

SUSTAINABILITY REPORT

2025

Anticipate. Align. Advance.

ENKA

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About ENKA

“Anticipate. Align. Advance.”

About This Report

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ENKA İnşaat ve Sanayi A.Ş. (ENKA) presents its strategic approach in the environmental, social, and governance (ESG) areas, together with its sustainability performance, goals, and the initiatives carried out within this scope, as well as its existing and potential risks and opportunities, and comparative sustainability indicators, for the information of its stakeholders through its annual Sustainability Report, in line with the principles of transparency and accountability. Prepared under the motto “Anticipate. Align. Advance.”, this report marks ENKA's 9th Sustainability Report and serves as the primary reference for the Company's ESG performance. The report covers ENKA's operations in Türkiye and globally for the period between 1 January 2025 and 31 December 2025.

The 2025 Sustainability Report has been prepared within the same scope as the ENKA Annual Report, which is published annually and includes the Company's financial reporting. In this regard, the report covers data and activities of ENKA's Headquarters, its subsidiaries, affiliates and projects in Türkiye and abroad, and the ENKA Foundation. A detailed list of all units included in the reporting scope is provided in the [Annex 2](#).

This report has been prepared in accordance with GRI Standards; guided by the Industry Standards of the Sustainability Accounting Standards Board (SASB), the United Nations (UN) Global Compact and the UN Sustainable Development Goals (SDGs); and with reference to the Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS), and the International Financial Reporting Standards (IFRS). At the end of the report, an overview of ENKA's activities, aligned with these standards can be found in index annexes. It includes a GRI Content Index,

SASB Index, and the United Nations Global Compact (UNGC) Index, of which ENKA is a signatory. Simultaneously with this report, the “ENKA TSRS-Aligned Sustainability Report” has been published as a separate report, prepared in compliance with TSRS 1 – “General Requirements for Disclosure of Sustainability-Related Financial Information” and TSRS 2 – “Climate-related Disclosures”.

Within the scope of the 2025 Sustainability Report, material sustainability issues that are significant to stakeholders have been assessed and updated through double materiality and TSRS-aligned financial materiality analyses. In addition, scenario analyses have been updated in order to model climate change-related physical and transition risks, as well as other sustainability-related risks, under different future projections and to assess their potential financial impacts. The risk and opportunity assessments prepared in line with these updated scenario analyses are presented in [Annex 6](#) of the report.

This report has been prepared in Turkish and English. The selected energy, greenhouse gas emissions, water withdrawal and occupational health and safety indicators of this report received limited assurance according to ISAE 3000 and ISAE 3410 standards by DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş. The Independent Assurance Statement, including the list and scope of the assured indicators, is available in [Annex 1](#) of this report.

Any enquiries, feedback or suggestions related to the ENKA 2025 Sustainability Report may be addressed to sustainability@enka.com.



This icon has been used to signal the detailed information on the **ENKA Sustainability Targets** given at the end of each section and at Our Sustainability Performance section of this report.



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A Message from the Chairman

Dear Stakeholders,

At the time I pen this message, the World Economic Forum’s Global Risks Report 2026 has just been released, underscoring the complexity of the world we operate in. While sustainability and climate-related risks continue to dominate the long-term global outlook, the near term is shaped by a different set of pressures, including geopolitical fragmentation, economic volatility, and social uncertainty. These dynamics have deepened pressures on individuals and communities, intensifying broader societal strain, while also placing new demands on companies to demonstrate resilience, agility, and the ability to adapt. In such an environment, systemic thinking, integrity, and long-term financial durability are no longer optional but essential. Despite this challenging global agenda, 2025 was a year in which ENKA delivered on its financial, sustainability, and climate-related commitments, reflecting the strength of our foundations and a growing track record of consistent, responsible performance.

In parallel with global developments, Türkiye’s sustainability and climate agenda maintained its momentum in 2025. The year was marked by important regulatory progress, including the publication of Türkiye’s Climate Law, as well as the broader implementation of the Turkish Sustainability Reporting Standards (TSRS), which are shaping a more transparent, consistent, and financial related climate and sustainability reporting landscape. At the same time, the announcement of Türkiye’s upcoming COP host status has further elevated expectations around climate action, signaling a period of intensified policy development, new regulations, and strengthened governance frameworks in the year ahead. We view these developments as an important milestone in the country’s transformation journey in terms of sustainability. Drawing on our longstanding experience in sustainability and climate governance, we actively support this transition and work to ensure alignment between evolving national frameworks and our own strategic priorities.

In response to these developments, we undertook a comprehensive review of our sustainability and climate priorities in 2025. We updated both our double materiality assessment and our financial materiality analysis conducted in line with the Turkish Sustainability Reporting Standards. Building on the

outcomes of these assessments, we reviewed and refined our sustainability strategy to ensure continued relevance and alignment with an evolving regulatory and risk landscape. This was followed by an update of our scenario analyses, as well as our sustainability and climate-related risk and opportunity assessments. The outcomes of this work are reflected in this report and in our TSRS-aligned sustainability report published in parallel. Together, these efforts provide a more robust and forward-looking foundation, enabling us to take more concrete and strategic steps toward fulfilling our commitment to achieving net-zero emissions by 2050.

ENKA’s portfolio reflects the realities of today’s energy system, while remaining firmly oriented toward its transformation. As both an investor and a contractor, we continue to operate natural gas-fired power plants, recognizing the critical role of combined-cycle technology in enabling a transition from coal to cleaner-burning energy sources. Completed in 2025, the 850 MW Kırklareli Combined Cycle Natural Gas Power Plant stands as a strong example of efficient combustion and high-performance design as an investment project. At the same time, the commissioning of the 45 MWp-capacity Kamenó Solar Photovoltaic Power Plant in Burgas marked a milestone in ENKA’s history as our first utility-scale solar investment, excluding on-site installations developed for self-consumption in the premises of our subsidiaries. Beyond the energy sector, across all projects in our portfolio, we leverage our engineering capabilities by conducting sustainability and climate workshops, setting clear objectives, and translating them into concrete action plans. Through this approach, we systematically align our projects with our sustainability and climate ambitions, advancing progress across our entire portfolio.

In line with this perspective, we are also directing our engineering expertise toward new areas where global needs are rapidly evolving. The accelerating demand for data storage and digital infrastructure has led us to invest in data centres as a new line of business, guided by a clear understanding of their growing importance for economies and societies alike. As we develop this capability, we are committed to ensuring that our data center investments progress in full alignment with our sustainability and climate strategy. From the outset, we have placed a strong emphasis on robust governance and operational excellence, prioritizing internationally recognized



certifications as a foundation for responsible, resilient, and energy-efficient operations. Through this approach, we aim to contribute to the digital future while remaining firmly anchored in the principles that define our long-term sustainability ambitions.

Our people are our most valuable asset, and nothing is more important than their safety and well-being. While we continued to strengthen our health and safety practices across our operations in 2025, we were deeply saddened by the loss of two lives within our group. One of these tragic incidents involved a senior colleague from ENKA Power, who lost his life in a traffic accident while commuting to work. The other occurred at our facility in China and tragically ended with the loss of a member of our subcontractor team. We extend our deepest condolences to the families, colleagues, and loved

ones affected by these losses. Such incidents remind us that our commitment remains clear: to strive for zero harm and to safeguard every life entrusted to us. At the same time, in our construction operations, we have maintained a strong safety performance, with no fatal accidents recorded for the past two years. Since 2024, our construction teams have completed close to 130 million person-hours of operation safely, reflecting the effectiveness of our safety systems, leadership commitment, and the daily vigilance of our people. Nevertheless, we remain committed to learning from every incident, strengthening our preventive measures, and ensuring that everyone working for ENKA returns home safely every day.

One of ENKA’s enduring strengths has been our ability to bring together people from different cultures, countries, and backgrounds around a shared purpose, enabling them to work

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together in a spirit of alignment and mutual respect. As our operations continue to expand and evolve, we are carrying this experience into both new geographies and familiar markets. In countries where we are operating for the first time, such as Mozambique, we are approaching our work with a strong commitment to cultural understanding, respect, and open dialogue. At the same time, as we return to familiar locations such as Iraq, where we have prior experience, we build on our knowledge of the local context to deliver our work effectively and responsibly. Across all locations, we are committed to working in ways that respect local cultures, engage local communities, and contribute positively to local economies and businesses. While we operate as an international company, our ambition is to act as a responsible local partner wherever we are present, supporting sustainable development without creating disruption, and ensuring that our activities generate long-term value for the communities we serve.

Integrity remains one of ENKA's most fundamental commitments, and our Ethics and Compliance Program serves as the gatekeeper of this responsibility across all our operations. We reinforce this framework through robust whistleblowing mechanisms, regular training programs, comprehensive third-party risk management practices, and audit processes. Together, these elements help ensure that our values are consistently translated into day-to-day decision-making and behavior. This commitment is further strengthened by our internally developed and continuously enhanced process control and management software, which play a critical role in embedding transparency, accountability, and traceability across our operations. In 2025, we took an important step forward by implementing an ERP system for our trade subsidiary, ENKA Pazarlama. Designed to operate in full integration with our existing internal systems, this platform strengthens end-to-end visibility and supports a more transparent, controlled, and resilient operating environment, reinforcing our integrity-driven approach to governance.

Our commitment to the United Nations Global Compact continues to guide ENKA's approach to responsible business conduct and long-term value creation. As the sustainability

agenda matures, we recognize that progress can no longer be driven by awareness alone; it must be anchored in action across the entire value chain. This includes accelerating transformation within our supply chains, strengthening collaboration with business partners, and embedding sustainability expectations into how value is created and delivered. In this shared journey, governments have a critical role in providing clear policy direction, companies like ENKA are responsible for accelerating implementation and scaling solutions, and suppliers are expected to adapt and align. At the same time, customers and communities are increasingly shaping this transition by demanding transparency, accountability, and tangible progress.

It is in this context that we have framed this report around the theme “Anticipate. Align. Advance.” We anticipate emerging risks, expectations, and opportunities to navigate a rapidly changing world with confidence. We align our strategy, governance, and operations to ensure coherence across our organization and value chain. And we advance by turning commitments into action and ambition into measurable outcomes. Guided by integrity and collaboration, ENKA remains committed to playing its part in accelerating the transition toward a more sustainable and resilient future, working alongside governments, customers, partners, suppliers, and communities to create long-term value for all.

Sincerely,

Mehmet Tara
Chairman of the Board and President



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About ENKA

ENKA İnşaat ve Sanayi A.Ş. has been providing comprehensive services in the design and engineering, procurement, construction, commissioning, operation, maintenance, and project management phases of various construction projects in Türkiye and numerous locations worldwide since 1957. ENKA is a publicly traded company based in İstanbul, Türkiye. Together with its affiliated companies, foreign enterprise branches and jointly controlled entities, ENKA provides services in five main areas. A portion of ENKA's companies included in the report scope is presented below, while the complete list can be found in *Annex 2*.

✦ *For more information on ENKA's areas of activity, please click.*

✦ *For ENKA's vision, mission and values, please click.*



Engineering & Construction

66%

of Revenue

- ◆ ENKA İnşaat ve Sanayi A.Ş.
- ◆ ENKA UK Construction Ltd.
- ◆ Çimtaş Group
- ◆ Kasktaş

Power Generation

17%

of Revenue

- ◆ Adapazarı Elektrik Üretim Ltd. Şti.
- ◆ Gebze Elektrik Üretim Ltd. Şti.
- ◆ İzmir Elektrik Üretim Ltd. Şti.
- ◆ ENKA Kırklareli Elektrik Üretim A.Ş.
- ◆ Town UP 8 EOOD

Real Estate

10%

of Revenue

- ◆ City Center Investment B.V.
- ◆ ENKA Invest
- ◆ ENKA TC LLC
- ◆ ENKAMOS Region B.V.
- ◆ ENKA Flex Offices LLC
- ◆ MosENKA LLC
- ◆ Moskva Krasnye Holmy LLC
- ◆ Otel Moskva Krasnye Holmy LLC

Trade

7%

of Revenue

- ◆ AirENKA Hava Taşımacılığı A.Ş.
- ◆ ENKA Pazarlama İhracat İthalat A.Ş.
- ◆ ENTAŞ Nakliyat ve Turizm A.Ş.

Data Centers

- ◆ ENKA Data Solutions

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Since its establishment, ENKA has been successfully providing high-quality services all around the world through large-scale projects signed in 61 countries, supported by a highly skilled workforce of approximately 25,000 employees and its machinery and equipment fleet of 5,000 items. ENKA has so far carried out 141 projects in Türkiye with a total contract value of USD 8.1 billion, and 453 projects abroad with a total contract value of USD 59.5 billion.

✦ *For more information, please click.*

In 2025, ENKA has signed contracts for the Low-Carbon Hydrogen Production Plant (HPP1) in the United Kingdom; construction support services for the Skouries Project – K421 in Greece; special projects in South America, Africa and Europe; FEED works for power generation and related facilities within Rovuma LNG Phase 1 Project and the Temane 456 MW Independent Power Plant Project in Mozambique; the camp contract for the Reko Diq Project in Pakistan; and the Nasiriyah 921.8 MW Combined Cycle Power Plant, the Bazian-II Power Plant Conversion Project, and the Central Processing Facility of Associated Gas Upstream Project Phase 2 (AGUP2) in Iraq. In the same year, ENKA has also launched a new line of business focused on data center construction and operation through its newly established company, ENKA Data Solutions. In this context, the ENKA Tuzla Data Center Project, undertaken in Tuzla, İstanbul, is ongoing.

In 2025, ENKA continued to work on its power plant projects including the Dradenau Combined Heat and Power Plant in Germany; the Kazan 250 MW Combined Cycle Power Plant; the Kırklareli 850 MW Combined Cycle Natural Gas Power Plant, which is ENKA's own investment; and the Hinkley Point C (HPC) Nuclear Power Plant Turbine Island – HP & IP/LP piping prefabrication and erection works, as well as insulation and painting works, in the United Kingdom. The 45 MWp Kamenno Photovoltaic Power Plant developed by ENKA in Burgas, Bulgaria, has been successfully completed and is now ready for full-capacity electricity generation.

In the same year, in the oil, gas and petrochemicals field, ENKA carried out the Aliğa SOCAR electromechanical works; maintenance and repair works at the TÛPRAŞ İzmit Refinery and the Propylene Splitter Unit Project at the İzmit and İzmir Refineries in Türkiye; the Synpet Plastic Waste to Naphtha FEED study in Belgium; and the Stade Liquefied Natural Gas (LNG) Regasification Terminal Project. At the beginning of the year, ENKA completed the mechanical, electrical and instrumentation installation works for the Third Generation Project (3GP) in Kazakhstan.

Ongoing infrastructure and motorway projects include the Morava Corridor Motorway in Serbia; the Corridors 8 & 10d Motorways in North Macedonia; the San Juan Cruise Port Development Project in Puerto Rico; and the Pools at West Nassau and Superyacht Marina in the Bahamas. The structural, mechanical, piping, electrical & instrumentation works for the Concentrator Conversion Construction on the Oyu Tolgoi Underground Project in Mongolia have been successfully completed.

As of 2025, ENKA's building works portfolio includes Shotton Paper Mill in the United Kingdom, the Moscow Building Projects, as well as special projects carried out across four continents, including two completed in the Americas.

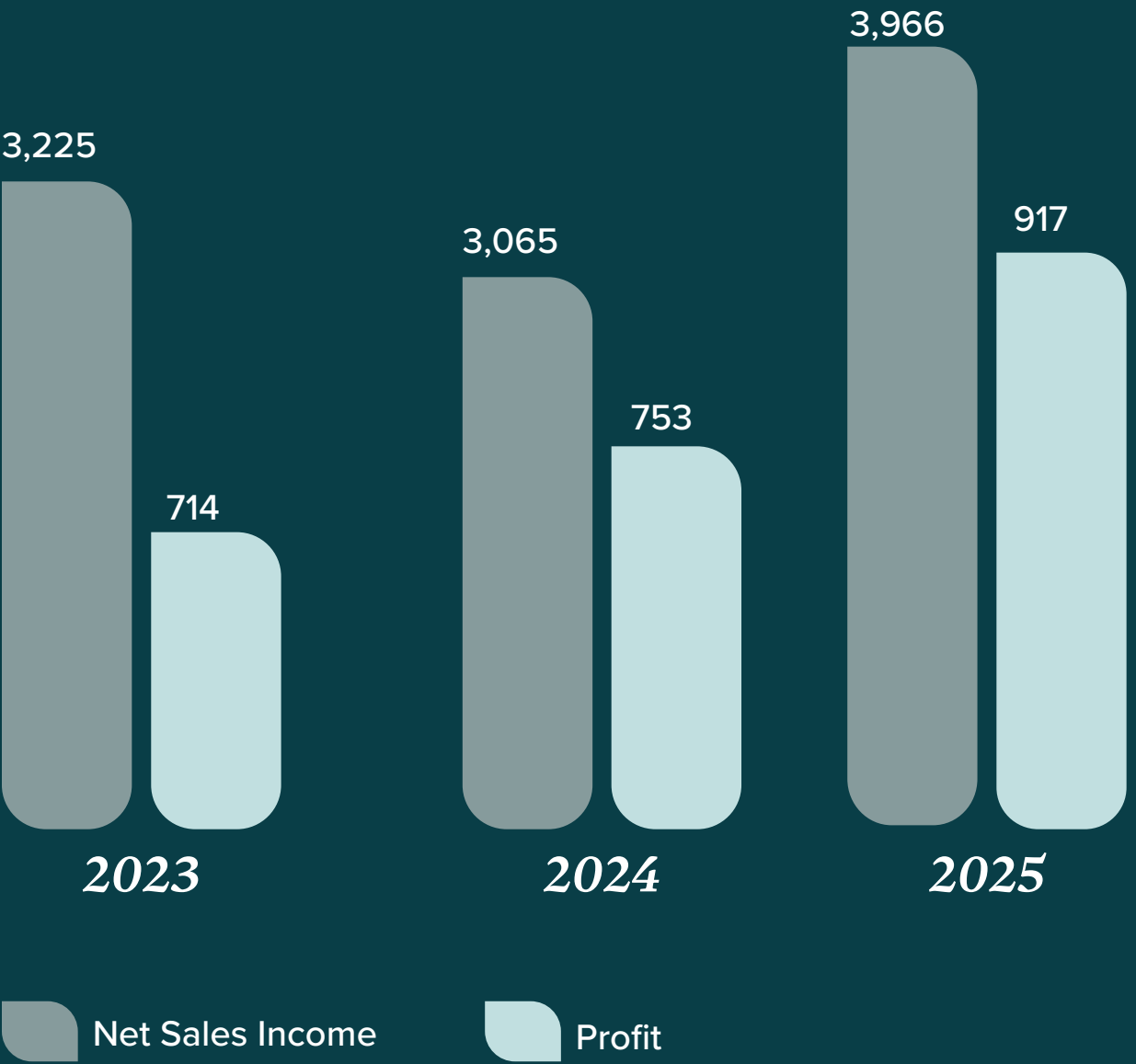
In the power generation sector, the ENKA Adapazarı, Gebze and İzmir natural gas combined cycle power plants collectively generated around 6.8 billion kilowatt-hours of electrical power in 2025. Over their operational lifespan, these plants have contributed to a total output exceeding 474.6 billion kilowatt-hours.

Çimtaş continues to carry out its manufacturing activities in Türkiye and China while ENKA's real estate subsidiaries remain active in Russia.

Economic Performance

In 2025, the company generated USD 3.97 billion revenue from the 4 main sectors in which it is active and achieved profits worth USD 917 million for its shareholders. The total revenue generated from the engineering and construction sector was USD 2.6 billion. The table of ENKA's financial indicators for 2025 is included in [Annex 3](#).

Consolidated Economic Performance of ENKA*



* Values are in million US Dollars.

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As a company operating across diverse geographies for nearly seven decades, 2025 marked a year of important transformation for us. Recent developments in Türkiye and across the globe once again reinforced a clear reality: sustainability is no longer a matter of preference; it has become a defining framework that reshapes how companies create value, manage risk, and maintain their social and economic relevance. In this sense, 2025 stood out as a threshold year in which sustainability moved decisively from intention to execution—supported by measurement, governance, accountability, and regulatory alignment.

Against this broader backdrop of change, we found ourselves asking familiar yet increasingly urgent questions: how resilient are our operations, how prepared are our systems, and how responsibly are we shaping the future we operate in? It was with this mindset that we took significant steps to strengthen our sustainability governance, reinforce our management systems, and prepare ENKA for a future shaped by global environmental, social, and technological change. The progress achieved throughout the year reflects both the maturity of our operating model and the strong ownership demonstrated by our colleagues across all group companies.

With governance as our starting point, we made substantial advances by establishing a more integrated and science-based framework for decision-making. Together with representatives from all group companies, we conducted a comprehensive climate scenario analysis to assess how our operations and portfolio may be affected under different global warming and policy implementation pathways. Both physical risks—such as heat stress, flooding, and extreme weather—and transition risks linked to evolving regulations, technology, and market expectations were evaluated. This work enabled us to align our long-term strategy with science-based reference points and to strengthen our preparedness for future climate-related challenges.

Yet understanding future risks is only meaningful when paired with clarity on what truly matters today. In this spirit, we updated

our double materiality assessment in line with international reporting standards. By jointly analyzing our environmental and social impacts on stakeholders and the potential financial implications for our business, we sharpened our sustainability priorities and ensured consistency with global disclosure requirements. This exercise provided clearer insight into the areas where ENKA can create the greatest shared value for society while supporting long-term business performance.

As priorities became clearer, the next step was to embed them into how we manage the company. Building on this foundation, climate and sustainability risks and opportunities were fully integrated into ENKA's corporate risk management framework. This integration established a structured and measurable approach covering short-, medium-, and long-term horizons. The consolidated risk table developed through this process will be maintained as a living document, updated on a regular basis and used as a key input for strategic and operational decision-making.

This internal transformation unfolded alongside a rapidly evolving regulatory environment. In 2025, Türkiye's Climate Law entered into force and the Türkiye Sustainability Reporting Standards (TSRS) were implemented on a mandatory basis for the first time. ENKA had already published its TSRS-referenced sustainability report in 2024 in accordance with the guidance of the Public Oversight Authority. With the introduction of the Climate Law, additional instruments shaping Türkiye's decarbonization roadmap—including the Emissions Trading System, Green Ratio mechanisms, and Green Taxonomy—were also established. Together, these developments marked a shift from voluntary sustainability reporting toward a governance model centered on verification, comparability, and investor confidence. For companies, 2025 became not only a reporting milestone but also a year of learning and adaptation that required rethinking decision-making processes, risk management practices, and data infrastructures. Given ENKA's long-standing operating discipline, this transition was a natural extension of how we already work.

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Beyond national borders, the same shift was visible on the global stage. In 2025, climate diplomacy increasingly moved from commitments to implementation. The COP30 process made clear that financing, delivery, and accountability are now firmly at the center of the international climate agenda. Looking ahead, this momentum will continue as Türkiye prepares to host COP31 in 2026, while Australia assumes the Presidency of the negotiations and co-hosts the pre-COP leaders’ meeting together with Pacific partners. This evolving landscape presents an important positioning opportunity for Turkish industry.

In an environment shaped by both global expectations and local responsibility, ENKA continues to advance with confidence. Strong governance and the holistic integration of sustainability into strategy, risk management, and performance systems allow us to move forward with consistency and resilience. Transparency and accountability are not treated as obligations, but as defining elements of our corporate culture.

This same mindset guided our operational and digital transformation efforts throughout the year. Alongside governance developments, we achieved major progress in strengthening our digital and operational capabilities. One of our most significant accomplishments was the completion of our internally developed ERP system for ENKA Pazarlama, our fully owned subsidiary responsible for selling heavy construction equipment and recognized as the largest Hitachi dealer in Türkiye. By reducing our dependence on third-party software, we increased our operational autonomy and ensured that facilities operating across different geographies can continue to use the system without encountering external constraints or technological barriers. The platform enhances transparency and control across procurement, finance, accounting, and supplier management processes, supporting business continuity throughout ENKA Pazarlama’s extensive network.

Digital capability, however, is not only about internal efficiency—it is also about anticipating future needs. With this perspective, we expanded our footprint through the establishment of

ENKA Data Solutions. The construction of our Tuzla Data Center is underway, design activities for the Gebze site are progressing, and planned European locations are advancing through permitting and preparatory phases. Certification processes—including ISO 9001, ISO 27001, ISO 22301:2019, ISO/IEC 20000-1 and ISO 50001—are scheduled to commence in 2026 as these facilities move forward. This initiative reflects our response to the growing infrastructure requirements of an AI-driven global economy.

In Engineering & Construction, where precision and safety are paramount, the same disciplined approach prevailed. Progress continued in the nuclear sector with the advancement of the ISO 19443 certification process. The successful completion of the Stage 1 audit and preparations for Stage 2 at the Hinkley Point Project demonstrate our commitment to operating at the highest standards of safety and quality.

As our projects span continents, so too does our organizational model. Our global operating capability was further strengthened through the establishment of ENKA India Projects (EIP) in Gurgaon, where engineering, design, quality, HSE, and IT teams now support projects across multiple regions. This structure enhances collaboration, builds global capability, and supports more efficient project delivery.

Behind every system, project, and process are people. Recognizing this, people development remained a core priority. Through ENKA Academy’s partnership with LinkedIn Learning, 1,200 colleagues gained access to AI-supported learning pathways aligned with their roles and career objectives. In parallel, ENKA İnşaat developed an internal AI agent to improve access to corporate plans and procedures, allowing employees to query policies and processes across different functions and strengthening consistency, accessibility, and operational efficiency.

Daily discipline on site is where strategy meets reality. Our HSE practices therefore continued to evolve. The introduction of HSE Field Focus Meetings across projects created a short,

daily coordination mechanism that brings together discipline managers, subcontractor representatives, project management, and HSE leadership. These brief sessions enable the next day’s work areas, high-risk activities, and critical permits to be reviewed collectively, improving coordination, visibility, and proactive risk management on site.

Looking outward, our responsibility also extends to those who will shape the future of our industry. This commitment was reflected in the Balkans Stewardship Program, implemented across the Corridors 8 & 10d Motorway Project in North Macedonia and the Morava Corridor Motorway in Serbia. Through this initiative, civil engineering students worked alongside project teams on real technical challenges, contributing to project outcomes while gaining valuable hands-on experience.

Strong governance is sustained through continuous oversight. In 2025, our internal audit programme further reinforced accountability and governance across the organization. A total of 32 internal audits were conducted at project sites worldwide, complemented by 11 audits at group companies and five audits at our headquarters. These activities strengthened oversight, consistency, and continuous improvement across all operations.

Education is an integral part of ENKA’s long-term value creation approach. At ENKA Schools, sustainability is embedded as a guiding framework that connects academic excellence with social responsibility, environmental awareness, and ethical values. Education is therefore viewed as a long-term societal investment that contributes directly to sustainable development.

Social impact and equal opportunity are equally central to this model. Merit-based scholarships and the boarding programme at ENKA İstanbul Schools expand access to quality education for high-potential students from across Türkiye, supporting social mobility and inclusive growth. Through the continued support of the ENKA Foundation in education, culture, sports, and sustainability, this vision represents a concrete expression of ENKA’s long-term responsibility to society and future generations.

Sustainability Corner



Looking back on 2025, what stands out most is not a single initiative, but the coherence between our intentions and our actions. Together, we strengthened our systems, deepened our governance practices, and positioned ENKA to navigate the next phase of transformation with clarity and confidence.

What we have shared here offers a brief reflection of the work we carried out together across ENKA throughout 2025. The details behind our sustainability governance, risk and opportunity management, digital and operational transformation, and our people- and impact-focused practices—along with their real-life implementation—are explored more fully throughout this report. We invite our readers to spend time with the full report to better understand ENKA’s long-term value creation journey and how this journey takes shape in our day-to-day work.

Onur Kaya
Vice President

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News and Awards

For the latest news about ENKA and its sustainability activities:

- ✧ *For ENKA News, please click.*
- ✧ *For ENKA Sustainability News, please click.*

- ◆ According to the “Top 250 International Contractors” list published by Engineering News-Record (ENR) in 2025, ENKA ranked among the top 50 international contractors and was the highest-ranked Turkish company on the list.
- ◆ ENKA was listed as the only company from Türkiye in the “Largest Construction Companies” ranking prepared by Companies Marketcap.
- ◆ ENKA has maintained its Prime rating from the ISS ESG Corporate Rating System, which provides international-level assessments of companies’ ESG performance. The ISS ESG Prime rating is granted to companies that meet high sustainability standards and demonstrate leadership in environmental management, social responsibility and corporate governance.
- ◆ ENKA has maintained its place in the FTSE4Good Index in the 2025 assessment. The FTSE4Good Index, which evaluates companies based on their environmental, social and governance performance, is regarded as one of the most prestigious indices and is widely used as an important instrument in investment decisions.
- ◆ According to the results published in 2025 by the Carbon Disclosure Project (CDP), ENKA preserved its score of B in both the Climate Change and Water Security categories.
- ◆ Based on the results of the Supplier Engagement Assessment (SEA) conducted by CDP for the 2024 disclosure cycle, ENKA achieved an A- score for its performance in climate-related engagement practices throughout its supply chain.
- ◆ With its overall score in the 2025 assessment conducted by London Stock Exchange Group (LSEG), a global organization evaluating companies’ sustainability and ESG performance, ENKA maintained its place in the Borsa İstanbul Sustainability and Sustainability 25 Indices.
- ◆ At the International Safety Awards organized by the British Safety Council, the Dradenau Combined Heat and Power Plant project in Germany was honored with the “Merit” award.

- ◆ Cintas Pipe was honored with the 2025 Supply Chain Excellence Award by Bechtel Corporation in recognition of its contributions to the CCLNG, PALNG, RGLNG and LALNG Projects.
- ◆ Operating in China, Cintas Ningbo was named “Partner of the Year 2025” by Mitsubishi Heavy Industries in recognition of its outstanding performance in the supply of fuel gas units, GT and local piping, and piping modules, as well as its achievements in cost optimization, quality improvement and delivery reliability. In addition, Cintas Ningbo was honored with the “Strategic Partner 2025” award by Siemens Energy for its contributions to innovation in the energy sector, alignment with shared strategic objectives and strong collaboration.
- ◆ Çimtaş Precision Machining was once again honored with the “Strategic Supplier Collaboration Award” by GE Vernova in 2025 for its efficient capacity utilization and consistent on-time fulfillment of all customer requirements.
- ◆ In 2025, the ENKA Sailing Team secured first place overall among 46 teams in the trophy organized by the Türkiye Offshore Racing Club (TAYK), consisting of nine races, marking its third consecutive overall victory. The team also finished first in its group and second overall at the 6th Presidential International Yacht Race Week.
- ◆ ENKA High Schools once again demonstrated strong academic performance in 2025 through outstanding national and international university placements. While 78 graduates of ENKA İstanbul High School were admitted to universities ranked within the world’s top 100 — including 39 in the top 50 of the THE 2025 rankings — 23 students from ENKA Kocaeli High School ranked within the top 1,000 in the national university entrance exam, with 84% of graduates placing within the top 25,000, and ENKA Adapazarı Schools continued to support international academic pathways, with 26 students admitted to universities abroad between 2020 and 2025. These results reflect our commitment to educating globally minded, high-achieving individuals who will contribute to a sustainable future.



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Corporate Governance

Since its establishment, ENKA has built a strong corporate governance culture by placing transparency, accountability, and ethical principles at the core of its operations. In line with this approach, the Company integrates sustainability into its strategic decision-making processes and continues to fulfill its responsibilities toward society, the environment, and all stakeholders, guided by the principles of trust, stability, and long-term value creation.

Accordingly, while developing open, strong, and multidirectional relations with all its stakeholders, ENKA fully complies with all relevant national and international laws and regulations and adopts an ethical, transparent, fair, and accountable management approach in all its activities. By integrating a risk and opportunity-based mindset into its corporate processes, the Company aims to achieve responsible and sustainable growth. ENKA has established its own governance model in accordance with the Corporate Governance Principles of the Capital Markets Board of Türkiye (SPK). ENKA presents its corporate governance practices, which are based on broad stakeholder participation and effective audit mechanisms, to its stakeholders through its annual Corporate Governance Principles Compliance Reports. ENKA respects the rights of its shareholders to receive timely and complete information, exercises due care in this regard, and operates the necessary information mechanisms. 8.27% of ENKA İnşaat’s shares are traded publicly on İstanbul Stock Exchange.

✧ *For details of shareholding structure, please click.*

✧ *For ENKA Annual Report, please click.*

Board of Directors

All arrangements regarding the composition of the Board of Directors are made in compliance with the Corporate Governance Principles annexed to the Corporate Governance Communiqué issued pursuant to the Capital Market Law (Türkiye). Candidates to become independent members of the Board of Directors are chosen in line with the Corporate Governance Principles and are elected, together with all the other members of the board of directors, at the annual General Assembly meeting with the approval of the company’s shareholders. Decisions regarding appointments are published on the company’s corporate website. ENKA’s Board of Directors is made up of five members, two of whom are executive members and the remaining three of whom, including the two independent members, are non-executive members. All the members of the Board of Directors possess a variety of competence, knowledge and experience related to ENKA’s business strategy. These competency areas are summarized in the Board of Directors Competency Table below. This table was created by calculating the percentage of Board Members with competency in each of the identified competency areas, based on the individual assessments made by each Board Member.

Board of Directors Competency Table

Experience / Competency Area	Percentage
Technical / Engineering	60%
Communication / Stakeholder Relations	100%
Information Technologies / Innovation / Cyber Security	40%
Legal / Public Policy / Compliance / International Arbitration	60%
Finance / Audit / Risk	100%
ESG (Sustainability) and Climate	60%
Social Responsibility and Human Resources	60%
Occupational Health and Safety and Labour Policies	100%
Supply Chain / Production	40%

ENKA Code of Business Conduct, which also covers ENKA’s Diversity and Inclusion Policy, is equally valid for the members of the Board of Directors and for all processes related to the Board of Directors. During all processes, including those related to the nomination of candidates, action is taken in compliance with the Code of Business Conduct. Accordingly, in the context of its sustainability targets, ENKA is aiming to raise the proportion of women on its Board of Directors to 25%. In line with this objective, the current percentage of women board members has reached 20%. As stated in the company’s Articles of Association, the Board of Directors is responsible for the management and external representation

of ENKA. In this context, the basic duties of the Board of Directors are to give direction to the company’s targets and to its strategies for achieving these targets, to develop the corporate vision and policies, to announce new policies to the public, and to take decisions regarding these policies. The Board of Directors plays a critical role in making strategic decisions regarding sustainability management. In this context, the process for identifying ENKA’s material sustainability and climate change issues, targets, risks and opportunities; developing the sustainability policy and strategy accordingly; and determining, reviewing, and overseeing financial impacts and investment opportunities are managed under the leadership of ENKA’s Chairman of the Board. The Chairman of the Board also reviews this report and grants final approval prior to its publication.

In 2025, the ENKA Board of Directors held 14 meetings and the average participation rate at these meetings was 87.2%. The Board of Directors adopted a total of 25 board decisions in 2025.

Potential conflicts of interest with respect to the Board of Directors are assessed, together with the related risks, by the Early Identification of Risks Committee and the Audit Committee. Information concerning any conflict of interest is published on the company’s corporate website and if necessary, on the Public Disclosure Platform (KAP). The approval of the annual General Assembly meeting is sought for any operation that might give rise to a conflict of interest with respect to the members of the Board of Directors and high-level managers.

