financial figures

SASA's total CAPEX in 2025 amounted to EUR 286.32 million. During the reporting year, approximately EUR 125.06 million of CAPEX was deployed towards addressing climate-related risks. This includes EUR 95.69 million of CAPEX related to the PTA facility, based on 2025 expenditure of USD 108 million converted at 0.886 EUR/USD, as well as EUR 29.37 million related to renewable energy generation and wastewater treatment investments. The CAPEX deployed towards climate-related risks represents approximately 43.68% of SASA's total CAPEX for 2025.

[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 :Seyhan

(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

☒ Türkiye

(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)

193361035.4

(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 2025 our low-carbon products accounted for 19.7% of our net sales revenue 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

29372921.16

(3.6.1.25) Explanation of cost calculation

Implementing renewable energy / Energy efficiency / Low-carbon fuel investments Breakdown of carbon reduction projects' cost: – (-10,380,000 EUR - Renewable energy generation investment (Planned as Land Solar) (To be commissioned by 2027 - 18,992,921.16 EUR - Wastewater Treatment System (Ongoing implementation process of PTA facility project)

(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

☒ Türkiye

(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)

201569064.5

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

296425094.9

(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

94472518.35

(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

☒ Türkiye

(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)

201569064.5

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

296425094.9

(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

94472518.35

(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

☒ Türkiye

(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%. 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

18992921.16

(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:

☒ Revenue

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

193361035.4

(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

SASA's total revenue for 2025 amounted to approximately EUR 1.19 billion. Revenue aligned with climate-related opportunities was identified based on sales of low-carbon products, which generated approximately EUR 193.36 million in 2025. This represents approximately 16.31% of SASA's total revenue for the reporting year. Accordingly, the 11–20% range was selected. Low-carbon products are considered aligned with climate-related opportunities as SASA expects demand for products with lower carbon intensity to increase as markets transition towards lower-carbon production and consumption.

Water

(3.6.2.1) Financial metric

Select from:

☒ Revenue

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

377465937.5

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

Select from:

☒ 31-40%

(3.6.2.4) Explanation of financial figures

SASA's total revenue for 2025 amounted to approximately EUR 1.19 billion. Revenue aligned with water-related opportunities was identified based on sales of Polyester Fiber, as SASA expects increasing water scarcity to reduce cotton availability and support substitution towards polyester fiber. Polyester Fiber generated approximately EUR 377.47 million of revenue in 2025, representing approximately 31.83% of SASA's total revenue. Accordingly, the 31–40% range was selected.

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)

29372921.16

(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

SASA's total CAPEX in 2025 amounted to EUR 286.32 million. Of this amount, approximately EUR 29.37 million was deployed towards investments aligned with climate-related opportunities, including renewable energy generation and wastewater treatment and recovery infrastructure. This represents approximately 10.26% of total CAPEX in the reporting year.

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)

18992921.16

(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

SASA's total CAPEX in 2025 amounted to EUR 286.32 million. Of this amount, approximately EUR 18.99 million was deployed towards the wastewater treatment and water reuse facility, which is aligned with SASA's water-related resource efficiency opportunity. The investment is intended to increase water recovery, reduce water withdrawal intensity and improve operational water efficiency. The aligned CAPEX represents approximately 6.63% of total CAPEX in 2025. Accordingly, the 1–10% range was selected.

[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.

[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?
	Select from: ☒ 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

(4.6.1.8) Attach the policy

SASA-PLT-002_EN_2_ENVIRONMENTAL_POLICY.pdf

Row 2

(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
- ☒ Upstream value chain
- ☒ Downstream value chain

(4.6.1.4) Explain the coverage

SASA's Sustainability Policy applies organization-wide, covering all production and auxiliary facilities, new investments and all employees. The Policy also extends to SASA's value chain, including suppliers, contractors, subcontractors and other relevant stakeholders. Its environmental commitments address impacts across the lifecycle, from raw material processing through recycling, recovery and final disposal. The Policy covers climate change, water and biodiversity through commitments relating to carbon and water footprint reduction, resource and energy efficiency, renewable energy, wastewater recycling and water reuse, biodiversity protection and environmental management.

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to a circular economy strategy
- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

- ☒ Other climate-related commitment, please specify :Commitment to develop science-based emissions reduction targets aligned with a 1.5°C pathway and to reduce the organization's carbon footprint and fossil fuel use.

Water-specific commitments

- ☒ Commitment to control/reduce/eliminate water pollution
- ☒ Commitment to reduce water consumption volumes

Additional references/Descriptions

- ☒ Description of impacts on natural resources and ecosystems
- ☒ Reference to timebound environmental milestones and targets

(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 Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

- ☒ Publicly available

(4.6.1.8) Attach the policy

SASA-PLT-001_EN_2_SUSTAINABILITY_POLICY.pdf

Row 3

(4.6.1.1) Environmental issues covered

Select all that apply

☒ Water

(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

☒ Upstream value chain

(4.6.1.4) Explain the coverage

SASA's Water Management Policy applies organization-wide, covering all production and auxiliary facilities, new investments and employees. The Policy also extends to relevant stakeholders in the supply chain, including suppliers, contractors and subcontractors. SASA evaluates potential water-related environmental impacts throughout the product life cycle and seeks to minimize these impacts. The Policy establishes commitments relating to water consumption reduction, efficient water use, water reuse and recycling, improvement of water monitoring systems and the quality of used and discharged water, as well as stakeholder awareness and cooperation on water-related issues.

(4.6.1.5) Environmental policy content

Environmental commitments

☒ Commitment to comply with regulations and mandatory standards

☒ Commitment to take environmental action beyond regulatory compliance

☒ Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

☒ Commitment to control/reduce/eliminate water pollution

☒ Commitment to reduce water consumption volumes

(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 Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

☒ Publicly available

(4.6.1.8) Attach the policy

SASA-PLT-024_EN_1_WATER_MANAGEMENT_POLICY.pdf

[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

☒ 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

No

☒ 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, neither my organization or the intermediary organization we engage through is registered

(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 voluntary communications

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

- ☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

- ☒ GRI

(4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

- ☒ Complete

(4.12.1.6) Content elements

Select all that apply

- | | |
|--|--|
| ☒ Strategy | ☒ Dependencies & Impacts |
| ☒ Governance | ☒ Biodiversity indicators |
| ☒ Risks & Opportunities | ☒ Public policy engagement |
| ☒ Water-related targets | ☒ Climate-related targets |
| ☒ Value chain engagement | ☒ Water accounting figures |
| ☒ Water pollution indicators | |

- ☒ Greenhouse gas emissions figures
- ☒ Content of environmental policies

(4.12.1.7) Page/section reference

pp. 24–25, 33–57, 58–74, 88–93, 117–121 and 143–144.

(4.12.1.8) Attach the relevant publication

SASA ENG_15.09.2026.pdf

(4.12.1.9) Comment

The content of SASA's 2025 Sustainability Report has been finalized, and the GRI Services review has been completed. The report is currently in the design stage; therefore, the final designed version is not yet available. The published version will contain the same finalized content presented in the attached document.
[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:

☒ Every two years

Water

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every two years

[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) 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) 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) 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) 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.

[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 influence of the scenario analysis on the selected business processes

For transition risks, our assessment focuses on managing potential carbon and compliance costs arising from changes in policies and regulations, the need for qualified personnel to support new technologies, reputational and financial risks, and changes in energy and raw material prices and availability. These issues shape our priorities in the areas of energy efficiency, renewable electricity, process optimization, and climate transition planning. For physical risks, our assessment focuses on floods, fires, forest fires, extreme temperatures and other extreme weather events that could affect production facilities, supply chains and operational continuity. We also consider implications for water availability and biodiversity. Our physical climate assessment draws on RCP 4.5 and RCP 8.5 projections, representing moderate and high emissions pathways, respectively. Regional projections extending to 2090 highlight increasing temperatures and changing precipitation patterns in Adana. These findings support the identification and prioritization of physical risks across our short, medium and long term planning horizons. Our responses address both operational resilience and the transition to lower emission production. In 2025, we completed the 45.7 MWp solar power plant in Gaziantep and continued energy efficiency initiatives. The PTA facility commissioned in 2025 incorporates waste heat recovery technology. Our plans also include further renewable electricity investments and the conversion of coal fired equipment to alternative fuel use. These measures are intended to reduce exposure to purchased energy costs and future carbon costs while improving the efficiency of production assets. The assessment highlights implications for strategic and financial planning, including potential increases in production costs, expenditure on asset protection and adaptation, and losses from operational disruptions. These considerations support the evaluation of investment needs and measures to protect business continuity. Our Climate Change Working Group, under the oversight of the Early Risk Detection Committee, supports risk assessment, the development of targets and coordination of response measures. Emergency response plans, engineering assessments and site modelling support preparedness for physical risks.

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 influence of the scenario analysis on the selected business processes

For water related risks, our assessment focuses on potential changes in water abstraction limits and allocations, and their implications for production continuity, regulatory compliance and planned capacity expansion. For physical risks, we focus on drought, water scarcity, flooding and changes in temperature and precipitation that could affect groundwater availability and the reliability of water supplies. The assessment highlights implications for strategic and financial planning. Water shortages or restrictions on abstraction could constrain production, reduce revenue and affect the scale or timing of planned investments. Responding to these conditions may require additional expenditure on alternative water supplies, water saving technologies and recovery infrastructure. Our responses include monthly monitoring of water consumption, regular leak detection and prevention, and investment in water treatment, recovery and reuse. We have replaced the former wastewater treatment plant with centralized advanced treatment infrastructure serving all production units. Commissioning of the recovery facility is progressing, with a target to gradually recover 55% of the water entering the facility. The Water Efficiency and Wastewater Management Working Group, established in 2025 under the Sustainability Committee, supports the monitoring of water risks, targets and performance and coordination across relevant departments. Site modelling and emergency planning further support preparedness for supply disruptions and extreme weather events.

