

	PRINCIPLE	COMPLIANCE				EXPLANATION	RELATED REPORT/LINK
		YES	NO	PARTIAL	N/A		
	A. General Principles						
	A1. Strategy, Policy and Targets						
A1.1	The Board of Directors determines material environmental, social and governance (ESG) issues, risks and opportunities..	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf
	The Board of Directors establishes relevant ESG policies (e.g. Environmental Policy, Energy Policy, Human Rights and Employee Policy, etc.) and they are publicly disclosed	X					8-GIH-ENVIRONMENTAL_POLICY-062019.pdf (globalyatirim.com.tr) , 2-HUMAN_RIGHTS_POLICY_-062019.pdf (globalyatirim.com.tr) , Global Investment Holdings - Code of Ethics (globalyatirim.com.tr)
A1.2	Publicly discloses short- and longterm goals set according to ESG policies..	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:41)
	A2. Implementation/Monitoring						
A2.1	Determines and discloses the committees/units responsible for the execution of ESG policies, and the highest level positions in charge of ESG issues at the Company and their duties.	X					Global Investment Holdings - Our Sustainability Committee (globalyatirim.com.tr)
	The responsible committee and/or unit reports the activities carried out as per the policies during the year at least once a year to the Board of Directors.	X					
A2.2	Creates and discloses implementation and action plans aligned with ESG targets	X					Global Investment Holdings - Our Sustainability Approach (globalyatirim.com.tr)
A2.3	Discloses ESG Key Performance Indicators (KPI) and the degree of their achievement by years..	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80,83,85,89)
A2.4	Discloses efforts for improving sustainability performance with respect to work processes or products and services.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:60)
	A3. Reporting						

A3.1	Discloses sustainability performance, targets and actions in an intelligible, accurate and adequate manner in annual reports	X					
A3.2	Provides information about which of the United Nations (UN) 2030 Sustainable Development Goals its activities relate to	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:41)
A3.3	Makes disclosures regarding the lawsuits filed and/or concluded against the company on account of ESG issues, which are material with respect to ESG policies and/or have material impact on operations.				X		
A4. Verification							
A4.1	ESG Key Performance measurements are verified by an independent third party and publicly disclosed		X				
B. Environmental Principles							
B1	Publicly discloses its environmental management policy and practices, action plans, environmental management systems (known by ISO 14001 standard) and programs	X					iso_EN.pdf (globalyatirim.com.tr)
B2	Publicly discloses the limitations over the reporting scope, reporting period, reporting date, reporting conditions of the environmental reports to be prepared for providing environmental management information	X					GYH_SRDT_2021_UYG_uyg_21.pdf (globalyatirim.com.tr) (Page 18)
B3	Provided in A2.1.	X					
B4	Discloses the environmental targets included in rewarding criteria within the scope of performance incentive systems on the basis of stakeholders (board members, executives, employees and so on).		X				
B5	Explains how environmental issues identified to be material	X					Global Investment Holdings - Our Sustainability Approach (globalyatirim.com.tr)

	are integrated into business goals and strategies.						
B6	Provided in A2.4.	X					
B7	Explains how it manages environmental issues throughout the Company's value chain including suppliers and customers so as to cover the operation process as well and how they are integrated into its business goals and strategies.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:63)
B8	Discloses whether it is involved in policy-making processes on environmental issues of relevant institutions and non-governmental organizations and its collaborations with these institutions and organizations, if any.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:47)
B9	Periodically reports information about its environmental impacts comparatively in the light of environmental indicators; GHG emissions Scope-1 (Direct), Scope-2 (Indirect from purchased energy), Scope-3 (Other indirect), air quality, energy management, water and wastewater management, waste management, biodiversity implications).	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80,85,88,89)
B10	Discloses the standard, protocol, methodology and baseline year details used to collect and calculate its data.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80)
B11	Publicly discloses the status of environmental indicators for the reporting year (increase or decrease) in comparison with previous years.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80,85,88,89)
B12	Sets short and long-term goals to reduce its environmental impact and discloses these goals and the progress, if any, as compared to the targets set in previous years.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80-89)

