# Cengiz Holding A.Ş.

# Sustainability Policy

| | | |
|---|---|---|
| *Revision No.* | *:* | *00* |
| *Revision Date* | *:* | *09.01.2026* |

**Contents**

## 1. Purpose and Scope

The Sustainability Policy (“Policy”) has been prepared to define the principles, fundamental tenets, governance approach, and corporate commitments of Cengiz Holding A.S. and its affiliated Group Companies (“Cengiz Holding”, “Holding”, or “Group”) in all their activities regarding sustainability.

The policy is based on a comprehensive sustainability management approach that integrates economic performance with Environmental, Social, and Governance ("ESG") dimensions, manages risks and opportunities from a holistic perspective, considers sharers expectations, and prioritizes long-term corporate value creation.

**Purposes of policy**

i. To integrate Environmental, Social, and Governance (ESG) issues into corporate strategy and decision-making processes,
ii. To conduct its activities in accordance with applicable national legislation, international principles and standards, and best practices.
iii. To strengthen a culture of responsible business practices at the corporate level in the areas of climate change, natural resource management, human rights, occupational health and safety, ethical behavior, and corporate governance, and to make the concept of corporate sustainability a company culture.
iv. To Manage sustainability-related risks and opportunities in a manner consistent with ethical and compliance, internal control, and to corporate risk management mechanisms, and enhancing long-term corporate resilience.
v. To establish relationships with sharers based on transparency, trust, and mutual value creation
v. To guide the monitoring, measurement and continuous improvement of sustainability performance across the group.

**Policy**

i. Employees of Cengiz Holding A.Ş. and its Group Companies,
ii. Investment encompasses all operational activities, including project development, operation, procurement, and support processes.

## 2. Definitions

The key concepts used within the scope of this policy are defined below. For terms not explicitly defined here, the meanings in current legislation, international standards, and sectoral practices shall apply.

**Biodiversity:** The variety of all living species found in ecosystems and the totality of the relationships between these species.

**UN:** This is the abbreviation for the United Nations international organization.

**UN Global Compact**: A UN agreement consisting of ten fundamental principles that set out goals for improvement in human rights, labor standards, combating corruption, the environment, and workers' rights.

**UN Sustainable Development Goals:** A call to action prepared by the United Nations (UN) member states to combat issues such as climate change, hunger, and poverty worldwide**.**
**Environmental, Social and Governance (ESG):** This refers to the management framework of Cengiz Holding A.Ş. and its Group Companies, encompassing their environmental impacts, social implications for employees and society, corporate governance structure, ethical approach, and decision-making processes.
**Ethics Reporting Mechanism**: This is an organizational system where employees and sharers can report suspicions of unethical behavior, corruption, conflicts of interest, and impropriety confidentially and without retaliation.
**Climate Risk:** This encompasses transition risks arising from the transition to a low-carbon economy in response to climate change, including policy, regulatory, technological, market, and reputational dimensions; acute physical risks stemming from increased frequency and intensity of extreme weather events; and chronic physical risks caused by long-term changes in climate patterns.
**Human Rights:** Universal rights and freedoms that all individuals possess from birth, recognized without discrimination.
**Human Rights Impact Assessment:** It is a process for identifying, assessing, and managing the potential human rights impacts of activities on individuals and society.
**Paris Agreement**: Refers to the climate agreement aimed at limiting global temperature increase.
**Sharers:** Refers to all individuals, entities, and organizations (employees, business partners, suppliers, public authorities, non-governmental organizations, local communities, and customers) that are affected by or may affect Cengiz Holding's activities.
**Risk and Opportunity:** Refers to environmental, social, or governance factors that have the potential to positively or negatively impact the Holding's strategic objectives, financial performance, operational continuity, or reputation.
**Social Impact:** This refers to the positive or negative effects of an activity on the local community, employees, and sharers.
**Social Impact Assessment:** This is the process of identifying, evaluating, and developing mitigation plans for these impacts.
**Sustainability:** This refers to Cengiz Holding's approach to its operations, which involves reducing environmental impact, prioritizing social benefit, and implementing effective governance principles to create long-term value while meeting present needs without jeopardizing the needs of future generations.

## 3. General Principles

Cengiz Holding considers sustainability an integral part of its corporate governance and conducts all its operations in accordance with the following fundamental principles.

- All activities are carried out in compliance with applicable national and international legislation and relevant standards, in line with the European Green Deal, the Paris Agreement, the UN Sustainable Development Goals (SDGs), the ten principles of the UN Global Compact, and other relevant international frameworks.
- As stated in the Cengiz Holding Code of Ethics, a zero-tolerance approach is essential against bribery, corruption, conflicts of interest, violations of sanctions, and unethical practices. Ethics and Compliance principles are a fundamental dimension of

sustainability management and are applied as corporate behavioral standards in all activities.