[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:

☒ Yes

(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: Renewable Energy: SASA completed its 45.7 MWp Gaziantep Aril solar plant in 2025. Solar installations generated 299,907 GJ, meeting 17% of Group electricity consumption. A further 155 MWp is planned for 2027–2030, targeting 217.1 MWp total solar capacity and 50% renewable electricity by 2030. 2. Alternative Energy and Energy Efficiency: The PTA facility's energy recovery system is expected to meet its electricity needs and part of other Group operations' demand, with estimated annual Scope 2 reductions of 162,624 tCO₂e. Biogas from anaerobic wastewater treatment targets annual Scope 1 reductions of 10,700 tCO₂e. Coal to natural gas conversion is planned for 2028. By end 2026, efficiency projects target annual savings of 10,000 tonnes of steam, 1,800,000 Sm³ of natural gas and 4,480,000 kWh of electricity. Industry 4.0 supports optimization. The 2030 energy intensity target is 3.5 GJ/tonne, compared with 3.71 in 2025. 3. Sustainable Product Development: SASA continues R&D on biodegradable products, bio-based raw materials and recycled PET with its R&D team and technology providers, supporting resource efficiency and customer sustainability requirements. 4. 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 and Resource Efficiency: Waste prevention and atom economy guide resource optimization. In 2025, 8,129.5 tonnes of monoethylene glycol were purified and reused. The wastewater recovery facility, currently undergoing commissioning, targets gradual recovery of 55% of incoming water. 6. Sustainable Sourcing: SASA's Green Procurement Policy and Supplier Code of Conduct guide environmental, social and ethical procurement criteria. In 2025, SASA began collecting Scope 1 and 2 data from key Category 1 suppliers and requested energy efficiency and ISO 50001 information from major raw material suppliers. Integration of green procurement criteria into SAP remains ongoing.

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

Select from:

☒ We have a different feedback mechanism in place

(5.2.11) 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.

(5.2.12) Frequency of feedback collection

Select from:

☒ Annually

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

SASA's transition plan assumes continued production capacity expansion alongside improved energy and emissions performance. Expected savings rely on the PTA waste heat recovery system, biogas recovery and efficiency projects delivering their planned performance. Key dependencies include timely delivery of 155 MWp of additional solar capacity during 2027-2030 and conversion from coal to natural gas in 2028. Implementation requires investment funding, necessary approvals, equipment availability, cooperation with technology providers and reliable energy and water supplies. Energy prices, future carbon costs and evolving climate policies may affect investment economics and timing. Sustainable product development depends on R&D results, availability of suitable raw materials and customer demand. SASA resources implementation through its investment programme and internal technical and management teams. In 2025, resources supported solar generation, advanced wastewater treatment, water recovery and energy efficiency projects. Planned solar and fuel conversion investments form part of the future implementation pathway. The Climate Change Working Group supports plan development and target monitoring under the Early Detection of Risk Committee, with final decisions resting with the Board. R&D staff and technology providers support product and process development. Budgets and resource allocation plans are identified according to assessed risks and opportunities; investment and financing amounts are not separately disclosed by climate risk and opportunity.

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

Progress in 2025 against the actions disclosed in the previous CDP response is summarised below. The previous disclosure expected the 45.7 MWp Gaziantep Aril solar plant to become operational in 2025. It was commissioned in March 2025, delivering this milestone. Combined rooftop and ground mounted solar generation increased from 52,411 GJ in 2024 to 299,907 GJ in 2025. The PTA facility commenced commercial production in March 2025 with waste heat recovery technology supporting electricity supply. Wastewater treatment biogas contributed 27,285 GJ of fuel energy in 2025. These developments advance the previously disclosed alternative energy activities. Efficiency projects delivered reported annual electricity savings of 4,215,390 kWh in 2025, compared with 2,616,448 kWh in 2024. Natural gas savings were 1,226,456 Sm³ versus 191,499 Sm³, while steam savings were 2,852 tonnes versus 20,430 tonnes. These figures reflect the projects reported in each year. Associated annual emissions reductions were reported as 4,839.66 tCO₂e in 2025, compared with 4,529 tCO₂e in 2024. Measures included cooling, pressure control, compressed air, process optimisation and insulation improvements. The wastewater recovery investment previously reported as ongoing advanced to completed installation and commencement of commissioning in 2025, with completion planned for 2026. Recovered monoethylene glycol reused in production increased from 7,958 tonnes in 2024 to 8,129.5 tonnes in 2025. Packaging design improvements continued to deliver reported annual savings of approximately 36 tonnes of packaging material. Building on the previously disclosed product development and LCA activities, SASA continued R&D on biodegradable products, bio-based materials and recycled PET. Reported environmental label coverage was 16% in both periods, while chips product certification was updated to ECO PASSPORT in 2025. The previous disclosure outlined environmental and social sourcing commitments. In 2025, implementation included starting Scope 1 and Scope 2 data collection from key Category 1 suppliers and requesting energy efficiency and ISO 50001 information from major raw material suppliers. Integration of green procurement criteria into SAP remained ongoing.

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

Select all that apply

☒ Water

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

SASA aims to gradually recover 55% of the water entering its wastewater recovery facility for reuse in operational processes, including cooling systems. Installation was completed in 2025 and commissioning activities began, with completion planned for 2026.

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☒ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

SASA's adaptation objectives are to protect employees and assets, maintain critical operations and strengthen resilience to physical climate risks. These objectives are supported by climate risk assessments and business continuity arrangements addressing flooding, heavy rainfall, drought, water stress, extreme temperatures and other extreme weather events affecting its operations. To strengthen preparedness and operational continuity, SASA maintains a Business Continuity and Emergency Plan covering risks that could interrupt critical activities. Emergency procedures, designated response teams, regular drills and fire detection and suppression systems support employee safety and emergency response. Site modelling, including digital elevation models and flow direction assessments, supports understanding of site conditions and potential water flows. Insurance coverage for damage affecting production facilities and goods in transit provides complementary financial protection against floods and other climate related disasters.

[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

- ☒ Transition 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

Changing customer requirements create opportunities to develop products with improved environmental performance. These opportunities have influenced SASA's product strategy towards offering resource efficient products that meet evolving customer expectations and support competitiveness. The MTR chips capacity investment, which commenced commercial production in April 2025, supports products offering customers energy efficiency benefits in drying and extrusion. SASA continues R&D on biodegradable products, bio-based materials and recycled PET, supported by product specific LCA. SASA reviews its strategy in response to regulatory developments and the expectations of investors, customers and other stakeholders. these considerations support attention to product emissions performance, resource efficiency and the provision of environmental information to customers.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- ☒ Physical risks
- ☒ Transition 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

Climate related risks to raw material availability previously led SASA to evaluate sourcing from different geographies and alternative suppliers from a sustainable supply chain perspective. To strengthen upstream supply security, SASA commissioned its PTA production facility at Adana in March 2025. Internal production of this key raw material supports reduced import dependence and greater control over supply continuity. SASA's Green Procurement Policy and Supplier Code of Conduct guide environmental and social considerations in supplier relationships. In 2025, SASA began collecting Scope 1 and Scope 2 emissions data from key Category 1 suppliers and requested information on energy efficiency and ISO 50001 certification from major raw material suppliers. Cooperation with logistics providers includes monitoring emissions associated with intermodal transportation, while activities under the Green Logistics Program continued in 2025.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- ☒ Transition 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

Changing customer expectations, potential carbon costs and the need to improve product environmental performance have influenced the prioritization of R&D activities. SASA continues R&D on biodegradable products, bio-based raw materials and recycled PET. University collaborations, partnerships with research organizations and cooperation with technology providers support these activities. Green chemistry principles, including waste prevention and atom economy, also guide resource optimization and process development. Licensed LCA software acquired in 2024 supports environmental assessments in accordance with ISO 14040 and ISO 14044. SASA plans to compare conventional products with alternatives using renewable energy, bio-based materials and recycled inputs.

Operations

(5.3.1.1) Effect type

Select all that apply

- ☒ Physical risks
- ☒ Transition 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
- ☒ Water

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

SASA's production processes require continuous water cooling, making its Adana operations sensitive to rising temperatures, drought and water stress. Higher temperatures can reduce cooling efficiency and increase evaporative losses. Flooding and extreme weather can also damage assets and interrupt production. SASA prioritised advanced wastewater treatment and water recovery. Installation of the recovery facility was completed in 2025 and commissioning began, with completion planned for 2026. The objective is to gradually recover 55% of incoming water for reuse in operational processes, including cooling systems. Potential carbon costs, changing climate requirements and energy price uncertainty have also influenced investment and operating decisions. Renewable electricity, waste heat recovery, biogas use and water reuse provide opportunities to improve resource efficiency and reduce exposure to utility costs. Over the medium and long term, the transition roadmap includes an additional 155 MWp of solar capacity during 2027–2030 and coal to natural gas conversion in 2028. These investments support the SASA's emissions intensity and renewable electricity objectives.

