

A2.1	The committees and/or units responsible for the implementation of ESG policies and the highest level officials in the partnership related to ESG issues and their duties have been identified and disclosed to the public.	x				Formed in 2017, Sustainability Committee is the highest-level committee in charge of the systematic application of sustainability works. The Committee, who is in charge of the monitoring the current situation in environmental, social and governance areas, application of the relevant decision throughout the company, reports directly to Board of Directors. https://www.kerevitas.com.tr/documents/faaliyet_raporlari/31_12_2021-annual-report.pdf Page 25
	Committees/units in charge, should report the activities carried out under the policies to the Board of Directors at least once a year	x				Convened in a frequency required to carry out its duties, but not less than two times a year, the Committee is coordinated by Vice President of Kerevitaş and for Oil Business Unit Supply Chain and Production, with secretariat being Kerevitaş Agriculture Manager and Oil Business Unit Factory Director. https://www.kerevitas.com.tr/documents/faaliyet_raporlari/31_12_2021-annual-report.pdf Page 25
A2.2	In line with the ESG targets, implementation and action plans were created and disclosed to the public.			x		In particular, we are working on our environmental targets, and the details will be included in the 2022 Sustainability Report.
A2.3	The ESG Key Performance Indicators (KPI) and the level of reaching these indicators on a yearly basis were disclosed to the public.	x				Performance Indicators are communicated as part of the annual Sustainability Report. https://www.kerevitas.com.tr/documents/faaliyet_raporlari/31_12_2021-annual-report.pdf Page 25
A2.4	Activities to improve the sustainability performance of business processes or products and services have been disclosed to the public.	x				With more effective environmental management, we aim at improving our applications in order to minimize food and packaging waste, increase recovery and recycling, and use recycled materials for packaging. In this context, a project is being carried out by R&D and innovation teams to minimize the plastic materials used in the product packaging, and analyses the effects of this change on the shelf life of the products. https://www.kerevitas.com.tr/documents/faaliyet_raporlari/31_12_2021-annual-report.pdf Page 26
A3. Raporlama						
A3.1	In the annual reports, information regarding the sustainability performance, targets and actions of the Incorporation is given in an understandable, accurate and sufficient manner	x				Sustainability performance and activities are explained in the annually-published Sustainability Report and Activity Report. https://www.kerevitas.com.tr/documents/faaliyet_raporlari/31_12_2021-annual-report.pdf Page 26
A3.2	Information on which of its activities are related to the United Nations (UN) 2030 Sustainable	x				We link our sustainability efforts covering Environmental, Social and Governance (ESG) areas with global and sectoral trends as well as the United Nations Sustainability

	Development Goals has been disclosed to the public by the Incorporation.					Development Goals. https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 29
A3.3	Lawsuits filed and/or concluded against ESG issues, which are important in terms of ESG policies and/or will significantly affect activities, have been disclosed to the public.	x				There is no legal actions in the environmental, social and corporate governance topics. https://www.kerevitas.com.tr/documents/faaliyet_raporlari/31_12_2021-annual-report.pdf Page 26
A4. Doğrulama						
A4.1	The Incorporation's ESG Key Performance metrics have been verified and publicly disclosed by an independent third party.			x		In our 2022 sustainability report, independent limited assurance service will be obtained within the scope of selected environmental and social data. In this context, the opinion of the auditor will be included in the 2022 Sustainability Report. https://www.kerevitas.com.tr/documents/faaliyet_raporlari/31_12_2021-annual-report.pdf Page 26
B. Çevresel İlkeler						
B1	The Incorporation has publicly disclosed its policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programs in the field of environmental management.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 35
B2	The scope of the report, the reporting period, the reporting date, and the limitations regarding the reporting conditions were disclosed to the public regarding the environmental reports prepared to provide information on environmental management.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 34
B3	It is given in A2.1.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 18,19
B4	Environmental targets included in the rewarding criteria within the scope of performance incentive systems on the basis of stakeholders (such as members of the Board of Directors,		x			In this context, there is no initiative within the company. Stakeholders have a say in the management of sustainability-related issues through the Sustainability Board, but there is no sustainability-related issue within the scope of awarding.

	managers and employees) have been disclosed to the public.					https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 34,35
B5	How the priority environmental issues are integrated into business goals and strategies has been disclosed to the public.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 27
B6	It is given in A2.4.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 35,36,37,38
B7	It has been publicly disclosed how environmental issues are managed and integrated into business objectives and strategies throughout the Incorporation value chain, including the operational process, including suppliers and customers.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 34
B8	Whether relevant organizations and non-governmental organizations on the environment are involved in the policy-making processes and the collaborations with these institutions and organizations were disclosed to the public.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 42
B9	Environmental indicators (Greenhouse gas emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect), air quality, energy management, water and wastewater management, waste management, biodiversity impacts) Information about the impacts of the company is disclosed to the public on a comparable basis periodically.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 88
B10	Details of the standard, protocol, methodology, and base year used to collect and calculate data have been made public.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 4,5
B11	Compared to previous years, the increase or decrease of environmental indicators for the report year has been disclosed to the public.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 87,88,89