- The protection of human rights, the prevention of discrimination, the provision of equal opportunities, and the creation of working conditions befitting human dignity are considered fundamental institutional responsibilities.
- The efficient and effective use of natural resources, combating climate change, mitigating environmental impacts, and protecting biodiversity are among the priority areas of environmental responsibility.
- Creating a safe and healthy working environment is a fundamental management priority. Preventive approaches and a commitment to continuous improvement are adopted.
- Information on sustainability performance is reported regularly in accordance with the principles of transparency and accountability, and in compliance with relevant legislation and national/international reporting standards.
- Sustainability performance is regularly monitored, evaluated, integrated into improvement plans, and shared transparently with relevant sharers.
- Responsible business practices are applied in the supply chain within the scope of ethical, social and environmental expectations.

## 4. Environmental Sustainability Approach

Cengiz Holding aims to minimize the environmental impact of its operations and to manage natural resources responsibly for future generations.

- Risks and opportunities related to climate change are assessed using a holistic approach; practices aimed at reducing greenhouse gas emissions and increasing climate resilience to adapt to the current and future impacts of climate change are developed and integrated into decision-making processes.
- Efficient and effective use of energy, water and natural resources is ensured; environmentally friendly and sustainable products and services are evaluated, current and efficient technologies are preferred.
- Waste generated as a result of the activities is reduced and recycled at the source; waste that cannot be recycled is disposed of in a way that minimizes harm to the environment.
- The aim is to promote circular economy principles and integrate them into supply processes and operations.
- Environmental impact assessment processes are integrated into investment and operational decision-making mechanisms.
- The protection of natural and cultural heritage is considered a fundamental corporate responsibility in all areas where we operate.
- In line with global and national sustainability goals, projects for social responsibility, environmental awareness and raising public awareness of nature conservation are developed and supported.

## 5. Social Sustainability Approach

Cengiz Holding views creating social value as one of the fundamental components of sustainable growth.

- An inclusive, fair, rights-based, and respectful work environment is created that supports the professional and personal development of employees and enhances their well-being. The implementation of occupational safety measures is carried out via a system that is not limited to legal requirements, but is based on risk assessment and preventive measures, is continuously developed and improved, and is made accessible to all sharers.
- Employees, suppliers, and other sharers are made aware of environmental, health, and safety issues and provided with training when necessary.
- All activities adhere to internationally accepted human rights principles; decision-making processes concerning employees, suppliers, and other sharers are based on preventing human rights risks.
- As part of corporate social responsibility, efforts are made to increase the employment of women, taking into account risks and opportunities; and to support women in empowering themselves in social life and assuming leadership roles in the field of sustainability.
- Open communication and mutually beneficial, transparent, and long-term relationships are developed with local communities.
- Assessments of social impacts and risks are conducted regularly; measures to prevent potential negative impacts are implemented.
- In the regions where we operate, social projects are implemented and supported with the aim of training qualified professionals, strengthening employment, promoting local development and contributing to the social well-being of the community.
- Regular feedback mechanisms are used to gather feedback from sharers; the resulting findings are integrated into improvement processes.

## 6. Governance

Cengiz Holding manages sustainability within the framework of an effective governance structure and corporate responsibility approach.

- Sustainability issues are addressed at a strategic level under the oversight of senior management and relevant governance mechanisms.
- Corporate risk management, internal control, and compliance systems are structured to cover risks and opportunities related to sustainability and are reviewed regularly.
- In purchasing and supply chain processes, decision-making mechanisms that support responsible business practices are implemented, taking into account environmental and social impacts, human rights, ethical principles, and regulatory compliance.
- In line with sustainable development goals, appropriate and effective technologies are adopted and implemented, taking into account the strategic role of technology.
- Sustainability goals are monitored using performance indicators in accordance with established guidelines and strategies; the results are regularly evaluated, reported, and addressed with a continuous improvement approach.
- Actions are taken to enable employees, suppliers, and other sharers to securely and confidentially report any suspected violations of sustainability and ethical principles through the Ethics Reporting Mechanism.

## 7. Authority and Responsibilities

All Cengiz Holding employees and external sharers are obligated to comply with the provisions of this Policy. If a violation of the Policy is detected, the matter should be addressed immediately:

- Legal Directorate
- Corporate Sustainability and Environment Directorate;

Other departments and employees involved in the process will be notified.

The Corporate Sustainability and Environment Directorate and the Legal Directorate are jointly responsible for overseeing the implementation, communication with employees, and enforcement of the policy

## 8. History of Revision

The policy enters into force upon approval by the Company's Board of Directors. The Corporate Sustainability and Environment Directorate and the Legal Directorate are responsible for regularly reviewing the policy in light of changing legal regulations and updates to Group processes.

| Revision No. | Revision Date | Description |
|---|---|---|
| 00 | 09.01.2026 | First published |