[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

- ☒ Physical risks
- ☒ Transition 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

Potential carbon pricing and regulatory compliance costs, together with changes in energy, raw material and transportation costs, inform the assessment of future operating expenditure, cash flows and funding requirements. Opportunities to reduce purchased energy requirements have supported investment in renewable electricity, waste heat recovery, biogas use and energy efficiency. In 2025, solar electricity generation provided reported cost savings of approximately TRY 261 million, calculated using monthly average electricity tariffs. Capital allocation reflects these priorities. In 2025, SASA completed its 45.7 MWp Gaziantep Aril solar plant and continued investment in advanced wastewater treatment, water recovery and efficiency projects. These measures increase capital expenditure in the short and medium term while supporting lower resource consumption and reduced exposure to utility costs. Flooding, fire, extreme weather, higher temperatures and water stress may damage assets, interrupt production and create repair or protection expenditure. These risks inform asset protection and continuity planning, supported by engineering assessments, emergency preparedness and insurance coverage. Potential water abstraction restrictions or supply shortages could also affect the scale and timing of capacity expansion and require additional expenditure on alternative water supplies or water saving technologies.

[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
	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ 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)

286315000

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

3.91

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

7.65

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

24.13

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

SASA's climate transition strategy is supported by ongoing and planned investments in renewable energy, energy efficiency, resource efficiency and circular production. In 2025, climate-related investments focused primarily on solar energy, energy and process efficiency improvements, and water-related infrastructure. Looking ahead, SASA plans to further expand its renewable energy capacity through additional land-based solar power investments, continue implementing energy efficiency projects, and advance circular production initiatives, including the planned r-PET investment with Carbios. Climate-related components of the Company's New Industrial Zone and Yumurtalik investments are also expected to contribute to the long-term transition pathway. These initiatives support SASA's objective of reducing the carbon intensity of Scope 1 and Scope 2 emissions by 69% by 2030 compared to the 2019 baseline.

[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 invests in R&D and product development activities that support the development of lower-carbon and lower-environmental-impact products and production methods. In 2025, TRY 50.77 million was allocated to R&D and product development activities, representing a 31.7% increase compared with 2024. During the year, 16 sustainable product development projects were carried out, covering areas including biodegradable and bio-based polymers, recycled PET, environmentally friendly specialty fibers, circular economy applications and process improvements. Pilot studies were completed for recycled PET production and biodegradable product applications, while further scale-up of recycled PET continues to be assessed from a technical and economic feasibility perspective due to high investment and processing costs. SASA also continues to use life cycle assessment and R&D collaborations to evaluate and develop products based on bio-based and recycled raw materials and renewable energy.

[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

58.18

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

445658.99

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

50.5

(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

SASA's R&D investments support the development of products and production methods with lower environmental and climate impacts and are aligned with the Company's sustainability and climate transition objectives. In 2025, SASA allocated TRY 50.77 million to R&D and product development activities, representing a 31.7% increase compared with TRY 38.55 million in 2024. Products developed through R&D and product development activities accounted for approximately 19.7% of total sales in 2025. During 2025, SASA carried out 16 sustainable product development projects covering bio-based and biodegradable materials, recycled PET, environmentally friendly specialty fibers, circular economy applications and process improvements. Key projects included low-melt fibers that eliminate the need for binding chemicals, the development of bio-based PEF as an alternative to PET, and material reuse applications such as drum and bobbin cleaning systems. R&D activities aimed at preventing microplastic formation and developing biodegradable products also continued. Pilot studies for biodegradable products were completed with a hygiene products manufacturer, while SASA achieved the technical capability to produce biodegradable fibers in response to customer demand. Pilot studies for recycled PET production were also completed with relevant technology partners. R&D trials, pilot production and market assessments have been carried out; however, high investment and processing costs remain an important consideration for commercial-scale implementation. SASA therefore continues to evaluate technical and economic feasibility and participates in international R&D collaborations to support further development of recycled PET technologies. Life cycle assessment is also integrated into product development to compare products using bio-based and recycled raw materials and renewable energy with conventional alternatives, supporting the identification of lower-impact product options before commercialization.

[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)

-47.29

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

-99.9

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

58.37

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

15.07

(5.9.5) Please explain

In the reporting year, water-related CAPEX decreased by 47.29%, mainly reflecting the completion of major capital investments associated with the new wastewater treatment plant. Looking ahead, CAPEX is expected to decrease substantially further (-99.9%), as no comparable large-scale water infrastructure investment is currently planned for the next reporting year. Water-related OPEX increased by 58.37%, primarily due to the commissioning and operation of the new wastewater treatment plant, which resulted in higher recurring operational and maintenance costs. OPEX is expected to increase by a further 15.07% in the next reporting year as the facility continues full-scale operation.

[Fixed row]

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

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ Yes

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:

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

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☒ No standardized procedure

(5.10.3) Explain why your organization does not price this environmental externality

SASA currently does not apply an internal water price, as a standardized methodology and procedure for determining and integrating an internal water price into decision-making has not yet been established. However, SASA plans to assess and develop an appropriate internal water pricing approach within the next two years as part of its ongoing efforts to strengthen water-related risk management and resource efficiency.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

[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)

(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

SASA maintains regular communication with investors and shareholders through its Investor Relations activities, annual and sustainability reporting, public disclosures, investor events, its corporate website, and direct communication channels. Environmental and climate-related performance and initiatives are also transparently disclosed through SASA's Sustainability Report, TSRS-compliant Sustainability Report and CDP disclosures. Environmental policies are publicly available. However, SASA currently does not have a standardized engagement process specifically designed to engage investors and shareholders on environmental issues such as climate change and water. Therefore, environmental information is currently communicated primarily through corporate disclosure and reporting channels rather than through a dedicated environmental engagement program.

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

☒ Other, please specify :Supplier environmental performance, including carbon emissions, emission reduction targets, environmental management systems and sustainability practices

(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 assesses suppliers through environmental and social evaluation forms and supplier audits. Suppliers identified as high-priority based on their environmental impacts, including carbon emissions, reduction targets, environmental management and sustainability performance, are considered to meet the substantive impact threshold. Supplier scores and classifications are also used to determine improvement, audit or delisting actions.

(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

5

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/marine ecosystem condition
- ☒ Dependence on water
- ☒ Impact on water availability
- ☒ Impact on pollution levels

(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 assesses suppliers through environmental and social evaluation forms, including water-related criteria such as water risks, water use and footprint, water availability and wastewater-related environmental performance. Suppliers identified as high-priority based on these criteria are subject to enhanced evaluation, including EcoVadis assessments and/or supplier audits. Assessment results are used to define improvement and follow-up actions.

(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

5

[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

- ☒ Material sourcing
- ☒ Procurement spend
- ☒ Regulatory compliance
- ☒ Strategic status of suppliers
- ☒ Supplier performance improvement
- ☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

SASA categorizes suppliers according to purchased products and their share in total procurement. Main raw-material suppliers, classified as Category 1, account for approximately 80% of procurement spend and are prioritized based on environmental significance, strategic importance, procurement relevance, regulatory compliance and climate-related impacts. In 2025, SASA assessed suppliers through detailed forms covering carbon-emission calculations, carbon- and waste-reduction targets, ISO certifications, environmental incidents, LCA studies, sustainability practices and compliance with requirements such as REACH and KKDIK. EcoVadis assessments are used for high-priority suppliers. SASA also began collecting Scope 1 and Scope 2 emissions data from key Category 1 suppliers and requested information on energy-efficiency practices and ISO 50001 certification from main raw-material suppliers. Environmental and social criteria are being integrated into supplier agreements, while supplier assessment results determine improvement, audit, corrective action or delisting measures under SASA's A-D classification system.

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

- ☒ Material sourcing
- ☒ Procurement spend
- ☒ Regulatory compliance
- ☒ Strategic status of suppliers
- ☒ Supplier performance improvement
- ☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

SASA categorizes suppliers according to purchased products and their share in total procurement. Main raw-material suppliers, classified as Category 1, account for approximately 80% of procurement spend and are prioritized based on environmental significance, strategic importance, procurement relevance, regulatory compliance and water-related impacts. In 2025, SASA assessed suppliers through detailed forms covering water risks, environmental management practices, ISO certifications, environmental incidents, LCA studies, sustainability practices and compliance with applicable environmental requirements. EcoVadis assessments are used for high-priority suppliers. Supplier questionnaires also request information on water consumption and related environmental management practices. Environmental and social criteria are being integrated into supplier agreements, while supplier assessment results determine improvement, audit, corrective action or delisting measures under SASA's A-D classification system.

[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 a Supplier Code of Conduct Policy and related procedures, including the Supplier Audit Procedure, Supplier Non-Conformity Management Procedure, Procurement Procedure, Approved Supplier Selection Procedure and Supplier Performance Evaluation Procedure. SASA evaluates suppliers' environmental management approaches and sustainability performance through audits and Supplier Audit Evaluation Forms and classifies suppliers according to the results. Environmental and social sustainability criteria are also integrated into supplier relationships and contracts. In line with its Green Procurement approach, SASA gives preference to suppliers with strong environmental performance and low-carbon practices. Suppliers scoring 90–100 require no action, while suppliers scoring 49 or below are removed from the Approved Supplier List. Intermediate scores may result in audits, improvement recommendations and corrective actions.

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 a Supplier Code of Conduct Policy and related procedures, including the Supplier Audit Procedure, Supplier Non-Conformity Management Procedure, Procurement Procedure, Approved Supplier Selection Procedure and Supplier Performance Evaluation Procedure. SASA evaluates suppliers' environmental management approaches and sustainability performance through audits and Supplier Audit Evaluation Forms and classifies suppliers according to the results. Environmental and social sustainability criteria are also integrated into supplier relationships and contracts. Supplier assessments include water-related environmental criteria, including water risks and environmental management practices. Suppliers scoring 90–100 require no action, while suppliers scoring 49 or below are removed from the Approved Supplier List. Intermediate scores may result in audits, improvement recommendations and corrective actions.