ENKA’s Corporate Governance Committee, which acts as its Remuneration Committee, consists of one independent member of the Board of Directors, one non-executive member of the Board of Directors and Investor Relations Manager who works at the company as a full-time administrator and possesses a Capital Market Activities Advanced Level Licence and a Corporate Governance Rating Specialist Licence. A “Remuneration Policy Applicable to the Board Members and Administratively Responsible Managers” has been approved by the General Assembly of the company and put into effect. Furthermore, any alteration of any kind to be made in the Remuneration Policy, and in the amounts of the attendance fee paid to the Board of Directors, are determined with the approval of the shareholders at the Annual Ordinary General Assembly meeting.

✧ *For more information on the Committees of the Board of Directors, please click.*

✧ *For more information on the relevant policies of ENKA, please click.*

✧ *For more information on the Board of Directors and the Executive Committee, please click.*

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Audit Committee

The purpose of the committee operating under the Board of Directors is to oversee the Company’s accounting system, the independent audit and public disclosure of financial information, and the functioning and effectiveness of the internal control system. The Committee also reviews and evaluates the outputs of internal audits, including those related to sustainability, climate change, and ethics and compliance.

Early Identification of Risks Committee

The purpose of the committee operating under the Board of Directors is to conduct studies aimed at the early identification of risks that may jeopardize the Company’s existence, development and continuity, to ensure the implementation of measures related to identified risks, to manage such risks, and to review risk management systems. The Committee has the highest level of responsibility for the assessment of sustainability, climate change, and ethics and compliance risks, including anti-corruption and human rights risks.

Executive Committee

The position of General Manager, which heads ENKA's executive bodies, is held by the Chairman of the Board of Directors. There is no fixed term limit for members of ENKA's Executive Committee.

Corporate Governance Structure and Committees

Benefiting from an effective organizational structure in fulfilling its corporate duties and responsibilities, ENKA has seven committees and one working group that operate under the Board of Directors. Information on these units, which are responsible for making decisions on economic, environmental and social impacts in ENKA's management, are presented below. Detailed information on the duties and working principles of the Corporate Governance, Early Identification of Risks and Audit Committees operating under ENKA's Board of Directors is available in the [Annual Report](#) and at the link below.

✦ [For the Duties and Working, Principles of Committees, please click.](#)

Executive Ethics and Compliance Committee

The Executive Ethics and Compliance Committee was formed under the Board of Directors to aid the company in maintaining an effective ethics and compliance program, in identifying the principles and policies that form the basis of this program, determining and managing ethics and compliance risks and in continuously promoting a corporate culture that attaches importance to both ethical business practices and compliance with the law.

✦ [For more information on the Executive Ethics and Compliance Committee, please click.](#)

Risk Management Work Group

The Risk Management Work Group was established by the decision of ENKA's Early Identification of Risks Committee taken at its meeting on November 28, 2017 in order to ensure that corporate risks are identified, the means of risk reduction are specified, and that identified risks are assessed and reviewed. The Work Group, in addition to other risk matters, works in cooperation with the Sustainability Committee in identifying sustainability, climate change, and ethics and compliance risks and reporting them to the Early Identification of Risks Committee.

✦ [For more information on the Risk Management Work Group, please click.](#)

Sustainability Committee

The Sustainability Committee is responsible for assessing economic, social and environmental risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability and climate change issues and developments, to identify the sustainability strategy, goals and material issues, to undertake projects to achieve these goals and to ensure the implementation and auditing of relevant policies and procedures. The Committee, which is led by ENKA's Chairman of the Board, regularly reports results obtained from all operations to ENKA's senior management. Each member of the Sustainability Committee has diverse expertise related to sustainability and/or climate change issues.

Occupational Health & Safety Committee

Occupational Health and Safety Committee for ENKA's İstanbul Headquarters was formed as per the stipulations of Law 6331 on Occupational Health and Safety to assess potential risks to occupational health and safety (OHS), identify precautions and report to the Board of Directors. The committee meets every three months and consists of employer representative, OHS experts, the workplace doctor/nurse, the human resources expert, the administrative affairs officer, employee representatives and experts in field relevant to agenda items.

Information Security Committee

The duties of the Information Security Committee, which is structured to report to ENKA's Chairman of the Board, include identifying information security risks, ensuring and encouraging the implementation of relevant policies and procedures, ensuring and encouraging the implementation of necessary monitoring and measurement activities and making suggestions for the improvement of the information security management system. Committee meetings are organized semi-annually by the Information Security Administrator.

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“Anticipate. Align. Advance.”

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5 GENDER EQUALITY	13 CLIMATE ACTION
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Sustainability Corner

The sustainability landscape is entering a phase where credibility is defined not by ambition alone, but by methodological rigor, financial integration, and institutional depth. In 2025, we framed both our operations and this report around a disciplined approach: “Anticipate. Align. Advance.” Anticipating emerging sustainability and climate risks and expectations through analytical depth; aligning governance, strategy, and operational execution across ENKA Group; and advancing through measurable and verifiable outcomes. This framework guided not only how we report, but how we manage risk, allocate capital, and position ENKA for long-term resilience.

A central pillar of our approach in 2025 was the parallel advancement and integration of both climate and broader sustainability risk assessments. We updated our existing methodology to address climate and sustainability risks through a unified yet multi-dimensional framework. Building on internationally recognised methodologies, we strengthened our climate scenario analyses while simultaneously broadening our sustainability risk mapping to encompass environmental, social, and governance dimensions across all sectors in which we operate. Participation was significantly expanded compared to previous years, with active contributions from our group companies, corporate functions, and project teams. Structured workshops combined centralised modelling capabilities with field-level engineering insight and operational expertise, resulting in a more comprehensive and organisation-wide risk identification process. Our data center investments were also incorporated into this forward-looking assessment, ensuring that emerging business lines are evaluated within both climate transition pathways and the wider sustainability context from the outset.

As a result, climate and sustainability-related risks and opportunities are now more systematically embedded within our corporate risk management framework. The consolidated risk inventory reflects short, medium, and long-term horizons

and operates as a dynamic management instrument rather than a static disclosure tool. This integrated approach enhances our resilience against physical, transition, and broader sustainability risks, while also strengthening our ability to identify strategic opportunity spaces, ranging from energy transition technologies and efficiency-driven engineering solutions to digital infrastructure and evolving stakeholder expectations.

Parallel to these analytical developments, 2025 marked a structural shift in the reporting environment in Türkiye. With the mandatory implementation of the Turkish Sustainability Reporting Standards (TSRS), sustainability and climate disclosures are now more firmly aligned with financial reporting principles. In line with the guidance of the Public Oversight Authority (KGK), we publish two complementary reports: this comprehensive sustainability report and a separate TSRS-aligned sustainability report. Together, they reflect a dual commitment to ensuring financial materiality is transparently reported while continuing to communicate our broader environmental and social impact in a holistic manner.

While the financial quantification of sustainability and climate-related risks and opportunities is essential, we remain mindful that impact reporting must not be overshadowed by purely financial metrics. Environmental and social externalities, stakeholder impacts, and long-term societal value creation remain central to how we define responsibility. As a signatory to the United Nations Global Compact, we will continue to publish our Communication on Progress through this report, ensuring that our stakeholders have access to transparent, current, and comprehensive information regarding our governance, environmental, and social performance.

The regulatory and governance transformation in sustainability and climate, following the release of the Climate Law in 2025, is unfolding at a time when Türkiye is preparing to host COP in the coming year. We expect this milestone to further



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accelerate policy development, disclosure expectations, and market discipline. For all companies, this represents not only a compliance challenge but also a positioning opportunity which requires preparedness, analytical depth, and strategic coherence.

Across our projects, sustainability and climate workshops continue to serve as a critical operational bridge between strategy and implementation. Each new project brings unique geographies, regulatory environments, and technical parameters, requiring tailored climate and sustainability risk assessments and

action plans. In 2025, we conducted an extensive and highly productive workshop for the Hinkley Point C Project in UK, where cross-functional participation enabled us to identify project-specific risks, efficiency opportunities, mitigation measures and targets at an early stage. These structured dialogues ensure that sustainability considerations are embedded at early stages rather than addressed reactively.

Our data center investments will play an important role within our sustainability and climate change strategy, ensuring that this

emerging business line is embedded within our governance and transition framework from the outset. Energy efficiency criteria, certification pathways, and resilience considerations are being integrated at the design and construction stages, enabling structured performance monitoring once operational. At the same time, the commissioning of the Kamenó Solar Power Plant and the completion of the high efficiency Kırklareli Combined Cycle Power Plant have strengthened the overall profile of our generation portfolio. With these assets being operational, we are better positioned to define our medium and long term climate ambitions with greater clarity and analytical confidence, building on a more transparent and balanced portfolio foundation, and reinforcing the credibility of our pathway towards our 2050 net-zero emissions commitment.

Looking ahead, Scope 3 emissions reporting will become an increasingly decisive factor in climate accountability. Beyond strengthening our own and our group companies' data collection systems and internal competencies, we are working to enhance data transparency across our value chain. Engaging suppliers, improving data quality, and building shared reporting capacity will be critical components of this next phase. We view this not merely as a reporting obligation alone, but as a structural evolution in how climate responsibility is distributed across value networks.

Integrity and compliance remain foundational to this entire architecture. In 2025, ENKA's Code of Business Conduct, including our Human Rights Policy and Anti-Corruption Policy, was disseminated to the broadest third-party audience since the launch of our structured Ethics & Compliance communication programmes. A total of 23,250 individuals were reached, marking the widest outreach achieved to date. Through structured trainings, third-party engagement processes, whistleblowing mechanisms, and risk-based assessments, we continue to reinforce a governance culture where accountability extends beyond our internal organisation to our wider value chain. As digitalisation advances, we are also evaluating how artificial intelligence-related processes intersect with compliance obligations. Policy updates, governance safeguards, and cross-functional assessments are underway to ensure that AI applications are aligned with ethical standards, data protection principles, and regulatory expectations.

Sustainability Corner



Beyond governance systems, our commitment to human rights and social responsibility also finds expression in education. The Şarık Tara Primary School project, completed in Adapazarı's Taşkısığı neighbourhood, stands as a tangible reflection of ENKA's long-standing commitment to educational development. Opened for education on 10 February 2025, the new facility provides a modern and safe learning environment for future generations. ENKA's social commitment was further reinforced through the ENKA Schools 4th Sustainability Gathering, hosted by ENKA Kocaeli Schools on May 3, 2025, which brought together students from ENKA Schools in İstanbul, Adapazarı, and Kocaeli under the theme “Rights and Wellbeing.” These engagements go beyond awareness-building; they represent the transmission of ENKA's culture, grounded in respect, responsibility, and long-term thinking, to younger generations. By embedding human rights principles in educational dialogue, we reinforce the ethical foundations that underpin our corporate identity.

As we move forward, our priority remains clear: to deepen the integration between sustainability, financial resilience, operational excellence, and ethical governance. The transformation underway is structural, not cyclical. By strengthening analytical capability, reinforcing enterprise-wide risk management, and maintaining transparency across both financial and impact dimensions, ENKA continues to build a sustainability architecture capable of supporting long-term value creation in a rapidly evolving global landscape.

İnci Bozokluoğlu
Corporate Sustainability and Compliance Manager

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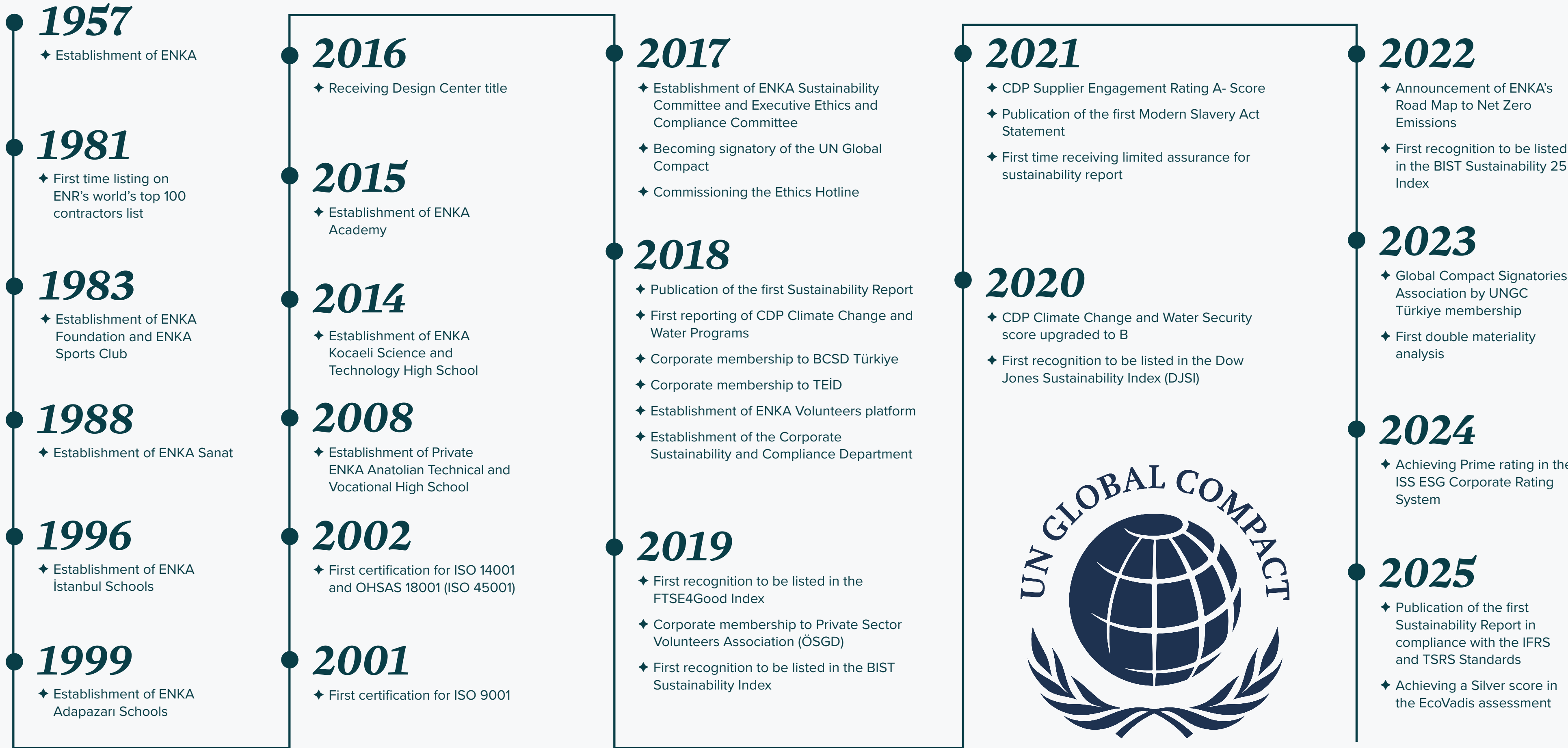
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ENKA's Sustainability Journey



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Sustainability Management at ENKA

At the core of ENKA's sustainability management lies the mission it has adopted since its inception; to utilize its engineering knowledge, skills and experience for the future and well-being of the planet and humanity. In line with this mission, ENKA conducts its activities to enhance its resilience against current and future environmental, social, and economic challenges, and to develop sustainable, long-term solutions. Aligned with national and international standards, its inclusive and innovative Sustainability and Compliance Management plays a vital role in the company's management strategies, while being implemented in an integrated manner with long-established management systems. The company is committed to continuously improving and expanding its sustainability management, which is based on environmental sustainability, social responsibility, and transparent, fair, inclusive, responsible, and innovative governance principles, across all sectors and regions in which it operates. ENKA adopts sustainability as a core principle not only in its business processes but also in its stakeholder relationships, and aims to create value through projects that contribute to social development.

The Board of Directors of ENKA is the highest governance body responsible for sustainability management, including climate change issues. ENKA Sustainability Committee, which is led by ENKA's Chairman of the Board and composed of representatives from various units and departments within ENKA Headquarters and its subsidiaries, continued its activities in 2025 by updating material sustainability topics; reviewing and updating sustainability and climate-related risks and opportunities and assessing their potential financial impacts; revising the sustainability strategy, including climate-related matters, in line with national and international standards as well as updated risks and opportunities; and monitoring and reporting sustainability metrics, targets, and performance across all ENKA Group companies. Meetings of the ENKA Sustainability Committee are held at regular intervals, at least once a year,

with broad participation in an atmosphere of dialogue that provides all the subsidiaries and departments with equal rights to participate and speak.

The Corporate Sustainability and Compliance Department, for its part, continued its activities in 2025 by working to improve the Sustainability Management and Ethics and Compliance Program further, especially in line with the newly published and/or revised national and international regulations and standards; to update the sustainability strategy and policies and ensure that they continued to be implemented in ENKA units and extended throughout ENKA's value chain; to improve sustainability practices within the company and in conjunction with external stakeholders; to represent the company in local and international organisations and events with respect to sustainability and compliance; to audit the projects and subsidiaries for sustainability and compliance; to support the workshops held at the projects to determine their sustainability

and climate change targets, and to monitor the company's sustainability targets and its Environmental, Social and Governance (ESG) performance and to maintain and increase its success in external assessments related to these matters.

In order to integrate sustainability into the strategies and fundamental decisions of the company at the highest level, developments and activities related to sustainability management and information on performance in this area are reported to the ENKA Board of Directors through a management review report published annually by the Sustainability and Compliance Department, as well as via the meetings of the Sustainability Committee. In this way, the decisions made and the progress shown in sustainability are closely monitored and evaluated at a high level. Information on how ENKA performed in 2025 against the ENKA Sustainability Goals can be found under the heading “*Our Sustainability Performance*” and at the end of each relevant main section of this report.

ENKA's sustainability management has a strong and effective monitoring and auditing mechanism to identify, monitor, and integrate sustainability risks and opportunities, including climate-related risks, into its management strategies. In this context, ENKA's Board of Directors and the Sustainability Committee regularly review the effectiveness of strategies each year, assess sustainability performance, and ensure that decisions, progress, metrics, and targets are monitored. Additionally, all activities carried out in line with sustainability goals are supported by impact analysis, risk and opportunity management processes conducted in compliance with national and international standards. The governance approach and all disclosures regarding sustainability risks and opportunities, including climate-related issues, are detailed in the “*Control Mechanisms, Risk and Opportunity Management*” section.

✦ *For ENKA's Sustainability Policy, please click.*



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Sustainability Strategy and Goals

Through its Sustainability Strategy, which addresses environmental, social, and economic dimensions in an integrated manner, ENKA enhances its long-term value creation potential and strengthens its ESG approach both within the company and across its entire value chain. ENKA's sustainability strategy encompasses climate change mitigation and water management strategies and is continuously reviewed and updated, taking into account the company's areas of impact, material topics, sectoral requirements, global and local best practices, trends and megatrends, national and international commitments, regulatory requirements, and key risks and opportunities. In the development of the strategy, physical and transition risks, opportunities, climate scenario analyses, local and global regulations, existing and potential national and international standards, sustainability developments, sectoral benchmarking analyses, SWOT analysis, and financial statements and analyses covering sustainability-related matters are taken into consideration. As a result of this comprehensive assessment process, ENKA's sustainability strategy has been established in line with its areas of impact and interaction, priority topics for stakeholders, and the UN Sustainable Development Goals. The strategy is reviewed annually by the Corporate Sustainability and Compliance Department, taking these criteria into consideration, with input provided by the Sustainability Committee Members, the Board of Directors, and the Executive Board Members. Accordingly, revisions to the strategy are reviewed, audited, and approved by the Chairman of the Board of Directors.

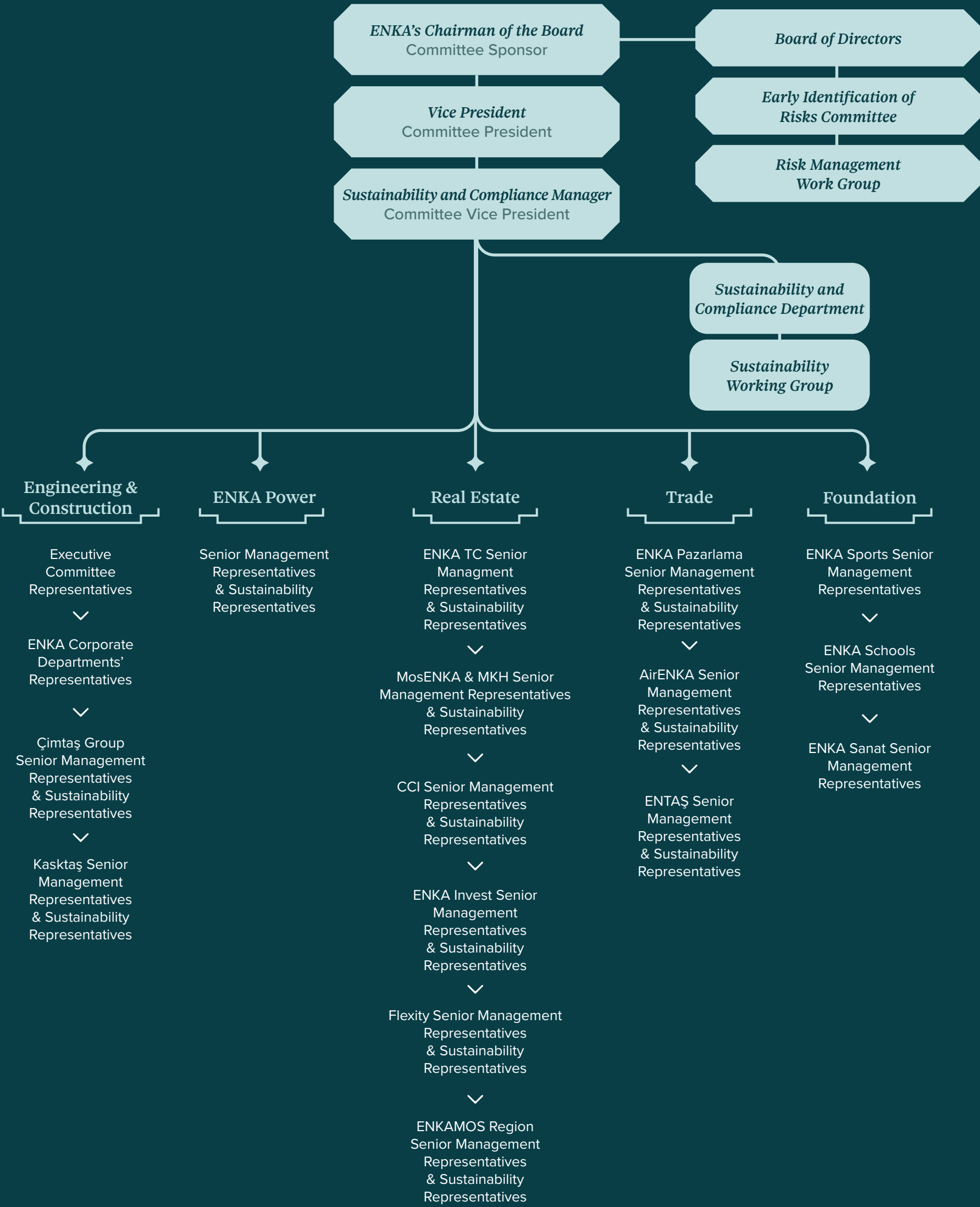
The process of identifying sustainability and climate change goals for the company was conducted under the leadership of the Corporate Sustainability and Compliance Department and with the participation and contributions of various groups of stakeholders. During the course of this process, working groups were set up within the subsidiaries, consulting firms were employed, the views of NGOs and sustainability initiatives

were sought out, and support was obtained from academic institutions. In addition, the expectations of customers, regulatory authorities, and ESG rating agencies were taken into consideration; Intergovernmental Panel on Climate Change (IPCC) scenarios were utilized; and the views of supply chain representatives were incorporated. The goals identified were examined by the Chairman of the Board of Directors and took effect upon his approval. At ENKA's projects, workshops are held in order to determine project-specific targets for sustainability and climate change consistent with ENKA's overall sustainability and climate change goals. The workshops are led by the Project Management Teams. The outputs are subjected to a technical assessment by the Corporate Sustainability and Compliance Department and enter into force upon the approval of the relevant member of the Executive Committee. Sustainability targets are determined for the short, medium and long term in an approach to sustainability which is integrated into the corporate strategy. In determining these targets, all due attention is paid to compliance with the IFRS S1, S2 and TSRS S1, S2 standards, the carbon footprint, financial, operational and environmental metrics, and financial and operational investment strategies. The targets have a comprehensive and transformative impact on all the dimensions of ESG.

On the basis of the targets adopted, performance criteria that incorporate sustainability and climate change issues, have been identified for managers and employees. The monitoring of compliance with these criteria is carried out by the relevant member of the Executive Committee and the Human Resources Department under the supervision of the Chairman of the Board of Directors. In the same way, evaluation and performance criteria have been included in the assessments of suppliers and subcontractors.

✧ [For ENKA's Sustainability Targets, please click.](#)

Sustainability Committee Organization Chart



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Sustainability Strategy

The Sustainability Strategy transparently sets out the Company's current position and its forward-looking vision with respect to sustainability. In this context, the updated ENKA Sustainability Strategy consists of three main sections.



Our Business and Principles

ENKA,

- ◆ Maintains an Ethics & Compliance Program to ensure open, honest and transparent communication with all stakeholders in accordance with applicable national & international laws and regulations, as well as company values and industry standards.
- ◆ To protect its employees, assets, and institutional knowledge, adopts an integrated risk management approach covering environmental, social, economic, compliance and cybersecurity risks and opportunities, including sustainability and climate change, along with financial and non-financial brand management and reputation risks.
- ◆ Implements a comprehensive audit and control mechanisms to ensure compliance with legal requirements, ENKA procedures and policies, international standards and customer expectations.
- ◆ Adopts customer-oriented business approach and enhances customer satisfaction with its work of high quality and on time services, products and projects.
- ◆ As an investor and EPC/EPCC contractor, assesses the potential environmental and social impacts of its operations and develops plans to eliminate or avoid negative impacts, increase positive impacts and create community investment opportunities.
- ◆ Combines its engineering expertise with cutting-edge applications to benefit both the international community and the engineering and construction industry.
- ◆ Promotes sustainable business strategy throughout its value chain, raises awareness among its employees and across its suppliers and subcontractors via training opportunities and evaluates the environmental and social compliance of its suppliers and subcontractors.
- ◆ Works to improve its R&D capabilities and accelerate innovation across the organisation to adapt and respond changing global conditions with best solutions benefiting both customers and society.
- ◆ Strives to take part and to play a pioneering role in various initiatives, carried out for mutual learning and development, through its memberships of national and international associations, institutes, unions and industrial organizations, and participates in working groups as part of its efforts to work together with its stakeholders.
- ◆ Develops business continuity and disaster recovery programs and keeps its crisis management strategy and structure sound and up to date.

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Our People & Community

ENKA,

- ◆ Respects human rights and assesses the human rights impacts of its investments and operations as part of its social impact assessment process.
- ◆ Includes its stakeholders in the decision-making mechanisms of the company and provides transparent, effective, participatory and bidirectional communication channels in its relations with its stakeholders.
- ◆ Strives to leave a positive legacy for society, considering the needs of the region and expectations of communities in which it operates and fosters the economic development of the host countries by creating local employment and local procurement opportunities and promoting supplier diversity.
- ◆ Contributes to the welfare and development of local communities, disadvantaged groups and indigenous people through the infrastructure and superstructure projects and social investments and invests in education, sports, culture and arts.
- ◆ Prioritizes the physical and mental health and safety of its employees and its subcontractors' employees operating at ENKA's premises or acting on behalf of ENKA.
- ◆ Assesses potential health and safety impacts of its services and products and eliminates any potential adverse impacts.
- ◆ Embraces equitable, diverse and inclusive culture and contributes to the personal and professional development of its people through equal training opportunities.
- ◆ Aims to improve working environments, increase employee satisfaction, ensure respect for employee rights, and form more motivated and collaborative workforce by increasing employee loyalty through active employee engagement.
- ◆ Supports the development of the architecture and engineering professions and also the growth of a responsible generation by spreading sustainability awareness among its employees and among its students through ENKA Schools.

Our Planet

ENKA,

- ◆ Assesses, measures and reports its environmental impacts and climate change risks and develops plans and procedures to reduce them.
- ◆ Commits to reach net zero emissions in its operations by 2050 and takes actions to reduce direct and indirect emissions from its projects, operations and supply chain.
- ◆ As an investor and EPC/EPCC Contractor, offers and/ or takes part in environment-friendly projects, solutions and products to partner its customers for the transition to a low carbon economy.
- ◆ Strives to improve the energy performance and efficiency of its operations and invests in renewable energy.
- ◆ Embeds a strategy for responsible sourcing and ensures resource and material efficiency while monitoring its own operations and its suppliers' compliance.
- ◆ Adopts a responsible water management approach, identifies risks related to water, uses site-specific strategies to minimize impact of water withdrawal, consumption and discharge on the quality and supply of water, reduces its water footprint and increases efficiency in its operations.
- ◆ Implements a waste management approach by prioritizing elimination at its source and increasing reuse and recycling in its businesses and promoting circular practices in its supply chain.
- ◆ Ensures protection and conservation of biologically diverse ecosystems by taking appropriate measures in line with its project-specific biodiversity action plans developed in accordance with impact assessments and baseline studies of flora & fauna.
- ◆ Promotes afforestation and protection of the existing forests and adopts green office practices while providing environmental trainings to its employees and subcontractors to raise awareness.

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Stakeholder Engagement

At the core of ENKA's value creation model lies transparent, effective, and constructive stakeholder communication, carried out in line with the principles of diversity and inclusion. While conducting its activities, the company addresses the expectations and needs of its stakeholders with an ethical, fair, and transparent approach and strives to incorporate their opinions and feedback into business processes and decision-making mechanisms.

ENKA's relationships with its stakeholders are built on the principles of mutual trust, transparent communication, and active engagement. The company establishes a diverse communication and interaction network that includes various segments of society at both local and international levels and aims to continuously enhance this network. With this approach, ENKA continues its efforts to develop meaningful collaborations with a wide range of stakeholders, from local communities to international organizations.

ENKA defines all individuals, groups and organizations that directly or indirectly affect or are affected by its activities, goals and policies as stakeholders of the company. Accordingly, the main stakeholders of the company are its employees, customers, business partners, shareholders, independent audit and rating agencies, community stakeholders, supply chain, public institutions and academic organizations. ENKA categorises its stakeholders based on various criteria that include the degree and their potential to affect or be affected by ENKA's activities, strategies, risks, opportunities, policies and goals; their areas of influence; their representational authority; their responsibilities and their relationships with the company. The unique communication channels have been developed specifically for each group of stakeholders, and the frequency of communication has been determined. The stakeholder groups with which ENKA engages, the communication platforms used and the frequency of communications are presented in [Annex 4](#).

All developments and announcements concerning ENKA are promptly shared with all stakeholders via the ENKA newsletters,

which are the primary channel for internal communications, and the ENKA corporate website and official social media accounts, which are the primary channel for external communications. In addition to these communication channels, feedback that may contribute to ENKA's processes is collected regularly, and responses are given effectively to stakeholders' concerns or questions, through the regularly published corporate reports, the audits conducted at projects and subsidiaries, supplier audits, employee surveys, customer satisfaction surveys, training activities, workshops, meetings with local communities and authorities, and meetings with all business partners.

The company's Ethics Hotline and ethics email address have become one of the most effective and accesible communication channels which stakeholders can use to consult on issues of concern, seek answers to their questions, and share their complaints or opinions. Additionally, grievance mechanisms established in projects provide a reliable communication channel for various stakeholder groups, including employees, local communities, suppliers and subcontractors to share their opinions, suggestions, and complaints. Through these mechanisms, all notifications are transparently evaluated, and regular status updates are provided to the notifying parties at every stage of the process.

The feedback which ENKA obtains from its efforts to establish an effective dialogue with its stakeholders enables the company not only to understand and respond to their needs and expectations but also to determine its priorities, strategies and targets in a more comprehensive manner. Besides current



needs and expectations, the stakeholder feedback also affects the risks and opportunities generated by factors such as developments in the field of sustainability, technological progress, legal arrangements and socioeconomic changes. In the context of its risk management approach, ENKA acts within a life-cycle perspective and is able to meet the expectations of its stakeholders effectively. One of the most tangible outcomes of effective stakeholder engagement is ENKA's sustainability strategy and the sustainability action plans developed in line with this strategy. To monitor changes in stakeholder priorities and ensure alignment with evolving expectations, ENKA conducted its latest materiality assessment in 2025, which is updated biennially. Changes in sustainability priorities, updated through broad participation from diverse stakeholder groups, as well as

the Company's performance in this regard, are disclosed to all stakeholders through the sustainability report published annually.

Following the publication of the previous sustainability report, all feedback and recommendations provided by internal and external stakeholders, as well as the suggestions of the Sustainability Committee members, were taken into consideration in the preparation of this report. Within the scope of the "Reporting Matters" project conducted by BCSD Türkiye's, the evaluations of the previous report based on the criteria of "Principles," "Content," and "Experience," as well as the feedback and recommendations shared during feedback meetings, were taken into consideration in the preparation of this report.

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Corporate Memberships and Collaborations

ENKA believes that achieving long-term and impactful progress in sustainability and climate change mitigation requires an approach supported by multi-stakeholder engagement and strong collaborations. Accordingly, it considers its corporate memberships and partnerships as key platforms that foster knowledge sharing and enhance collective impact.

In this context, ENKA aims to develop solutions to environmental and social challenges through effective collaborations and joint initiatives with its stakeholders, while also fostering platforms for mutual learning and development at both local and global levels. ENKA is a member of various national and international associations, institutes, unions, and sectoral organizations, and takes an active role in working groups, contributing its knowledge and experience to initiatives with diverse objectives, while committing to be a leader in this field. This approach also enables ENKA to reflect stakeholder perspectives, proactively assess sustainability-related risks and opportunities, including those related to climate, and strengthen its strategic decision-making capabilities accordingly.

Since 2017, ENKA has been a signatory to the United Nations (UN) Global Compact (UNGC) and has strongly supported the ten principles in all its operations. Every year, ENKA publishes its performance with respect to these ten principles as an annual communication on progress report through its sustainability reports. ENKA also continues to be a member of the Business Council for Sustainable Development Türkiye (BCSD Türkiye), which is the regional network and business partner of the World Business Council for Sustainable Development (WBCSD), and of the Ethics and Reputation Society (TEİD), Türkiye's most influential nongovernmental organisation in the areas of establishing a culture of ethics and compliance within institutions and combating corruption and bribery.

ENKA is a member of the Building Services Research and Information Association (BSRIA), which provides access to an extensive network, technical consultancy services, and up-to-date publications and training opportunities to support companies in improving their environmental and operational performance in the fields of building services, facility management,

and construction. In addition, ENKA maintains its membership in the United Nations Global Compact Signatories Association, which was established to promote the widespread adoption of the Ten Principles of the United Nations Global Compact within the Turkish business community and to contribute to Türkiye's sustainable development by advancing responsible business practices. ENKA is also a member of the International Pipe Line & Offshore Contractors Association (IPLOCA), which operates globally to elevate standards in the pipeline and offshore construction industries, support the exchange of technical knowledge, encourage collaboration, and raise awareness on critical issues such as sustainability and safety.

ENKA's Chairman of the Board is a member of the CEO Council, an initiative that brings together leading Chairpersons and CEOs in Türkiye, aiming to take action on key business issues, lead projects that create social impact, and organize collaborative platforms and engagements.

In addition, ENKA's Corporate Sustainability and Compliance Manager serves on the Audit Board of the Ethics and Reputation Society (TEİD), of which ENKA is a corporate member, as well as on the Audit Board of the Private Sector Volunteers Association (ÖSGD). Furthermore, since 2020, the Corporate Sustainability and Compliance Manager has been serving as an instructor in the "Ethics and Compliance Management Certificate Program" organized by TEİD Academy, delivering training titled "Sustainability, ESG, and Ethics," which aims to develop professionals who will establish and manage ethics and compliance structures within companies.