B12	Short and long-term targets have been determined to reduce their environmental impacts, and the progress of these targets and the targets determined in previous years has been disclosed to the public.			x		Detailed information will be given in the 2022 report. https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 36
B13	A strategy to combat the climate crisis has been created and the planned actions have been publicly announced.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 38
B14	Programs or procedures have been established and disclosed to the public in order to prevent or minimize the potential negative impact of products and/or services on the environment.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 38,74
	Actions have been taken to reduce greenhouse gas emissions of third parties (eg suppliers, subcontractors, dealers, etc.) and these actions have been disclosed to the public.		x			Within the scope of the decarbonization project, projects will be developed in this area in the coming period.
B15	The environmental benefits/benefits and cost savings of initiatives and projects aimed at reducing environmental impacts have been disclosed to the public	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 7,35,38,40
B16	Energy consumption (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) data are publicly disclosed as Scope-1 and Scope-2.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 87
B17	Public disclosure was made about the electricity, heat, steam and cooling produced in the reporting year.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 87
B18	Studies on increasing the use of renewable energy and the transition to zero or low carbon electricity have been made and publicly announced.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 87
B19	Renewable energy production and usage data is publicly disclosed.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 38

B20	Energy efficiency projects have been carried out and the amount of energy consumption and emission reduction achieved through energy efficiency projects has been disclosed to the public.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 38
B21	Water consumption, if any, amounts of water drawn, recycled and discharged from underground or above ground, its sources and procedures have been disclosed to the public.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 40,41
B22	It has been publicly disclosed whether its operations or activities are included in any carbon pricing system (Emissions Trading System, Cap & Trade or Carbon Tax).		x			
B23	Information on carbon credits accumulated or purchased during the reporting period has been disclosed to the public.		x			
B24	If carbon pricing is applied within the Incorporation, the details have been made public.				x	
B25	The platforms where the Incorporation discloses its environmental information are publicly disclosed.			x		Our environmental performance data are being calculated and the data for 2022 will be included in our 2022 Sustainability Report.
C. Social Principles						
C1. Human Rights and Employee Rights						
C1.1	The Corporate Human Rights and Employee Rights Policy has been established in a way to cover the Universal Declaration of Human Rights, ILO Conventions ratified by Türkiye and other relevant legislation, those responsible for the implementation of the policy have been determined and the policy and those responsible have been disclosed to the public.	x				https://www.kerevitas.com.tr/documents/ethical-principles.pdf Page 5
C1.2	Considering the effects of supply and value chain, fair workforce, improvement of labor standards, women's employment and inclusion issues (gender, race, religion, language, marital	x				https://www.kerevitas.com.tr/documents/ethical-principles.pdf Page 5

	status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc., such as nondiscrimination) are included in its policy on employee rights.					
C1.3	Measures taken along the value chain regarding the observance of certain economic, environmental, social factors (low income groups, women, etc.) or minority rights/equality of opportunity have been publicly disclosed.	x				https://www.kerevitas.com.tr/documents/ethical-principles.pdf Page 5
C1.4	Developments regarding preventive and corrective practices against discrimination, inequality, human rights violations, forced and child labor were disclosed to the public	x				https://www.kerevitas.com.tr/documents/ethical-principles.pdf
C1.5	Investments in employees (education, development policies), compensation, fringe benefits, right to unionize, work/life balance solutions and talent management are included in the employee rights policy.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 54
	Dispute resolution processes have been determined by establishing mechanisms for employee complaints and resolution of disputes.	x				https://www.kerevitas.com.tr/documents/ethical-principles.pdf Page 7
	Activities carried out within the reported period to ensure employee satisfaction were disclosed to the public.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 57
C1.6	Occupational health and safety policies have been established and disclosed to the public.	x				https://www.kerevitas.com.tr/documents/ethical-principles.pdf Page 13
	Measures taken to prevent occupational accidents and protect health and accident statistics have been disclosed to the public.	x				https://www.kerevitas.com.tr/documents/surdurulebilirlik/kerevitas-sustainability-report-fnal-20221129.pdf Page 56
C1.7	Personal data protection and data security policies have been established and disclosed to the public.	x				https://www.kerevitas.com.tr/documents/ethical-principles.pdf Page 7

D1	Opinions of stakeholders were sought in the determination of measures and strategies in the field of sustainability.	x			As part of the prioritization work, we organized workshops with the contributions of our internal experts and managers. We involved our wide range of stakeholders including employees, public authorities, regulatory authorities, non-governmental organizations, associations, international organizations and initiatives, corporate customers, suppliers and universities in this work where we considered their opinions and recommendations. https://www.kerevitas.com.tr/documents/faaliyet_raporlari/31_12_2021-annual-report.pdf Page 32
D2	Social responsibility projects, awareness activities and trainings have been carried out to raise awareness about the issue of sustainability and its importance.	x			Kerevitaş carries out corporate social responsibility activities under the roof of its parent Yıldız Holding. Company regards corporate social responsibility activities as obligations arising from the producer responsibility. Company not only produces wide options for food needs of the individuals, but also makes them accessible and affordable, manages an open and responsible communication, and encourages balanced diet and physical activity. https://www.kerevitas.com.tr/documents/faaliyet_raporlari/31_12_2021-annual-report.pdf Page 32