[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
- ☒ Supplier self-assessment

(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:

☒ Retain 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 Supplier Audit Evaluation Forms, Supplier Pre-Assessment and Supplier Information Forms. Climate-related questions include: 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 measure carbon emission reductions? Assessments also cover ISO certifications, environmental incidents, LCA studies and sustainability information. In 2025, SASA began collecting Scope 1 and Scope 2 GHG emissions data from key Category 1 suppliers and requested information on energy-efficiency practices and ISO 50001 certification from main raw-material suppliers. Compliance is monitored through supplier assessments, third-party audits and supplier ratings, including EcoVadis. Suppliers are classified according to results: Class A (90–100) – no action required; Class B (70–89) – an audit may be conducted and improvement recommendations provided; Class C (50–69) – audits are mandatory and corrective actions are initiated; Class D (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
- ☒ Supplier self-assessment

(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:

- ☒ 76-99%

(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 performance through questions included in its supplier procedures. The Supplier Assessment Forms include the following questions: 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 their own water-related risk assessments. If suppliers do not comply on time, an audit may take place and, in cases of repeated non-compliance, they may be excluded from the Approved Supplier List. In 2025, supplier assessments also included water risks, water consumption and related environmental management practices. Supplier questionnaires also request information on water consumption and, where available, ISO 14046 Water Footprint documentation. SASA evaluates suppliers' environmental management approaches and sustainability performance through on-site audits, supplier assessments and Supplier Audit Evaluation Forms and classifies suppliers according to the evaluation results. The scores and corresponding actions are: Class A (90–100) – no action required; Class B (70–89) – an audit may be conducted at SASA's discretion and recommendations for supplier improvement are considered; Class C (50–69) – audits are mandatory and corrective actions are initiated to eliminate identified non-conformities; Class D (0–49) – the supplier is excluded.

[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:

☒ Emissions reduction

(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 suppliers' environmental management approaches and sustainability performance through on-site audits, Supplier Audit Evaluation Forms and supplier assessments. Environmental management issues are prioritized, with particular focus on suppliers relevant to SASA's climate impacts. SASA collects information on suppliers' GHG emissions, carbon targets, environmental risks and opportunities and related climate practices to better understand supply-chain impacts on its climate-related activities. In 2025, SASA began collecting Scope 1 and Scope 2 GHG emissions data from key Category 1 suppliers and requested information on energy-efficiency practices and ISO 50001 certification from main raw-material suppliers. SASA considers raw-material suppliers a major contributor to supplier-related Scope 3 emissions, and supplier information supports the development of relevant emissions data. Through this engagement, SASA encourages suppliers to improve their environmental performance. Suppliers are classified using the Supplier Classification and Action Table: Class A (90–100) – no action required; Class B (70–89) – an audit may be conducted and improvement recommendations provided; Class C (50–69) – audits are mandatory and corrective actions are initiated; Class D (0–49) – the supplier is 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 :Environmental disclosure through SASA's non-public supplier assessment process, including carbon footprint tracking, emission targets and emission-reduction performance

(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 conducts supplier engagement to understand water-related impacts and dependencies across its upstream value chain and support the reduction of water-related risks. SASA collects information from suppliers on water consumption, water-related risks, water management practices and water footprint calculations. Supplier questionnaires also request information on water consumption and, where available, ISO 14046 Water Footprint documentation. This information helps SASA better understand water-related conditions in its supply chain and supports the development of realistic water-related actions and targets. SASA aims to contribute to reduced water withdrawals and improved water management across its upstream value chain through this engagement. If supplier data or performance is considered unacceptable or critical, SASA may conduct audits and require improvement actions. Supplier assessments consider water risks as part of broader environmental and social evaluation, and suppliers are classified according to their assessment results. The engagement also provides SASA with additional information to improve its own water-management approach and water-related targets.

(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 :Regular assessment and disclosure of water-related risks and water-management practices, including information on water consumption and water footprint calculations.

(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 :Employees, contractors, universities and industry/association groups

(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

SASA engages employees, contractors, universities and industry/association groups to strengthen environmental awareness and support collaborative sustainability solutions. In 2025, 2,592 people received a total of 407 hours of environmental training. Contractors are managed under SASA's Contractor Safety and Performance Management Program, which incorporates environmental and operational performance standards. SASA also collaborates with universities and technology partners on process improvement, new product development, R&D and academic consulting. Engagement with industry and association groups includes periodic meetings, seminars, webinars, joint projects and training. These activities support awareness of environmental and climate-related risks, continuous improvement and the development of lower-impact products and processes.

(5.11.9.6) Effect of engagement and measures of success

The engagement supports increased environmental awareness, knowledge sharing and the development of sustainability-related projects. In 2025, 2,592 people received environmental training, while engagement with universities and industry/association groups continued through recurring meetings, trainings and collaborative projects. Joint R&D and technical collaborations contribute to process improvement, resource efficiency and the development of products and technologies with lower environmental impacts.

Water

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Employees, contractors, universities and industry/association groups

(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 SASA's value chain is its employees. SASA continuously provides training to raise environmental awareness, including on water-related risks, resource efficiency, chemical safety and environmental management. ISO 31000 Corporate Risk Management Training has also been provided to support employees' understanding of SASA's risk management approach. In 2025, 2,592 people received a total of 407 hours of environmental training. SASA also established the Water Efficiency and Wastewater Management Working Group, whose responsibilities include water-footprint analysis, water-efficiency strategies, water-related climate-risk assessment, employee training and internal communication. University Engagement: SASA collaborates with universities and technology institutes on process improvement, new product development, R&D activities and academic consulting. These collaborations support resource efficiency, sustainable product development and knowledge sharing. Contractor Engagement: Under SASA's Contractor Safety and Performance Management Program, contractors are required to comply with environmental, health and safety and operational performance standards, including applicable EBRD, IFC and legal requirements. Environmental training and awareness activities are also provided to contractor employees. Sectoral/Market Engagement: SASA participates in industry and association meetings, seminars, webinars, joint projects and training activities to support knowledge sharing and the exchange of good practices on sustainability and environmental management.

(5.11.9.6) Effect of engagement and measures of success

These activities support greater awareness of water-related risks, water efficiency and responsible resource use and provide inputs for continuous improvement. Engagement outcomes are monitored through training participation, stakeholder feedback and sustainability-related projects and initiatives. The establishment of the Water Efficiency and Wastewater Management Working Group in 2025 further strengthened SASA's governance structure for translating water-related awareness and stakeholder inputs into actions and targets.

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 :Participation in the 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

SASA participates in the Responsible Program conducted by the Ministry of Trade to support companies in assessing and strengthening their sustainability maturity and alignment with the EU Green Deal. SASA applied to the program in 2024 and continued the Responsible Program Phase 1 process in 2025. The engagement provides a structured framework for identifying sustainability-related gaps, improvement areas and potential projects and supports SASA's broader environmental transition efforts.

(5.11.9.6) Effect of engagement and measures of success

In 2025, the Responsible Program Phase 1 process was included among the sustainability matters reviewed by SASA's Sustainability Committee. The process supports the identification and prioritization of sustainability improvement areas and projects aligned with the green transition. The implementation and measurable environmental outcomes of prioritized projects will be monitored and disclosed in subsequent reporting periods.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Other value chain stakeholder, please specify :Logistics service providers

(5.11.9.2) Type and details of engagement

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

SASA engages with logistics service providers to better understand and reduce the climate impact of transportation activities. In 2025, SASA requested information on emissions and emission-reduction practices from approximately 80% of the logistics companies it works with and obtained company-specific emissions calculation data. Environmental practices of existing logistics partners were reviewed, while opportunities to work with new companies capable of meeting environmental criteria were also assessed. SASA also collaborates with logistics partners to expand lower-emission transport solutions, including intermodal transportation, electric vehicles and sustainable aviation fuel.

(5.11.9.6) Effect of engagement and measures of success

The engagement enables SASA to obtain more accurate logistics-emissions data and increase the use of lower-emission transportation solutions. In 2025, almost 90% of transportation was carried out using intermodal methods. Under the DHL GoGreen Plus program, the use of sustainable aviation fuel resulted in a reported

reduction of 6.93 tCO₂e, with an SAF share of 18.19% and total air-transport emissions of 35.59 tCO₂e. These indicators are used to evaluate the effectiveness of logistics-related decarbonization activities.

[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.

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 accuracy and transparency. SASA calculates Scope 2 emissions from purchased electricity using the location-based method, applying national grid emission factors to electricity consumption data. The 2025 greenhouse gas inventory was independently verified in accordance with ISO 14064-3.

[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 excluded from your disclosure of climate-related data?

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

(7.5.3) Methodological details

SASA is exploring market-based instruments, 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)

347399.93

(7.6.3) Methodological details

SASA's gross Scope 1 emissions were 347,399.93 metric tonnes of CO2e in 2025. These emissions include stationary combustion, mobile combustion, industrial processes and fugitive emissions. SASA's Scope 1 greenhouse gas emissions increased by 61.44% in 2025 compared with 2024, rising from 215,189.02 to 347,399.93 metric tonnes of CO2e. This increase was primarily driven by the commissioning of new production facilities, particularly the PTA facility, and the associated increase in fuel consumption.

Past year 1

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

215189.02

(7.6.2) End date

12/31/2024

(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 2

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

377058.25

(7.6.2) End date

12/31/2023

(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 3

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

494823.4

(7.6.2) End date

12/31/2022

(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 4

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

488358.45

(7.6.2) End date

12/31/2021

(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 5

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

391641

(7.6.2) End date

12/31/2020

(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.
[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)

152882.99

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

152882.99

(7.7.4) Methodological details

SASA's gross location-based Scope 2 emissions were 152,882.99 metric tonnes of CO2e in 2025. The inventory accounts for indirect emissions from purchased electricity and was independently verified in accordance with ISO 14064-3. Scope 2 emissions decreased by 15.24% compared with 2024. Increased renewable electricity generation from rooftop and ground mounted solar installations contributed to reducing reliance on purchased electricity.