The organizations, of which ENKA and its subsidiaries are members, are listed in [Annex 5](#).

The working groups in which ENKA is involved are as follows:

- ◆ Environment and Climate Change Working Group, which contributes to the development of environmental policies in Türkiye and the related regulatory framework, conducts research, evaluates the effective implementation of such regulations, and provides recommendations to relevant institutions and organizations,
- ◆ Gender Equality Working Group, which carries out studies aimed at supporting the development of the social structure in Türkiye by identifying barriers to women's equal participation in education, professional life, and politics, raising awareness, and developing solution proposals,
- ◆ Sustainability and ESG Working Group, established by TEİD to conduct research on ESG criteria, organize events for sharing knowledge and best practices, and develop training content and guidance materials,
- ◆ Diversity and Inclusion Working Group, established by TEİD to emphasize the importance of diversity and inclusion in the business world, facilitate the sharing of best practices, and contribute to the development of a roadmap that offers common solutions,
- ◆ UN Global Compact Türkiye Diversity and Inclusion Working Group, established to support signatories in Türkiye in developing policies and practices that create impact in their operations and value chains, and to promote the adoption of diversity and inclusion across the business world by raising awareness through collaboration among the public sector, civil society, and the private sector,
- ◆ TÜYİD Sustainability Working Group, established to monitor ongoing sustainability initiatives in capital markets, provide input where necessary, and coordinate efforts aimed at further development in this area.

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Double Materiality Analysis

ENKA identifies topics of critical importance to its operations, strategy, and performance, as well as stakeholder expectations, through sustainability materiality assessments conducted biennially. The outputs of these assessments guide the development of the Company’s sustainability strategy, the determination of related metrics and targets, the establishment of relevant plans and procedures, and the definition of the reporting scope. In addition, these assessments enable a holistic evaluation of potential impacts on the Company’s current and projected financial position, financial performance, and cash flows. ENKA's materiality analysis is based on the UN Global Compact, the Global Reporting Initiative (GRI), IFRS S1 and S2 Standards, and TSRS S1 and S2 Standards, along with EFRAG IG:1 Materiality Assessment Implementation Guidance, the European Financial Reporting Advisory Group (EFRAG) and the European Sustainability Reporting Standards (ESRS) frameworks. In line with increasing and evolving reporting and transparency requirements, ENKA's current double materiality analysis was conducted by the Corporate Sustainability and Compliance Department in 2025. The next materiality analysis is planned to be conducted in the last quarter of 2027.

Within the scope of the Double Materiality Analysis conducted in 2025, which integrates both the “outside-in” and “inside-out” perspectives, existing and potential impacts, as well as risks and opportunities related to sustainability and climate-related topics, were assessed. In this context, the list of topics to be assessed under the double materiality approach has been identified at the initial stage. In determining the list of topics, a comprehensive review was conducted, including literature screening and analysis of practices in comparable sectors. Key references included the World Economic Forum (WEF) Global Risks Report, the Intergovernmental Panel on Climate Change (IPCC) Assessment Reports, the Climate Disclosure Standards Board (CDSB) Framework Application Guidance, sectoral and industry developments, sustainability reporting standards and frameworks (GRI, IFRS, TSRS, TCFD, TNFD, SASB, CDP, CSRD, ESRS), criteria of rating agencies and indices (such as S&P and FTSE4Good), the UN Sustainable Development Goals (SDGs), customer specifications, the previous period’s sustainability priorities, reports of international organizations, and global best practices. As a result of this process, a total of 24 topics were identified. The identified topics were evaluated across two axes:

ENKA’s environmental, social and economic impacts related to these topics, and the potential impact of these topics on ENKA's value creation capacity and financial performance.

In determining the stakeholder groups eligible to participate in the materiality process, their potential level of influence was considered a key criterion. The online surveys developed for this purpose were shared via email with the identified stakeholder groups. Approximately 450 respondents from various stakeholder groups participated in the survey, including the Sustainability Committee, ENKA Group’s senior management, employees, suppliers, subcontractors, non-governmental and professional organizations, subsidiaries, customers, business partners, financial stakeholders, and universities.

In determining the material topics, in addition to the results of materiality surveys conducted with internal and external stakeholders, an analysis was carried out taking into consideration reports of international organizations; environmental, social and economic impact assessments; the outcomes of corporate and sustainability-related risk and opportunity analyses and the short, medium and long-term financial implications of these risks and opportunities on strategy and decision-making; global and sectoral trends and regulatory developments; feedback collected from stakeholders throughout the year; as well as the outcomes of national, international and sectoral conferences and events. Both quantitative and qualitative factors were taken into account in the analysis.

As a result of the materiality assessment, the topics classified as “Highly Material” were primarily addressed under the main sections of the report. Topics classified as “Material” and “Other Topics” were included progressively under the main and sub-sections of the report, in line with the external trends and needs analysis conducted by the Sustainability and Compliance Department following the materiality assessment.

A table illustrating the alignment of these topics with the Sustainable Development Goals, the principles of the United Nations Global Compact, and ENKA's Sustainability Strategy is presented on the adjacent page. The matrix showing the results of the Double Materiality Analysis is provided on the following page.

Highly Material Sustainability Issues

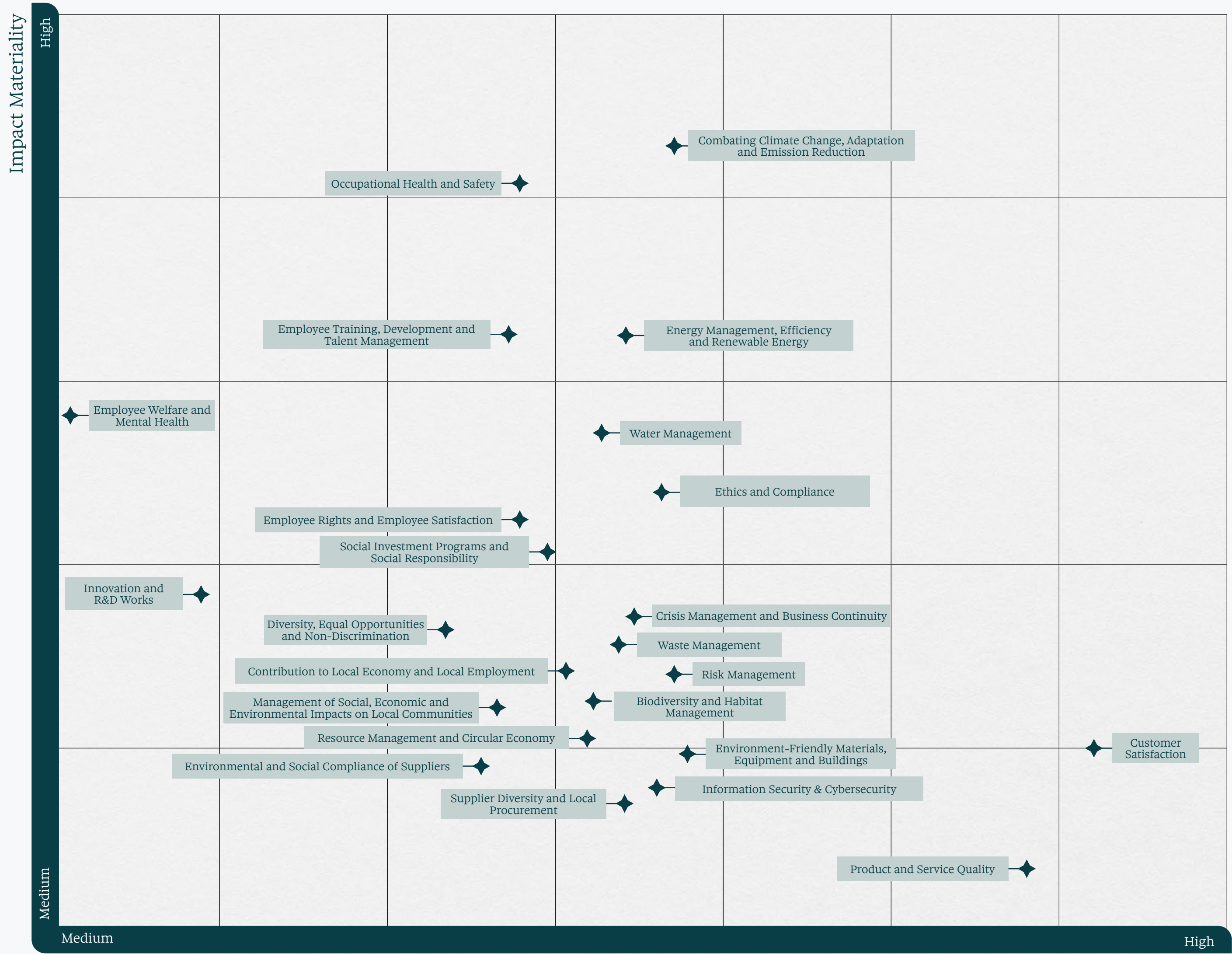
Related Strategy Pillar	Highly Material Issues	Contributed Sustainable Development Goals				Relevant UNGC Principles
<u>Our Planet</u>	Combating Climate Change, Adaptation and Emission Reduction	6 CLEAN WATER AND SANITATION	7 AFFORDABLE AND CLEAN ENERGY	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	7, 8, 9
<u>Our Planet</u>	Energy Management, Efficiency and Renewable Energy	14 LIFE BELOW WATER	15 LIFE ON LAND	17 PARTNERSHIPS FOR THE GOALS		7, 8, 9
<u>Our People & Community</u>	Occupational Health and Safety	3 GOOD HEALTH AND WELL-BEING	8 DECENT WORK AND ECONOMIC GROWTH			1, 2
<u>Our Business & Principles</u>	Ethics and Compliance	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS	1, 2, 3, 4, 5, 6, 10
<u>Our Planet</u>	Water Management	6 CLEAN WATER AND SANITATION	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	14 LIFE BELOW WATER		7, 8, 9
<u>Our People & Community</u>	Employee Training, Development and Talent Management	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	10 REDUCED INEQUALITIES		1, 2, 3, 4, 5, 6
<u>Our Business & Principles</u>	Customer Satisfaction	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE				-
<u>Our Business & Principles</u>	Crisis Management and Business Continuity	11 SUSTAINABLE CITIES AND COMMUNITIES	13 CLIMATE ACTION	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS	-
<u>Our People & Community</u>	Employee Rights and Employee Satisfaction	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	10 REDUCED INEQUALITIES		1, 2, 3, 4, 5, 6
<u>Our Planet</u>	Waste Management	6 CLEAN WATER AND SANITATION	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	14 LIFE BELOW WATER	15 LIFE ON LAND

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Double Materiality Matrix



Highly Material Issues

- ◆ Combating Climate Change, Adaptation and Emission Reduction
- ◆ Energy Management, Efficiency and Renewable Energy
- ◆ Occupational Health and Safety
- ◆ Ethics and Compliance
- ◆ Water Management
- ◆ Employee Training, Development and Talent Management
- ◆ Customer Satisfaction
- ◆ Crisis Management and Business Continuity
- ◆ Employee Rights and Employee Satisfaction
- ◆ Waste Management

Material Issues

- ◆ Risk Management
- ◆ Social Investment Programs and Social Responsibility
- ◆ Product and Service Quality
- ◆ Contribution to Local Economy and Local Employment
- ◆ Environment-Friendly Materials, Equipment and Buildings
- ◆ Biodiversity and Habitat Management
- ◆ Information Security & Cybersecurity
- ◆ Diversity, Equal Opportunities and Non-Discrimination
- ◆ Resource Management and Circular Economy
- ◆ Supplier Diversity and Local Procurement

Other Issues

- ◆ Management of Social, Economic and Environmental Impacts on Local Communities
- ◆ Environmental and Social Compliance of Suppliers
- ◆ Innovation and R&D Works
- ◆ Employee Welfare and Mental Health

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Our Business and Principles

“Anticipate. Align. Advance.”

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

10 REDUCED INEQUALITIES

11 SUSTAINABLE CITIES AND COMMUNITIES

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

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Sustainability Corner



Considering the environmental, technological, and operational dimensions of our manufacturing and engineering activities from a long-term perspective, we see that sustainability has become a fundamental element that strengthens our company’s transformation capacity.

This approach, rooted in ENKA’s deep engineering expertise, brings together a culture of efficiency, traceability, and responsibility under a single framework, enabling our production methodologies to evolve through a systematic progression.

In energy and material-intensive sectors, cost pressures, supply chain expectations, carbon regulations, and technological advancements necessitate the restructuring of production infrastructures. As Çimtaş, we have addressed this transformation as a priority area of focus and completed our infrastructure investments to ensure that all our facilities operate on renewable energy. With the transition of our production facilities in Türkiye and China to solar energy in 2023, we have shifted to a structure that directly and permanently reduces our carbon footprint.

In addition, we continue our comprehensive preparatory efforts for the Digital Twin infrastructure, which aims to establish a more data-driven structure for the traceability of our manufacturing processes and energy management in the long term. The phased integration of this system into our facilities will create a dynamic structure that continuously enhances the management of operational performance and environmental impact.

Our production of steel towers and turbine components for the wind energy sector for more than twenty-five years clearly demonstrates that we have provided a long-term and uninterrupted contribution to the transition to low-carbon economies. This experience shows that Çimtaş’s sustainability approach is not limited to today’s requirements; rather, it is built upon an engineering capacity that serves the energy solutions of the future. As a result of this continuously increasing contribution, ENKA ranked first worldwide in the “Wind Generation” category according to the ENR Global Sourcebook 2022 results.

We do not view our sustainability approach as limited solely to reducing the carbon impact of our own operations; we also contribute to solutions aimed at managing the existing carbon in the atmosphere. The production of pressure vessels used in the ongoing CO₂ capture project in Stockholm constitutes a concrete example of the engineering support we provide to global technological advancements in this field. These projects strengthen our approach of taking responsibility not only for one part of the carbon cycle, but for its entirety.

This threefold framework—reducing our own carbon footprint, contributing to low-carbon energy sectors, and supporting the management of atmospheric carbon—defines the holistic structure of Çimtaş’s sustainability vision, shaped by ENKA’s sustainability approach at the engineering and manufacturing scale.

This framework not only defines the sectors in which we operate; it also reflects the technological evolution of our manufacturing identity in terms of materials, processes, and engineering. Our activities, historically shaped by steel-based production, have expanded into a broader metallurgical domain with the manufacturing of advanced components used in the space and aerospace industries. This transformation clearly confirms that our production culture is grounded in the capacity to adapt to high-precision technologies and to consistently maintain process planning discipline, regardless of the type of raw material.

Çimtaş’s production culture is built upon the engineering experience we have gained across a wide range of scales.

The ability to bring together, within the same structure, our high-volume production experience in international mega projects and the micron-level precision required by aerospace and space programs demonstrates that our technical capability can advance independently of scale.

In our future vision, we aim to achieve a more comprehensive integration of 3D manufacturing technologies—currently used in our prototypes—into our processes, and in the long term, to develop our production capacity for components of advanced technologies such as quantum computers. The fact that the components we produce are now included not only in global projects but also in orbital programs is the clearest indication of the level this production culture has attained.

In the upcoming period, we aim to advance our transformation simultaneously across technical, sectoral, and organizational domains.

In the technical domain, while deepening our energy efficiency investments, we plan to gradually integrate our digital twin-based management system into our facilities and accelerate our efforts toward precision manufacturing and low-carbon process alternatives.

In the sectoral domain, we aim to strengthen our role in sectors that define the technical requirements of the future, such as high-efficiency energy facilities and aerospace—and to reinforce our position in these fields as a long-term engineering partner grounded in high standards.

In the organizational domain, we aim to institutionalize the principles of traceability, data integrity, and continuous improvement across all our operations by integrating our sustainability approach more systematically into decision-making processes, supply chain management, quality assurance, and human capital development.

We position 2025 as a transition year in which energy transformation and digitalization become tangible and carry our technical capacity forward. As Çimtaş’s production journey evolves into a technical capability that now extends into orbit beyond international project networks, we are resolutely preparing to meet both our environmental obligations and the evolving industrial demands of the coming period.

Cem Orkun Sarısoy
Chairman of the Board, Çimtaş

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Ethics and Compliance Program

ENKA conducts its operations in line with the principles of integrity, transparency, accountability, and full compliance with applicable legislation. The Company’s way of doing business is grounded in its corporate values, internal policies and procedures, and strict adherence to local and international regulations. This approach forms the basis of its relationships with employees, customers, suppliers, and all other stakeholders. All ENKA employees are responsible for upholding a culture of safe, high-quality, and sustainable operations. Within this framework, ENKA ensures full compliance, under its Ethics and Compliance Program, with applicable local and international legislation; sanctions and trade regulations; anti-bribery and anti-corruption provisions; competition rules; data protection obligations; and the fundamental principles set forth in the Universal Declaration of Human Rights. The Company applies its ethical standards and principles of fair, transparent, and honest business conduct without exception, even in geographies where legal frameworks may be limited or insufficient.

ENKA requires all its employees, representatives, subsidiaries, suppliers and subcontractors to establish fair, honest, impartial, transparent and accountable relationships with all the colleagues, communities, public authorities and competitors with whom they interact during their activities, and to comply fully with the relevant national and international laws and regulations. ENKA communicates its rules, ethical values and management structure to all of its employees through the “ENKA Code of Business Conduct.”

✧ [For ENKA Code of Business Conduct, please click.](#)

ENKA’s Code of Business Conduct was reviewed in 2025, as part of the regular annual review, by the Corporate Sustainability and Compliance Department. During this review, no updates were deemed necessary, and no changes were made to the Code. The Code is published on ENKA’s corporate website upon the approval of the Chairman of the Board of Directors of ENKA, and is accessible to all stakeholders. The Code of Business Conduct is available in eight languages; English, Turkish, Russian, Arabic, Georgian, Serbian, Hindi and Mongolian, and applies to all managers and employees at all levels, including the senior management and the Board of ENKA and its subsidiaries.

In 2025, the Executive Ethics and Compliance Committee, which was established to ensure the efficiency and impartiality of the Company’s ethics and compliance program, was

actively involved in assessment and management of ethics and compliance risks, the assessment, investigation and resolution of incidents reported to the Company’s whistleblower channels, as well as in the examination of the findings of Ethics and Compliance Audits and of the corrective actions taken. In addition, the Audit Committee and the Chairman of the Board of Directors inspect the Company’s ethics and compliance program by periodically reviewing the reports that are submitted by the Corporate Sustainability and Compliance Department, audit reports and performance indicators.

✧ [For more information about the Executive Ethics and Compliance Committee, please click.](#)

Raising Concerns

ENKA maintains an Ethics Hotline and an e-mail address to ensure open and transparent communication, allowing employees, local communities and all parties with whom business relationship are maintained (suppliers, subcontractors, subcontractor employees, customers, business partners, public authorities, non-governmental organizations etc.) to report any violations of the Code of Business Conduct or company policies and to obtain advice on any related issues that are unclear to them.

All employees and all relevant stakeholders can submit reports to these channels voicing any concerns that they are unable to resolve through discussions with their managers or with the local project management. Any form of ill-treatment, including sanctions or discrimination, and retaliation is strictly prohibited to those who make any reports to these channels.

Reports made to the whistleblower channels are classified and passed on to the Executive Ethics and Compliance Committee. All kinds of reports that fall within the scope of application of the reporting channels are meticulously assessed, investigated and concluded, and the complainant is informed of the outcome.

✧ [For detailed information on ethics reporting channels, please click.](#)

Ethics Hotline
+90 (212) 376 10 10

Ethics E-mail Address
ethics@enka.com



“Stakeholder Aspect

Christopher E. Tierney
*Acting Chief Ethics & Compliance Officer
Manager of Legal Compliance, Bechtel*

Bechtel is committed to partnering with organizations that uphold the same uncompromising standards for ethics and compliance. That commitment is reflected in our three-decade-long partnership with ENKA. In 2016, we further strengthened this relationship by signing a Joint Compliance Protocol, formalizing our shared approach to ethics and compliance across all of our activities.

This includes compliance with applicable regulatory requirements; the maintenance of an ethics and compliance program; appropriate due diligence on any third parties we may engage to execute our work; consistent and recurring training; joint investigations into allegations of misconduct; and audit testing to ensure elements of the compliance protocol are being implemented properly and effectively. Through our dedicated compliance staff, we address issues promptly when they arise on our projects. We work together to resolve concerns and use each situation as a lesson for current operations and future training.

This disciplined and structured approach has underpinned every aspect of our work. Bechtel and ENKA have successfully supported the delivery of major infrastructure projects across Central and Eastern Europe since the 1990s, including motorways in Türkiye, Croatia, Albania, Romania, and Kosovo. Currently, we are delivering work in Serbia and North Macedonia. Together, we have delivered more than 750 kilometers of motorway and dozens of major bridges — work that has been recognized with numerous international honors.

These projects have strengthened regional connectivity — opening trade corridors, generating jobs, supporting economic growth, and enhancing quality of life. Building on this track record, we look forward to continuing to deliver complex infrastructure together with an unwavering commitment to quality and integrity.

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At the Bled Compliance and Ethics Conference (BCEC 2025), held on 9–10 October 2025 in Bled, Slovenia, and organized by the European Institute of Compliance and Ethics (EICE), an international event was conducted that brought together sector professionals and academia to share best practices in ethics and compliance at both local and global levels.

ENKA's Sustainability and Compliance Manager, İnci Bozokluoğlu, participated as a speaker in the session titled “Compliance and Sustainability: A Competitive Edge or a Regulatory Must?” During the session, insights were shared on organizations’ motivational drivers in compliance and sustainability, key challenges encountered, transformation processes, and practical implementation examples. An article summarizing the conference notes and reflections has been published in issue 40 of the INmagazine by the Ethics and Reputation Society.

✧ [For INmagazine Issue 40, please click.](#)

ENKA's whistleblower channels are announced primarily on its website, as well as via newsletters published throughout the ENKA Group and on posters in local languages posted in locations visible to employees at project sites and at subsidiaries' premises. Furthermore, the details and addresses of these channels are shared with all employees during orientation training and Code of Business Conduct training.

In addition to the corporate whistleblower channels, grievance mechanisms are established at ENKA projects to allow employees and local communities to report. All grievances submitted to these mechanisms are handled according to corporate procedures and in line with the principles that apply to the corporate whistleblower channels. Persons who make reports to the corporate whistleblower channels or grievance mechanisms are not subjected to any negative treatment and are protected from any retaliation, and their confidentiality is safeguarded.

In 2025, the ethics reporting channels were used by employees of ENKA and its subsidiaries, by former employees, by subcontractor employees and by suppliers. A significant portion of the reports were made to acquire information or to discuss matters falling outside the scope of the channels. A breakdown of the reports within the scope is shown on the right.

Ratio of Operations That Corruption Risks Analysis Conducted: 100%

Ratio of Operations That Human Rights Risk Analysis Conducted: 100%

Ratio of Operations That Ethics and Compliance Audits are Performed: 100%

All of the reports related to whistleblower mechanisms in 2025 were concluded and closed. All of the allegations made in the reports were addressed in accordance with corporate procedures, and confidentiality was ensured in all cases. As a result of the concluded reports, employment of 5 employees was terminated, and a decision was made not to engage with 4 companies again. During the year, no reports related to bribery and corruption issues were made via the whistleblowing channels, no employee was subjected to disciplinary action or any other penalty on these grounds and no contract was terminated for this reason.

Across the entire ENKA Group, all new employees receive training on the Code of Business Conduct as part of the onboarding program. In addition, the online and classroom ENKA Code of Business Conduct trainings, developed to ensure that all employees clearly understand the information provided to them regarding ENKA's ethics and compliance management, anti-bribery and anti-corruption policy, human rights approach, and working conditions, are delivered to all employees of ENKA and its subsidiaries. In 2025, this training was provided in China, Mongolia, Serbia, the United Kingdom, Türkiye, North Macedonia, Germany, Russia, and other countries. In these locations, the training is also delivered to local employees and employees from other countries with subtitle or interpreter support in their native languages.



In 2025, a total of 13,750 employees received over 9,900 person-hours of training under the Code of Business Conduct (including human rights and anti-corruption policies) and the Ethics & Compliance Program. In addition, 9,500 subcontractor, supplier or partner employees received 8,000 person-hours of training within this framework.

Number of Reports Made by Years



Breakdown of Whistleblower Reports by Subjects in 2025

1- Human Resources	22
2- Violation of Procedures / Misconduct	28
3- Mobbing or Communication Issues	12
4- Consultation / Information	19
5- Issues Related to Subcontractors and Supplier Companies	26
6- Information Security	3
7- HSE and Security	3
8- Diversity and Inclusion	2
9- Conflict of Interest	2
10- Other	15

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Ethics and Compliance for Suppliers

ENKA expects all individuals, groups, and organizations it collaborates with or plans to work with to fully comply with applicable national and international laws, regulations, and standards, and to act in accordance with the ethical culture and principles adopted by the Company. In this context, ENKA requires all suppliers, subcontractors, consultants, dealers, and business partners (collectively referred to in this report as “Suppliers”) to conduct their activities in compliance with the ENKA Supplier Code of Conduct, which includes the sustainability approach expected from ENKA’s suppliers.

✦ For the Supplier Code of Conduct, please click.

As required by ENKA’s corporate procurement procedures, the Supplier Code of Conduct and the procedure to be followed in the event of a violation are communicated to all suppliers before any contract is signed. In addition, all contracts signed with suppliers include provisions stating the requirements for companies and their employees to carry out their activities in compliance with ENKA Supplier Code of Conduct, and recognize ENKA’s right to carry out audits and to terminate the contract in the event of a violation of the Supplier Code of Conduct, including violations of human rights, anti-bribery and anti-corruption policies, etc. Details of the training and auditing activities carried out with suppliers as part of the ethics and compliance program are given in the *“Responsible Supply Chain Management”* section of the report.

Human Rights

ENKA places respect for universal human rights among its key priorities. This approach constitutes a cornerstone of the Company’s sustainability vision, particularly aimed at ensuring a fair and inclusive transition during transformation processes in the energy and construction sectors. In all its activities, ENKA operates in accordance with its ethical principles and applicable laws, maintaining a commitment to respect the human rights outlined in the Universal Declaration of Human Rights, to comply with the requirements of the United Nations Global Compact (UNGC), of which it is a signatory, and to adhere to relevant conventions published by the International Labour Organization (ILO). Additionally, ENKA takes into account the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and the IFC Performance Standards in its operations.

ENKA’s all operations and investments are assessed in terms of human rights. Through this assessment process, human rights-related risks are identified and efforts are made to eliminate, mitigate or control these risks. As well as guiding ENKA’s operational and investment decisions, human rights and sustainability criteria are included among its supplier and subcontractor selection and performance evaluation criteria.

ENKA assesses human rights-related risks on a sectoral and regional basis. In both cases, previous human rights assessments, risk analyses, the outputs of engagements with stakeholders and the reports published by official bodies and NGOs are taken into consideration. The “Human Rights Guidance Tool of the UNEP Finance Initiative” publication is taken as a reference for sector-based evaluations. Among the most prominent issues raised in these evaluations are the prevention of forced labour and child labour, respect for the right to collective bargaining and the right to organise, controls for migrant workers and human trafficking, and occupational health and safety. ENKA’s policy and the rules to be followed regarding these and other human rights issues are clearly stated in the ENKA Code of Business Conduct and the Supplier Code of Conduct.

ENKA has prioritised training in those areas where a high level of human rights risk has been detected as a result

of the assessments. Through the ENKA Code of Business Conduct and Human Rights training, which has been provided throughout the ENKA Group, ENKA’s rules were communicated to employees and awareness was raised among them about human rights. With regard to occupational health and safety, an area with a high level of risk, a total of 1,412,209 person-hours of occupational health and safety training was delivered in 2025 in all the locations in which ENKA operates. Regarding human trafficking, another issue with a high level of risk, a total of 845 hours of “Human Trafficking Awareness” training was provided to 3,600 employees in high-risk regions.

ENKA’s annual Modern Slavery Act Statement covering its efforts to combat modern slavery and human trafficking, including forced and child labour, has been published on its corporate website¹ as required by the Modern Slavery Act 2015 of the United Kingdom. ENKA makes use of its due diligence and supplier assessments and audits in order to assess the high-risk human rights issues across its whole value chain. Detailed information on the supplier assessments and audits carried out in 2025 is provided in the *“Responsible Supply Chain Management”* section of the report.

Stakeholder engagement and partnerships play a key role in ENKA’s human rights strategy. ENKA develops various joint programs by maintaining regular contact with local authorities, human rights-focused platforms, and non-governmental organizations (NGOs) in the countries where it operates, aiming to enhance employee well-being and ensure the protection of their rights. In Kazakhstan, for example, a country where ENKA has been working on projects for many years, ENKA has an Industrial Relations department specifically serving those of its employees who are Kazakh citizens. This department conducts joint activities for its Kazakh citizen employees with the Office for Employment, Social Programs and Marital Status Registry in the region concerned.

Child labour and forced labour are strictly prohibited across the entire value chain, covering not only the operations of ENKA and its subsidiaries but also the activities of suppliers and subcontractors with whom the Company collaborates. To this end, the activities of ENKA and its subsidiaries are regularly

inspected in terms of human rights and compliance with the ENKA Code of Business Conduct through ENKA internal audits and Ethics and Compliance audits. In addition, ENKA and its group companies do not collaborate with any suppliers that have a negative record for unregistered, child or youth employment and forced labour. In this context, suppliers are audited within the framework of Supplier Sustainability Audits. Besides, further controls are also carried out during periodic project audits conducted by the relevant project units.

During the routine controls and audits carried out in the reporting period, no cases of forced labour or child labour were encountered at ENKA or its subsidiaries and suppliers and also no such report has been received through the Company’s whistleblowing mechanisms.

In all regions in which ENKA and its subsidiaries operate, the rights to organise and to collective bargaining as defined by the relevant laws and regulations, is abided by and employees’ and suppliers’ rights to set up or join trade unions are respected. No request or complaint in this respect was conveyed to ENKA during the reporting period and no violations were found during internal audits. ENKA Ethics Hotline and e-mail address, as well as the project grievance mechanisms, are in operation, allowing employees and suppliers to report their requests and/ or complaints on such matters and on other human rights issues.

The Tengiz Oil Field Development Works in Kazakhstan is the project of ENKA İnşaat in which all local employees work under a collective bargaining agreement. Additionally, there are unionized employees at the ongoing Hinkley Point C (HPC) Nuclear Power Plant Turbine Island Piping Prefabrication and Erection Works Project in the United Kingdom. The employee distribution details for the relevant projects and Çimtaş Group are provided in the tables on the next page.

¹https://www.enka.com/allfiles/pdf/ENKA-Modern-Slavery-Act-Statement-2025_ENG.pdf

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Distribution of Unionized Employees

	White Collar Employee	Blue Collar Employee	Total
Number of Union Member Employees at Tengiz Oil Field Development Works	29	61	90
Number of Union Member Employees at HPC Project	28	158	186
Total	57	219	276

At Çimtaş, one of ENKA's subsidiaries, trade unions are active and collective bargaining is implemented.

Employees Covered by Collective Bargaining Agreement (CBA) or Union Membership at Çimtaş

Location	Union Name	Total Number of Employees	Employees Covered by CBA	Rate of Employees Covered by CBA
Çimtaş Steel	Turkish Metal Union	485	285	61%
Cimtas Pipe	Turkish Metal Union	2,012	1,516	75%
Çimtaş Shipyard	Türkiye Ports, Docks, and Shipyard Workers' Union	201	101	50%
Çimtaş Precision Machining	Turkish Metal Union	488	320	66%
Cimtas Ningbo	Cimtas Ningbo Labour Union	365	365	100%
Total		3,531	2,587	73%

Combating Bribery and Corruption

Aligned with the principles of integrity and transparency, ENKA adopts zero tolerance for bribery and corruption in all its operations. The Company's anti-bribery and anti-corruption policy, which outlines this principle, is shared with all stakeholders through the ENKA Code of Business Conduct and the Supplier Code of Conduct.

In all its operations, ENKA conducts business ethically, fairly, and transparently, in full compliance with local and international laws, and expects the same standards to be upheld by its employees, business partners, and all parties with whom it engages. ENKA maintains its strong anti-corruption program by utilizing comprehensive control and audit mechanisms, effective policies and procedures, and risk assessments. As a

result, it ensures full compliance with the International Financial Reporting Standards and the United Nations Global Compact, to which it is a signatory.

ENKA Code of Business Conduct, including its anti-corruption policy, applies to all employees (including managers, the Board of Directors, and employees of subsidiaries). Training is provided for employees, business partners, suppliers, contractors, and other stakeholders on this topic. In addition to these training sessions, up-to-date information about the Code of Business Conduct and the anti-bribery and anti-corruption policy is shared through newsletters published company-wide.

✦ [For Anti-Bribery and Anti-Corruption Policy, please click.](#)

The Code of Business Conduct training, incorporating ENKA's anti-bribery and anti-corruption policy, was delivered to 23,250 people in 2025. Among those who received the training were a total of 48 representatives of ENKA's senior management and members of its Audit Committee, Corporate Governance Committee, Early Identification of Risks Committee and Executive Ethics and Compliance Committee.

ENKA may be exposed to potential corruption risks due to the location of its operations or supply chain activities in certain countries with a high perceived level of corruption. All operations of ENKA and its subsidiaries are assessed for bribery and corruption risks, as well as compliance with human rights, by the Early Identification of Risks Committee, the Risk Management Working Group, the Corporate Sustainability and Compliance Department and the project management teams². Based on the results of these risk assessments, the structures of internal control mechanisms, audit scope and periods, and training plans are reviewed, organized, and necessary procedure revisions are determined.

During risk assessments conducted by ENKA based on the index prepared by Transparency International for the regions in which it operates, local supply chains were identified as a source of risk for combating corruption. ENKA communicates its anti-bribery and anti-corruption rules, as part of its Supplier Code of Conduct, through its corporate website, newsletters, workshops and training activities, and shares them directly with all suppliers, subcontractors and business partners before any contract is signed. The Supplier Code of Conduct is included in ENKA's all supplier and subcontractor contracts, along with legal compliance requirements.

Anti-bribery and anti-corruption assessments are made of all suppliers and subcontractors that cooperate with ENKA during the course of their selection and performance evaluations, and ENKA does not work with companies which have any kind of negative record in this regard. No cases of corruption were encountered during supplier audits conducted in 2025, and ENKA received no allegations of corruption related to suppliers. Information about suppliers with which business relations were terminated because they did not meet the sustainability criteria, which include items related to anti-bribery and anti-corruption, is given in the [“Responsible Supply Chain Management”](#) section of this report.

² Bribery and corruption risks are analysed on a country basis using “TRACE Bribery Risk Matrix Scores” as a reference for bribery risks and the “Transparency International – Corruption Perceptions Index” as a reference for corruption risks.

In addition to the control mechanisms, the Ethics Hotline and other whistleblowing mechanisms can be used by employees, suppliers, subcontractors and business partners to communicate cases or suspicions of bribery and corruption of any kind and consequently serve as an important instrument for identifying risks in this area.

During the reporting period, no criminal cases were filed against the Company on charges of corruption and no business contracts were terminated due to corruption; nor did the Company pay any penalty for reasons of bribery or corruption during this period.

ENKA also supports anti-corruption efforts beyond the Company's borders. To this end, it is actively maintaining its commitment to the UN Global Compact and its membership of the Ethics and Reputation Society (TEID). Through its Ethics and Compliance Program, ENKA is also contributing to the achievement of UN Sustainable Development Goal 16 on “Peace, Justice and Strong Institutions”.