B13	Discloses its strategy and actions to combat the climate crisis.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80)
B14	Explains its programs or procedures to prevent or minimize the potential negative impacts of the products and/ or services it offers.		X				
	Takes and explains its actions for driving reduction of GHG emission quantities of third parties (e.g. suppliers, sub-contractors, dealers, etc.).		X				
B15	Discloses the total number of actions taken, projects carried out and initiatives undertaken to mitigate its environmental impacts, along with the benefits/revenues and cost savings they provide..	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:81,83,85,89)
B16	Reports energy consumption data (gas, diesel oil, fuel oil, LPG, coal, electricity, heating, cooling, etc.) and discloses its energy consumption as Scope-1 and Scope-2.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80,85,88,89)
B17	Discloses information about the electricity, heat, steam and cooling generated during the reporting year	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80-89)
B18	Conducts and discloses studies on increasing the use of renewable energy, transition to zero or low carbon electricity.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80-89)
B19	Discloses data on its renewable energy generation and consumption.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80-89)
B20	Develops energy efficiency projects and discloses the quantity reduced in energy consumption and emission enabled by these efforts	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:80-89), https://www.kap.org.tr/tr/Bildirim/1080983
B21	Reports the amount of underground or overground water withdrawn, recycled and discharged, the resources and procedures.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:84)
B22	Discloses whether its operations or activities are				X		

	included in any carbon pricing system (Emission Trading System, Cap & Trade or Carbon Tax).						
B23	Discloses the carbon credits saved or purchased during the reporting period.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:78,79)
B24	Discloses the details if carbon pricing is applied within the Company				X		
B25	Discloses the platforms that it reports its environmental information to.	X					
	C. Social Principles						
	C1. Human Rights and Employee Rights						
C1.1	Develops a Company Human Rights and Employee Rights Policy, which pledges full compliance with the Universal Declaration of Human Rights, ILO Conventions ratified by Türkiye and other applicable legislation. Discloses the policy and the roles and responsibilities associated for its implementation	X					2-HUMAN_RIGHTS_POLICY_-062019.pdf (globalyatirim.com.tr) , Global Investment Holdings - Code of Ethics (globalyatirim.com.tr)
C1.2	Incorporates equitable workforce, improvement of working standards, women's employment and inclusion (not discriminating on the basis of gender, race, religion, language, marital status, ethnicity, sexual orientation, gender identity, family responsibilities, union activities, political affiliation, disabilities, social and cultural differences, etc.) in its policy concerning employee rights, while looking out for the effects of supply and value chain.	X					2-HUMAN_RIGHTS_POLICY_-062019.pdf (globalyatirim.com.tr) , Global Investment Holdings - Code of Ethics (globalyatirim.com.tr)
C1.3	Discloses the measures taken throughout the value chain for protecting the rights of groups sensitive to certain economic, environmental, social factors		X				

	(lowincome groups, women, etc.) or for securing minority rights/equal opportunity.						
C1.4	Reports on progress in relation to actions for preventing and remedying discrimination, inequality, human rights violations, forced labor and child labor.	X					2-HUMAN_RIGHTS_POLICY_-062019.pdf (globalyatirim.com.tr) , Global Investment Holdings - Code of Ethics (globalyatirim.com.tr)
C1.5	Incorporates investments in employees (training, development policies), employee compensation, fringe benefits granted, the right to unionize, work/life balance solutions and talent management in its policies concerning employee rights.	X					
	Determines the mechanisms for resolution of employee complaints and labor disputes, and establishes conflict resolution processes.	X					
	Discloses the activities for ensuring employee satisfaction during the reporting period.		X				
C1.6	Establishes and discloses occupational health and safety policies.	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:67,69)
	Discloses the measures adopted for preventing workplace accidents and for protecting occupational health along with statistical data on accidents	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:67,69)
C1.7	Establishes and discloses personal data protection and data security policies.	X					CLARIFICATION_TEXT_ON_PROCESSING_AND_PROTECTING_PERSONAL_DATA.pdf (globalyatirim.com.tr)
C1.8	Establishes and discloses a code of ethics.	X					https://www.globalyatirim.com.tr/tr/kurumsal-yonetim/etik-kurallar
C1.9							
C1.10	Organizes information meetings and training programs on ESG policies and practices for employees.düzenlenmiştir.	X					
	C2. Stakeholders, International Standards and Initiatives						
C2.1	Establishes and discloses a customer satisfaction policy for				X		

	handling and resolving customer complaints.						
C2.2	Discloses information about the communication maintained with stakeholders (which stakeholders, topics and frequency).	X					https://www.globalyatirim.com.tr/files/surdurulebilirlik/2021/GYH_SRDE_2021_UYG_uyg_13.pdf (Page:46)
C2.3	Discloses the international reporting standards embraced in its reporting	X					
C2.4	Discloses the principles embraced in relation to sustainability, international organizations, committees and principles that it is a signatory or member of.	X					Global Investment Holdings - Our Sustainability Approach (globalyatirim.com.tr)
C2.5	Makes improvements and concrete efforts to qualify for inclusion in sustainability indices of Borsa İstanbul and/or international index providers.	X					
	D. Corporate Governance Principles						
D1	Seeks stakeholders' opinions when determining the measures and strategies in relation to sustainability.	X					
D2	Works on raising awareness of sustainability and its importance through social responsibility projects, awareness activities and training programs.	X					