Past year 1

(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)

180367.8

(7.7.3) End date

12/31/2024

(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 2

(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)

202032.05

(7.7.3) End date

12/31/2023

(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 3

(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)

275153.53

(7.7.3) End date

12/31/2022

(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 4

(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)

286273.15

(7.7.3) End date

12/31/2021

(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 5

(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)

215606

(7.7.3) End date

12/31/2020

(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.
[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)

2472046.85

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Spend-based method

☒ Supplier-specific method

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

100

(7.8.6) Please explain

Emission calculations include raw material consumption (e.g., PTA, monoethylene glycol, paraxylene, isophthalic acid and acetic acid) and are based on data collected from procurement records, ERP reports, invoices, delivery notes and shipping documents. Emissions are calculated by multiplying material quantities by emission factors from ecoinvent LCI, accessed through SimaPro 9.6.01 using the IPCC 2021 GWP100 V1.03 method.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Relevant, not yet calculated

(7.8.6) Please explain

The calculation of emissions from capital goods was not completed for the 2025 reporting period 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 requires significant effort to consolidate, making it challenging to finalize calculations within the reporting period. These emissions are therefore excluded from the reported Scope 3 total. SASA plans to improve data collection and consolidation processes to support the calculation of capital goods emissions in 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)

77944.368

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

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

100

(7.8.6) Please explain

Emissions from fuel and energy related activities are calculated using consumption data for natural gas, coal, diesel, gasoline and LPG. Upstream emissions associated with fuel production and supply are calculated using DEFRA well-to-tank emission factors. The calculation also includes electricity related indirect emissions using electricity consumption and the national electricity data referenced in the inventory. These emissions are reported separately from purchased goods and services.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

161142.48

(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

100

(7.8.6) Please explain

This category includes emissions from the transportation of purchased raw materials and goods by road, rail and sea. Activity data are collected from ERP reports, invoices, delivery notes and shipping documents. Emissions are calculated using transportation distances and cargo quantities, expressed in tonne kilometres, together with the relevant DEFRA freight emission factors. Associated well-to-tank emissions are included in the calculation.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

397.77

(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

(7.8.6) Please explain

Emissions from waste management, including transportation and treatment, are calculated using waste quantities, waste types and treatment methods. Activity data are obtained from waste management records and transportation information provided by service providers. DEFRA emission factors are applied for recycling, recovery, landfill and waste transportation. Associated well-to-tank emissions from waste transportation are also included.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

188.89

(7.8.3) Emissions calculation methodology

Select all that apply

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

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

100

(7.8.6) Please explain

Emissions related to employee business travel, including domestic and international flights and hotel accommodation, are calculated using travel agency reports. Flight emissions are based on passenger kilometres and the relevant DEFRA flight and well-to-tank emission factors. Accommodation emissions are calculated using room nights and the country or city specific hotel emission factors referenced in the inventory.

Employee commuting

(7.8.1) Evaluation status

Select from:

- ☒ Relevant, calculated

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

9328.35

(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

100

(7.8.6) Please explain

Emissions from employees' daily commuting are calculated using the distances travelled by employee shuttle buses serving the Adana operations. Activity data are multiplied by the diesel bus emission factors provided in the GHG Protocol transport calculation tool. The calculation includes CO₂, CH₄ and N₂O emissions and converts the results into CO₂ equivalents.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions covered under scope 1 or 2

(7.8.6) 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)

28734.67

(7.8.3) Emissions calculation methodology

Select all that apply

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

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

100

(7.8.6) Please explain

This category includes emissions from the road transportation of sold products associated with SASA's Adana operations and SASA Foreign Trade. Activity data are collected from ERP reports, invoices, delivery notes and shipping documents. Emissions are calculated using cargo quantities and transportation distances, expressed in tonne kilometres, together with the relevant DEFRA heavy goods vehicle emission factors. Associated well-to-tank emissions are included.

Processing of sold products

(7.8.1) Evaluation status

Select from:

- ☒ Relevant, not yet calculated

(7.8.6) 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:

- ☒ Relevant, not yet calculated

(7.8.6) Please explain

SASA's main products include polyester fiber, filament yarn, POY, PET resin and polyester chips, which are supplied as intermediate materials for textiles, packaging, automotive and other industrial applications. Potential emissions associated with the use of finished products, including washing and drying textiles, have not been quantified. Calculating these emissions is complex due to the diversity of final applications and variations in product lifetimes and consumer usage patterns across different markets.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, not yet calculated

(7.8.6) Please explain

SASA's polyester and PET materials are incorporated into textiles, packaging, automotive components and other products. Their eventual recycling, incineration or disposal varies by application and market. Calculation requires representative treatment scenarios and data on the quantities and composition of materials sold. These emissions are excluded from the current inventory.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

SASA does not have assets leased to third parties whose operational emissions fall outside its Scope 1 and Scope 2 reporting boundary. Therefore, downstream leased assets are not applicable to the organization's activities.

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

SASA does not operate through a franchise business model and has no franchise operations to report under this category.

Investments

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions covered under scope 1 or 2

(7.8.6) Please explain

Emissions from operations included within SASA's organizational reporting boundary are accounted for under Scope 1 and Scope 2. SASA has no additional investments outside this boundary that require reporting under the Scope 3 investments category.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

232.5

(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

(7.8.6) Please explain

Emissions from visitor and customer travel and accommodation associated with visits to SASA's operations are calculated using flight distances and hotel accommodation data. Flight emissions are based on passenger kilometres and the relevant DEFRA flight and well-to-tank emission factors. Accommodation emissions are calculated using room nights and country or city specific hotel emission factors. These emissions are reported separately from employee business travel.

[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

12/31/2024

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

3025581.384

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

41073.55

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

247607.799

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

785.951

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

379.432

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

9063.166

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

45057.153

Past year 2

(7.8.1.1) End date

12/31/2023

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

2740383.5

(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

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

86062.01

Past year 3

(7.8.1.1) End date

12/31/2022

(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

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

91756.73

Past year 4

(7.8.1.1) End date

12/31/2021

(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

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

87819.74

[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

	Verification/assurance status
Scope 3	<i>Select from:</i> ☒ 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

ISO 14064-1_2019 Sera Gazı Emisyonları Doğrulama Beyanı(2025) (1).pdf

(7.9.1.5) Page/section reference

Page 1: The report identifies ISO 14064-1 as the calculation standard, ISO 14064-3 as the verification standard, and reasonable assurance as the level of assurance.

(7.9.1.6) Relevant standard

Select all that apply

☒ ISO14064-3

(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

ISO 14064-1_2019 Sera Gazı Emisyonları Doğrulama Beyanı(2025) (1).pdf

(7.9.2.6) Page/ section reference

Page 1: The report identifies ISO 14064-1 as the calculation standard, ISO 14064-3 as the verification standard, and reasonable assurance as the level of assurance.

(7.9.2.7) Relevant standard

Select all that apply

☒ ISO14064-3

(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: Downstream transportation and distribution

- ☒ Scope 3: Waste generated in operations
- ☒ Scope 3: Upstream transportation and distribution

(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

ISO 14064-1_2019 Sera Gazı Emisyonları Doğrulama Beyanı(2025) (1).pdf

(7.9.3.6) Page/section reference

Page 1: The report identifies ISO 14064-1 as the calculation standard, ISO 14064-3 as the verification standard, and reasonable assurance as the level of assurance.

(7.9.3.7) Relevant standard

Select all that apply

- ☒ ISO14064-3

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 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:

☒ Increased

(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)

37810.79

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

7.92

(7.10.1.4) Please explain calculation

SASA has set a target of 50% renewable energy use in total electricity consumption by 2030. In this context, rooftop SPP and land-based SPP investments generated a total of 300,661.01 GJ of electricity in 2025, and 17% of the electricity consumed at the production facilities was supplied from renewable energy sources. In addition, the use of biogas produced at the wastewater treatment plant as fuel generated savings in natural gas consumption. With contributions from rooftop SPP,

land-based SPP and biogas applications, financial savings of approximately TL 260–265 million were achieved in 2025. These renewable energy applications reduced carbon emissions by a total of 37,810.79 tCO₂e. Assuming a comparable calculation basis, the additional reduction is estimated as $37,810.79 - 6,478.54 = 31,332.25$ tCO₂e. This represents 7.92% of the previous year's combined Scope 1 and Scope 2 emissions: $(31,332.25 / 395,556.82) \times 100$.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO₂e)

4839.66

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

1.22

(7.10.1.4) Please explain calculation

SASA implemented energy efficiency projects targeting electricity, natural gas and steam consumption. The reported annual savings are 4,215,390 kWh of electricity, 1,226,456 Sm³ of natural gas and 2,852 tonnes of steam, corresponding to estimated annual emissions reductions of 4,839.66 tCO₂e. The contribution to the reporting year's emissions change should reflect project implementation dates and savings achieved during 2025. Assuming these savings were fully achieved during 2025, the reduction represents 1.22% of the previous year's combined Scope 1 and Scope 2 emissions: $(4,839.66 / 395,556.82) \times 100$.