ENKA communicates with the public authorities in the countries in which it operates in a transparent manner, and in compliance with the fair competition laws of the relevant country, and follows a principle of not adopting any political views institutionally, and not providing in cash or in kind, direct or indirect aid or support to political organisations and persons in countries where it operates. ENKA maintains the same ethical, transparent and fair approach in its relations with its competitors; avoids all forms of behaviour that may be anti-competitive, provides training for its employees and avoids actions that might constitute steps towards monopolization and the formation of trusts. In the reporting period, there were no cases of anti-competitive behaviour, monopolization or trust forming identified and no court cases were filed against the Company.

ENKA and its subsidiaries act in full compliance with the laws of the countries where they operate, with respect to the taxes they pay, the reporting thereof, and the keeping of accounting records. Information on taxes and the related audit reports can be found in the [ENKA Annual Report](#).

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Control Mechanisms, Risk and Opportunity Management

Throughout all its operations, ENKA ensures full compliance with all applicable local, national, and international laws and regulations. In this regard, ENKA's Code of Business Conduct, procedures, and policies have been designed to provide employees with the necessary guidance and direction. The corporate departments at ENKA Headquarters support the projects in these respects and simultaneously act as a control mechanism. Any type of action that may breach the law, could cause material and reputational damage to the Company and/or might be considered a criminal offence or a violation of human rights or an instance of corruption is avoided and prevented by the control mechanisms, and such matters are treated with caution and monitored carefully. Compliance with national and international legislation and standards is also evaluated through these control mechanisms. All these processes are managed with a lifecycle approach throughout the value chain.

ENKA's basic control mechanisms include its corporate departments, management systems and process control procedures along with the software used for process management. Following these control mechanisms, the Company's Ethics and Compliance Program and its components serve as a secondary defence mechanism. Aside from these mechanisms, all ENKA projects and subsidiaries are regularly audited by the ENKA internal audit team and independent external auditors as well as by their own internal audit teams. Within the scope of the annual audit plans, comprehensive audits consisting of policy and performance-based process control, financial statements and reports, cost control, compliance with local and international legislation, ethics and compliance, anti-bribery and anti-corruption, social and human rights compliance, occupational health and safety, sustainability framework that covers climate related issues and environmental management, information security and quality audits are carried out. These audits are conducted by the experienced internal audit teams in compliance with the International Standards on Auditing and reported to the senior management. Corrective actions are taken immediately for detected nonconformities.

Within the scope of ENKA's internal audits, ethics and compliance audits are also conducted at the ENKA projects and subsidiaries with an emphasis on anti-bribery and anti-corruption, human rights, employee rights, grievance mechanisms and risk management. Moreover, project sustainability audits are carried out which prioritize the management of climate change and sustainability risks and opportunities, the development and implementation of project-specific sustainability and climate change plans and procedures, and the monitoring of the project sustainability targets.



In 2025, audits were conducted across all ENKA projects and subsidiaries.

The great majority of the audits were conducted on-site through site visits. The remainder were conducted remotely using online communication tools. In addition to the audits performed by ENKA's internal audit team, the audit teams of the subsidiaries and projects also continue to carry out their own internal audit activities. A multistakeholder approach is adopted at ENKA for the control and auditing process and in compliance with this approach, its management systems are regularly audited by independent audit firms. No case of bribery, corruption or violation of human rights was encountered during the internal and external audits conducted, nor was any major deficiency detected with respect to the requirements of sustainability and climate change. Additionally, in audits covering climate-related sustainability issues, deficiencies were identified in the sustainability procedures of 5 ENKA projects and 1 ENKA subsidiary. These deficiencies were addressed and resolved within the month following the audit, and the audit findings were closed.

Risk and Opportunity Management

At ENKA, risk management is regarded not merely as a control mechanism, but as a strategic management tool that supports corporate resilience and sustainable value creation. Structured in full integration with a strong corporate governance framework, this system aims to enhance predictability across all areas of operation and to effectively manage the impacts of uncertainties. This risk management approach strengthens the Company's legal compliance while also supporting its principles of transparency and integrity. Enterprise Risk Management (ERM) at ENKA is structured so as to encourage the participation of multiple stakeholders, to monitor changes and trends and to keep track of international standards and developments. Risk management is a part of all ENKA's processes and activities; all the units and departments of the Company contribute to risk management, and a risk-based thinking approach is promoted by ENKA's senior management. Risk management at the Company is headed by the Board of Directors and the Early Identification of Risks Committee, which reports to the Board of Directors, along with the Risk Management Working Group, which operates under the Committee. The responsibilities of the Committee include implementing an effective risk management program throughout the Company, ensuring the early detection of risks that might jeopardize the existence and sustainability of the Company's value chain, and ensuring that the necessary actions are taken to eliminate, mitigate or control these identified risks.

The Early Identification of Risks Committee convenes at least once every two months and at least six times a year and consists of the Non-Executive Members of the Board of Directors. The Risk Management Working Group was established to identify corporate risks, to evaluate any identified risks, and to determine and monitor risk reduction or elimination methods. Department managers and project management teams are primarily responsible for the operational risks that pertain to their own activities. These teams report risks that are considered to be critical or of high priority to the Working Group and the Committee.

Risks identified at the projects and in Headquarters operations are evaluated and scored according to their probability and potential impacts. In order to eliminate the risks with the highest risk scores, responsible managers are appointed at company and/or group levels. The identified risks are categorized, in accordance with the risk management strategy, into those that are to be “avoided, transferred, mitigated or accepted”. This risk management strategy has been formulated to keep the risks below the threshold determined by the Board of Directors. All these risk-related processes, the risk management structure and methods also apply to identification and analysis of risks related to sustainability and climate change.

Considering ENKA Group companies and their fields of activity, the risks addressed include those at a strategic, financial, legal, operational, external environment and brand management scale, as well as sustainability risks related to ethics and compliance, human rights, anti-corruption, climate change, biodiversity and natural resources and interactions with communities. Risks related to sustainability and compliance are also identified early and eliminated with a proactive approach, thanks to the efforts of the Corporate Sustainability and Compliance Department and the Sustainability Committee in areas of risk identification, stakeholder communications and the monitoring of international trends, standards and practices. ENKA's all risks related to sustainability and climate change are addressed and managed as an integral part of the Enterprise Risk Management system. The diagram on the next page shows the hierarchy of Enterprise Risk Management at the Company, which applies equally to the management of risks related to sustainability and climate change.

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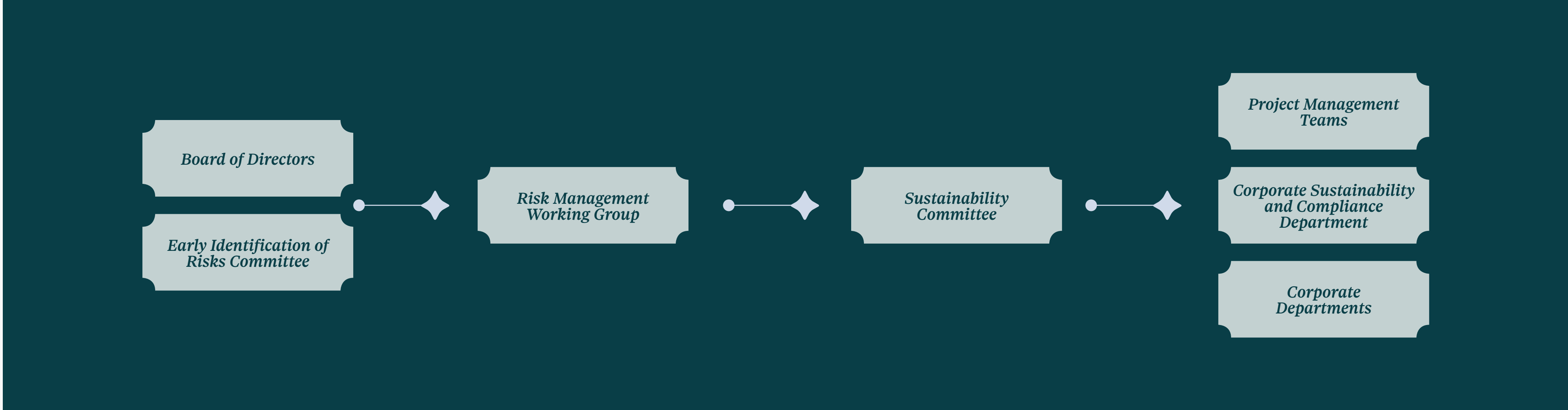
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The members of the Board of Directors and the Early Identification of Risks Committee consist of individuals who are experienced in risk management and experts in their sectors. The Risk Management Working Group is made up of managers from Headquarters who are experienced in the identification and management of risks in their own fields.

When determining and managing risks associated with sustainability and climate change, the Board of Directors and the Early Identification of Risks Committee receive technical support from the Sustainability Committee and the Corporate Sustainability and Compliance Department, which also inform the Board and the Committee about the latest sustainability issues, risks and opportunities, strategic and financial impacts of risks and opportunities and the performance of the Company through biannual reports. Sustainability risks, in particular, can have significant impacts on financial performance and capital distribution. In this context, the technical support and reports provided by the Sustainability Committee and the Corporate Sustainability and Compliance Department offer critical information about sustainability trends/mega trends, global and local developments, risks, opportunities, and the Company's performance. This information also constitutes input to the strategic decision-making processes of the Board of Directors and the Early Identification of Risks Committee. By addressing risks related to sustainability and climate change from a

strategic perspective and integrating sustainability risks and opportunities into the way it shapes the Company's investment decisions, the Board of Directors increases the Company's short, mid and long-term sustainable growth potential and strengthens its financial performance as well. The impacts of risks and opportunities on financial condition, financial performance, and cash flows in the short, medium, and long term are evaluated together with the Company strategy and are explained in the Sustainability and Climate Change Risks and Opportunities table in [Annex 6](#).

Risk and opportunity assessments are regularly updated and, on an annual basis, the results of these evaluations are used in updating the Company's strategy, developing audit and control plans, revising procedures and policies, integrating controls and procedures with other internal functions, updating communication plans, defining current and future goals, analyzing criteria for goals, and identifying training needs. In this way, risk management process is integrated into strategic management processes. The business continuity plan, designed to fully align with the Company's risk and opportunity management mechanisms and to support these processes, is being implemented with proactive approaches aimed at ensuring the continuity of operations. The plan is integrated with the Company's strategic goals, which include sustainability objectives, and includes scenarios and actions

aimed at ensuring the uninterrupted continuation of critical processes and the backup of key employees. Various scenarios are considered for managing potential impacts related to information technology, the supply chain, natural disasters, social, financial, and legal issues, and climate change, with the aim of enhancing ENKA's resilience to potential risks that may affect its operations and addressing opportunities.

ENKA's risk and opportunity management activities, along with business continuity efforts, are supported by a materiality mechanism integrated into the Company's strategic decision-making processes. Risk assessments, opportunity approaches, and sustainability materiality analyses, including climate-related issues, are addressed through a double materiality approach. The results of the materiality analysis are compared every two years, and additional controls are defined for overlapping risks, which are then regularly monitored at more frequent intervals. Additionally, in this process, opportunities are also thoroughly analyzed, and potential areas for development that could contribute to the Company's strategic goals are assessed.

ENKA's risk management includes mechanisms and procedures established within the Company to identify, monitor, and eliminate risks, as well as international commitments and guidelines that are also considered under the scope of ENKA's adherence to the United Nations Global Compact (UNGC),

TSRS 1 and 2, and IFRS S1 and S2 Standards in the areas of sustainability, ethics and compliance, human rights, anti-corruption, environment, energy management, and climate change. These also include the Financial Stability Board (FSB) Task Force on Climate-related Financial Disclosures (TCFD) Recommendations, along with integrated management standards such as ISO 9001, ISO 27001, ISO 14001, ISO 50001, and ISO 45001, which ENKA follows, is audited for, and certified under. In addition, ENKA's risk management follows good practices such as the ISO 31000 Risk Management Standard and the COSO Enterprise Risk Management Integrated Framework. Official reports and publications of internationally recognized organizations and sectoral associations are also used to determine sustainability and climate change risks. These reports and publications include the World Economic Forum Global Risks Report and the Conference of the Parties (COP) outputs and SASB sector-specific risks.

The most prominent sustainability and climate change risks and opportunities identified during assessments made in 2025 are provided in [Annex 6](#). Details of the activities carried out to mitigate these risks are included in the relevant sections of this report where the corresponding material topics are discussed as indicated in that table.

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Assessment of Sustainability Risks and Opportunities

The approach to evaluating sustainability risks and opportunities details ENKA's strategic and integrated risk management structure and comprehensively addresses risks and opportunities that are expected to affect future financial viability. This approach provides a critical analysis to understand the impact of risks and opportunities on ENKA's operational and financial processes and to plan the right actions within the framework of strategic management.

The assessment of sustainability and climate change risks and opportunities is carried out under the leadership of the Board of Directors, with all approvals obtained at the Board level. Additionally, it is assessed in an integrated manner with the Company's strategic and financial risk and opportunity management processes. The Board of Directors ensures that risks and opportunities are integrated into the Company's overall strategy and continuously monitors and evaluates the short, medium, and long-term impacts of these processes.

In the assessment of risks and opportunities, global developments and requirements arising from international standards are taken into consideration, together with the criteria defined in the materiality analysis and the TSRS sectoral guidance, as well as the related metrics and targets. Accordingly, through the studies updated in 2025, significant risk and opportunity topics were identified, and their impacts on the Company's short, medium, and long-term financial position, cash flows, and financial performance were analyzed.

In the assessment of sustainability and climate-related risks and opportunities, a comprehensive analysis has been conducted based on the duration, impact, and likelihood of occurrence of the risk or opportunity. The duration of the risk is categorized into short, medium, and long-term periods. These definitions are aligned with and integrated into ENKA's strategic decision-making processes, supporting sustainability criteria and targets. Thus, the current and anticipated impacts of sustainability and climate-related risks and opportunities on the Company and its value chain, along with where they are concentrated, are revealed through detailed analyses. Additionally, the likelihood of occurrence has been defined, and the impacts have been classified from the lowest to the highest level. With this approach, risks and opportunities in environmental, social, and governance dimensions have been systematically addressed.

From an environmental perspective, focus areas such as emissions management, energy management, waste management, biodiversity, and water stress-related issues

were assessed, and both operational impacts and strategic opportunities were analyzed. From a social perspective, topics including occupational health and safety, equality, diversity and inclusion policies, and areas with potential to create societal impact were addressed both within the Company's operations and across its value chain. From a governance perspective, assessments were conducted covering ethics and compliance processes, transparency, the promotion of ethical standards, reputation management, and the implementation of risk management policies.

Qualitative and quantitative analysis methods are used together in the assessment of sustainability and climate change risks and opportunities. Qualitative analyses provide insights into the impacts on operational processes and the reflections of risks and opportunities on the value chain, while quantitative analyses allow for the association of these impacts with measurable outcomes. These analyses are structured in line with sectoral benchmarks and national and international guidelines and have been directly integrated into strategic decision-making processes.

ENKA addresses its climate-related risks in detail, covering all its operations and value chain. Each identified risk is clearly classified as either a physical risk or a transition risk. Physical risks encompass the impacts of changing and extreme weather conditions, temperature increases, access to water resources, water stress, and natural disasters on operational processes. Transition risks, on the other hand, encompass topics such as carbon pricing approaches, regulatory changes, energy, and the transition to a low-carbon economy.

Climate-related assessments were supported by scenario analyses. Detailed information on the scenario analyses conducted is provided in the “*Climate Action*” section of the report. The analyses carried out within the framework of climate scenarios enabled the evaluation of ENKA's strategic resilience. These scenarios played a critical role in planning for current impacts in the short term, operational requirements in the medium term, and the achievement of sustainability targets in the long term. At the same time, potential impacts on financial performance were also taken into consideration.

Details of the scopes used in the assessment, the impacts presented in relation to risks and opportunities, and the assessment results can be accessed in the Sustainability and Climate Change Risks and Opportunities table provided in *Annex 6*.

Responsible Supply Chain Management

ENKA does not limit its understanding of sustainable value creation to its own operations across the geographies in which it operates; rather, it considers extending this approach throughout its entire value chain as a strategic priority. In its collaborations with suppliers (including subcontractors, service providers, dealers, consultants, representatives, and all other business partners, hereinafter referred to as “suppliers”), sustainability policies, responsible business conduct principles, and ethical standards are taken as the basis; reducing environmental impacts, respecting human rights, ensuring occupational health and safety, and promoting transparent and accountable governance practices are among the key evaluation criteria. By adopting a business model based on long-term and mutually beneficial development with its suppliers, ENKA aims to strengthen the sustainability culture across its value chain. To achieve this objective, ENKA leverages various tools, including the Supplier Code of Conduct³, risk management practices, supplier selection and evaluation processes, audits, training activities, improvement initiatives, and supplier engagement activities.

ENKA's supplier selection and management processes are based on the principles of transparency, integrity, and fairness. ENKA aims to ensure that all operations within the supply chain are conducted ethically, adopts a responsible sourcing approach, fosters inclusivity, and creates economic opportunities and value for local communities. In this regard, the supplier selection, procurement, and supplier evaluation processes are systematically carried out in accordance with the corporate procedures and other requirements prepared by ENKA and its subsidiaries, in alignment with these principles and in line with the competencies of the suppliers. All payments from ENKA to its suppliers are made in accordance with criteria specified in contracts.

ENKA manages all its procurement processes via the ENKA Global Vendor Network (EGVN) and the ENKA Global Procurement Management System (EGPS). EGVN serves as a database on which suppliers are registered and evaluated. EGPS is used to manage all stages of the processes of procurement and warehouse management.

In Supply Chain Management, ENKA utilizes E-RFQ (electronic request for quotation) and E-Tender applications, which enhance transparency and traceability while providing more accessible tender management with equal opportunities for suppliers. In 2025, training was provided to 87 ENKA employees on E-RFQ applications, and to 150 employees on the EGPS, EGVN, and

E-Tender systems. In addition, training was provided to 4,609 employees of suppliers/ subcontractors to make it possible to conduct bidding and tender processes with suppliers transparently and in accordance with the Supplier Code of Conduct. Within the Çimtaş Group, more than 36,300 person-hours of training were provided to approximately 12,400 subcontractor and supplier employees in 2025 on the Code of Business Conduct, ethical practices, occupational health and safety, environmental management, and technical issues.

ENKA conducts a holistic pre-qualification process for its suppliers. In this context, companies with which ENKA is to enter into business relations are subjected to a comprehensive and detailed pre-qualification process based on the volume of the product or service to be purchased, risk level, supplier assessment results, time and cost analyses, quality analyses, social and environmental performances, the business experience of the supplier as well as sustainability and compliance criteria such as water consumption, energy management, climate policies, carbon footprint and waste management measurements, commitments to work in line with human rights, anti-bribery and anti-corruption practices, occupational health and safety systems, practices related to employee rights and social responsibility practices. During the prequalification assessments, the EGVN evaluation scores and ratings of companies which ENKA has worked with before are controlled, and ENKA does not engage with those which have performed poorly or which have violated policies on human rights, combating bribery and corruption and ENKA Supplier Code of Conduct or the laws.

ENKA classifies its suppliers by strategic importance and risk category. For the firms that are to be engaged with for the first time, “Restricted Party Screening” service is used to benefit from the data of governments and research institutions in order to check that the firms in question are not named in any national or international sanctions lists, have not been linked to terrorist activities, tax offences, bribery and corruption offences or money-laundering, and are legally eligible to work with.

ENKA displays its commitment to responsible construction and responsible procurement practices through its collaborations as well as in its own activities. Likewise, ENKA conducts joint work on shared platforms and within the chambers of professionals and associations in its industry with a view of developing innovative approaches in terms of sustainability and to ensure progress in the sector.

³ All suppliers may convey their complaints, opinions and suggestions through the procurement and subcontractor management units of the projects in addition to Ethics Hotline.

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Supplier Assessments and Audits

ENKA operates evaluation systems on EGVN to measure the performance of suppliers in terms of performance, schedule, cost, quality, occupational health and safety, environmental, sustainability and climate, ethics and compliance, human rights and social aspects. The evaluation results are accessible by all relevant employees of ENKA. To this end, ENKA's supplier and subcontractor performance evaluation questionnaire addresses evaluation criteria for sustainability issues such as ethics and compliance, compliance with ENKA Supplier Code of Conduct, environmental and social performance, sustainability and carbon emissions reporting, human rights, and combating bribery and corruption as well as criteria for operational performance.

Suppliers Received Performance Evaluation in 2025

ENKA İnşaat

5,080

In 2025, ENKA İnşaat assessed 60% of its partner companies on ethics, human rights, anti-bribery and anti-corruption, quality management, occupational health and safety (OHS), environmental issues (including emissions, waste, water, and energy management), and social aspects. Of the companies evaluated, 14% were categorized as high-risk. As a result of the assessment, no major environmental or social non-compliances were identified; however, 29 companies that did not meet the economic, contractual, or legal criteria of the evaluation, as well as 5 companies that violated the Supplier Code of Conduct, were excluded from cooperation and added to the list of non-engageable suppliers.

In 2025, within the ENKA group companies, 19% of all suppliers were audited regarding the Supplier Code of Conduct, environmental, social, ethical, and compliance issues, while 23% were subject to supplier performance evaluation, including sustainability criteria. Additionally, 170 companies were evaluated in line with sustainability criteria for the first time in 2025.

Supplier sustainability audits focus on ethics and compliance, human rights and employee rights, combating bribery and corruption, social compliance, occupational health and safety and environment, waste, emissions and energy management. No cases of child labour or forced labour were encountered and no cases of corruption were detected during the audits. In the light of the audits, areas requiring improvement were identified and suppliers were obliged to plan the necessary corrective actions

ENKA Group

5,417

and prepare sustainable action plans. The actions taken in line with these plans were monitored. In this way, it was intended to contribute to the improvement of their existing systems. In this context, corrective and improvement actions were defined for 43 suppliers, and their follow-up was carried out.

According to ENKA Supplier Code of Conduct, all suppliers, subcontractors and service providers that having a business relationship with ENKA have to respect the rights of their employees to establish or join independent trade unions and their rights to organize at the workplace. During the reporting period, no violations of the employees' right to organize or engage in collective bargaining were encountered at supplier companies and no reports, complaints or denunciations about such issue were received. Similarly, during the reporting period, no cases of child labour or forced labor were encountered at supplier companies and no reports, complaints or denunciations were received on this matter.

In accordance with ENKA procedures, any cases of noncompliance identified during supplier evaluations and audits are officially communicated to the management of the supplier as soon as possible. Depending on the type of noncompliance and stipulations of the contract with the supplier, measures that can be taken include request for corrective actions, warnings, impositions of penalties or terminations of contracts.

Ratio of Suppliers Trained on Supplier Code of Conduct in 2025

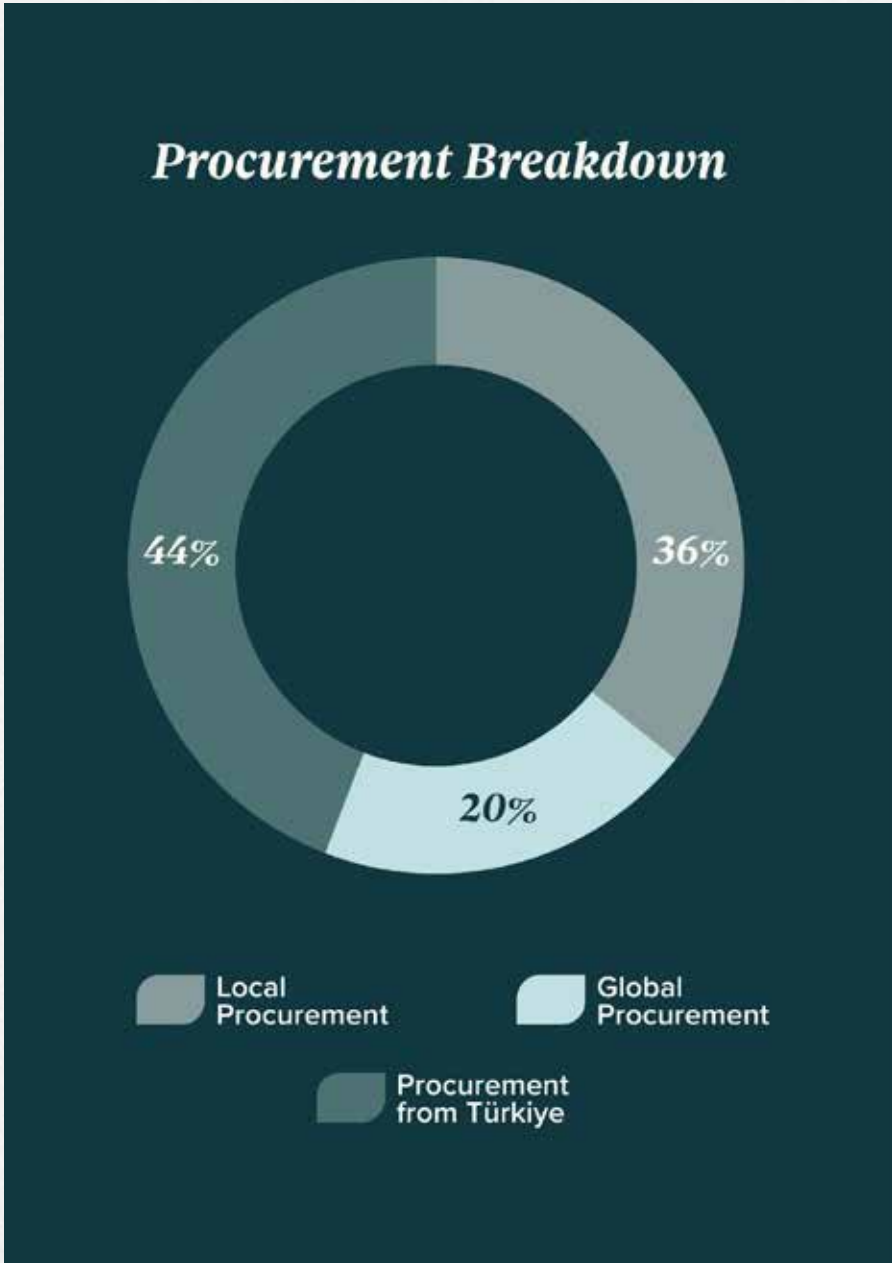
39.8%

Local Procurement

Together with its projects and subsidiaries, ENKA operates in various regions of the world. It supports the economic progress and development of local communities in these regions by carrying out substantial volumes of local procurement. ENKA defines the term “local suppliers” as suppliers registered in the countries in which it operates.

While supporting the development of local communities, ENKA's local procurement strategy also minimizes its environmental and social impacts and limits carbon emissions by reducing the amounts of resources consumed due to the logistics of international procurement. The geopolitical developments that have been taking place since 2022 have led to an increase in local procurements and, in some regions, to procurement from Türkiye.

The breakdown of the procurement operations of ENKA İnşaat among local suppliers, suppliers in Türkiye and global suppliers within the reporting period is presented in the chart below.



The direct contribution of ENKA to the local economies in the countries where it carried out the highest amounts of local procurement is shown in [Annex 7](#).

Where technical specifications and standards are met, ENKA subsidiaries prioritize local suppliers. In 2025, the proportion of local suppliers reached 94% at ENKA Power, 74% at ENKA Pazarlama, 91% at Çimtaş Steel, 93% at Çimtaş Precision Processing, 89% at Cimtas Pipe, 99% at real estate subsidiaries, and 84% at Cimtas Ningbo in China.

Local Procurement Rates at ENKA İnşaat Projects

Project Name	Local Procurement Rates
Tengiz Projects	100%
Moscow Building Projects	98%
Stade Liquefied Natural Gas (LNG) Regasification Terminal Project	97%
Morava Corridor Motorway Project	93%
Dradenau Combined Heat and Power Plant Project	91%
Oyu Tolgoi Underground Project	89%
North Macedonia Corridors 8 & 10d Motorway Project	80%
Shotton Paper Mill Project	79%
Hinkley Point C Nuclear Power Plant Turbine Island Piping Prefabrication and Erection Works Project	23%

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Product and Service Quality

ENKA's Quality Management System, established in accordance with the ISO 9001 standard, has been subject to annual conformity assessments by BSI since 2001, ensuring the maintenance of product and service quality in line with international standards. In 2025, ENKA successfully completed the external audit conducted by BSI to maintain its ISO 9001:2015 Quality Management System certification and to verify the system's continued compliance. ENKA continues to implement, develop, and improve its Quality Management System.

For every project it undertakes, ENKA establishes a reliable, transparent and traceable quality management system in line with the requirements of the project contract as well as the needs and expectations of its customers and all other stakeholders, so maintaining its corporate quality standards.

To ensure the continuity of its ASME certifications, ENKA underwent the triennial ASME Certification External Audit in 2025, conducted by authorized ASME auditors. As a result of the audit, the validity of ENKA's A, S, U, U2, and R certificates under the Non-Nuclear Quality Management System Program was extended for three years, with the certifications renewed until April 2028.

ENKA regularly reviews its processes to maintain its corporate operations in an increasingly robust, integrated, and systematic manner, conducting annual audits and assessments while continuously advancing quality standardization efforts. In addition, internal audits are carried out at planned intervals across projects and subsidiaries to ensure that all processes comply with ENKA's corporate quality requirements, ISO 9001 standards, and customer expectations. Within the 2025 Internal Audit Program, ENKA's corporate internal audit teams conducted a total of 31 audits, including 17 project audits, 10 subsidiary audits, and 4 corporate department audits.

✧ [*For detailed information, please click.*](#)

✧ [*For ENKA's Quality Policy, please click.*](#)

✧ [*For Çimtaş's Quality Policy, please click.*](#)

✧ [*For Çimtaş's management systems certificates, please click.*](#)

Certification Process of Çimtaş Steel Germany Main Operations

In 2025, the ISO 9001:2015 Quality Management System certification process for Çimtaş Steel's operations in Germany was successfully completed within the year following external audits conducted by BSI. The certification activities were carried out in coordination with the Çimtaş Steel Germany office and the Dradenau Combined Heat and Power Plant Project, with independent audits confirming the compliance of the organization's quality management processes with international standards.

In addition to the ISO 9001 certification, the same operations successfully completed certification processes within the scope of the following technical standards: EN 1090-1 - conformity assessment requirements for structural components in the fabrication of steel and aluminum structures; EN ISO 3834-2 - comprehensive quality requirements for fusion welding of metallic materials; AD 2000 HP71 & EN ISO 17663 - quality requirements for heat treatment processes in the manufacture of pressure vessels and components; and AD 2000 HPO (+ EN 12952-5 & EN 13480-4) - manufacturer competence requirements for pressure equipment and piping systems. These certifications provide significant assurance for Çimtaş Steel's operations in the European market, ensuring full compliance with international standards, high product quality, and the fulfillment of customer requirements in welded fabrication, structural steel, and pressure equipment production.

ISO 19443 Nuclear Safety Quality Management System

In 2025, ENKA continued its certification efforts under the ISO 19443 Nuclear Safety Quality Management System standard to continuously improve its quality management system, expand company competencies, and enhance customer satisfaction. Within this scope, the ISO 19443 Stage 1 audit conducted in November 2025 was successfully completed, confirming that ENKA's system infrastructure, documentation, and processes were ready for the Stage 2 audit. The certification process is expected to be concluded in 2026 with the completion of the Stage 2 audit, resulting in ENKA being awarded the ISO 19443 certification.

EGTM – ENKA Global Task Management Module

ENKA has developed the ENKA Global Task Management Module (EGTM) to support the effective management of quality and operational processes. The module was officially launched in 2025 and was first successfully implemented at ENKA Schools.

EGTM provides employees and project teams with a comprehensive solution for task tracking, process traceability, and collaboration. Through this application, employee experience and process efficiency are enhanced, while task traceability and process transparency are ensured. EGTM stands out as one of the most effective examples of digitalization in task and responsibility management at ENKA.

Health & Safety Impacts of Products and Services

At ENKA in line with the requirements of the Quality Management System, the health and safety impacts of products and services are continuously assessed. Some of the most important products of ENKA are the infrastructure, building and industrial projects for which it has carried out the entire engineering, procurement and construction works. Beginning from the design phase of these projects, through the construction, pre-commissioning (testing) and commissioning phases, possible health and safety impacts are assessed.

Analyses, carried out by industry-leading firms, are used in the design phase. Assessments throughout the construction and commissioning phases are carried out using internationally recognized risk assessment methods, risks are identified according to activities to take place in the project, and measures against risks are identified and integrated into the construction methods.

At Çimtaş Precision Machining, Product Safety and Foreign Object Damage trainings has been developed and provided to all employees. All of the materials which arrive at or leave the Çimtaş facilities are tested, the risks are assessed and precautions are taken to prevent products from having any negative impact on health and safety. Moreover, in the case of projects in the European Union, product safety is assured by the acquisition of a Pressure Equipment Directive (PED) certificate and the conduct of Notified Body (NoBo) inspections. At all Çimtaş facilities, product labels are subject to final inspection before shipment and no non-compliance cases related to product labels were encountered in 2025.

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Customer Satisfaction

Maintaining long-term customer satisfaction and establishing sustainable relationships with its customers are among ENKA's priorities. ENKA considers the “Customer Satisfaction Surveys” which are conducted within the scope of its customer-oriented approach, as one of the most important stakeholder feedback mechanisms. Customer Satisfaction Surveys are conducted following the completion of projects and the results are used as important data in improving process and performance, updating systems and developing action plans.

In addition to evaluating projects as a whole, “Customer Satisfaction Monitoring” procedure is also followed to gain a clearer understanding of the expectations and opinions of customers regarding the different work items in the project. This procedure, which is generally applied when a project has reached the completion stage, has also begun to be implemented in ongoing projects, in line with the goal of identifying the necessary improvements while the project is still ongoing and delivering the project with maximum customer satisfaction. As a result of customer satisfaction surveys conducted by ENKA İnşaat, the satisfaction rate measured throughout the year was 95%.