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

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

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

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

315372.64

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

79.73

(7.10.1.4) Please explain calculation

Total production increased by 79.73% in 2025 compared with 2024, rising from 1,076,847 tonnes to 1,935,404 tonnes. This increase primarily reflected the commissioning of the PTA facility, which produced 768,289 tonnes during the reporting year. Production expansion increased energy requirements and contributed to higher Scope 1 emissions. Combined Scope 1 and Scope 2 emissions increased by 26.48%, from 395,556.82 tCO2e in 2024 to 500,282.92 tCO2e in 2025. Emissions intensity per tonne of reported production decreased by approximately 30%. Energy efficiency projects and renewable energy applications supported emissions reductions, while the change in product mix following the addition of PTA production also needs to be considered when interpreting the intensity improvement.

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

SASA applied consistent Scope 1 and Scope 2 quantification methodologies in 2024 and 2025 in accordance with ISO 14064-1.

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

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

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

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

[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) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities	Specify the reason for no significant activities
	Select from: ☒ No, explanation provided	Select from: ☒ No relevant activities identified

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☒ Not evaluated	Select from: ☒ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☒ Yes, Scope 1 emissions only

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 and Scope 2 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 selected gas)

346337.81

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

346337.81

(7.15.1.8) 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 selected gas)

13.25

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

369.68

(7.15.1.8) 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 selected gas)

2.536

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

692.26

(7.15.1.8) 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, market-based (metric tons CO2e)
Türkiye	347400	152882.99

[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	Total Stationary Combustion Based Direct Greenhouse Gas Emission of all Facilities	323315.075
Row 2	Total Mobile Combustion Based Direct Greenhouse Gas Emission of all Facilities	2467.78
Row 3	Total Process Emissions Based Direct Greenhouse Gas Emission of all Facilities	20955.11
Row 4	Other (Refrigerant and Fire Extinguisher)	661.96

[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	347400	SASA's only production activity is the chemical production and all Scope 1 emissions arise from the chemical production.

[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	5	5
Row 2	SASA POLYESTER SAN. A.Ş. Adana Facility	170391.36	170391.36
Row 3	SASA POLYESTER SAN. A.Ş. İskenderun Facility	56	56
Row 4	SASA POLYESTER SAN. A.Ş. Ankara Facility	1	1

[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	170391.36	170391.36	<i>Chemicals production activities are held at SASA Manufacturing Facility in Adana.</i>

[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)

347400

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

170453.36

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

170453.36

(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

18.37

(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 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

42.61

(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

28.82

(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

1.38

(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) :Diethylene Glycol (DEG)

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

0.21

(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

4.86

(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

0.29

(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

0.39

(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

(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: ☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No
Generation of electricity, heat, steam, or cooling	Select from:

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☒ 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

7579.02

(7.30.1.3) MWh from non-renewable sources

1554403.53

(7.30.1.5) Total (renewable + non-renewable) MWh

1561982.55

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

350631.85

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

350631.85

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

83516.95

(7.30.1.5) Total (renewable + non-renewable) MWh

83516.95

Total energy consumption

(7.30.1.2) MWh from renewable sources

91095.97

(7.30.1.3) MWh from non-renewable sources

1905035.38

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

1996131.35
[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) MWh consumed from renewable sources inside chemical sector boundary

7579.02

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

1414980.92

(7.30.3.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

139422.61

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

1561982.55

Consumption of purchased or acquired electricity

(7.30.3.1) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

350631.85

(7.30.3.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.4) MWh consumed from non-renewable zero or near-zero emission sources 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

350631.85

Consumption of self-generated non-fuel renewable energy

(7.30.3.1) MWh consumed from renewable sources inside chemical sector boundary

83516.95

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

83516.95

Total energy consumption

(7.30.3.1) MWh consumed from renewable sources inside chemical sector boundary

91095.97

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

1765612.77

(7.30.3.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

139422.61

(7.30.3.4) MWh consumed from non-renewable zero or near-zero emission sources 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

1996131.35

[Fixed row]

(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:

	Indicate whether your organization undertakes this fuel application
	☒ 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) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

There is no sustainable biomass usage.

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

7579.02

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

7579.02

(7.30.7.7) Comment

Anaerobic wastewater treatment produces biogas which is used for steam production.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

There is no other renewable fuel usage.

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

321373.18

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

321373.18

(7.30.7.7) Comment

Coal is used for steam generation.

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

7968.26

(7.30.7.2) MWh fuel consumed for self-generation of electricity

339.03

(7.30.7.3) MWh fuel consumed for self-generation of heat

7629.23

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) 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) Total fuel MWh consumed by the organization

938287.64

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

482918.34

(7.30.7.4) MWh fuel consumed for self-generation of steam

455369.3

(7.30.7.7) Comment

Natural gas is used for heat and steam generation.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

140045.46

(7.30.7.2) MWh fuel consumed for self-generation of electricity

139422.61

(7.30.7.3) MWh fuel consumed for self-generation of heat

622.85

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

The electricity generated from off-gas and the LPG consumption used for machinery are taken into consideration.

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

1415253.56

(7.30.7.2) MWh fuel consumed for self-generation of electricity

139761.64

(7.30.7.3) MWh fuel consumed for self-generation of heat

491170.42

(7.30.7.4) MWh fuel consumed for self-generation of steam

784321.5

(7.30.7.7) Comment

Total fuel covers consumption of coal, diesel, off-gas, 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)

573571.41

(7.30.9.2) Generation that is consumed by the organization (MWh)

490054.46

(7.30.9.3) Gross generation from renewable sources (MWh)

83516.95

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

83516.95

Heat

(7.30.9.1) Total Gross generation (MWh)

491170.42

(7.30.9.2) Generation that is consumed by the organization (MWh)

491170.42

(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)

784321.5

(7.30.9.2) Generation that is consumed by the organization (MWh)

776742.48

(7.30.9.3) Gross generation from renewable sources (MWh)

7579.02

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

7579.02

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)

573571.41

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

490054.46

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

83516.95

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

83516.95

Heat

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

491170.42

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

491170.42

(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)

784321.5

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

776742.48

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

7579.02

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

7579.02

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 a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Türkiye

(7.30.14.1) Consumption of purchased electricity (MWh)

350631.85

(7.30.14.2) Consumption of self-generated electricity (MWh)

222939.56

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

1275491.92

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1849063.33

[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)

565870

(7.39.3) Capacity (metric tons)

1932000

(7.39.4) Direct emissions intensity (metric tons CO₂e per metric ton of product)

0.1

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.11

(7.39.6) Steam intensity (MWh per metric ton of product)

0.05

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

The 2024 intensity figures have been restated following the identification of a calculation inconsistency in the previously reported data. The revised 2024 figures are 0.121 tCO₂/t for direct emissions, 0.14 MWh/t for electricity and 0.051 MWh/t for steam intensity. In 2025, the corresponding figures were 0.100 tCO₂/t, 0.11 MWh/t and 0.05 MWh/t, respectively. For 2025, 13.7% renewable electricity was taken into account in the electricity intensity calculation.

Row 2

(7.39.1) Output product

Select from:

☒ Other, please specify :Polyester Fiber

(7.39.2) Production (metric tons)

323369

(7.39.3) Capacity (metric tons)

849128

(7.39.4) Direct emissions intensity (metric tons CO₂e per metric ton of product)

0.342

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.26

(7.39.6) Steam intensity (MWh per metric ton of product)

0.491

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

The 2024 intensity figures have been restated following the identification of a calculation inconsistency in the previously reported data. The revised 2024 figures are 0.347 tCO₂/t for direct emissions, 0.28 MWh/t for electricity and 0.483 MWh/t for steam intensity. In 2025, the corresponding figures were 0.342 tCO₂/t, 0.26 MWh/t and 0.491 MWh/t, respectively. For 2025, 13.7% renewable electricity was taken into account in the electricity intensity calculation.

Row 3

(7.39.1) Output product

Select from:

☒ Other, please specify :Polyester Yarn

(7.39.2) Production (metric tons)

107732

(7.39.3) Capacity (metric tons)

218750

(7.39.4) Direct emissions intensity (metric tons CO₂e per metric ton of product)

0.001

(7.39.5) Electricity intensity (MWh per metric ton of product)

1.24

(7.39.6) Steam intensity (MWh per metric ton of product)

0.001

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

The 2024 intensity figures have been restated following the identification of a calculation inconsistency in the previously reported data. The revised 2024 figures are 0.000 tCO₂/t for direct emissions, 1.41 MWh/t for electricity and 0.001 MWh/t for steam intensity. In 2025, the corresponding figures were 0.001 tCO₂/t, 1.24 MWh/t and 0.001 MWh/t, respectively. For 2025, 13.7% renewable electricity was taken into account in the electricity intensity calculation.

Row 4

(7.39.1) Output product

Select from:

☒ Other, please specify :POY

(7.39.2) Production (metric tons)

170144

(7.39.3) Capacity (metric tons)

367500

(7.39.4) Direct emissions intensity (metric tons CO₂e per metric ton of product)

0.153

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.29

(7.39.6) Steam intensity (MWh per metric ton of product)

0.117

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

The 2024 intensity figures have been restated following the identification of a calculation inconsistency in the previously reported data. The revised 2024 figures are 0.146 tCO₂/t for direct emissions, 0.34 MWh/t for electricity and 0.098 MWh/t for steam intensity. In 2025, the corresponding figures were 0.153 tCO₂/t, 0.29 MWh/t and 0.117 MWh/t, respectively. For 2025, 13.7% renewable electricity was taken into account in the electricity intensity calculation.

Row 5

(7.39.1) Output product

Select from:

☒ Other, please specify :PTA

(7.39.2) Production (metric tons)

768289

(7.39.3) Capacity (metric tons)

1750000

(7.39.4) Direct emissions intensity (metric tons CO₂e per metric ton of product)

0.16

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.06

(7.39.6) Steam intensity (MWh per metric ton of product)

0.641

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

PTA is reported as a separate product category for the first time in 2025, as the PTA facility commenced operations during the reporting year. Therefore, no comparable 2024 intensity figures are available. In 2025, direct emissions intensity was 0.160 tCO₂/t, electricity intensity was 0.06 MWh/t and steam intensity was 0.641 MWh/t. The electricity intensity calculation also takes into account the 13.7% renewable electricity share.

[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

0.00042193

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

500282.92

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

1185700379.46

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

46

(7.45.7) Direction of change

Select from:

☒ Increased

(7.45.8) Reasons for change

Select all that apply

- ☒ Other emissions reduction activities
- ☒ Change in output
- ☒ Change in revenue
- ☒ Change in physical operating conditions

(7.45.9) Please explain

SASA's combined Scope 1 and Scope 2 GHG emissions intensity per unit of revenue increased by approximately 46% in 2025 compared to the previous year. This increase was primarily driven by the 61.44% rise in Scope 1 emissions following the commissioning of SASA's PTA Production Facility. Although Scope 2 emissions decreased by 15.24%, the increase in Scope 1 emissions resulted in an overall increase of approximately 26.48% in combined Scope 1 and Scope 2 emissions. In addition, the approximately 13.29% decrease in revenue during the reporting period further contributed to the increase in revenue-based emissions intensity.

Row 2

(7.45.1) Intensity figure

0.25849

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

500282.92

(7.45.3) Metric denominator

Select from:

- ☒ metric ton of product

(7.45.4) Metric denominator: Unit total

1935404

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

29.62

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Other emissions reduction activities

☒ Change in output

(7.45.9) Please explain

SASA's combined Scope 1 and Scope 2 GHG emissions intensity per metric ton of product decreased by 29.62% in 2025 compared to 2024. This decrease was mainly driven by the significant increase in production volume, which grew at a higher rate than combined Scope 1 and Scope 2 emissions. Clean production practices implemented across the facilities also contributed to the reduction in emissions intensity.

[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

3.71

(7.52.3) Metric numerator

Gigajoule (GJ)

(7.52.4) Metric denominator (intensity metric only)

tons production

(7.52.5) % change from previous year

9.51

(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 compared to the 2019 baseline. The Company's energy intensity decreased from 4.93 GJ/ton in 2023 to 4.10 GJ/ton in 2024, supported by energy efficiency initiatives and rooftop solar power plant (SPP) applications, and further declined to 3.71 GJ/ton in 2025. This represents a 9.51% decrease compared to 2024 and an approximately 47% reduction compared to the 2019 baseline, indicating continued 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

(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

0.1795

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.079

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.2585000000

(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

89.01

(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

Under its Strategic Carbon Roadmap, SASA has set a target to reduce its combined Scope 1 and Scope 2 carbon intensity to 0.21 tCO₂e per ton of product by 2030, corresponding to a 69% reduction compared to the 2019 baseline. In 2025, SASA's combined Scope 1 and Scope 2 emissions intensity decreased to 0.26 tCO₂e per ton of product, representing a 29.62% decrease compared to 2024 and a 61% reduction compared to the 2019 baseline. This improvement was mainly supported by the significant increase in production volume, together with the expansion of renewable energy use and ongoing energy efficiency and clean production practices. In 2025, SASA commissioned its 45.7 MWp land-based solar power plant, increased electricity generation from its rooftop solar power plant, and resumed the use of biogas, increasing renewable energy consumption from 52,411 GJ in 2024 to 320,144.05 GJ in 2025. These developments contributed to SASA's continued progress towards its 2030 carbon intensity target.

(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

13.7

(7.54.1.13) % of target achieved relative to base year

342.50

(7.54.1.14) Target status in reporting year

Select from:

☒ Expired

(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%.

Row 2

(7.54.1.1) Target reference number

Select from:

☒ Low 2

(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

13.7

(7.54.1.13) % of target achieved relative to base year

27.40

(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

SASA plans to achieve the target primarily through the expansion of on-site renewable electricity generation. In addition to its existing 16.4 MWp rooftop solar PV capacity, a 45.7 MWp land-based solar power plant was commissioned in March 2025. In 2025, rooftop and land-based solar PV installations generated approximately 300,661 GJ of renewable electricity, enabling 13.7% of the electricity consumed at SASA's production facilities to be supplied from renewable sources. Progress is monitored through SASA's energy management processes and is reviewed in line with its broader decarbonization strategy.

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:

☒ 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

12/31/2026

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

0.73

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

0.69

(7.54.1.13) % of target achieved relative to base year

91.67

(7.54.1.14) Target status in reporting year

Select from:

☒ Revised

(7.54.1.15) Explain the reasons for the revision, replacement, or retirement of the target

The target was revised in 2025 to reflect SASA's updated energy efficiency objectives and to extend the target period through the end of 2026. Under the revised target, SASA aims to achieve annual electricity savings of 4,480,000 kWh by the end of 2026.

(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

The target covers electricity savings across SASA's organization-wide operations. The revised target focuses on annual electricity savings achieved through energy efficiency and process optimization initiatives. It forms part of SASA's broader energy efficiency objectives.

(7.54.1.20) Target objective

The objective is to reduce electricity consumption through energy efficiency and process optimization measures and thereby contribute to SASA's broader decarbonization strategy and carbon intensity reduction objectives.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

SASA aims to achieve annual electricity savings of 4,480,000 kWh by the end of 2026 through energy efficiency and process optimization initiatives. As of the end of 2025, annual electricity savings of 4,215,390 kWh had been achieved.

[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.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☒ Yes

[Fixed row]

(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 CO2e savings in metric tonnes CO2e
Under investigation	0	
To be implemented	2	107093
Implementation commenced	1	38001
Implemented	13	377.99
Not to be implemented	0	

[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

Energy efficiency in production processes

☒ Cooling technology

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

387.42

(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)

88464

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

14619

(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

Reducing Electricity Consumption from Fiber Cooling

Row 2

(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)

3.71

(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)

21625

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

7400

(7.55.2.7) Payback period

Select from:

☒ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 3-5 years

(7.55.2.9) Comment

Detection of Faulty Solar Panels Using Thermal Drone

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)

1046.4

(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)

230456

(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:

☒ 6-10 years

(7.55.2.9) Comment

Reducing Cooling Tower Operating Pressures

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Compressed air

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

131.05

(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)

17300

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

(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***Reducing Compressed Air Consumption Costs***Row 5****(7.55.2.1) Initiative category & Initiative type**

Energy efficiency in buildings

☒ Motors and drives**(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)**

37.34

(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)

81723

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

778500

(7.55.2.7) Payback period

Select from:

☒ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 16-20 years

(7.55.2.9) Comment

New Water Treatment MCC

Row 6

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Machine/equipment replacement

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

26.74

(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)

1081

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1038

(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

Replacement of EDI Modules

Row 7

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☒ Lighting

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

144.27

(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)

20289

(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:

☒ 11-15 years

(7.55.2.9) Comment

Installation of Sensor-Based Lighting in CP11-12-13 Facilities

Row 8

(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)

789.23

(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)

143509

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

(7.55.2.7) Payback period*Select from:*☒ No payback**(7.55.2.8) Estimated lifetime of the initiative***Select from:*☒ <1 year**(7.55.2.9) Comment***Decommissioning of the Polymer Ester Column***Row 9****(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)**

789.23

(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)

124560

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

3374

(7.55.2.7) Payback period

Select from:

☒ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 11-15 years

(7.55.2.9) Comment

Reducing Specific Natural Gas Consumption in Polymer Production

Row 10

(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)

193.65

(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)

31140

(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:

☒ 6-10 years

(7.55.2.9) Comment

Reducing the Reflux Ratio of the Process Column

Row 11

(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)

647.78

(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)

30205

(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:

☒ 6-10 years

(7.55.2.9) Comment

Natural Gas Boiler Steam Heating Project

Row 12

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☒ Insulation

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

651

(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)

8650

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

(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***Reducing Thermal Losses Through Insulation***Row 13****(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)**

66

(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)

5200

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

86

(7.55.2.7) Payback period

Select from:

☒ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 3-5 years

(7.55.2.9) Comment

Reducing Steam Consumption in SMP

[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 Türkiye Emissions Trading System (TR ETS) Regulation was published on 27 August 2026 and entered into force on the same date. SASA monitors and prepares for the requirements of the TR ETS, including those applicable to installations carrying out activities listed under the Regulation. Carbon pricing requirements are considered an important driver for the Company's emissions reduction and decarbonization investments. SASA also monitors developments related to the EU Carbon Border Adjustment Mechanism (CBAM), including the potential future expansion of its scope to chemicals and polymers.

Row 2

(7.55.3.1) Method

Select from:

☒ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Energy efficiency and renewable energy projects are continuously identified and monitored through SASA's ISO 50001 Energy Management System and relevant working groups. In 2025, activities included energy efficiency improvements as well as renewable energy investments, including the existing 16.4 MWp rooftop solar PV system and the new 45.7 MWp land-based solar PV plant commissioned in March 2025. These investments support SASA's energy efficiency, renewable energy and emissions reduction objectives.

Row 3

(7.55.3.1) Method

Select from:

☒ Financial optimization calculations

(7.55.3.2) Comment

Technical and financial considerations, including expected energy and cost savings and associated emissions reductions, are taken into account when evaluating energy and decarbonization investments. In 2025, SASA's rooftop solar PV, land-based solar PV and biogas applications generated approximately TRY 260–265 million in financial savings and contributed to an estimated reduction of 37,810.79 tCO₂e, demonstrating the financial and environmental benefits considered in investment decisions.