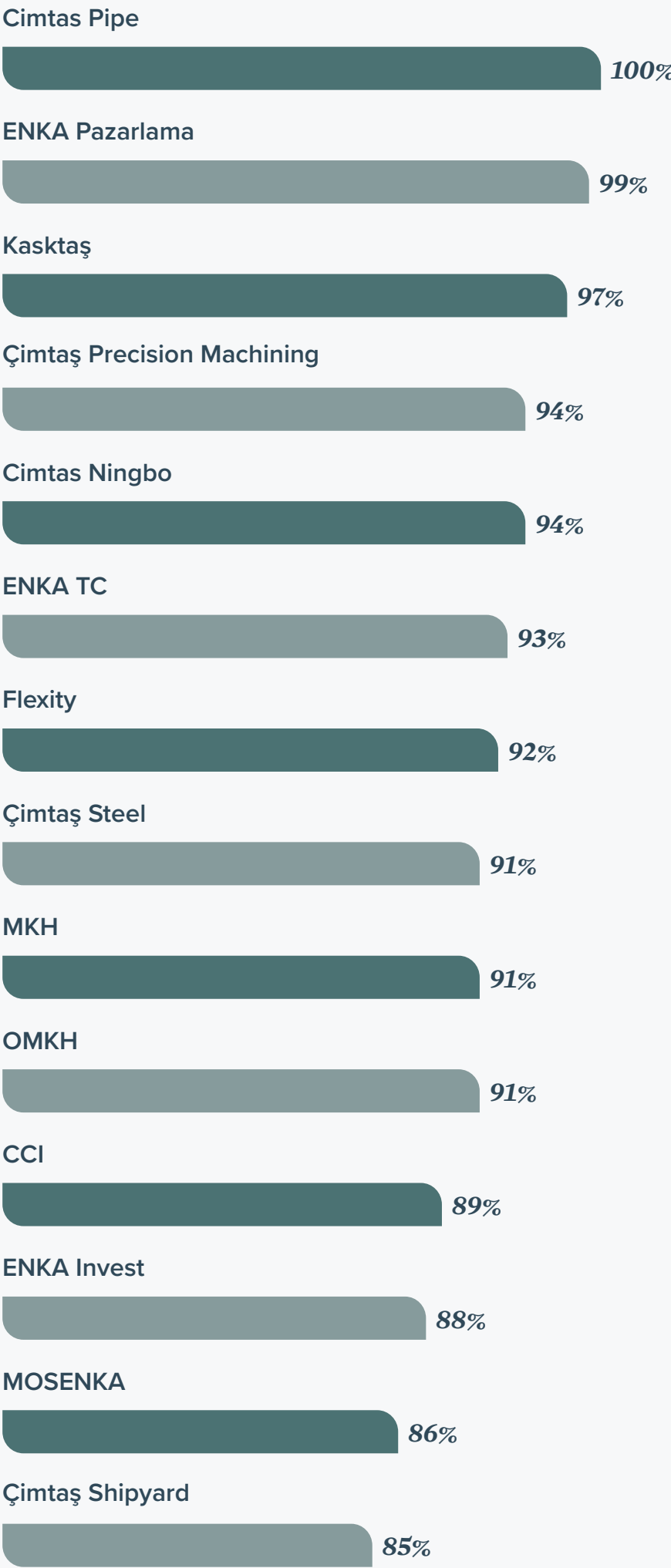
Çimtaş has certified that it has implemented all the requirements of the ISO 10002 Customer Satisfaction Management System for defining its methods of measuring customer satisfaction, evaluating the results, specifying the procedures to be followed in response to complaints and expressions of satisfaction, and determining the root causes of complaints and planning corrective actions.

✧ For Çimtaş's Quality and Customer Satisfaction policies, please click.

In ENKA's real estate subsidiaries, a customer satisfaction measurement procedure was developed for group-wide application to ensure consistent evaluations across different units and to obtain comparable, high-quality, and reliable results. The first joint analysis under this procedure was implemented in 2025.

The results of the customer satisfaction surveys conducted by ENKA's subsidiaries in 2025 are presented in the graphic on the right.

ENKA Group Companies Customer Satisfaction Rates (%)



Information Security Management System

ENKA implements a comprehensive management system that is based on the ISO/IEC 27001 Information Security Management System (ISMS) standard aimed at achieving the information security targets set in line with its corporate strategies related to information security. This management system is considered as a part of ENKA's corporate processes and general management structure.

✧ For detailed information on ENKA's Information Security practices, please click.

In 2025, audits and training activities were conducted with the participation of ENKA's corporate departments and Project Information Security Officers. During these activities, the existing asset inventories, information security risks and risk processing activities were checked to make sure they

were up to date. In these audits, the activities within the scope of the Personal Data Protection Law (KVKK) have also been checked; ENKA Group companies have continued to improve the compliance, accuracy, and effectiveness of the KVKK process on an ongoing basis.

Meanwhile, penetration, pentests and phishing tests continued to be performed in the context of information security implementation projects. As a result of these tests, training activities were carried out on the topics of Basic Rules to be Followed in Information Security Processes, Social Engineering, and Information Technologies Processes.

In 2025, approximately 2,500 person-hours of information security training were conducted across ENKA and its subsidiaries.

Management of Information Security Violations

ENKA's policies and procedures require all security violations that could be detrimental to the confidentiality, integrity and accessibility of information to be reported. Information security violations can be reported by all ENKA employees or all relevant stakeholders. The person who notices the violation may report it by calling the Ethics Hotline (+90 212 376 1010), by sending an email to ethics@enka.com or filling out a violation form and submitting it to the Information Security Management System Administrator by email, by phone or in person.



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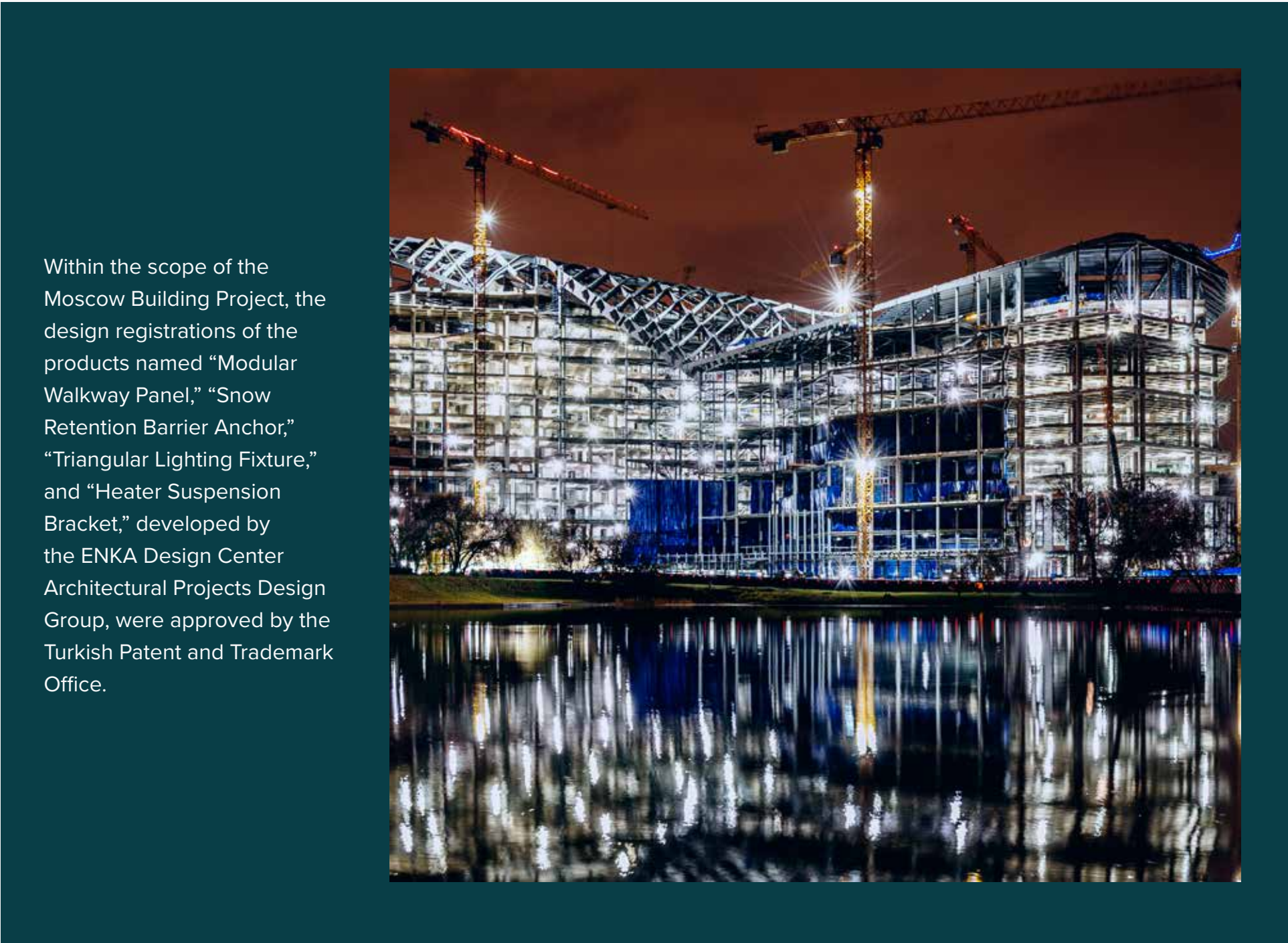
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Innovation and R&D

With the Design Center established at ENKA Headquarters in order to maintain the Company’s culture of design and innovation in line with ENKA’s vision of innovation and continuous improvement, ENKA became the first Turkish construction company with a center accorded the status of Design Center by the Ministry of Science, Industry and Technology of Türkiye.

During the reporting period, ENKA Design Center managed a total of 14 design projects concurrently. 4 of these projects were successfully completed within the reporting period, while work on the remaining ten projects is ongoing. Work on four new projects was initiated during the 2025 reporting period. The entire budget allocated to projects within ENKA Design Center was funded through equity. Recognizing that employees are the key factor in adapting the latest scientific and technological developments to the Company’s projects, ENKA supports the participation of its 241-person Design Center team in various conferences, symposiums, and training activities. ENKA and all group companies allocated a total of USD 29.2 million to design and R&D in 2025.



Within the scope of the Moscow Building Project, the design registrations of the products named “Modular Walkway Panel,” “Snow Retention Barrier Anchor,” “Triangular Lighting Fixture,” and “Heater Suspension Bracket,” developed by the ENKA Design Center Architectural Projects Design Group, were approved by the Turkish Patent and Trademark Office.

Business Continuity

Increasing geopolitical, climate-related, operational, and cyber risks have made business continuity and crisis management a critical factor for companies’ long-term value creation capacity. In this context, ENKA approaches the uninterrupted and secure continuation of its operations not only as an operational necessity but also as an integral part of its sustainability strategy.

While strengthening its business models, ENKA established and implemented its Business Continuity and Resilience Plan in 2024, referencing the ISO 22301 Business Continuity Management System standard, to ensure a safe and uninterrupted working environment for its employees and stakeholders. Within this framework, ENKA enhances its operational resilience and crisis preparedness through regularly updated scenario analyses, risk assessments, and drills. Furthermore, scenario analyses conducted with consideration of various potential future climate scenarios include testing of critical systems and provide a comprehensive evaluation of the resilience of the Company’s strategies and operations against climate-related risks.

Business continuity and crisis management processes are conducted under the oversight of senior management through the Business Continuity Committee, led by the Chairman of the Board, and are integrated with the corporate risk management and internal control framework. The Committee ensures the prioritization of critical business processes, systematic assessment of risks, and the development and implementation of preventive measures and recovery plans. In addition, it guarantees timely, transparent, and effective communication with internal and external stakeholders in the event of a disruption or crisis.

ENKA’s business continuity approach encompasses not only existing operations but also strategic investments. In 2025, preliminary work was initiated to establish ISO 22301-compliant business continuity management systems for data centers still under construction. The data centers are intended to be managed according to high security, availability, and uninterrupted operational standards.

The crisis management and business continuity approach is one of the governance tools supporting ENKA’s sustainability strategy and climate resilience. The effectiveness of the plan is reinforced through regular drills and employee training programs, thereby enhancing the Company’s capacity for rapid, coordinated, and effective response and recovery in the event of a potential crisis.



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Target	2024 Performance	2025 Performance
We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries.	1 audit took place at each project. 100% of subsidiaries were audited.	1 audit took place at each project. 100% of subsidiaries were audited.
We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group.	80% of the relevant employees completed the training.	82% of the relevant employees completed the training.
Our aim is to have our customer satisfaction rate at 95% in all group companies.	91.3%	92%
We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors.	55% of suppliers were evaluated in terms of sustainability. Sustainability audits took place at 1% of suppliers.	60% of suppliers were evaluated in terms of sustainability. Sustainability audits took place at 1% of suppliers.
We are committed to have at least 25% women members in our Board.	Efforts continue for the target of the Board of Directors. The rate of women in the Board has increased to 20%.	Efforts continue for the target of the Board of Directors. The rate of women in the Board has increased to 20%.
We have set our sights on organizing and assembling “ENKA Sustainability Congress” in 2027 with participants from various sectors and societies.	2027 sustainability target.	2027 sustainability target.
ENKA Schools will continue their support of education by conducting partnerships and collaboration at least once a year with a public school in close proximity regarding sustainability activities and training.	Target has been met.	Target has been met.

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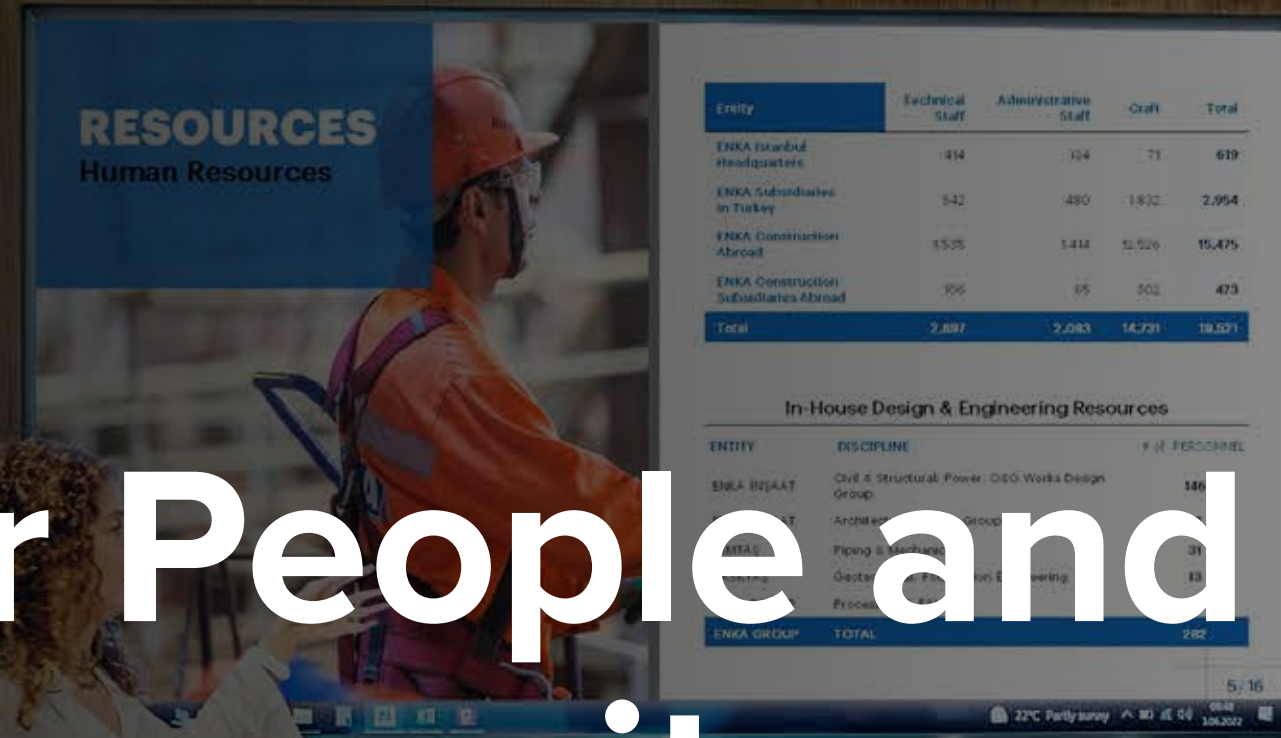
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- ◆ ENKA “The Future Belongs to Youth” Program
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“Anticipate. Align. Advance.”



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Sustainability Corner

The educational approach implemented at ENKA Schools is built upon the ENKA Foundation’s long-standing vision of social contribution and sustainability. This approach establishes a strategic framework that ensures the integration of academic programs within an institutional culture aligned with social responsibility, environmental awareness, and ethical values. At ENKA Schools, where I serve as Head of School, education is regarded within this understanding as a social investment that directly contributes to sustainable development.

The understanding of sustainability at the core of ENKA Schools’ educational philosophy is addressed through an inclusive perspective encompassing environmental awareness and social impact. The initiatives carried out across the campuses of ENKA Schools in Adapazarı, Kocaeli, and İstanbul take concrete form in areas such as reducing resource consumption, strengthening recycling practices, lowering the carbon footprint, and fostering environmental awareness among students. An important example of these efforts is the Upcycling project, a creative circular economy initiative in which students transform waste materials into functional products. Similarly, the Permaculture Club, student greenhouse designs, and seedling and sapling planting projects directly support environmental education by providing hands-on learning environments in sustainable agriculture and ecological awareness. These practices move sustainability beyond being merely an operational obligation and embed it as an integral component of ENKA Schools’ culture.

Within the context of social impact, the principle of equal opportunity forms the foundation of institutional policies. Merit-based scholarships expand access to education for qualified students from different regions of Türkiye. One of the most significant examples of this inclusive approach is the boarding program at ENKA İstanbul Schools; this program supports the development of high-potential students and makes a meaningful contribution to social mobility. Furthermore, the active roles students undertake in community service and volunteer projects demonstrate that social responsibility is an integral part of the educational process. In this regard, students at all levels — from kindergarten to high school — are encouraged to lead inclusive social responsibility initiatives that contribute positively to society.

ENKA Foundation’s investments in education, arts and culture, sports, and sustainability constitute the overarching vision of this approach. The Foundation’s commitment to addressing social benefit as a form of long-term and lasting value creation guides all programs implemented at ENKA Schools. Sustainability projects carried out with active student participation, national and international academic achievement programs, and the annual ENKA Sustainability Gatherings organized among ENKA Schools with the support of ENKA Headquarters are among the visible examples of this vision. Bringing together teachers and students from all three schools, these gatherings provide students with the opportunity to discuss the Sustainable Development Goals with experts and to develop solutions to national and global challenges in collaboration with civil society organizations.

From a future-oriented perspective, ENKA Schools aim to further strengthen sustainability as a core pillar of both the curriculum and institutional policies. Developing systems to reduce environmental impacts, expanding sustainability-based learning content, and broadening social impact-focused programs are among the priority areas of this strategy. At the same time, enhancing transparency in institutional processes, promoting data-driven evaluation, and increasing stakeholder engagement will contribute to reinforcing our sustainability goals at the organizational level.

ENKA Schools embrace sustainability as a fundamental approach that shapes the institution’s way of creating value. In this model, excellence in education advances alongside environmental responsibility and social impact, enabling not only the individual development of our students but also the creation of lasting value for society. This vision continues to grow stronger through education as a concrete expression of ENKA’s responsibility toward future generations.

I would like to extend my sincere thanks to all our teachers, students, and stakeholders who take part in and contribute to our schools’ sustainability projects.

Dr. Esra TARA
*Head of School, ENKA Schools
Board Member*



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Social Performance

ENKA implements projects that support social development and contribute to sustainable development across the geographies in which it operates, in line with its deep-rooted experience and effective stakeholder engagement approach. Through its investments in strategic sectors such as energy, transportation, infrastructure, industrial and manufacturing facilities, education, and healthcare, ENKA delivers solutions that enhance quality of life and strengthen social welfare. ENKA not only constructs physical infrastructure but also aims to create long-term value by assessing the environmental and social impacts of its projects through a holistic approach. Through collaborations with global industry leaders, the Company successfully delivers safe, efficient, and sustainable practices across diverse and challenging geographies. In this context, ENKA positions sustainability as a core priority in all its activities by integrating its technical expertise in engineering and construction with a strong commitment to environmental responsibility, ethical values, and social benefit.

In addition to trusting ENKA to design and build safe, cost-effective, and timely completed projects, customers also view ENKA as a partner that provides sustainable solutions and contributes to their companies’ sustainability strategies and goals with its environmental and social responsibility awareness.

With more than 50 years of experience in the design and construction of power plants, ENKA has made a major contribution to the supply of sufficient and safe energy, which is one of the most fundamental needs of countries with developmental needs. Among the projects it has completed are the Adapazarı and Gebze power plants, which went into operation in 2002, and the İzmir combined cycle natural gas plant, which went into operation in 2003. Constructed and operated by ENKA, these plants have a combined installed capacity of 4,000 MW, which is sufficient to meet 10% of Türkiye’s total power consumption. The technical infrastructure and management systems of these power plants are supported by the most up-to-date technology possible, with the goal of maximum production efficiency and minimum environmental impact.

In the post-war period in Iraq, the need for safe and continuous energy emerged as one of the country’s most vital needs. Indeed, the inability of the existing power infrastructure to meet the needs of the people led to many social problems. By completing projects with a total installed capacity of more than 7,500 MW and putting them at the disposal of the Iraqi grid, ENKA has played an important role in meeting one of society’s basic requirements. Considering the social problems which the region was facing due to a lack of power, ENKA completed its Dhi Qar and Samawa Combined Cycle Power Plant Projects ahead of the contract deadlines to support Iraq in meeting its urgent energy needs. Likewise, the Tripoli West 671 MW and Misurata 650 MW Simple Cycle Power Plant projects in Libya have been completed and now feature among the energy investments that are critical for the welfare of the country.

ENKA's involvement as a contractor in prestigious infrastructure projects has made significant contributions to providing sustainable development, socio-economic growth, and safe travel opportunities for communities in many parts of the world. Since its foundation, ENKA has carried out the construction works for around 1,000 km of motorways, together with a variety of bridges, tunnels, viaducts and similar structures, in Türkiye, Iraq, Libya, Jordan, Saudi Arabia, Croatia, Romania, Albania and Kosovo. The ongoing Morava Corridor Motorway Project in Serbia includes, due to the large floodplain of the West Morava River, landfill works incorporating extensive erosion protection, flood protection measures, long river diversions, dykes and the construction of a new riverbed and the project will lead to an increase in the quality of life of those residing in the region and will contribute to travel and agricultural security. The project is also expected to increase the vibrancy of social and economic life in the region. ENKA is also undertaking the construction works for the 109-kilometer Corridors 8 & 10d Motorway Project in North Macedonia along with its joint venture partner Bechtel.

ENKA's building projects include urban development projects, hospital buildings, airport projects, factories and manufacturing facilities, and works carried out to meet basic needs in the

countries concerned. During the execution of large-scale projects to meet the needs of communities, ENKA has also contributed to local economies by employing local workforce and supporting local suppliers and acquainted the countries with high quality and safe engineering practices.

Thanks to ENKA's local employment and local procurement policies, the great majority of the expenditures it makes on its projects are returned to the local community. ENKA has increased the social welfare of these communities, has enabled new enterprises and markets to be formed and has contributed to the development of local economies with the local employment opportunities it creates, both directly and indirectly through its subcontractors and suppliers and the economic

vitality it creates through local procurement operations in the oil, gas and petrochemical, power plants, infrastructure and building projects in these regions. In 2025, the direct contribution which ENKA projects made to local economies by working with local suppliers exceeded USD 1.01 billion.

All ENKA projects evaluate the social needs of the regions in which they operate; implements social responsibility and volunteering projects that will contribute to the social welfare of societies and thus aims to create long-term value. Details of these efforts and the other social responsibility projects carried out by ENKA projects and ENKA group companies in the course of the year can be found in the “*Social Responsibility at ENKA*” section of this report.



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Environmental and Social Impact Assessment

Grounded in a responsible and sustainable development approach, ENKA aims to create long-term value in all regions where it operates. In implementing its projects, the Company prioritizes not only technical and financial performance, but also environmental responsibility and social benefit. Accordingly, potential social, environmental, and economic risks and impacts are assessed starting from the investment decision and project planning stages, and strategies are developed to prevent, mitigate, or remedy potential adverse effects. Throughout the project implementation process, these assessments are reviewed on a regular basis, and transparent communication is maintained with relevant stakeholders. In this context, Environmental and Social Impact Assessments (ESIAs) are conducted for ENKA's projects.

Impact assessments enable the identification of potential positive and negative environmental and social impacts, risks, and possible improvement opportunities that a project may generate in the region where it will be implemented. In this process, support is obtained from expert consultants and academic institutions, and action plans are developed in line with the findings of these assessments. Based on these action plans, environmental and social management plans are established with the aim of eliminating potential adverse impacts and enhancing positive outcomes. Where it is not possible to eliminate impacts entirely, alternative solutions are developed, including measures to mitigate, isolate, compensate for impacts, and implement appropriate engineering controls.

Within the framework of a life-cycle approach, efforts are undertaken from the design stage onward to develop projects that minimize adverse environmental and social impacts, enhance material and energy efficiency, limit negative effects on the health of employees and local communities, and interfere as little as possible with the existing daily lives and economic resources of local communities.

In the social impact assessments conducted for projects, the demographic structure of the project area, community

customs and traditions, social and human rights risks, legal requirements, economic conditions and employment opportunities, as well as the needs and expectations of the community are addressed as primary assessment criteria. Where potential social impacts are identified as differing by gender, disability, or minority group status, such impacts are assessed through relevant sub-categories.

ENKA adopts a people-centered approach to social impact management and considers establishing effective, transparent, and reciprocal dialogue with community stakeholders as a fundamental priority. In this context, stakeholder engagement is carried out in accordance with the laws of the host country, national and international standards, and ENKA's Code of Business Conduct, through project-specific Stakeholder Engagement Plans prepared in line with ENKA's Social Community Engagement Manual. The Manual outlines the key components of community engagement management and the role of project management in this process, and provides sample and reference documents for use by projects and business lines. In line with this Manual, project teams develop plans in all regions of operation to avoid or eliminate adverse impacts, enhance positive impacts, and foster community investment opportunities.

ENKA organizes regular meetings to inform stakeholders, raise awareness, and ensure two-way communication. In this regard, meetings and collaborations are conducted with local authorities and entities such as public institutions, municipalities, and village head offices, as well as with local school administrators, healthcare units, local businesses, and local non-governmental organizations. Key agenda items of such collaborations include ensuring access to employment opportunities for local communities, providing project-related information, safeguarding the rights of local employees and affected communities, resolving grievances, and eliminating human rights risks.

Grievance mechanisms, which are another essential stakeholder dialogue tool used in projects, offer services

in relevant local languages and are accessible not only for employees working in the project, but also to the local communities affected by the project. All reports, suggestions and information communicated via the grievance mechanisms are recorded and assessed by the relevant specialised units and actions are taken for all relevant complaints that fall within the scope of the grievance mechanism. Regarding all complaints received, the complainant is informed regularly and timely informed throughout the process. In 2025, ENKA assessed 93% of the grievances made to its projects' grievance mechanisms, took the required action, informed the complainant accordingly and closed the grievance. The assessment of the remaining grievances has been completed and work is currently under way on the actions to be carried out in response.

During all projects, any resettlement process that may take place in the regions of operation is planned and carried out in accordance with the principles determined by ENKA, in line with international regulations. There aren't any current planned resettlement processes related with ENKA's investments.

A comprehensive and detailed Environmental and Social Impact Assessment (ESIA) was carried out to assess the environmental and social impacts of the Morava Corridor Motorway Project, to identify any potential environmental and social impacts that might arise during its construction and operation, and to take measures to prevent, mitigate or compensate for any adverse impact. During the ESIA process, the project's areas of influence were defined, all stakeholder groups were identified, environmental and social baseline data were collected through field studies, impact identification, estimation and analysis processes were carried out and impact mitigation or management action plans were developed.

Throughout the identified area of social impact, community-level surveys, household surveys, information-gathering meetings and focus group discussions have



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been carried out. In addition, focus group discussions were held with local women in the region to gain an understanding of their role and the gender-specific conditions of the social impact area. The local women were observed to be eager to take advantage of the job opportunities the projects would provide. Based on these baseline assessments, a Stakeholder Engagement Plan has been developed and put into practice.

Unemployment was reported to be a significant problem in all municipalities within the impact area in which the researches were carried out. As a result of these researches, the Project Recruitment Policy and Plan were presented at the meetings held with representatives of the local community in the municipalities following the commencement of the project and information was regularly provided about the job opportunities that could be provided to the local community. In addition, the employment opportunities offered by the project have been explained to the local community at various local job fairs, in cooperation with the Serbian National Employment Agency. Another significant contribution of the project to local employment is the indirect job creation through local subcontractors and suppliers involved in the project. In order to revive the local economy, products and services that can be procured locally were identified when developing the procurement plans and local companies are being included in the process in accordance with the procurement procedures.

In addition to the grievance mechanism accessible to employees on the project, a grievance mechanism accessible to the local community has also been established. This has been operated by the project’s Sustainability and Community Relations team. All reports made are assessed and the person who made the report is regularly informed about the follow up process. The Resettlement and Livelihood Restoration Plan developed for the project defines the basic and binding principles and the main framework for managing the impacts related to physical resettlement, economic displacement and livelihood impacts in all project phases. The project’s Resettlement Action Plan has been developed in accordance with IFC (International Finance Corporation) Standards and under the guidance of the IFC’s Handbook for Preparing a Resettlement Action Plan.

The Corridor 8 & 10d Motorway Project, which continues its operations in North Macedonia, also maintained its local partnerships in 2025. Within the scope of its stakeholder engagement activities with the economic and construction ecosystem in North Macedonia, the Bechtel–ENKA Joint Venture (BEJV) hosted 20 of the country’s leading construction companies at the Gostivar Camp on April 29, 2025. At the meeting held as part of the national outreach program organized in cooperation with the Chamber of Commerce of North Macedonia and the Contractors Association, information was shared regarding supplier registration processes, procurement practices and upcoming subcontracting opportunities. In the opening remarks, BEJV management emphasized its strong commitment to working with local business partners, stating that more than 60% of the suppliers engaged under the project are local companies and that more than 90% of the subcontractors contracted to date are local firms.



“
Stakeholder Aspect
Filomena Cornelio
Public Relations, Community Relations and Sustainability Manager
Morava Corridor Motorway Project

The Morava Corridor Motorway Project is one of Serbia’s largest ongoing infrastructure investments, delivering a 112-kilometer motorway connecting Pojate and Preljina and linking key transport corridors between Hungary and North Macedonia. By December 2025, 71 kilometers had opened to traffic, enhancing regional trade and economic integration. Guided by the World Banks’ International Finance Corporation’s Performance Standards, a dedicated community relations team managed environmental and social impacts, engaging authorities, residents, farmers, NGOs, and businesses to address concerns. Quarterly community project update meetings, launched in 2025, reinforced trust, ensured proactive issue resolution, and strengthened Bechtel ENKA’s reputation for responsible delivery.

We emphasize local content by prioritizing local workforce employment and procurement. As of Q4 2025, 35 percent of the workforce is local, and 82 percent of procurement is sourced locally. Our upskilling strategy drives job creation, facilitates technical and managerial knowledge transfer, and supports sustainable economic growth in the Western Balkans. Since inception, 166,963 job-hours of training have been delivered by the end of 2025 enabling career progression from entry-level to skilled construction roles and strengthening Serbia’s construction sector capacity and resilience.

Women are a valued part of our diverse workforce. On International Women’s Day, their contributions were celebrated and female students from Kruševac Construction High School were invited to tour the site, join a learning forum, and attend a panel of regional women leaders together with all female personals in the Project moderated by Deputy Project Manager İnci Sarıbaş, inspiring future careers in construction.

As part of our Diversity and Inclusion commitment, we strengthened accessibility at our camps for employees and visitors with physical disabilities, introducing designated parking, upgraded restrooms, and disability access ramps to main offices and accommodation buildings. These enhancements enable all personnel, contractors, and visitors to engage fully and safely in our workplace

and community, reinforcing our dedication to fostering an inclusive, equitable, and empowering environment for everyone.

Deep commitment to the communities in which the project operates guided actions throughout 2025. Our workforce, equipment, and materials were leveraged to deliver tangible impact, including upgrades to local roads, enhancements to school facilities, and laboratory equipment for the Mechanical High School in Kraljevo. Support for cultural heritage preservation included donating a display case to the National Museum in Kruševac to exhibit a rare 12th-century medieval sword unearthed by the Earthworks team, reflecting dedication to education and Serbia’s history.

Community investments aligned with national priorities, supporting maternal and newborn care. CTG machines, air conditioners, and medical supplies were donated to Karljevo Municipal Hospital, which serves around 1,000 births annually. Contributions enhanced patient safety, reduced health risks, and improved maternity ward comfort, particularly in summer.

In 2025, the Government of Serbia designated environmental conservation as a national priority. The Morava Corridor Motorway Project partnered with Srbija Šume Kraljevo, the regional unit of the Serbian national forestry, to sponsor the donation of 10,000 pine seedlings to reforest areas of Zica Mountain affected by wildfires. On Earth Day, over 75 employees planted more than 1,000 trees in the Stolovi Mountains, joined by Serbian Minister of Environmental Protection Sara Pavkov, Srbija Šume Director Krsto Janjušević, Corridors of Serbia Director Aleksandar Antić, our Customer, the Mayor of Kraljevo, and 25 Forestry High School students. By October, Srbija Šume completed planting the remaining 9,000 seedlings, fulfilling the reforestation commitment. Over their lifetime, the trees could absorb an estimated 1,100 tonnes of CO₂, assuming a 50 percent survival rate, delivering lasting environmental impact and a tangible contribution to carbon reduction.

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Protecting the Cultural Heritage

ENKA conducts its activities with respect for the historical and cultural values of local communities, aiming to create positive and lasting value for them. In this context, ENKA continues to provide sponsorship support for scientific excavation works carried out under the supervision of the Ministry of Culture and Tourism of the Republic of Türkiye in the areas under the responsibility of the Knidos–Burgaz–Emecik–Apollon Sanctuary Excavation Directorate, as well as for the evaluation, inventorying, conservation and restoration of unearthed cultural assets, and the related scientific excavation expenditures. In the first phase of the sponsorship support, archaeological excavations, consolidation works, and conservation and anastylosis projects were prepared for the “D Church” in the ancient city of Knidos, which is considered the cathedral of the city in terms of its dimensions and architectural features, and the restoration works were completed in June 2024. Within the scope of the ongoing sponsorship support, a new 14-month cooperation protocol was signed with the Knidos–Burgaz–Emecik–Apollon Sanctuary Excavation Directorate and the Muğla Provincial Directorate of Culture and Tourism. Under this cooperation, financial support is being provided for the archaeological excavation, survey, restitution and restoration works, as well as consolidation and landscaping projects related to the B Church in Knidos, including their preparation and implementation.

Additionally, ENKA is providing financial support for the protection and restoration of the North Structure of the Sebasteion temple complex in the ancient city of Aphrodisias, which is listed on UNESCO’s World Heritage List. The Sebasteion complex consists of an entrance gate, a temple, and the North and South Structures that frame the ceremonial path between them. In the mid-4th century AD, most of the North Structure collapsed. The planned work aims to restore the remaining parts of the building more accurately using modern materials, make use of the existing columns, architraves, and cornices as much as possible, create 3D digital reconstructions, and present the reliefs in the North Structure to visitors through new panels. With this support for the excavation work at Aphrodisias, which has been supported by the Geyre Foundation since 1987, the goal is to contribute to the revival of the ancient city of Afrodisias and its preservation for future generations.

ENKA demonstrates the necessary sensitivity in all its projects regarding the discovery of cultural heritage or archaeological findings. In this regard, it creates the relevant plans and procedures and raises the awareness of its employees through training. As a result, in the event of any such occurrence, the required protection and reporting processes are implemented.

On August 29, the Morava Corridor Motorway Project team organized an event for stakeholders and invited guests at the Kruševac National Museum on the occasion of the presentation of a 12th-century medieval sword uncovered by the Earthworks team during construction works. The sword has been put on display in a dedicated exhibition area prepared under the sponsorship of the Bechtel–ENKA Joint Venture, together with five other medieval swords unearthed in the region.

As part of the project, Bechtel-ENKA is also supporting the Municipality of Kraljevo in preserving historical memory and honoring the war victims of Serbia. In Kraljevo, the local community has taken on the task of restoring Popov Potok, an important but long-forgotten site from World War II, where 600 victims are buried. Once concealed by growing landfill areas, this region is one of Serbia’s largest execution sites. To help honor this historical site, Bechtel-ENKA ensured the transportation of the necessary soil to rehabilitate the burial area and construct a paved access path. Located near the Morava River, Popov Potok represents a collective effort to preserve the nation’s local heritage and stories.



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Local Employment

As a responsible member of the communities in which it operates, ENKA supports the formation and development of resilient societies. This support may take the form of community investment activities and direct employment, or it may be made via the indirect employment opportunities that ENKA creates with its extensive supply chain and subcontractor network in the region concerned. The recruitment processes in the projects are carried out transparently, and the participation of the local communities in the economy is encouraged. In this context, local communities in the areas affected by the projects are given employment priority, and special programs are implemented to enhance their economic and social welfare.

In order to improve the capacities and competences of the local workforce, ENKA develops training programs for all its employees and provides them with opportunities to acquire new vocational skills as well as to develop their existing skills further. Similar development programs are also created for local suppliers and subcontractors and their personnel. In this way, local employees, local suppliers and subcontractors can benefit

from their long-term experience and competences and access new job opportunities after the project is completed.

One of the best examples of the local employment policies consistently pursued by ENKA, and of their positive impacts on the local community, can be seen in the Tengiz projects in Kazakhstan, which have been ongoing since 1993. In these projects, local employment ratios of up to 90% have been achieved and a total of 204,000 person-hours of vocational competence training have been completed. At the ongoing Moscow Building Project, 553,113 person-hours of training have been delivered, excluding the orientation training provided to newly-recruited personnel. ENKA's subsidiaries provided more than 263,000 person-hours of training to local employees in 2025.

85% of senior management employees at ENKA and its subsidiaries are nationals of the country where the relevant unit operates; in other words, they are local employees. The total number of local employees employed within the ENKA Group is 10,642, corresponding to 44% of the total workforce.



Stakeholder Aspect



Anna Lagutina
Legal Counsel, Flexity

In line with ENKA commitment to sustainable development and strong stakeholder engagement, I am proud to contribute personally to initiatives that strengthen our collaboration with employees, tenants, and the wider community. Working in an environment that values diversity, equal opportunity, and social responsibility has motivated me to help drive projects that create positive impact and bring people together.

In June 2024, I approached my manager with the idea of organizing a four-week charity drive in support of the “Nekrasovka” Homeless Animal Shelter, where I regularly volunteer. The idea was met with enthusiasm, and with the support of our management and colleagues, we quickly developed a plan to involve tenants from three of our business centers. Our designer created custom collection boxes, which were installed on-site, and over the course of the summer we collected more than 400 kg of humanitarian aid. What made the initiative even more meaningful was that tenants and colleagues joined me in visiting the shelter, walking the dogs, assisting volunteers, and helping care for the animals. Building on this success, we continued

the project in the summer of 2025, collecting an additional 200 kg of aid and further strengthening our shared commitment to community support.

My experience showed me how actively ENKA encourages employee-driven initiatives. For two years in a row, I have also participated in our charity quiz organized among business center tenants in partnership with a foundation supporting children with cancer. Teams from across the ENKA Real Estate Group gather not only to compete but to contribute to an important cause. I am equally proud that our company has taken part in the “MeetForCharity” project, supporting the “Big Change” foundation for orphans.

Through these initiatives, I have seen firsthand how supportive leadership and engaged colleagues can transform ideas into meaningful action. Our collective efforts foster a culture of empathy, inclusivity, and volunteerism—values that define our company and strengthen our connection with the communities in which we operate.

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ENKA “The Future Belongs to Youth” Program

Taking into account evolving needs and expectations on a global scale, ENKA creates value by blending its deep-rooted engineering expertise with innovative practices. Within this framework, the Company prioritizes supporting the development of young engineers who act with a strong sense of social responsibility and are poised to play an active role in building a sustainable future. By sharing its engineering experience and sustainability vision with industry stakeholders, business partners, and particularly educational institutions across the countries in which it operates, ENKA strengthens knowledge transfer and inspires future generations.⁴

ENKA Design Center continues its membership in the University-Industry Collaboration Centers Platform (ÜSIMP) with the aim of developing university-industry partnerships. The ENKA Design Center has signed a protocol with ITU’s MasterBee program, covering ITU’s various faculties including Civil Engineering, Architecture, Mechanical Engineering, Electrical-Electronics, Mining, and Chemical-Metallurgy. Under this protocol, internship and long-term internship opportunities, as well as part-time work opportunities, are offered to third-year, fourth-year, and graduate students of the relevant faculties of ITU. The aim of this program is to provide students with permanent employment at the Design Center. The Design Center also offers long-term internship opportunities to final-year students of the Department of Chemical Engineering at Gebze Technical University within the scope of their “Industrial Project” courses.

ENKA Design Center has signed a collaboration protocol within the scope of the Vocational Training in Business Administration (IME) Program implemented by the Faculty of Engineering at Kocaeli University. As part of this, long-term internship opportunities have been offered for senior students in engineering departments to experience design work on-site in a practical setting.

The Design Center has also signed a protocol with the Faculty of Engineering at Erciyes University under the “Workplace Training Program” to establish an employment-oriented collaboration with the Department of Industrial Design Engineering. Within the scope of the protocol, senior students

from the Industrial Design Engineering Department will begin participating in long-term internship programs at ENKA. The primary focus of this internship program will be to involve intern students in the processes of detailing the engineering designs of solutions developed within the scope of design projects and improving the design aspects of the projects.

ENKA Design Center has signed a cooperation protocol with Düzce University – Düzce Vocational School within the scope of technician employment. Under this protocol, it is planned to recruit long-term interns from the Alternative Energy Resources, Air Conditioning and Refrigeration, Control and Automation, Machinery, and Construction Technology programs of Düzce Vocational School, with the intention of offering employment opportunities following the completion of their internships. In addition, it has been agreed to organize training sessions for vocational school students on the active use of design tools utilized within the Design Center.

As part of its sustainability strategy, ENKA took part as a Silver Sponsor in the Career Summit organized by İstanbul Technical University. Representatives from various ENKA departments engaged with students visiting the stand, responding to their questions regarding career opportunities at ENKA, different professions, and career development paths. In 2025, ENKA also participated in the Career Fair held at Middle East Technical University (METU). Throughout the event, the Company had the opportunity to meet with students from a wide range of departments, introduce ENKA, and provide guidance to students in shaping their career journeys.

In January 2025, as part of the Career Days event held at ENKA İstanbul Schools, professionals and academics from various fields, including ENKA İnşaat, came together with students to share their career experiences. In October, ENKA employees also met with students during the professions day event organized at ENKA Kocaeli Schools.

Expert managers from various disciplines of the Kırklareli 850 MW Natural Gas Combined Cycle Power Plant Project participated as speakers in panel sessions held as part of the

Career Days organized by the Civil Engineering Department of Kırklareli University and the Electrical Department of Lüleburgaz Vocational School. Following the event, students from these departments had the opportunity to organize a technical site visit to the ongoing project and observe the construction processes on site.

Bechtel-ENKA continues its efforts to strengthen university-industry collaboration and support the development of young engineers in the Balkan countries where it operates. In this context, partnerships established with various universities across the Balkans aim to enhance educational infrastructure, expand opportunities for applied learning and field experience, and strengthen local expertise. These initiatives, carried out under the Balkans Stewardship Program, are designed to contribute to regional capacity building and the reinforcement of educational infrastructure in all countries where Bechtel-ENKA operates, while promoting knowledge sharing and long-term sustainability in the construction sector.

Within the scope of these collaborations, students have the opportunity to observe engineering practices on site and gain hands-on experience through site visits, technical presentations, and interactive events organized at ongoing projects. By bringing together academic knowledge and field experience, these initiatives aim to enhance not only the technical competencies of the next generation of engineers, but also their project management and collaboration skills.

During the Sustainability Talks organized with ENKA Adapazarı Schools, information was shared with students on the Sustainable Development Goals and ENKA’s sustainability practices and targets implemented in its projects in line with these goals.

As part of ENKA’s Future Belongs to the Youth Program, the scholarship program launched in the last quarter of 2022 in collaboration with the İstanbul Technical University (ITU) Alumni Association has continued uninterrupted in 2025.

As part of the collaboration agreement between Cintas Ningbo and Liaoyang Technician College for talent training, the successful partnership that has been ongoing since 2008 continues with the aim of bringing new talents to the community in technical fields. The education team from Cintas Ningbo has provided training at the school and offered special scholarship opportunities to students. Through this program, many graduates of the technical school have the opportunity to start their careers at Cintas Ningbo. Between 24–27 November 2025, the Cintas Ningbo team visited Liaoyang Technician College as part of its school–industry collaboration efforts. During the visit, the team delivered lectures, provided mentorship to students in the company-sponsored class, and awarded scholarships. They also shared their experience and expertise to support students in enhancing their technical knowledge and practical skills in welding applications. The collaboration between Cintas Ningbo and the technical school has continued uninterrupted for 14 years. With the establishment of the Cintas Ningbo-sponsored class in 2016, this partnership gained a more institutionalized structure. Throughout this period, many qualified technical personnel have been trained for the company, and some graduates have advanced to key positions over time.

At ENKA Schools, STEM (Science, Technology, Engineering and Mathematics) and STEAM (Science, Technology, Engineering, Arts and Mathematics) practices are carried out in Science classes in accordance with the curriculum or as part of club activities. In this context, the total number of employees of ENKA Schools working in STEAM positions is 103, including 54 male and 49 female employees.

⁴ ENKA Group companies employed 303 interns in 2025.

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Community Investment

ENKA and all of its group companies make community investments that will leave a positive legacy in the communities in which they operate and contribute to the social and economic welfare of their regions. While planning these investments, the needs of the region and the expectations of the local communities are taken into consideration. ENKA Sports Club, ENKA Sanat and the ENKA Schools in the provinces of Adapazarı, Kocaeli and İstanbul, all of which operate under the umbrella of the ENKA Foundation, have been appealing to all segments of society for years with their contributions to education, art, sports and social fields and with the positive impact they have created.

SUSTAINABILITY

2025

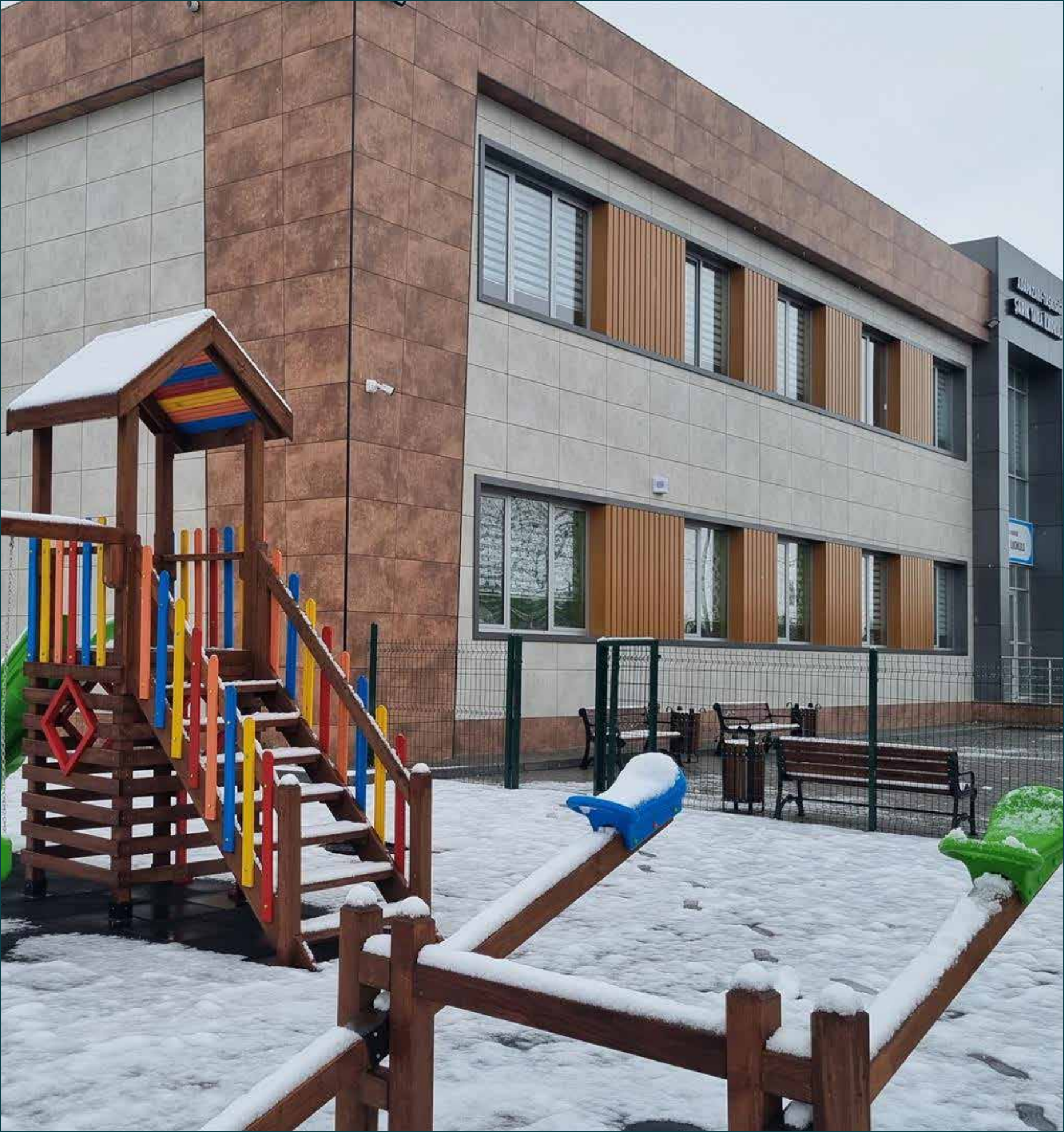
GOAL

In 2025, ENKA Foundation, ENKA İnşaat, and its subsidiaries covered in this report made a total social investment of approximately USD 25.4 million in education, health, sports, social, and environmental (including climate change and biodiversity) fields across all the countries they operate in.⁵

⁵ Only the donations on sustainability material areas by the units covered in this report are included in the scope. Community investments account for 90% of the total amount. The remainder is made up of charitable donations and commercial initiatives in equal amounts.

Şarık Tara Primary School

The Şarık Tara Primary School Project, constructed in the Taşkısığı neighborhood of Adapazarı, has been completed as a tangible reflection of ENKA's commitment to education. Initiated in April 2024, the project involved demolishing the former school building, which no longer met current needs, and constructing a modern and safe educational facility on a 1,573 m² site. Upon completion of construction, the school was handed over to the Ministry of National Education. The newly built Şarık Tara Primary School, consisting of six classrooms, officially opened for education on February 10, 2025. Guided by Şarık Tara's strong emphasis on education, ENKA continues to support future generations' access to quality educational opportunities and to create lasting value for society.



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ENKA Foundation, Arts, Sports and Schools

ENKA Foundation

Established in 1983, ENKA Foundation continues its activities with the mission of raising contemporary, productive, and inquisitive individuals who are trained using scientific methods, in an environment intertwined with sports, education, arts and culture. In this regard, the ENKA Foundation invests in Turkish youth by supporting both their physical and mental development through its work in the fields of sports, education, arts and culture. At the same time, it aims to contribute to building an inclusive society by enabling each individual to discover their potential. Organizations that are operating under the umbrella of the ENKA Foundation are ENKA Sports Club; ENKA Sanat; ENKA İstanbul Schools, which started its operations in 1996; ENKA Adapazarı Schools, which was established immediately after the 1999 earthquake for the education of children affected by the earthquake; Private ENKA Vocational and Technical Anatolian High School, which was established in Kocaeli in 2008; the Private ENKA Science and Technology High School, also in Kocaeli, which has been operating since 2014.

✦ [For more information about the ENKA Foundation, please click.](#)

ENKA Sports Club

ENKA Sports Club continues to be one of Türkiye’s leading sports clubs with the young talents it has raised for Turkish Sport and its international achievements. ENKA Sports Club, which sets out with the slogan “The Future belongs to the Youth”, with its 1,913 licensed athletes and 90 specialised coaches, continues to take part in national and international sporting contests and achieve successful results in all branches of sports in which it is active. ENKA Sports Club continued providing training to 572 young athlete candidates in 2025, winning 39 cups and 2,701 medals in total in national and international competitions, and breaking a total of 70 records. The achievements of ENKA Sports Club in 2025 are included in the [ENKA Annual Report](#).

✦ [For more information and news, please click.](#)



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ENKA Sanat

ENKA Sanat continues to contribute to the city’s cultural and arts ecosystem through the projects, programs, and collaborations it implements throughout the year, steadily strengthening its institutional impact in this field with a structure that supports the continuity of artistic production. With its multidisciplinary approach, ENKA Sanat addresses the transformative role of culture and the arts in social development from a long-term perspective.

Covering a wide range of performing arts disciplines, ENKA Sanat’s core areas of activity throughout the year include contemporary events; accessible cultural and artistic content for children and young people; scholarship and mentorship programs supporting the development of emerging artists; collaborations aimed at bringing international productions together with audiences in Türkiye; and sponsorship support for productions that contribute to the preservation of cultural heritage.

Through events organized across various disciplines, particularly performing arts, music, cinema, and theatre, a lasting platform for interaction is created between emerging talents and established artists, while audiences are offered a high-quality and inclusive cultural experience. In addition, projects contributing to cultural and arts archives are implemented with the aim of building a lasting cultural legacy that can be passed on to future generations.

Launched in 2023 to support talented young artists’ undergraduate and graduate education abroad, the Lale Tara Arts Scholarship continued to select new scholarship recipients in 2025. The Selection Committee of the classical music scholarship included Bülent Evcil, Principal Flute of the İstanbul State Symphony Orchestra and Solo Flutist of the Borusan İstanbul Philharmonic Orchestra; Dilbağ Tokay, Cellist and Faculty Member at Mimar Sinan Fine Arts University İstanbul State Conservatory; world-renowned pianist and composer Fazıl Say; pianist and Faculty Member at Ankara Music and Fine Arts University Gökhan Aybulus; and ENKA Sanat Director Gül Mimaroğlu.

ENKA Sanat’s ENKA Sahne (Stage) project, launched to support promising virtuosos under the age of 18 in the field of classical music, celebrated its fifth anniversary this year. Young artists nominated each year by the Advisory Board through letters of recommendation performed at the “ENKA Sahne Gala Concert.” Professional audio and video recordings of the concert were presented to the artists to support their professional portfolios, and the full concert was also broadcast on ENKA Sanat’s YouTube channel, reaching a wide audience.

ENKA Sanat has been supporting various festivals and events organized by the İstanbul Foundation for Culture and Arts (İKSV) since 1984. In 2025, ENKA Sanat acted as the “major contributing performance sponsor” of Biz Kimiz? (Qui Som?) staged by the French–Catalan company Baro d’evel, which came to Türkiye as part of the 29th İstanbul Theatre Festival. The event, coordinated by ENKA Sanat and performed over two consecutive evenings, attracted significant interest from theatre audiences, members of the press, critics, and representatives of the cultural and arts community.

Premiering in 2025, the documentary Ferhangi Bir Yaşam, which tells the life story of Ferhan Şensoy, met nearly 6,000 viewers through screenings held at prominent venues and festivals, including ENKA Open-Air Theatre, Ses Theatre, Zorlu PSM, and the Antalya Film Festival. Sponsored by ENKA Sanat, the documentary was produced by Porte Film, directed by Selçuk Metin, and written by Zeynep Miraç. Featuring a highly valuable archive that had never before been brought to light, the documentary focuses not only on Ferhan Şensoy’s understanding of theatre but also on his character, worldview, and identity as a writer.

✧ [For more information and news, please click.](#)



Stakeholder Aspect

Prof. Dr. Dikmen Gürün
Academic, Critic and Writer

ENKA Foundation’s activities under the ENKA Sanat brand trace a path of inclusive artistic engagement. Launched in 1984 with the vision of the Foundation’s Honorary President Şarik Tara, this journey in the arts has continued with a multifaceted approach even after his passing. ENKA Sanat simultaneously implements scholarship programs to support the education of talented young artists and promotes artistic production, thereby encouraging the wider dissemination of art. In this context, it develops sponsorship projects and brings audiences from all walks of life into contact with every branch of the arts. For years, it has embraced the motto: “A breath for life, a hope for the sky.” Concerts, theatre performances, workshops, and other events held at ENKA Auditorium and the ENKA Open-Air Theatre foster mutual engagement between artists and audiences. Documentaries represent another key area supported by ENKA Sanat, marking significant steps in preserving the memory of Turkish theatre. Sponsored by ENKA Sanat, documentaries on Yıldız Kenter, Genco Erkal, Işıl Kasapoğlu, and Ferhan Şensoy have reached audiences across the country.

My connection with ENKA Sanat dates back to my years working as the Director of the İKSV İstanbul Theatre Festival. Reflecting on it now, our first collaboration took place in 2002 during the 13th İstanbul Theatre Festival with the world-renowned production by The Wooster Group, directed by Elizabeth LeCompte and starring the internationally acclaimed Willem Dafoe, titled “This Shot is For You, Birdie (Phaedra)!” As the venue sponsor, ENKA Auditorium was made available to us for the

long rehearsal period and four performances. Such a contemporary interpretation, as it was around the world, brought a new dimension to theatre in Türkiye as well. Over the years, our relationship with ENKA Sanat continued in various forms, spanning from exemplary theatre productions to dance, performance, and the vibrant lines of physical theatre.

In 2013, I completed 20 years as the Director of the İstanbul Theatre Festival at İKSV. Naturally, the collaboration between the İKSV Theatre Festival and ENKA Sanat has continued even after my tenure, and it still does. As for me, in 2020, the commemorative book “Dikmen Gürün’e Yazılar”, published by Doğan Kitap under the sponsorship of ENKA Sanat, was released to honor me by the İstanbul University Department of Theatre Criticism and Dramaturgy. The book was also presented at a panel held at the Auditorium titled “The Journey of Turkish Theatre and the İstanbul Theatre Festival from the 1980s to Today”, attended by esteemed academics and artists. This panel serves as an important record for the future.

Yes, it is the approach of conscious institutions and organizations that are in harmony with universal values toward culture and the arts that will inspire and invigorate individuals and societies. In this context, ENKA Sanat, operating under the umbrella of the ENKA Foundation and carrying out positive, horizon-expanding initiatives for many years, continues to make significant contributions to our cultural and artistic landscape.

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ENKA Schools

Operating with the vision of “Education for a Better Future,” ENKA Schools implement various programs and projects to strengthen the knowledge, thinking, and behavioral foundations of their students, creating opportunities and motivating them to maximize their competencies. Offering a wide range of opportunities, from STEM education and arts and sports activities to scholarship opportunities and social responsibility projects, ENKA Schools support their students in using their intellectual skills and ethical values for freedom of thought and action.

News from ENKA İstanbul Schools

ENKA İstanbul Schools has 218 students who received academic scholarships from the school and the ENKA Foundation.

The second ENKA Open-Air and Experiential Learning Conference (OELC), organized this year by ENKA İstanbul Schools, brought together participants from across Türkiye and abroad in 2025, creating an engaging and dynamic meeting platform. The opening speeches were delivered by Aslıhan Niksarlı from the Jane Goodall Institute and Roots & Shoots Türkiye, and Manoj Gautam, a nature conservation advocate from Southeast Asia. The event featured 350 participants from over 200 institutions, 30 presenters, 9 NGOs, and 8 publishers and authors.

ENKA İstanbul Schools participated in the Conrad Challenge, an innovation and entrepreneurship competition conducted in collaboration with NASA that encourages young minds to develop innovative solutions for global challenges, with the Phoenix ENKA team formed by high school students. Our students ranked among the top 10 teams in the Aerospace category of the Conrad Challenge, which saw participation from over 4,000 students across 50 countries, and were selected as one of the 5 alternate finalists, earning the Conrad Alumni title.

✧ For more information and news about ENKA İstanbul Schools, please click.

News from ENKA Kocaeli Schools

The Private ENKA Vocational and Technical Anatolian High School, the first and only school of Anatolian Technical High School status in which all students are on full scholarships, is currently providing education to a total of 499 full scholarship students.

The 6985 ENKATECH team from ENKA Kocaeli Schools participated in the FIRST Robotics Competition (FRC) and

delivered a strong performance, reaching the quarterfinals among 49 teams at the Bosphorus Regional in İstanbul and among 52 teams at the San Francisco East Bay Regional in the U.S. The robot, built by the students in the school workshop, was also awarded the “Innovation in Control” prize at the İstanbul regional competition for its innovative mechanical functions.

A total of 29 ENKA students participated in the Canada-based University of Waterloo Mathematics Competition, with 16 students in the 9th grade category, 9 students in the 10th grade category, and 4 students in the 11th grade category. In the 9th grade category, out of 25,711 participants, one ENKA student scored a perfect 150 points, achieving 1st place globally. In the 10th grade category, out of 20,235 participants, 61 students achieved a perfect score, including 5 ENKA students who shared the 1st place worldwide with 150 points.

✧ For more information and news about ENKA Kocaeli Schools, please click.

News from ENKA Adapazarı Schools

In 2025, 53 of the students at ENKA Adapazarı Schools have received scholarships.

High school students participated in the Ecological Literacy Camp, conducted using a nature-interaction-based learning approach, gaining hands-on experience in ecological awareness and sustainable living. During the program, students reinforced environmental science–based content through fieldwork, enhancing their environmental sensitivity and problem-solving skills.

The mathematics olympiad team formed by students of ENKA Adapazarı Schools earned 17 gold, 4 silver, 10 bronze medals, and 9 honorable mentions in the American Mathematics Olympiad (AMO). In addition, ENKA students won 2 gold medals at the National Antalya Mathematics Olympiad (UAMO).

✧ For more information and news about ENKA Adapazarı Schools, please click.



ENKA Schools 4th Annual Sustainability Summit

The ENKA Schools 4th Sustainability Summit, hosted by ENKA Kocaeli Schools, was held on May 3, 2025, with participation from students of ENKA Schools in İstanbul, Adapazarı, and Kocaeli, around the theme of “Rights and Well-Being.” Throughout the day, participants had the opportunity to actively explore sustainability-related topics in 33 different workshops.

Ethics and Society Summit

In line with its sustainability policy, ENKA supports and collaborates with social entrepreneurship platforms and corporate social responsibility programs that offer innovative solutions generating societal impact and awareness.

Accordingly, ENKA was among the sponsors of the Ethics and Society Summit, organized by Stardust, a social entrepreneurship platform dedicated to supporting students in Türkiye with limited educational opportunities and providing them equal access to opportunities. The summit brought together over 600 university students and featured various trainings and panels with participation from expert academics and private sector representatives. During the “Sustainability” panel, Duygu Köksal Kotan, Turkish Language and Literature Teacher at Kocaeli Private ENKA Technical Schools, represented ENKA as the moderator.



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SUSTAINABILITY

2025

GOAL

Social Responsibility at ENKA

Social responsibility and employee volunteering are integral parts of ENKA's corporate culture. ENKA projects and subsidiaries implement social responsibility programs in all regions where they operate, producing innovative, practical, and awareness-raising solutions that are safeguarding the future of local communities, disadvantaged groups, and the natural environment, while also supporting their customers in achieving their sustainability goals. These programs are reinforced by ENKA's strong commitment to sustainability, safety, health, and ethics.

Carrying out its activities with the mission of leaving a positive and lasting social legacy in the communities where ENKA operates, the ENKA Volunteers Platform is primarily based at ENKA Headquarters and is organized into local groups across subsidiaries and project sites in their respective areas of operation. ENKA Volunteers focuses its efforts mainly on the environment, education, and disadvantaged groups. The projects implemented within this scope are aligned with the United Nations Sustainable Development Goals and are carried out in collaboration with various public institutions and non-governmental organizations.

ENKA Volunteers carry out their volunteer activities in accordance with the principles set out in the ENKA Volunteers Handbook and the ENKA Code of Business Conduct, reflecting ENKA's culture, principles, and values in all their activities. To encourage employee volunteering across the ENKA Group, employees who wish to participate in volunteer projects are granted one day of volunteer leave per month.

Belgrad Forest Environmental Clean-up

On September 27, ENKA Volunteers carried out an environmental clean-up event in Belgrad Forest to protect nature and raise environmental awareness. In a time when forests are threatened by human-generated waste, this activity went beyond a simple clean-up, becoming a meaningful

gathering where responsibility toward nature was fulfilled through teamwork. Aiming also to increase social awareness and consciousness, this event allowed ENKA Volunteers to contribute to the preservation of one of İstanbul's most frequently visited forests.



North Macedonia Corridors 8 & 10d Motorway Project

In April 2025, Bechtel-ENKA (BEJV) donated food and hygiene supplies to the Women's Rights Center "ETIKA" in Gostivar, which operates the region's first women's shelter. Through the provision of non-perishable food items and essential hygiene materials, the initiative aimed to support the delivery of a safe and supportive living environment for women affected by violence. The donation reflects the project's commitment to promoting social well-being and supporting vulnerable groups through a responsible social approach.

In May 2025, the project participated in the "Generalka Weekend" environmental clean-up initiative organized by the Municipality of Vrapçiste, together with students and local stakeholders. Active support was provided to waste collection activities carried out along the Tetovo-Gostivar, Gostivar-Bukojçani, and Prilep-Bitola routes. In addition, construction equipment was allocated to support clean-up efforts in Prilep, ensuring that collected waste was safely transported to authorized disposal sites.

The BEJV Safety Caravan visited schools in the project area to deliver awareness sessions on road safety and the "Culture of Care" approach. Approximately 300 students were reached through sessions organized in local villages, with the aim of fostering a culture of safety from an early age. Implemented with the participation of local authorities and project teams, the initiative forms part of a sustainable social contribution approach focused on strengthening community safety awareness.



Book Donation Campaign

A book donation campaign was organized by ENKA Headquarters and ENKA İstanbul Schools to meet the needs of the library at Şarık Tara Primary School, which was completed in Adapazarı. The books collected through the campaign were delivered to the school library.

Kırklareli 850 MW Natural Gas Combined Cycle Power Plant Project

Within the scope of the goodwill protocol signed between the Kırklareli Governorship and the Kırklareli Municipality, material, personnel, and construction support was provided for the construction of an animal shelter to serve the entire province, aimed at the care and adoption of stray animals.

As part of the World Environment Day events organized by the Kırklareli Provincial Directorate of Environment, Urbanization and Climate Change on June 5, various activities were carried out at the Kırklareli National Garden, primarily with primary school students as well as participants from across the city. The activities focused on promoting a cleaner and more sustainable environment, addressing topics such as zero waste, reuse, recycling, and water efficiency. In order to raise awareness, participants were presented with gifts made from recycled materials. In addition, visuals related to the nursery area established at the project site in the name of students who had participated in the previous year's event were shared with attendees.

At an event organized by the Kırklareli Provincial Directorate of the Ministry of Family and Social Services under the theme "Year of the Family," a canvas bag painting activity was held with children attending the event together with their foster families.

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Morava Corridor Motorway Project

On the occasion of International Women’s Day, Bechtel-ENKA contributed to strengthening maternal and neonatal healthcare services by donating cardiotocography (CTG) devices, air conditioning units, and essential medical supplies to Kraljevo General Hospital. By supporting the infrastructure of the hospital, which serves approximately 1,000 births annually, the initiative aimed to ensure the provision of safe and adequate healthcare services, particularly during the summer months.

On the UN World Hunger Day, Bechtel-ENKA volunteers supported soup kitchen activities carried out for people in need in cooperation with the Red Cross Čačak. The project team contributed to the preparation and distribution of 700 hot meals, 250 of which were for children, across distribution points throughout the municipality. The initiative aimed to strengthen social solidarity through employee volunteering. In addition, in collaboration with the Red Cross Kraljevo, the project delivered



essential aid packages to 300 families facing difficulties in accessing food. The distributions supported vulnerable households in meeting their basic needs.

As part of the UN International Day of Charity on September 5, support was provided to the Center for Persons with Disabilities in Kruševac to improve its kitchen infrastructure and enhance accessibility conditions. This contribution supported the center’s mission of promoting independent living skills for persons with disabilities and was implemented in line with the principles of inclusivity and social equality.

Primary schools located in the project area were also visited, and more than 200 students received road and construction site safety training. Through interactive presentations, safety vests, and educational materials, the program aimed to foster early awareness of safety among children. Implemented in parallel with project activities, the initiative contributes to promoting a broader culture of safety within the community.



ENKA TC

Shopping malls operating under ENKA TC serve as official donation collection points for the “Dobrye Veshchi” (Good Things) Charity Foundation. Special containers have been placed at the malls to enable visitors to donate clothing and shoes that are in good condition but no longer in use. All collected items are sorted by the foundation; some are delivered to those in need through partner stores, while others are sold to finance core activities such as the procurement of rehabilitation equipment for children and support for socially disadvantaged groups. Through this initiative, visitors have the opportunity to practice responsible consumption by repurposing their belongings while making a tangible contribution to the foundation’s social benefit–oriented activities.

As of May 2025, ENKA TC has initiated a collaboration with the Alteri Foundation, which provides systematic support for stray animals. Through donation containers placed in the shopping malls, pet food and essential supplies are collected, contributing to the strengthening of animal shelter infrastructure.

In addition, during a three-day charity fair held at Naberezhnaya Tower, which operates under ENKA TC, dedicated spaces were allocated to various non-governmental organizations and foundations to facilitate fundraising activities, enhance the visibility of their work, and support initiatives that generate social benefit.



Flexity

As a continuation of the initiative launched in 2024, the Flexity team organized a fundraising campaign in June 2025 to support animal shelters. Approximately 200 kg of pet food was collected for the shelters as part of this effort.

Additionally, a charity quiz was held with the participation of tenants within Flexity to benefit a foundation supporting children battling childhood cancer and oncohematological diseases.

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Our People

ENKA ensures the mental, physical, and social well-being and safety of all its employees and prioritizes providing a work culture and environment where employees can develop themselves throughout their activities. ENKA supports and encourages its employees, who are the architects of the Company’s long-standing success with their skills, diligence, creativity, and the perspectives and vision they bring to the organization, to think innovatively, explore, and continue developing further.

It is a part of ENKA's culture to act with respect for human rights and to treat diversity as richness. *ENKA Code of Business Conduct*, covering ENKA’s social accountability and human rights policies, is the main guideline describing both the relationships of employees with each other and the approach of the Company towards its employees. At ENKA, all decisions on human resources, such as recruitment and promotion decisions, are implemented entirely in accordance with competence

criteria and are free from all forms of discrimination. The employment rights of all the employees of ENKA and its subsidiaries, as established in the relevant legislation, including their rights to retirement and parental leave, are protected throughout all of ENKA's activities.

At ENKA İnşaat projects, depending on the conditions in the country in which ENKA is operating, employees are provided with indoor and outdoor sports facilities, social facilities offering a range of activities, and office and accommodation areas suited to their needs in order to make their working environments comfortable, pleasant and happy. At ENKA İnşaat projects and the offices of ENKA and its subsidiaries, suitable menus are prepared for employees who require or desire specific diets. Additionally, within the ENKA Group, remote and flexible working models are offered in accordance with the nature of the employees’ work.



Compensation and Benefits

ENKA employees are never paid below the official minimum wage set by the laws of the country of operation, and working conditions established by applicable national legislation are always complied with.⁶ Refer to *Annex 8* for employee data for the ENKA Group.

All ENKA employees benefit from discounted access to events at ENKA Sports, one of Türkiye’s leading sports clubs, and at ENKA Sanat, which hosts some of the well-respected performances in Türkiye. Furthermore, sailing training programs are offered to employees every year, giving them the opportunity to become members of the ENKA Sailing Team. Employees at ENKA and its subsidiaries also benefit from discounts to tuition fees for their children at ENKA Schools, with the discount increasing in proportion to the number of years worked at the ENKA Group. Furthermore, employees at ENKA İnşaat Headquarters are provided with a Group Health Insurance policy.

At ENKA Schools, there is a discount in tuition fees for the school staff’s children who are studying at ENKA Schools; teachers whose children study at other schools are provided with contributions for their children’s education at varying rates. ENKA Schools attach great importance to the individual and professional development of teachers. An academic development contribution is added to the salaries of teachers who have master and doctoral degrees. In addition, ENKA Schools provide support for the expenses related to the professional development opportunities that teachers want to participate in internationally or nationally.