Row 4

(7.55.3.1) Method

Select from:

☒ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

SASA continues to increase its R&D and product development budget and carries out research aimed at developing products with improved environmental performance, including the use of bio-based and recycled raw materials and renewable energy. In 2025, TRY 50.77 million was allocated to R&D and product development activities, representing a 31.7% increase compared with 2024. Life cycle assessment is also used to compare the environmental impacts of sustainable product alternatives with conventional products and to support product development decisions.

[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 hydrogen, please specify :Low carbon production

(7.74.1.4) Description of product(s) or service(s)

In 2025, SASA implemented 16 sustainable product development projects focused on reducing environmental impacts and supporting more sustainable materials and production methods. These projects covered biodegradable and bio-based polymers, recycled PET, environmentally friendly specialty fibers, circular economy applications and process improvements. R&D activities related to the prevention of microplastic formation and the development of biodegradable products continued during the year. Pilot studies for recycled PET production were completed with licensed companies; however, high investment and processing costs remain a key consideration for further scale-up, and SASA continues to assess technical and economic feasibility, including through international R&D collaboration. Pilot studies for biodegradable product applications were also completed with a hygiene products manufacturer.

(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

19.7

[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 2025 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 2025 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.

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 WPCR (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:

☒ At least once a quarter

(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)

9.99

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Total water withdrawals increased in 2025 due to the PTA production facility started its operations. With the wastewater recovery unit investment, which is scheduled to commence operations in 2026, wastewater treated in compliance with local regulatory limits and IFC standards will undergo further advanced treatment. Of the wastewater treated, 55% is planned to be recovered and reused in cooling towers. Much higher: 300%, Higher: 200%, Lower: -10%, Much lower: -20%

Total discharges

(9.2.2.1) Volume (megaliters)

5.7

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Total water discharges increased in 2025 due to the PTA production facility started its operations. With the wastewater recovery unit investment, which is scheduled to commence operations in 2026, wastewater treated in compliance with local regulatory limits and IFC standards will undergo further advanced treatment. Of the wastewater treated, 55% is planned to be recovered and reused in cooling towers. Much higher: 300%, Higher: 200%, Lower: -10%, Much lower: -20%

Total consumption

(9.2.2.1) Volume (megaliters)

4.29

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Total water consumption increased in 2025 due to the PTA production facility started its operations. With the wastewater recovery unit investment, which is scheduled to commence operations in 2026, wastewater treated in compliance with local regulatory limits and IFC standards will undergo further advanced treatment. Of the wastewater treated, 55% is planned to be recovered and reused in cooling towers. Much higher: 300%, Higher: 200%, 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)

9.99

(9.2.4.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(9.2.4.5) Five-year forecast

Select from:

☒ Lower

(9.2.4.6) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

(9.2.4.8) Identification tool

Identification tool used

☒ WRI Aqueduct

(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 Türkiye, 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. Türkiye 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 Türkiye 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: 300%, Higher: 200%, 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

-

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

-

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

9.99

(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:

☒ Facility expansion

(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. Much higher: 300%, Higher: 200%, Lower: -10%, Much lower: -20%

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

-

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

-

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

1.49

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ No/minimal change in business activity

(9.2.7.5) Please explain

SASA purchased water jugs for drinking purposes. This amount is also included in the Water Footprint Report of 2025. Also, 1.49 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

-

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

-

Groundwater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

-

Third-party destinations

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

5.7

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(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 increased by 236.55% compared to the discharged water volume in 2023. Much higher: 300%, Higher: 200%, Lower: -10%, Much lower: -20%
[Fixed row]

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

-

Tertiary treatment

(9.2.9.1) Volume (megaliters)

5.7

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ Much higher

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☒ Other, please specify :Regulatory framework

(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) Volume (megaliters)

0

(9.2.9.6) Please explain

-

Primary treatment only

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

-

No treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

-

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

-

[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)

0.22

(9.2.10.2) Categories of substances included

Select all that apply

☒ Priority substances listed under the EU Water Framework Directive

(9.2.10.3) List the specific substances included

Cadmium and its compounds Mercury and its compounds Lead and its compounds

(9.2.10.4) Please explain

Following the commissioning of SASA's PTA Production Facility in 2025, the applicable wastewater discharge parameter set (determined by the Ministry) changed. The wastewater treatment plant became subject to Table 14.12 "Chemical Industry – Petrochemical and Hydrocarbon Production Facilities" under the Turkish Water Pollution Control Regulation. In addition, free chlorine, sulfite and total chromium parameters under Table 10.1 were designated by the Ministry. Therefore, phosphate was no longer included among the parameters required to be analyzed in 2025, and no analyses were conducted for parameters outside the applicable regulatory monitoring set. Among the monitored parameters, cadmium, mercury and lead are reported as priority substances. Their average concentrations were 0.005417 mg/L, 0.0035 mg/L and 0.029 mg/L, respectively. Based on these concentrations and SASA's total 2025 wastewater discharge volume of 5,695,085 m³, the estimated annual loads were 0.031, 0.020 and 0.165 metric tons, respectively, corresponding to approximately 0.216 metric tons in total. Other monitored wastewater parameters include COD, suspended solids, zinc, copper, chromium, hydrocarbons, ammonium nitrogen, sulfur, oil and grease, free chlorine, total chromium, sulfite, total cyanide, phenols and fish bioassay.

[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 substantive 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 substantive 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, asses 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

Türkiye

☒ 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)

9.99

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Higher

(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

9.99

(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

1.49

(9.3.1.21) Total water discharges at this facility (megaliters)

5.7

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ Much higher

(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

5.7

(9.3.1.27) Total water consumption at this facility (megaliters)

4.29

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher

(9.3.1.29) Please explain

Total water withdrawals, discharges and consumptions increased in 2025 due to the PTA production facility started its operations. With the wastewater recovery unit investment, which is scheduled to commence operations in 2026, wastewater treated in compliance with local regulatory limits and IFC standards will undergo further advanced treatment. Of the wastewater treated, 55% is planned to be recovered and reused in cooling towers. Much higher: 300%, Higher: 200%, Lower: -10%, Much lower: -20%

[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

Select all that apply

☒ ISO 14046-1

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

1185700379.46

(9.5.2) Total water withdrawal efficiency

118688726.67

(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, PTA)

(9.6.1.3) Water intensity value (m3/denominator)

2.22

(9.6.1.4) Numerator: water aspect

Select from:

☒ Total water consumption

(9.6.1.5) Denominator

Select from:

☒ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☒ Lower

(9.6.1.7) Five-year forecast

Select from:

☒ Lower

(9.6.1.8) Use of the metric within the organization

Select all that apply

☒ Reference for future water targets and business planning

(9.6.1.9) 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 2025 and is included within the system as it can operationally control all its facilities in Adana. As of 2025, compared with 2024, the blue water footprint of the Chips operations decreased by 49.08%, while the blue water footprint of the Fiber operations increased by 11.43% and that of the Filament operations increased by 12.17%. The increase in the Fiber operations resulted from the decrease in production volume. In the Chips operations, the more than 1.5-fold increase in production led to the positive change in the water footprint was observed following the commissioning of the PTA plant. 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.
[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

(9.14.6) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

☒ Lack of internal resources, capabilities or expertise (e.g., due to organization size)

(9.14.7) 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) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Science-based target set in this target category according to SBTN guidance
Water pollution	Select from: ☒ Yes	Select from: ☒ No, but we plan to within the next two years
Water withdrawals	Select from: ☒ Yes	Select from: ☒ No, but we plan to within the next two years
Water, Sanitation, and Hygiene (WASH) services	Select from: ☒ Yes	
Other	Select from: ☒ Yes	

[Fixed row]

(9.15.1) Provide details of your water-related targets and the progress made.

Row 1

(9.15.1.1) Target reference number

Select from:

☒ Water target 1

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water recycling/reuse

☒ Increase in water use met through recycling/reuse

(9.15.1.4) Date target was set

12/31/2020

(9.15.1.5) End date of base year

12/31/2021

(9.15.1.6) Base year figure

0

(9.15.1.7) End date of target year

12/31/2026

(9.15.1.8) Target year figure

55

(9.15.1.9) Reporting year figure

0

(9.15.1.10) Target status in reporting year

Select from:

☒ Underway

(9.15.1.11) % of target achieved relative to base year

0

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

The target is to ensure 55% 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% of water recovery will be achieved through the wastewater treatment plant and water recovery unit, which will be fully commissioned in 2026.

(9.15.1.14) 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% water reuse percentage after treatment.

(9.15.1.18) 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% 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 3

(9.15.1.1) Target reference number

Select from:

☒ Water target 6

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Product water intensity

☒ Reduction per unit of production

(9.15.1.4) Date target was set

12/31/2018

(9.15.1.5) End date of base year

12/31/2019

(9.15.1.6) Base year figure

5.21

(9.15.1.7) End date of target year

12/31/2026

(9.15.1.8) Target year figure

4.4

(9.15.1.9) Reporting year figure

4.62

(9.15.1.10) Target status in reporting year

Select from:

☒ Underway

(9.15.1.11) % of target achieved relative to base year

73

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

The 2025 water intensity target was set at 4.40 m³/ton of product in view of the change in production volume. The target was higher than in previous years because PTA production, which began in 2024, is inherently much more water-intensive than polyester production. Actual water intensity in 2025 was 2.22 m³/ton of product.

(9.15.1.14) 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% 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.

(9.15.1.18) 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.

[Add 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 14046_2014 Su Ayak İzi Doğrulama Beyanı(2025).pdf

Row 2

(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

General 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)

EY_SASA SR Assurance Statement_170925_FINAL.pdf

[Add 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 to facilitate collective action in priority basins.

Select from:

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