⁶ 99.9% of ENKA employees earn a salary above the legal minimum wage.

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Employee Training and Development

ENKA aims to possess top-level talent in the sectors it operates in and ensure the sustainability of these talents in line with its strategic goals and values. To achieve this, the Company creates a culture that encourages both the organization and its employees to reach their goals, offering a work environment characterized by high motivation, high engagement, and collaboration.

Under the umbrella of the Academy, management, technical and social skills training programs are delivered so that employees can develop their professional competencies, process awareness, technical knowledge and leadership and management skills. All of the trainings included in the ENKA Academy’s curriculum are developed, produced and delivered in cooperation with experts within the Company, third-party training service providers and e-learning content providers.

In 2025, as part of the ENKA Academy, a “Training Needs Survey” was conducted across the Company to determine the training needs and priorities of all employees. This survey aimed to contribute to the personal and professional development of project and head office employees, ultimately enhancing both individual and organizational performance.

In 2025, ENKA Academy continued to effectively carry out training activities aimed at employee development. During the reporting period, a total of approximately 3,760 hours of training were delivered in the areas of engineering development and soft skills, providing 8,258 total participant-hours of learning. Since its establishment, ENKA Academy has offered more than 9,800 hours of training to over 16,200 participants. Within the scope of ENKA Academy, English and German language courses continued to be offered to ENKA Headquarters employees throughout 2025.

In 2025, training was provided on the following standards related to management system processes:

- ◆ ISO 50001 Energy Management System Implementation Training
- ◆ ISO 22301 Business Continuity Management System Implementation Training
- ◆ ISO/IEC 20000-1:2018 Information Technology Service Management System Implementation Training
- ◆ ISO 10002 Customer Satisfaction Management System Requirements and Implementation Training

In addition to these trainings, a comprehensive “Root Cause Analysis” training was conducted based on feedback from the project quality teams.

When preparing the ENKA Academy 2026 Training Plan, ENKA Academy considered annual analyses and evaluations, along with additional training requests from department managers, employee competency assessment results, and training evaluation survey outcomes. Based on these inputs, various trainings, seminars, and workshops were planned.

ENKA Academy & LinkedIn Learning Collaboration

In 2025, ENKA Academy signed a three-year agreement with LinkedIn Learning, one of the world’s leading digital learning platforms, to enhance employees’ technical and personal competencies. Under this collaboration, as of July 2025, a pilot user group was granted access to the platform, enabling users to access over 11,000 courses 24/7 from anywhere at any time. The course content covers technical areas such as engineering and project management, as well as communication, leadership, time management, and personal development. Additionally, the platform provides personalized course recommendations aligned with users’ career goals and interests. The LinkedIn Learning collaboration aims to strengthen ENKA’s digital learning culture, support continuous employee development, and enhance professional competencies to international standards.

ENKA ensures equal access to training opportunities for all its employees and provides educational programs tailored to the professional and social competencies of staff across a wide spectrum, from newly hired specialists to Executive Board Members, aiming to achieve continuous development and sustainable growth. In this context, in addition to ENKA Academy, Project Training Departments established within projects have delivered over 14.475 million person-hours of training to date, contributing to the professional skill development of local employees in the countries where ENKA operates.

Employee Training Provided by ENKA Academy and ENKA’s Subsidiaries’ Academies in 2025 (excluding OHS training)

	Female	Male
Total Training (Person-Hours)	28,181	230,092
Training Time Per Employee (Hours)	29.9	44.6

	Blue Collar	White Collar
Total Training (Person-Hours)	187,982	70,291
Training Time Per Employee (Hours)	51.3	28.8

 **The training budgets of the ENKA Academy and the academies of the subsidiaries totaled approximately USD 300,000 in 2025.**

In addition to the in-house training opportunities it provides, ENKA continues to operate its Personnel Incentive and Reward system, which was established to support employees with their postgraduate education, intellectual production and the development of intellectual property rights. In this context, ENKA employees continue to benefit from the following incentive and support programs:

- ◆ Incentives for Master’s Degree and Doctorate Education,
- ◆ Financial Support for Master’s Degree and Doctorate Education Fees,
- ◆ Financial Support for the “The Future Belongs to Youth” Program,
- ◆ Incentives for Academic Publications,
- ◆ Incentives for Intellectual Property Rights.

Training for Project Employees

At all ENKA projects, a project-specific training plan is developed and implemented with the aim of ensuring that the members of the site teams at all levels are able to receive the training they need. These training plans consist of four stages: ENKA Code of Business Conduct and orientation, skills development, pre-job quality briefings and HSE. In addition to all the ENKA employees working at the sites, these training activities are also provided for the benefit of employees of the subcontractors and supplier companies working at ENKA’s projects. In this context, a total of approximately 1,291,380 person-hours of on-site training was provided at ENKA projects during the reporting period.

As part of the ENKA UK Hinkley Point (HPC) Project, ENKA continues to implement a four-year apprenticeship program for welders. As part of this initiative, an important step has been taken by developing a training plan for the first four young participants to undertake pipe welder apprenticeships in the United Kingdom. Before commencing their roles as apprentices on the HPC Project, the students will continue their training at the Cimtas Pipe Welding School in Türkiye during their apprenticeship period in order to gain education and practical experience in line with project codes. If successful, this pilot initiative is planned to be expanded, with the aim of leaving a tangible legacy for the United Kingdom’s nuclear welding workforce.

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Occupational Health and Safety

ENKA's top priority in all its operations is to ensure that employees are not exposed, directly or indirectly, to any harm in the course of their work, and to guarantee that every employee returns home safely and in good health. The foundation of the Environment, Health, and Safety (HSE) approach is based on this strong HSE culture that is internalized within the organization. Based on the HSE culture, an effective Occupational Health and Safety (OHS) Management System is implemented across all areas of activity, sectors, and business lines, ensuring that employees work in safe environments free from hazards.

The Occupational Health and Safety structure is shared with all stakeholders through the *Health, Safety, Social, and Environment Policy* (HSSE Policy), which reflects the commitment of ENKA's senior management. The HSSE policy is systematically implemented through tools such as training sessions, workshops, plans, instructions, checklists, and forms, in alignment with internal procedures. All these are systematically controlled through internal and external audits, and the audit results are used to review the management system and take appropriate actions in line with the principle of continual improvement. The effectiveness of the actions taken is evaluated and regularly reported to senior management and relevant stakeholders. In line with this approach, ENKA continuously monitors and improves its OHS performance, making it an integral part of its sustainable business practices.

In all activities carried out under ENKA's responsibility, OHS rules, systems, practices, and training are applied to include all stakeholder groups. Employees of subcontractors are also included within the scope of these practices.

OHS Management System and Risk Assessments

The OHS management systems of ENKA İnşaat projects and ENKA Headquarters are implemented in accordance with the ISO 45001:2018 standard, and all operations of ENKA İnşaat (100% of the scope) are covered by its ISO 45001:2018 certificate. Additionally, all Çimtaş Group and ENKA Power

companies also operate OHS management systems that comply with the ISO 45001:2018 standard.

ENKA, in the scope of OHS management, acts in accordance with the relevant regulations of the countries in which it operates.⁷ Additionally, within the framework of the “risk-based approach” principle of the ISO 45001:2018 standard, potential hazards and risks arising from activities are thoroughly examined and identified. The identified hazards and risks are eliminated through proactive measures. In ENKA İnşaat projects, General Risk Assessments are prepared before proceeding to the implementation stage, and based on these assessments, task-specific risk analyses and Job Hazard Analyses are conducted. Employees and relevant stakeholders are actively involved in these analysis processes.

Measures are taken in accordance with the risk management hierarchy for the identified risks. The steps followed for any identified risk include; elimination of this risk at its source, substitution, engineering controls, administrative controls and provision of personal protective equipment. Following the completion of measures identified by project management teams and HSE department, it is ensured that the risks are at an acceptable level and the risks and the measures to be taken are communicated to all employees.

Occupational Health and Safety Committees

ENKA and its subsidiaries encourage employees to actively participate in OHS processes. OHS/HSE committees are established to ensure the participation of employees and these committees meet at least as often as or more frequently than specified by the relevant laws. During these meetings, HSE/OHS performances of the relevant period and identified risks are reviewed, requests and feedback are discussed and actions to be taken for the following period are determined. The committee members⁸ consist of individuals specified in the legal regulations, and the meetings are held in a transparent and participatory environment. Employee representatives are selected through an election process, and their opinions and suggestions are prioritized in decision-making.

In all of ENKA's projects, HSE committees come together regularly under the name “Zero Incident Team Meetings”. These meetings are held weekly and monthly to evaluate the project's HSE performance and determine the necessary actions to be taken.

The authority to stop work is granted to all stakeholders within ENKA and its subsidiaries, regardless of position, title, or status. Activities are halted without hesitation in situations where employees or the environment may be harmed. It is strictly prohibited to impose any sanction or retaliation against an employee who uses their authority to stop work, and the authority to stop work is safeguarded by the Company procedures. The right to stop work is seen as an important opportunity to identify and correct areas for improvement in the systems, and it is continuously reminded in training and other organizational activities, encouraging employees to use this authority.

OHS Incident Investigations

ENKA believes that all accidents are preventable and conducts a comprehensive review process to ensure that accidents that occur do not happen again. All accidents, including fatal ones, are thoroughly investigated. The HSE Department, along with relevant technical experts and, when necessary, representatives from the Legal Department, form an independent committee to identify the direct, triggering, and root causes of the accident. They then take the necessary actions in accordance with the risk control hierarchy.

Based on the results of the incident investigation, if a deficiency is identified in the procedural structure or relevant risk assessments, technical and system procedures, along with risk analyses, are reviewed and updated, and employees are informed. Important issues identified during the incident investigation are shared with all ENKA projects through the “Lessons Learned” documents under the HSE Communication Procedure, and action plans are requested. This approach ensures that the lessons learned are disseminated across the

entire company, encouraging other projects to adopt a proactive approach as well.

At the projects, besides the Safety Task Assessment and Risk Reduction Talks (STARRT), incident-specific stand-down meetings are held in the project; the incident, its causes and issues to be considered are shared with all employees. In addition, the Project Training Plans are reviewed in the wake of any incident, and if the factors that caused the incident are not covered by the training program, the contents of the training are revised and arrangements are made for all those concerned to undergo the training again.

If a lack of leadership or behavioral factors are identified among the root causes of an accident, ENKA Corporate HSE Leadership Program trainings are re-implemented. With regard to behavioral issues, Project Behavior-Based Leadership trainings are delivered. In addition, accident-related topics are incorporated into the “Self-Verification” checklists to ensure that these matters are reviewed during site inspections.

HSE performance and statistics are submitted to senior management in consolidated semi-annual reports covering all projects. These reports address fatal accidents in detail, evaluating the actions taken and the level of compliance with those actions. The data in question are taken into consideration by senior management in setting targets for the following year. By reviewing all serious incidents experienced over the past 15 years, ENKA has identified 12 Critical Activities and applies a zero-tolerance policy for these areas.

⁷ Turkish Law No. 6331 on Occupational Health and Safety and Federal Law No. 197 of the Russian Federation, as well and all regulations within the context of these laws, are followed.

⁸ Employer representative, OHS experts, the workplace doctor/nurse, a human resources expert, an administrative officer, employee representatives, representatives of the labour union if any, and other relevant experts depending on the agenda.

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Health, Safety and Environment Management at ENKA

There are HSE units which operate under the most senior manager in the organisation in order to maintain and continuously improve the existing HSE culture. These units are responsible for monitoring and managing all HSE processes. The HSE units are composed of experts with professional knowledge and experience. In the Headquarters of ENKA İnşaat, the HSE Department works under the Chairman of the Board of Directors. HSE Departments established in all projects, report to both the project management and the Corporate HSE Department organizationally. As a result of this organizational structure, the HSE performances of projects are regularly monitored and their compliance with ENKA HSE goals and requirements is ensured.

Various incentive programs are being implemented across ENKA to increase employees’ contributions to the HSE processes. In addition, employees are involved in the process through the “Behavior-Based HSE Program” and “Observation Cards,” where they can share their views and suggestions to enhance the safety of the activities they carry out.

The HSE Policy⁹ forms the foundation of the Company’s commitment to HSE and HSE management, and it is published on the ENKA’s corporate website. All employees are informed about the HSE Policy during their onboarding training. In addition to the policy, HSE procedures, instructions, and risk assessment studies are regularly communicated to employees through training sessions. Through HSE bulletin boards at the projects, up-to-date information related to HSE is provided to project employees. Announcements within the Company are communicated to the entire organization through the “HSE Newsletters”.

At Çimtaş facilities, artificial intelligence technology is used to strengthen OHS practices. Cameras installed at specific points in the facilities, with the support of artificial intelligence, enable the early detection of OHS violations, and based on this, necessary improvement activities are carried out.

⁹ https://www.enka.com/allfiles/media/posters/HSSE_POLICY_ENG.pdf



HSE Trainings

Training is used as an important tool in preserving, spreading, and developing ENKA’s HSE culture. In addition to the trainings defined by legal regulations, comprehensive training programs that are free from all forms of discrimination, are implemented according to the training needs of ENKA and its subsidiaries. Within the scope of these programs, the trainings to be received by employees—based on their roles, professions, and responsibilities—together with the frequency of such trainings, are clearly defined. The training process within ENKA begins with an orientation program delivered on employees’ first day of work. It continues with the “Hazard School” training, where correct and incorrect practices are demonstrated, followed by on-site practical trainings as well as regularly refreshed technical and system trainings. Technical trainings aim to ensure safer execution of activities such as working in confined spaces, safe use of hand tools, and working at height. System trainings, on the other hand, focus on the functioning of corporate processes, including the ENKA HSE system, the work permit system, and management systems.

According to the scope of work to be carried out in ENKA İnşaat projects, HSE Training Departments prepare and implement project-specific training plans. Experienced and qualified trainers in their respective fields are involved in the prepared training programs. Training sessions, organized for employees from various geographical regions and different nationalities, are conducted in the participants’ native languages, ensuring that every employee has the opportunity to receive training under appropriate conditions.

In 2025,

- ◆ ENKA İnşaat delivered a total of 1,274,405 person-hours of HSE training across its projects.
- ◆ ENKA Group provided a total of 1,412,209 person-hours of HSE training overall.
- ◆ ENKA Group recorded that a total of 31,031 employees and subcontractor personnel completed HSE training programs.

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HSE Training Hours by Year (ENKA İnşaat)

Year	Total Person-Hours	Total Specific Trainings (Person-Hours)	Total of All Trainings (Person-Hours)
2025	📈 70,676,214	📈 386,666	📈 1,274,405
2024	59,718,220	359,507	1,047,888
2023	55,427,899	335,155	988,322
2022	59,331,572	260,886	829,573
2021	50,079,921	257,272	637,011

HSE Training Hours of ENKA Group

	White Collar		Blue Collar	
	Training Duration (Person-Hours)	Average Training Hours per Person	Training Duration (Person-Hours)	Average Training Hours per Person
ENKA Group Total HSE Trainings	227,451	41.5	1,184,758	54

Employee Health and Well-Being

In the ENKA projects, comprehensive field clinics and infirmaries are established to provide a 24/7 service to protect the health of employees. Specialized healthcare personnel are assigned to these clinics, and all necessary equipment for potential interventions is provided. Healthcare services are provided free of charge to all personnel, including subcontractor employees. In addition to work-related health issues, employees can also visit the clinics for other healthcare needs and benefit from treatment services completely free of charge.

ENKA is aware that mental health is a crucial element of employee safety and well-being, and continues its efforts in this area. In this context, the mental health risks of its employees are addressed as part of the risk assessment process. Risks arising from the conditions of the countries of operation, climate conditions, and occupational challenges are evaluated, and solutions are identified to eliminate these risks. In line with these assessments, training and coaching systems are implemented to raise employees’ awareness of stress management, and mechanisms are established to protect employees from discrimination. Within this scope, four employees working on the Hinkley Point C Project in the United Kingdom successfully completed the “Mental Health First Aider” training program. Additionally, the “Speak Up” culture, which encourages employees to express themselves freely,

is safeguarded by ENKA’s Sustainability, Ethics & Compliance, HSE, and Quality policies, ensuring a work environment where employees feel safe both physically and mentally. This environment is further supported by social facilities that offer accommodation areas, social activities, and sports opportunities, going beyond employees’ basic needs, and are designed in accordance with international standards.

Across ENKA and its subsidiaries, the hygiene and safety of food products and catering services provided to employees are regularly monitored. Food engineers assigned to projects play an active role in ensuring the provision of safe and nutritious food. Through periodic food safety and hygiene inspections, potential health risks are mitigated and employee satisfaction is enhanced.

At ENKA, detailed risk analyses are conducted not only for global health risks but also for other health issues such as HIV/ AIDS, tuberculosis, and malaria. Based on these analyses, the necessary precautions are identified and implemented. These precautions include providing testing opportunities and offering treatment services, and the effectiveness of these measures is regularly monitored. With these measures in place, employees are protected from potential infections, and procedures for treating infected employees help prevent the spread of the disease.

ENKA and its joint venture partner Bechtel, recognizing the critical importance of mental health in the construction industry, work to protect the psychological well-being of employees and provide work environments where they feel safe. In line with this approach, the Mental Health Action Plan established for the Morava Corridor Motorway Project is being implemented, with 8 project team members serving as Mental Health Ambassadors. These ambassadors are equipped with the knowledge needed to assist and guide their colleagues. This initiative represents an important step in ensuring that any mental health concerns can be openly discussed, identified, and addressed without becoming a source of stigma. Within the project, workshops, training sessions, and on-site talks are conducted to raise awareness among employees. In 2025, the project team participated in the Kruševac Spring City Marathon across the 5K, 10K, and 21K routes, promoting physical activity, team spirit, and individual well-being. By also engaging with the local community, the event strengthened solidarity

among employees and contributed to raising awareness of healthy living in the regions where the project operates.

At the ongoing Corridors 8 & 10d Motorway Project in North Macedonia, ENKA demonstrates a strong commitment to raising awareness about suicide prevention, a globally critical issue in the construction industry. The awareness campaign, focused on suicide prevention, encourages open communication on mental health, educates employees on recognizing early warning signs, and informs them about available support mechanisms. On World Mental Health Day, cricket and football matches were organized at the Prilep Camp with participation from employees of diverse cultural backgrounds. These activities enhanced team interaction and helped create a supportive and inclusive work environment. The events further highlighted the significant role of sports and social engagement in protecting mental health and supporting work–life balance.



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OHS Performance

The Lost Time Incident Frequency Rate is calculated using the formula: (number of lost time incidents / total working hours) * 200,000, while the Lost Time Incident Severity Rate is determined based on the formula: (number of lost days / total working hours) * 200,000. These calculations reflect the number of incidents and the severity of lost-day incidents per 100 employees. First-aid level incidents are excluded from the calculation of recordable incident frequency rates, while incidents requiring medical treatment, restricted work cases, lost-day incidents, and work-related fatalities are included.

Lost-time incident ratio is calculated based on calendar days, with lost days counted starting from the day following the incident.

ENKA regularly monitors its OHS performance by comparing statistics and trends with data published by international organizations and platforms. Evaluations conducted in 2025 indicated that ENKA's OHS performance indicators were more favorable compared to the trend in the sector.



ENKA Group's lost day and incident statistics are provided in [Annex 9](#).

ENKA İnşaat Lost Time Incident Frequency Rate (2025)	✔ 0.12
Lost Time Incident Frequency Rate - US Bureau of Labor Statistics Data (2024)*	✔ 0.9
ENKA İnşaat Recordable Incident Frequency Rate (2025)	✔ 0.38
Recordable Incident Frequency Rate - US Bureau of Labor Statistics Data (2024)*	✔ 2.2

* 2025 data has not been announced yet.



More on Our Global Sustainability Targets

Target	2024 Performance	2025 Performance
We aim to have women employees comprise 35% of all ENKA Group white collar employees by 2030.	29%	27%
All ENKA İnşaat projects are expected to complete at least 2 social responsibility projects in their lifetime.	Target has been met.	Target has been met.
We intend to conduct an employee loyalty survey once every two years and to increase satisfaction ratio to 90% by 2030.	Employee loyalty survey was not conducted in 2024.	Employee loyalty survey was not conducted in 2025.
Being the most important of our stakeholders, we genuinely care about our employees and intend to increase our training investment per year by 5% every year until 2030.	105% increase was achieved.	No increase was observed compared to the previous year.
Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all.	Target has been met.	Target has been met.
We encourage our employees to take part in corporate volunteering and aim to have 5% of our white collar employees participate in corporate voluntary projects.	2.7%	2.8%
In order to spread sustainability studies, we will continue supporting development of youth by sponsoring student assemblies at least 2 times every year.	This target was exceeded through participation in and sponsorship of 7 events by ENKA İnşaat, along with additional collaborations by ENKA subsidiaries.	This target was exceeded through participation in and sponsorship of 9 events by ENKA İnşaat, along with additional collaborations by ENKA subsidiaries.
Intending to generalize corporate volunteering and voluntary approach in our community, we aim to conduct at least 5 voluntary work projects every year.	26 projects were conducted.	27 projects were conducted.
We will ensure that each and every student in ENKA Schools to participate in at least 1 social responsibility project every year.	Target has been met.	Target has been met.
ENKA Foundation intends to increase voluntary community investment amount by 20% by 2030.	Compared to 2023, 106% increase was achieved.	Compared to 2024, 35.4% increase was achieved.
As ENKA Group we aim to collaborate at least 5 times every year with NGOs and other organizations that conduct sustainability studies.	There has been an achievement above this target through 19 collaborations by ENKA Group.	There has been an achievement above this target through 21 collaborations by ENKA Group.

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“Anticipate. Align. Advance.”

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ENKA considers minimizing the environmental and ecosystem impacts that may arise from its projects, operations, and supply chain activities, and creating positive environmental value by leveraging its engineering expertise and technical capacity, among its core commitments. ENKA shares its commitments and targets with all its stakeholders via its *Sustainability Policy*, its *Environmental Management Approach and Policy*, and its *Sustainability Strategy*. In this regard, ENKA continues its work in accordance with the sustainability targets it has set for the years 2030 and 2050. In determining its strategies and future targets, ENKA carefully evaluates climate policies in the sectors and countries where it operates, national and international standards, and global approaches and developments. Furthermore, these efforts are underpinned by a comprehensive sustainability risk and opportunity assessment process that also encompasses climate-related issues. This process is also structured in accordance with TSRS (Turkish Sustainability Reporting Standards) requirements and is integrated into operational, financial, and strategic decision-making mechanisms. In addition to physical and transition risks arising from climate change, factors such as water stress and biodiversity loss are also analyzed. Within this framework, various internationally recognized climate scenarios are taken into consideration, and risks associated with the transition to a low-carbon economy, as well as related financial risks, are also assessed.

While conducting its operations in an environmentally responsible manner, ENKA complies with applicable legal requirements and establishes systems that go beyond these requirements by adopting the international standards it follows, as well as sectoral and global best practices. In countries where local environmental standards fall short of ENKA's corporate requirements, priority is given to establishing environmental management systems that exceed the relevant national standards and are aligned with ENKA's targets, setting a benchmark for best practice. Through this approach, ENKA not only aligns its operations with environmental considerations but also makes a significant contribution to supporting its customers in achieving their sustainability and environmental objectives. The systems established by ENKA are aligned with the ISO 14001:2015 Environmental Management System Standard and all ENKA İnşaat operations (covering 100% of its activities) are included within the scope of an externally verified certification confirming this compliance.

Before commencing its operations, ENKA conducts a sustainability assessment that takes into account all potential

economic, environmental, and social impacts, and implements the necessary measures. In its decisions regarding investments, project initiation, or partnerships, the Company considers environmental protection as well as sustainability and climate change criteria. The results of risk and opportunity assessments, which include sustainability and climate change, and the actions to be taken based on these results are also part of these criteria. Within the framework of environmental management implemented to manage the impacts of its activities, ENKA assesses and manages environmental aspects such as natural resource use; impacts on soil and water resources; air emissions and greenhouse gas emissions, as well as climate change; erosion; impacts on flora and fauna; risks related to local biodiversity and endangered species; waste management; environmental dust, noise and vibration; and potential impacts arising from emergency situations. In this context, relevant mitigation measures are identified and implemented, and their effectiveness is regularly monitored and assessed throughout the course of operations.

Through its HSE Departments, Sustainability Departments, and management representatives, ENKA develops plans to manage all environmental impacts arising from its activities and ensures their effective management by clearly defining the responsibilities of all relevant teams and managers. Environmental engineers and specialists within these departments monitor the designated indicators and regularly report data related to environmental performance. To ensure that environmental performance complies with both ENKA's internal standards and applicable local and international standards, the corporate and project departments conduct regular audits of relevant activities, and corrective action plans are implemented to address any identified nonconformities. In 2025, in line with the findings of audits conducted across ENKA's projects and subsidiaries, corrective actions were implemented, leading to improvements in sustainability and climate targets and performance indicator practices, as well as updates to project procedures. Furthermore, all such efforts are also monitored at the Board of Directors level.

The performance and outputs of all integrated management systems, covering ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 and ISO 27001:2017 standards, are reported to the Chairman of the Board of Directors by the Vice President, who also leads the ENKA Corporate Sustainability and Compliance Department and the HSE Department. The Chairman of the Board of Directors assumes responsibility for ensuring the

adequacy of performance in sustainability, climate change mitigation, and environmental management. In this process, the Chairman is advised by the Sustainability Committee, the Early Identification of Risks Committee, and the Risk Management Working Group. Within the scope of the Management Systems, all processes are audited, audit results are reported to the relevant units, and necessary corrective and improvement actions are implemented by these units. The effectiveness of these actions is regularly monitored. The Corporate HSE Manual, which outlines the Company's occupational health and safety and environmental procedures, is communicated to all employees in physical or electronic format or through training sessions. All newly hired employees receive training as part of their onboarding program covering the Company's sustainability and environmental approach, rules, commitments, and targets. In addition, representatives of ENKA and its subsidiaries are informed through the discussion of relevant topics at Sustainability Committee meetings.

The sustainability and climate change strategy, along with associated risks and opportunities, is managed with a holistic perspective that addresses the entire value chain. ENKA involves its business partners, customers, suppliers, and other stakeholders in its sustainability and environmental initiatives



with the awareness that collaborations and joint efforts can make a real difference. Accordingly, ENKA ensures that all suppliers and subcontractors it works with demonstrate the same environmental sensitivity in their operations by providing training opportunities and conducting audits. The environmental behaviors and performance expected from ENKA's suppliers are clearly stated in supplier contracts, the ENKA Supplier Code of Conduct, and the procedures for supplier selection, evaluation, and auditing. ENKA's sustainability and climate change strategy is integrated into the Company's overall strategies through a comprehensive risk management process. This process encompasses the proactive identification and management of potential physical and transition risks that may arise across all the Company's activities and projects, as well as opportunities that may emerge in relation to sustainability and climate-related matters. Regular assessments are conducted and strategic decisions are taken to mitigate risks and maximize the benefits derived from such opportunities. Accordingly, ENKA is able to achieve its sustainability targets, reduce its environmental impacts, and enhance the value it delivers to society. Furthermore, ENKA's environmentally responsible approach strengthens its short, medium, and long-term climate strategy and enables the Company to respond swiftly and effectively to market changes.

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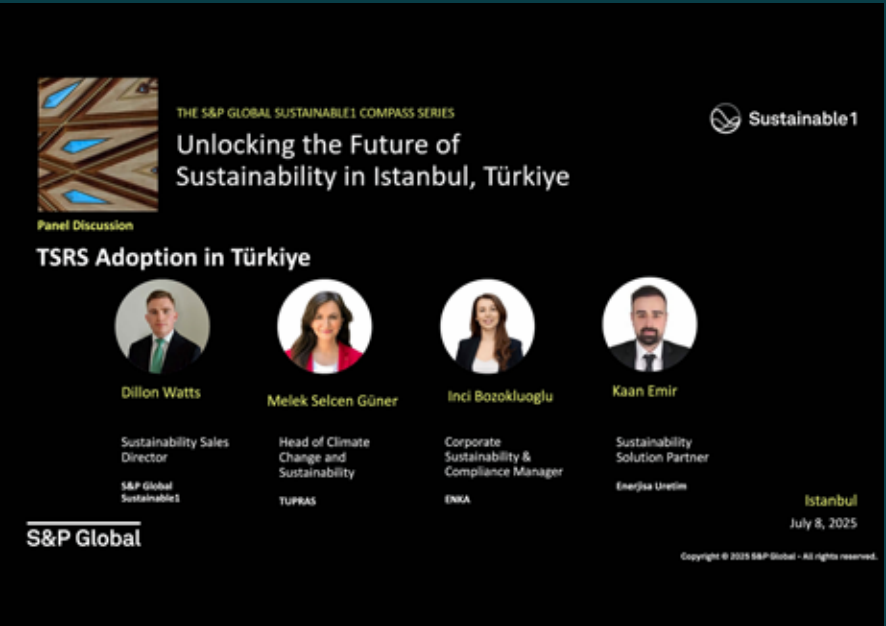
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ENKA carries out various activities to identify, measure, prevent, or reduce its environmental impacts. Some of these activities include training provided to employees and relevant stakeholders. In 2025, in addition to onboarding training, more than 15,900 person-hours of environmental and sustainability training were delivered to 16,100 participants across the ENKA Group, raising employee awareness, providing information on environmental responsibilities (including climate, emissions, water, waste, and energy management, biodiversity), and

communicating environmental protection practices to employees. During 2025, no significant fines or sanctions were imposed on ENKA for noncompliance with environmental laws and regulations in the course of its operations. The Company regularly monitors the performance against its environmental targets, which are set based on the assessment of ENKA's and its subsidiaries' operational areas and impacts, and implements the necessary actions to achieve these targets.



On 8 July in İstanbul, the “the Compass Series” event organized by S&P Global Sustainable1 addressed key developments shaping the ESG (Environmental, Social, and Governance) landscape in Türkiye, including the adoption of TSRS standards, with insights provided by experts and professionals. As part of the event, ENKA's Corporate Sustainability and Compliance Manager, İnci Bozokluoğlu, participated as a panelist and shared her perspectives on the challenges and opportunities of aligning sustainability strategies with evolving regulations and stakeholder expectations.



In 2025, approximately 5,600 person-hours of training on Environmental Awareness and Sustainability were provided as part of the Kırklareli 850 MW Natural Gas Combined Cycle Power Plant Project. These trainings not only enhanced ENKA employees' awareness of environmental and sustainability issues but also contributed to the development of subcontractor employees in this area.



“
Stakeholder Aspect
İlgın Şeker
Corporate Sustainability Engineer

The accelerating global climate crisis, increasing pressures on natural resources, and rising expectations for transparency in business have transformed sustainability from a topic that merely needs to be reported into a strategic imperative for organizations. Current reporting standards require companies to manage their environmental impacts, as well as climate-related risks and opportunities, in a more consistent and comparable manner. At ENKA, we not only closely monitor this transformation but also integrate it into all our processes and continuously develop our approach. Our extensive operational network necessitates a holistic consideration of environmental impacts, while strengthening environmental performance and fostering a shared sustainability culture across the Company remain key priorities.

As the Corporate Sustainability and Compliance Department, we implement a comprehensive program to achieve our 2030 sustainability and climate targets, aiming to reduce our environmental impacts and increase our positive impact capacity. Within this framework, we regularly review and update our strategy in alignment with current requirements by closely following climate policies in the countries where we operate, developments in national and international standards, and global trends.

Through the annual sustainability report, we provide reporting training to sustainability teams operating across different sectors and geographies, raising awareness and enhancing data accuracy, transparency, and traceability, particularly in carbon emissions calculations. This approach not only improves our processes but also strengthens

the sustainability culture throughout the Company and increases employee environmental awareness, contributing to consistent and reliable sustainability performance.

To better understand the impacts of climate change on our operations and value chain, we conduct environmental impact assessments for our projects, identifying both positive and negative impacts, risks, and improvement opportunities in each project's area of operation, and prepare comprehensive environmental management plans. In addition, we hold workshops with field teams to establish project-specific targets aligned with ENKA's sustainability and climate objectives. During these workshops, project-focused sustainability and climate targets are identified, and through periodic follow-up sessions, performance is evaluated and necessary actions are planned. This holistic process enhances the sustainability maturity of our projects while concretely implementing the Company's climate strategy on the ground.

In parallel, periodic internal audits conducted at our projects and subsidiaries reveal opportunities for continuous improvement in areas such as environmental management, energy efficiency, renewable energy, waste, and water management, supporting each unit in developing action plans suitable to its specific conditions.

All these initiatives demonstrate that ENKA's sustainability approach is applied with determination at both strategic and operational levels, reducing our environmental impacts and steadily increasing our capacity to develop more resilient, innovative, and effective solutions.

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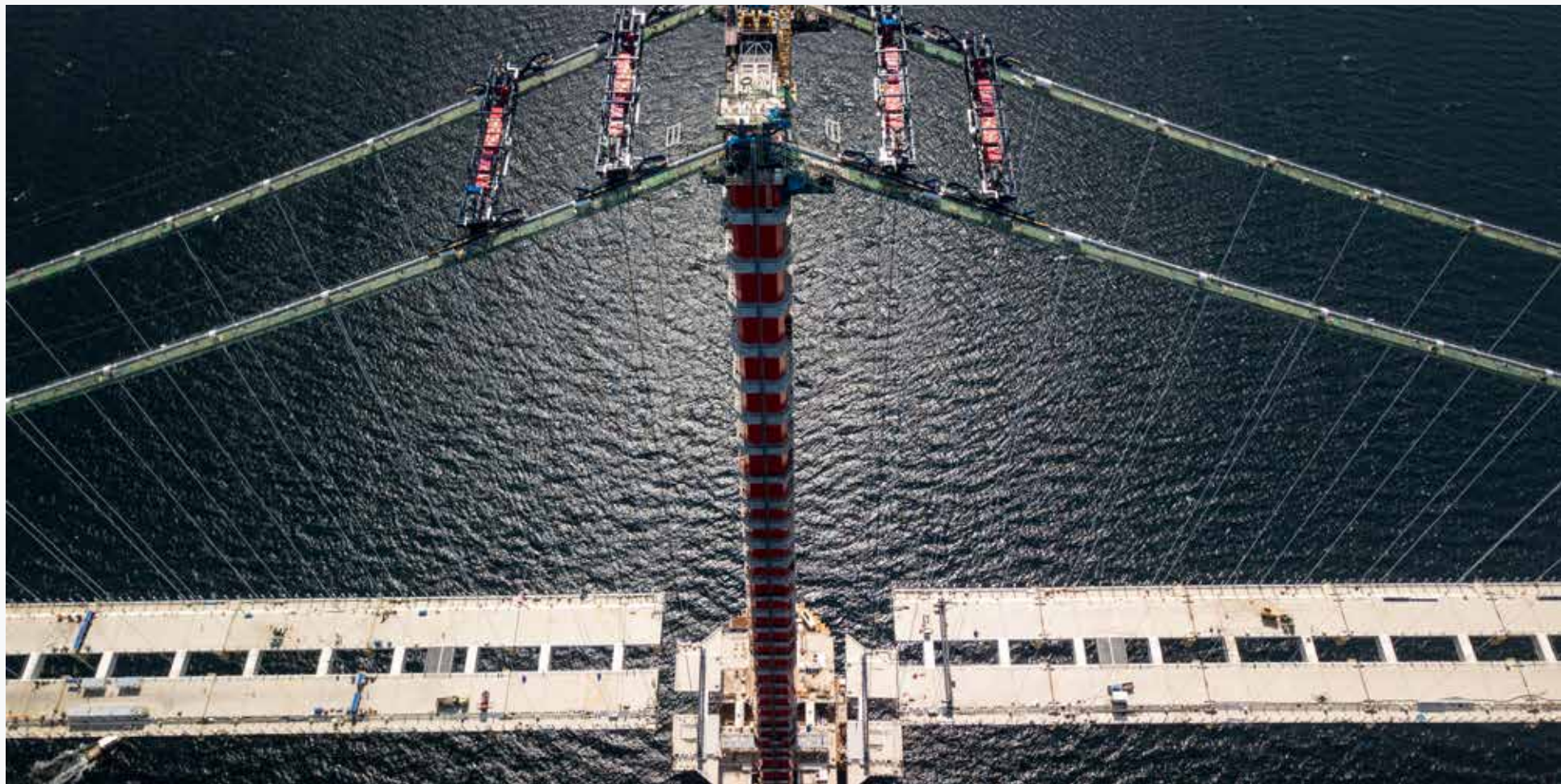
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Climate Action

ENKA is committed to making a meaningful contribution to the decarbonization of the global economy and to combating climate change. The Company plays an active role in this transformation process, particularly through its activities in the construction and energy sectors. At the same time, developing innovative and sustainable solutions that enhance resilience to climate risks across its projects and all operations is positioned among its strategic priorities. ENKA aims to reach net-zero emissions by 2050. In order to fulfill this commitment, the Company has announced its sustainability and climate targets for 2030 as a first milestone and continues to work in line with these goals.

ENKA reviews all its activities within the scope of combating the climate crisis in order to effectively reduce its direct and indirect impacts on the environment and climate, manage physical and transition risks, and capitalize on emerging opportunities. In this context, the Company carries out initiatives across various areas, with a particular focus on energy efficiency, innovation, and renewable energy.

ENKA acts in alignment with its global commitments in line with its objective of building a sustainable future and effectively leverages its integrated governance structure, which encompasses its sustainability strategy as well as risk and opportunity management. The main units within ENKA responsible for managing climate change-related risks and opportunities are the Early Identification of Risks Committee, the Risk Management Working Group, the Sustainability Committee, and the Corporate Sustainability and Compliance Department. In addition to these structures, the project management teams at ENKA projects have the responsibility to identify and manage these risks in their own projects.



Climate-Related Risks and Opportunities

When assessing climate risks, ENKA addresses them in a broad framework that covers both the risks and opportunities arising from the impact of its activities on the climate and the impact of climate change on ENKA's operations, assets and value chain. The risk and opportunity management mechanism integrated into the Company's strategy comprehensively assesses transition and physical risks, as well as the opportunities that may arise from them. This mechanism is carried out under the oversight of the Board of Directors and operates in an integrated manner with the Company's corporate risk management structure.

ENKA recognizes that the effective management of all ESG risks, including climate change, is critical for its reputation, value chain management, and external investment and financing processes. In this context, the Company systematically implements appropriate policies and compliance strategies.

The increasing acute and chronic physical effects of climate change worldwide are closely monitored and managed by ENKA with a proactive approach. Especially in Türkiye and the regions where ENKA operates, the intensity of acute effects such as extreme weather events, heatwaves, and excessive precipitation has increased significantly in recent years. These changes bring new risks and opportunities in business continuity and crisis management, supply chain management, and value chain processes. In response to these intensifying risks, ENKA conducts various scenario analyses to manage potential future climate-related impacts and to identify risks and opportunities in terms of the value chain, financial planning, investments, and corporate resilience. Through scenario analyses, ENKA systematically examines and tests the resilience of its strategy and operations against climate-related risks and opportunities under different possible future projections.

In 2025, ENKA created a more advanced assessment system by updating its climate scenario analyses in terms of scope,

methodology, and geographical depth. This improvement ensured a more holistic and precise analysis of both physical and transition risks. Furthermore, it supported the handling of strategic decision-making processes in greater alignment with the principles set forth by the Task Force on Climate-Related Financial Disclosures (TCFD), IFRS, TSRS, the Sustainability Accounting Standards Board (SASB), and CDP (Carbon Disclosure Project). Various national and international sources and tools were utilized in the scenario and risk analyses subject to the report. The primary sources among these include the International Energy Agency's (IEA) energy and climate scenario analyses and the United Nations Intergovernmental Panel on Climate Change's (IPCC) Shared Socioeconomic Pathways (SSPs) future scenarios. Additionally, the International Monetary Fund's (IMF) World Economic Outlook (WEO) reports, the World Bank's publications on global economic outlook and commodity markets, and the Organisation for Economic Co-operation and Development's (OECD) sectoral reports were also used.

The Announced Pledges Scenario (APS) and the Stated Policies Scenario (STEPS) published by the IEA were used, particularly in energy-related processes and the identification of transition risks. In the assessment of physical risks during the reporting period, IPCC SSP (Shared Socioeconomic Pathways) scenarios with three different risk levels were used. Within this scope; SSP1 (RCP 1.9) (optimistic scenario), SSP2 (RCP 4.5) (current trend scenario), and SSP5 (RCP 8.5) (pessimistic scenario) were evaluated. A summary table regarding the conducted scenario analysis and its results is located on the following page.

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Scenario	Scenario Definition	General Impact on ENKA Group's Sectors	Strategic / Operational Resilience Impact on ENKA Group
Scenario 1: Optimistic Scenario (SSP1–RCP 1.9)	Low-emission pathway aligned with the Paris Agreement. Global warming is limited; physical climate risks do not disappear completely but occur with lower intensity and frequency.	The warming trend is evident in the geographies where ENKA operates, but the intensity and duration of extreme temperatures remain relatively limited. Despite this, extreme hot days may increase occupational health and safety risks by narrowing workable hours at EPC sites; they may also cause thermal stress on equipment, accelerated wear, and short-term downtimes. Although heavy precipitation and short-term flooding events are at a limited level, issues regarding site access, damage to temporary works, and drainage capacity overflows may occur periodically. Drought and water stress remain risks that must be managed in terms of power plant cooling water and site water needs, especially in basins that already experience water stress; however, the probability of creating a structural operational continuity break is relatively low. The increase in humidity points to longer damp periods, causing initial pressures on corrosion, coating performance, indoor air quality, and mechanical system efficiency. While cooling loads increase, heating needs decrease to a limited extent; the net effect on energy demand and mechanical system operating load is upward.	In this scenario, physical risks are evaluated as recurring but manageable operational risks for ENKA. The impacts on construction projects, manufacturing/fabrication, power generation, and the operation of real estate assets can be largely kept under control through work planning, preventive maintenance, equipment protection, and occupational health and safety practices. Impacts arising from precipitation and drought are at a manageable level through site planning and water management practices. The general risk profile is characterized as “persistent but controllable.”
Scenario 2: Current Trend Scenario (SSP2–RCP 2.6/4.5)	Middle-of-the-road pathway where current policy trends continue. The increase in warming is more evident; physical risks strengthen in terms of frequency and intensity, and different types of risks occur together more frequently.	The number of days above critical temperature thresholds and the duration of heatwaves increase across all ENKA regions. Workable time windows at EPC sites may narrow; heat-related occupational health and safety incidents and equipment overheating may occur more frequently. In power plant assets, high temperatures may reduce turbine efficiency and increase condenser pressure and auxiliary system demand; the probability of outages during peak periods may rise. For real estate assets, cooling loads, electricity consumption, and mechanical system operating costs may enter a more structural upward trend. Heavy precipitation and short-term extreme rainfall events may become more frequent; drainage capacity overflows may occur more commonly at sites. Regarding drought, low-flow periods may lengthen; groundwater recharge may weaken, and constraints may arise more frequently in water-dependent operations. The temperature–humidity combination becomes more pronounced, potentially increasing corrosion rates, coating defects, and efficiency losses in mechanical systems.	In this scenario, physical risks may become a permanent determinant of operational continuity, cost structure, and business planning for ENKA. While extreme temperatures and increasing cooling needs raise operating expenses; they may lead to productivity losses and schedule risks in construction projects, power plants, and fabrication. Work interruptions and the need for rework caused by precipitation and flooding may require more systematic adaptation in site management. Drought and water stress may highlight the need for alternative supply and process optimization in water-dependent assets.
Scenario 3: Pessimistic Scenario (SSP5–RCP 8.5)	High-emission pathway. Global warming and climate extremes reach their highest levels; physical risks occur more frequently, last longer, and often manifest as compound events.	Extreme temperatures become a dominant climate feature in the geographies where ENKA operates. Particularly in Türkiye, China, Saudi Arabia, Iraq, and the Western Balkans, very hot days and multi-day heatwaves may increase significantly; even in more temperate regions, the number of hot days and nights may rise well above historical averages. Work windows at EPC sites may narrow substantially; occupational health and safety risks, equipment failures, and downtimes may increase, creating strong pressure on productivity and schedule performance. In power generation, the combined effects of high temperatures and water stress may increase the risk of load shedding, efficiency loss, and outages in power plant assets. For real estate assets, a significant increase in cooling loads may lead to shortened equipment life and more frequent business continuity risks. Extreme precipitation and flooding events, with more intense and higher peak flows, may frequently exceed drainage systems; soil saturation, slope failures, and access interruptions may become widespread. Drought may create multi-year and deepening deficits; constraints and emergency supply needs in water-dependent operations may arise more frequently. Prolonged and dominant periods of humidity may significantly increase the maintenance load for corrosion, mold, coating defects, and mechanical systems.	In this scenario, physical risks may become a structural issue for ENKA at the operational model and asset resilience levels. Extreme temperatures and water stress may combine to severely challenge EPC seasons, power generation, and the operation of real estate assets. Ground and access problems caused by precipitation and flooding may create rework and schedule risks in projects. These risks may transition from being temporary to acquiring a long-term and structural nature; this may necessitate a comprehensive strengthening of planning, infrastructure resilience, water and energy continuity, and maintenance strategies.
IEA STEPS	Scenario where only implemented and clearly announced policies are put into effect. Carbon pricing and regulatory tightening increase; however, the transition is more gradual, and regional differences are preserved.	Carbon cost pressure may gradually increase across ENKA's power generation, construction projects, fabrication, and real estate activities. ETS (Emissions Trading System) preparations in Türkiye, CBAM (Carbon Border Adjustment Mechanism) verification obligations, and the carbon component reflected in electricity/ natural gas costs may become increasingly evident; however, there is a relatively wider time window for compliance. In EPC and fabrication, requirements for EPD/LCA (Environmental Product Declarations / Life Cycle Assessment), MRV (Monitoring, Reporting, and Verification), and product-based verification may increase; yet higher-carbon materials and methods may maintain their accessibility in markets in the short term. While this situation creates increased administrative burdens and costs in bidding and procurement processes, it keeps the risk of sudden supply shortages limited.	The STEPS scenario provides ENKA with time for adaptation but does not eliminate transition risks. Carbon costs, reporting, and verification obligations may create cumulative pressure. In this pathway, delayed investments may lead to higher retrofit costs in later years, weakened competitiveness in bidding, and vulnerability to sudden policy accelerations. Operationally, the institutionalization of MRV (Monitoring, Reporting, and Verification), supplier verification, and carbon data management within the supply chain may become increasingly unavoidable.
IEA APS	Scenario where announced national climate pledges are fully implemented. Carbon pricing, ETS scope, CBAM, and low-carbon procurement rules tighten more rapidly and stringently.	Under the APS, transition pressure is felt earlier and more strongly across all of ENKA's core operations. Embedded carbon limits, mandatory EPD/LCA documentation, and low-carbon procurement rules may rapidly come into effect for projects linked to Türkiye, the United Kingdom, Germany, the Western Balkans, and Saudi Arabia. Carbon costs on natural gas and electricity may increase more quickly, directly pressuring power plant margins as well as EPC and fabrication costs. The availability and approval processes of low-carbon alternatives for steel, cement, asphalt, and aggregates may become critical; supply continuity and cost volatility may increase. In large-scale construction sector tenders, carbon performance may become a decisive criterion for elimination or scoring purposes.	The APS scenario shortens ENKA's adaptation period and raises the competitive threshold. If MRV, LCA/EPD, supplier due diligence, and digital reporting infrastructures are not established rapidly, risks such as loss of tenders, cost shocks, and restricted access to finance may emerge earlier. Delays in transitioning to low-carbon procurement and technology may cause subsequent transformations to be more expensive and operationally difficult. Strategically, the simultaneous strengthening of competencies in bidding, procurement, data governance, and operational planning may become critical.

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An integrated data approach has been adopted for the climate-related risk and opportunity analysis, utilizing a combination of internal corporate data and external scientific and institutional data sources. In the assessment of physical climate risks, CMIP6-based climate projections were used for the relevant locations; the potential impacts of key climate variables such as extreme temperature, extreme precipitation, flooding, and drought over time were analyzed under the SSP1-1.9, SSP2-4.5, and SSP5-8.5 scenarios defined by the IPCC. Transition risks and opportunities were evaluated within the framework of potential impacts of energy markets, regulations, carbon pricing, and technological transformations on ENKA Group’s activities, taking into account the STEPS and APS scenarios included in the IEA World Energy Outlook.

The identified risks are addressed as factors that could impact ENKA Group’s current business model and future strategic goals; meanwhile, opportunities are evaluated as factors that enhance operational efficiency and offer potential for new business areas and technological transformation. Within this framework, sustainability and climate-related elements are ensured to become an integral part of ENKA’s long-term planning and strategy development processes.

Based on the evaluations conducted for the 2025 reporting period, no direct significant financial impact of sustainability and climate-related risks has been identified on the ENKA Group. However, taking into account the potential long-term impacts that climate-related physical and transition risks may create, strategic approaches to support the sustainability of operations and corporate resilience under different scenarios continue to be developed.

In [Annex 6](#), risks and opportunities linked to the scenarios are presented in detail, aligned with the planning periods used by the Company in strategic decision-making. These are expressed through the capacity to adapt the defined short, medium, and long-term strategy and business model to climate change, categorized by physical and transition risks. Furthermore, ENKA presents, through the relevant table, climate-related scenario analyses outputs and how it will respond to the risks

and opportunities identified therein, along with disclosures regarding current and future financial resources. ENKA has analyzed all of its companies and projects (100% of the operational scope) against climate-related transition and physical risks and has aligned them with climate-related opportunities. In addition to this report; disclosures regarding risks, opportunities, financial impacts, and carbon credits are also addressed in [ENKA’s CDP Climate Change Reporting](#). Moreover, relevant risks and opportunities are included in ENKA’s TSRS-Aligned Sustainability Report.

All ENKA İnşaat projects are subject to environmental and social impact assessment studies to determine their environmental and social effects. Especially in projects carried out in areas with water resources, emergency procedures, which include issues such as basin management and flooding, are rigorously implemented. In the last quarter of 2022, drawing on the United Nations Sustainable Development Goals, the Paris Agreement, TCFD recommendations, and IPCC findings, ENKA published its target to reach net-zero emissions by 2050. As part of the roadmap (transition plan) designed to achieve this goal, the Company continues its efforts in line with the 2030 interim targets. In this regard, the Kırklareli 850 MW Combined Cycle Natural Gas Power Plant and the Shotton Paper Mill Projects, which held their first sustainability and climate workshops in 2023 and defined project-specific sustainability and climate change targets, action plans, and performance indicators, conducted follow-up meetings in 2025 to evaluate performance against targets and review them in light of current conditions. Additionally, in 2025, the Hinkley Point C Project held its first sustainability and climate workshop and established its project-specific sustainability and climate change targets.

The performance of ENKA in 2025, in relation to these targets set based on a risk-based thinking approach, is presented in the section titled [“Our Sustainability Performance”](#) and in the tables at the end of each section.

✦ [For more information on ENKA’s goals for 2050, please click.](#)



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Energy Efficiency and Renewable Energy

ENKA is working to reduce energy consumption and energy intensity across all its operations and to ensure energy efficiency. Since 2016, the Company has been measuring and reporting the total energy consumption of all group companies. Energy efficiency measures are being implemented in ENKA and its group companies’ buildings, and all ENKA projects are evaluated in line with these efforts.

In order to reduce energy and fuel consumption, energy efficiency is considered in purchased products and services, new investments and designs, production, and all processes. Accordingly, Çimtaş Steel, Çimtaş Shipyard, Cintas Pipe, ENKA Power Plants and ENKA's real estate companies hold ISO 50001 Energy Management System certification. The ISO 50001 Energy Management System is planned to be extended throughout the ENKA Group by 2030.

In accordance with its Sustainability Strategy and its updated targets, ENKA continues its efforts to make greater use of renewable energy and to increase its investments in renewable energy in its own facilities. In line with this, at Çimtaş Steel, Çimtaş Shipyard, and Cintas Pipe facilities in Türkiye, rooftop solar power plants with a total capacity of 15.1 MWp continue their operations. Cintas Ningbo, continuing its operations in China, actively utilizes a 1.6 MWp rooftop solar power plant that meets half of its electricity consumption. Thanks to these solar energy investments, in 2025, the Çimtaş Group produced 15,502 MWh of electricity from solar power, meeting approximately 38% of its total electricity consumption. Cintas Ningbo has been awarded the Green Factory title by China's Environmental Protection Office and included in the positive list.

ENKA Group's first solar energy investment, the ENKA Kocaeli Schools facility, produced a total of 249 MWh of solar energy in 2025 with a capacity of approximately 195 kWp; this amount covers about 69% of the school's annual electricity consumption. In 2025, the ENKA Foundation (130.9 kWp) and ENKA İstanbul Schools (524.7 kWp) solar power plants located at the İstinye campus generated 591 MWh of electricity. At ENKA Adapazarı Schools, the solar power plant project—consisting of 900 solar panels with an energy production capacity of 495 kWp / 400 kWe—has been completed; 558

MWh of solar energy was produced in 2025. The school is the first in its region capable of meeting its entire annual electricity consumption from a solar power plant. ENKA plans to continue its renewable energy investments in the coming years.

The fuel and energy consumption of ENKA Group in 2025 is summarized in *Annex 10*. The total energy consumption of the ENKA projects and subsidiaries covered by this report in 2025 was 55,928 TJ. The distribution of primary energy consumption values by year is provided in the table on the right side.

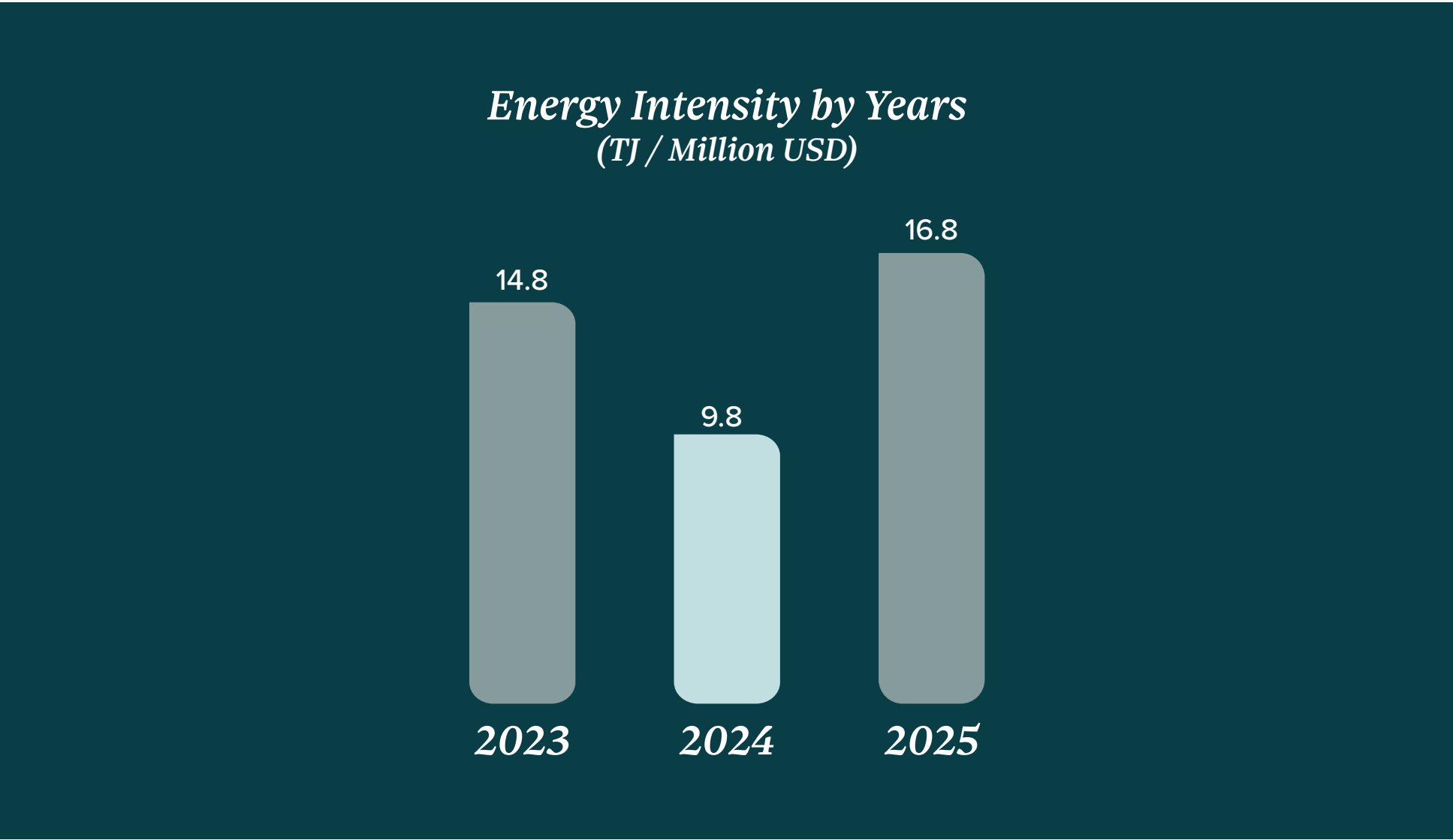
In 2025, an increase was observed in the ENKA Group's total energy consumption compared to the previous year. The primary reason for this increase is the significant rise in the operations of the power plants within the scope of activities compared to last year.

In the calculation of energy intensity, all the internal energy consumptions (fuel, electricity, heating, cooling and steam) of the subsidiaries and projects in the scope of the report have been taken into account and included in the calculations. Terajoules of energy consumed per US dollars of annual revenue was used as the indicator of intensity. ENKA's energy intensity in 2025 was calculated as 16.8 TJ/ USD million.¹⁰

¹⁰ The revenues of the companies within the scope of the energy and emissions calculations mentioned in Annex 2 of the report have been included in this calculation.

TJ	2023	2024	✔ 2025
Fuel Consumption	39,616	23,208	54,512
Electricity Consumption	1,147	830	866
Consumption for Heating Purposes and Steam Consumption	506	499	550
Total	41,269	24,537	55,928

MWh	2023	2024	✔ 2025
Fuel Consumption	11,004,444	6,446,706	15,142,346
Electricity Consumption	318,611	230,454	240,454
Consumption for Heating Purposes and Steam Consumption	140,556	138,765	152,690
Total	11,463,611	6,815,925	15,535,490



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Stakeholder Aspect”

Murat Ova
Head of Management Systems
AIRENKA

AIRENKA has been offering business jet services as part of ENKA Group since 2002. Safety has always been our top priority in business aviation. At the same time, fuel efficiency and emission reduction are core elements of our sustainability strategy.

While business jet operations offer flexibility, speed, and comfort to passengers, they also bring additional responsibilities to minimize environmental impact. At AIRENKA, we are mindful of this and systematically and measurably incorporate these responsibilities into our operational processes.

In our flight planning, we leverage real-time weather data and advanced route optimization software to develop flight profiles that minimize turbulence and improve fuel efficiency. Using wind analysis, choosing the best altitude, and careful route planning are key to our operational effectiveness. The Gulfstream G450 aircraft we operate can cruise at high altitudes near 45,000 feet, where reduced air density offers further fuel savings.

In our fleet and aircraft selection processes, we evaluate not only performance and passenger comfort but also technical features that help minimize environmental impact. The aerodynamic design of the Gulfstream G450, its winglets, and the advanced, computer-controlled Rolls-Royce Tay 611-8C engines deliver approximately 20% better fuel efficiency than the previous-generation GIV model. This improvement directly contributes to lower operating costs and a smaller carbon footprint.

Operational weight management and aircraft exterior cleanliness are essential parts of our fuel efficiency plan. Unnecessary equipment and materials that can accumulate during daily operations are regularly inspected and removed to reduce weight. Routine exterior cleaning and specialized surface coatings help decrease aerodynamic drag. During ground operations, ground power units (GPU) are utilized whenever possible to limit APU use. These practices demonstrate a strong, organization-wide discipline focused on sustainably reducing fuel consumption and emissions.

At AIRENKA, we consider Sustainable Aviation Fuel (SAF) a key part of our emission reduction plan. The Gulfstream G450 aircraft and Rolls-Royce Tay 611-8C

engines we operate are compatible with SAF. While worldwide SAF production is projected to reach about 1.9 million tons by 2025, AIRENKA intends to use Jet A-1 fuel blended with 50% SAF in its operations. The SAF we will use will meet ICAO CORSIA sustainability standards and requirements, helping achieve ICAO's goal of reducing emissions from international flights by 5% by 2030.

Thanks to these practices and operational discipline, AIRENKA has achieved an overall fuel consumption reduction of approximately 10–15% in its annual operations. These gains support not only environmental performance but also the sustainable achievement of operational excellence.

AIRENKA prioritizes resource optimization at every stage as a core management principle and actively implements operational excellence methods to support this goal. While digitizing a significant portion of our processes, we also build long-term, trust-based partnerships with our subcontractors and strive to promote sustainability and social responsibility practices through these collaborations.

In addition, to contribute to the future of the aviation sector, we run long-term internship programs and encourage our employees to share their professional experience and AIRENKA's best practices by delivering lectures and seminars at universities.

At AIRENKA, while safety remains the foundation of our business jet operations, fuel efficiency and reducing environmental impact are essential parts of our sustainability efforts. In line with ENKA's long-term value creation vision, we aim to contribute to a lower-carbon aviation future through operational excellence, resource efficiency, and the effective use of next-generation technologies.

In this context, we believe that the efficiency practices we have implemented in our flight and ground operations, along with our plans for sustainable aviation fuels, demonstrate a responsible approach that addresses not only today's needs but also those of the future. AIRENKA will continue to promote the sharing of best practices within the sector and to pursue its sustainability efforts with determination.

Reduction of Emissions from Machinery and Equipment

In line with its sustainability strategy, ENKA İnşaat continues to transform its machinery and construction equipment fleet through a “Low-Carbon Operation” approach using innovative and eco-friendly technologies. To minimize greenhouse gas emissions arising from vehicles and construction equipment used in projects, priority is given to low-emission and fully electric models in equipment procurement processes, led by the Corporate Machinery and Equipment Department. As a result of this committed approach, the ratio of low-emission equipment in the machinery fleet has reached 89% through investments made over the last 8 years. Following the addition of 741 units of low-emission, electric, and hybrid construction equipment to the fleet in 2024, investments in fully electric and battery-system equipment were also carried out in 2025. By combining operational efficiency with environmental responsibility, ENKA monitors its carbon intensity metrics both instantly and annually through the EGEM software, demonstrating data-driven emission management.

Greenhouse Gas Emissions

ENKA is aware of its responsibility for transparency in reporting greenhouse gas emissions and includes all ENKA companies, which are under its operational control and have significant environmental impacts, within the scope of its reporting. The calculations are based on the ISO 14064-1 standard and the GHG Protocol Corporate Accounting and Reporting Standards, and IPCC AR6, DEFRA, US EPA, T.C. ETKB, Climate Transparency Report, IEA and International Council on Clean Transportation data have been used for the conversion factors.

ENKA's carbon footprint calculations cover the activities under the operational control of ENKA and its subsidiaries, within the scope specified in the table and footnotes provided in [*Annex 2*](#).

Direct (Scope-1), indirect (Scope-2) and other indirect (Scope-3) greenhouse gas emissions from 2025 activities of ENKA were included in the calculation. Greenhouse gas emissions resulting directly from ENKA's activities are categorised as “Scope-1 direct greenhouse gas emissions”, while greenhouse emissions due to energy consumption from externally sourced electricity, heat and steam are categorised as “Scope-2 indirect greenhouse gas emissions due to energy consumption”.

“Scope-3 other indirect greenhouse gas emissions” calculations include emissions arising from the purchase of raw and intermediate materials, capital goods, fuel and energy-related activities that are not included in Scope-1 or Scope-2, waste disposal and recycling (including wastewater), product and material procurement, employee commuting (shuttles/buses), business travel (flights), leased assets, transportation of sold products to customers, the use of sold products, and end-of-life treatment of sold products. Tables showing Scope-1, Scope-2 and Scope-3 values and intensities of ENKA Group for the last 3 years are presented in [*Annex 11*](#). Scope-1, Scope-2 and Scope-3 greenhouse gas emissions from ENKA operations in 2025 are shown in the graph on the next page.

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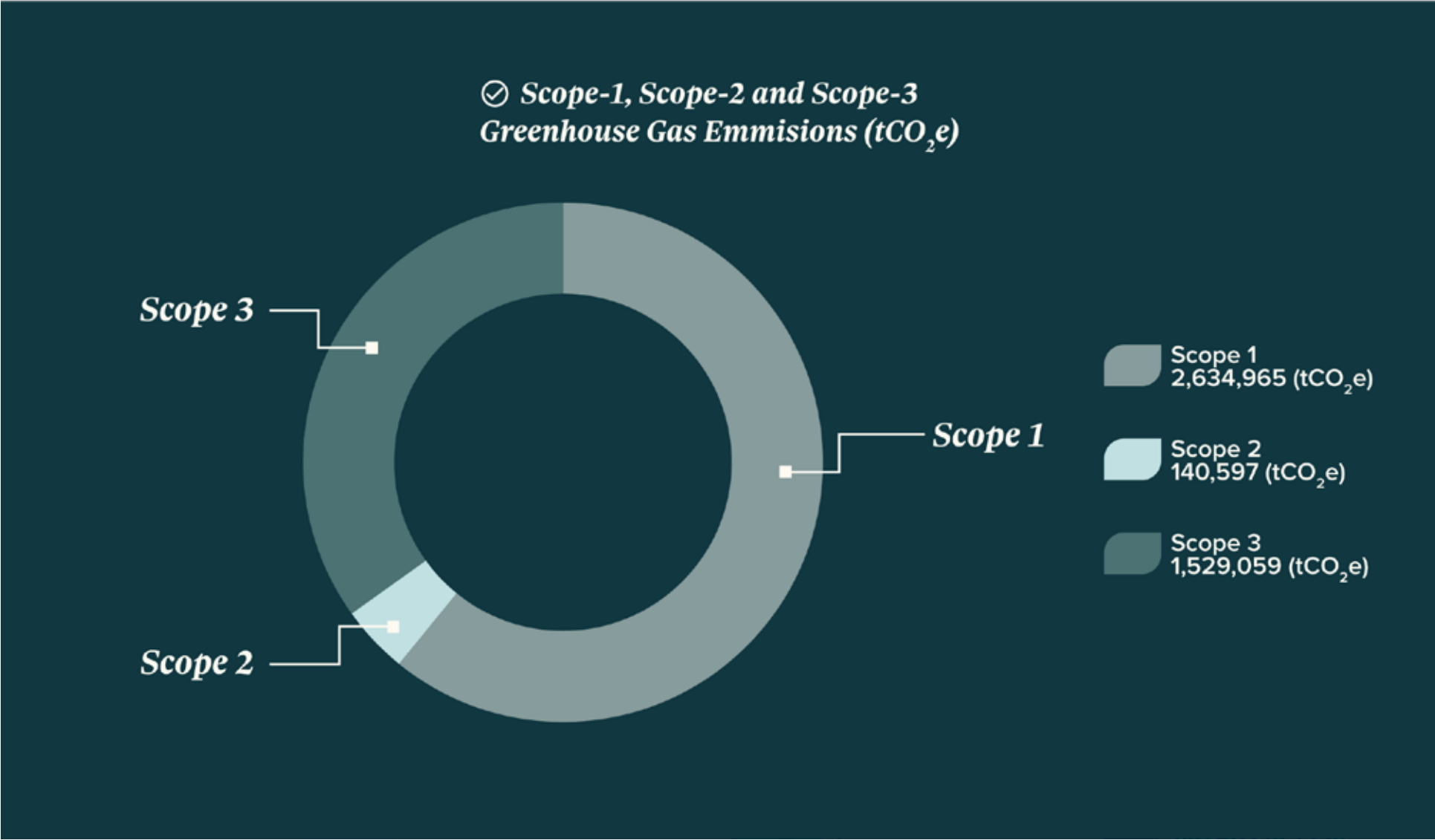
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In 2025, a significant increase was observed in the ENKA Group’s total Scope-1 emissions. The largest factor in this increase is that the energy generation activities of ENKA Power’s plants were considerably higher compared to the previous year. The increase in Scope-2 emissions is also directly proportional to the rise in operational volume. The increase in Scope-3 emissions in 2025 occurred due to the ability to access more

comprehensive information as an output of the improved data collection systems. In line with ENKA’s short, medium, and long-term targets, strategic efforts are being planned to reduce Scope-3 emissions. Regarding Scope-2 emissions, potential investments in renewable energy sources, efficiency studies, and alternative energy sources are being evaluated.



Air Emissions

Air-pollutant emissions arising from the activities of the ENKA Power and Çimtaş Group facilities are carefully monitored using Continuous Emissions Monitoring Systems (CEMS) in keeping with the parameters established by the regulations. ENKA Group also monitors and reports on the SO₂, PM and NO_x emissions from the ENKA Power Plants, which are not subject to continuous measurement under the Regulation on the Control of Industrial Air Pollution. The cumulative air pollutant emission figures for 2025 are shown in the following table.

Pollutant	Emission (Ton)
NO _x	1,301
SO _x	2
VOC	12
PM10	2
CO	142

2025 Sustainability Goal Climate and Energy Efficiency Efforts in 2025

In line with its commitment to reduce emissions, energy consumption, and energy intensity, ENKA prioritizes nature-based solutions. As defined by the World Bank, nature-based solutions are actions to protect, sustainably manage or restore natural ecosystems that address societal challenges such as climate change, human health, food and water security and disaster risk reduction effectively and adaptively, simultaneously ensuring human well-being and biodiversity. The highlights of ENKA Group’s climate change mitigation, energy conservation, and energy efficiency efforts carried out in 2025 are summarized in this section.

ENKA is one of the sponsors and a member of the Steering Committee for the research report on “The Role of Forests and Sinks in Combating Climate Change in Türkiye” being developed by the Nature Conservation Centre in order to contribute to work on the adoption of sustainable forest and land management approaches in Türkiye and on the exploitation of the potential of sinks which are critical to the balancing and reducing carbon emissions, and the development of policies in this regard.

Afforestation Activities

On World Biodiversity Day, celebrated every year on May 22nd with the goal of protecting and enhancing the world’s natural wildlife diversity, the Morava Corridor Motorway Project in Serbia donated 10,000 trees to the Serbian National Forest. In this meaningful event, attended by the Minister of Environment, the Mayor, 25 students from Kraljevo Forestry High School, and project volunteers, a walk was first organized on the “Morava Corridor Motorway Trail,” named in honor of the project’s support during fires in Serbia. During the walk, conversations were held regarding the joint commitment to biodiversity conservation, combating climate change, and sustainability, as well as how these values guide the project. Following the walk, pine saplings were planted in areas damaged by fire. In this regard, it is estimated that the total of 10,000 pine trees planted have the potential to absorb approximately 4,000–8,000 tons of CO₂ emissions throughout their life cycle.



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Afforestation Activities

A meaningful environmental initiative was launched by the İzmit Propylene Splitter Unit (PRU) Project to contribute to the restoration of forests damaged by fires, industrialization, and human activities. Within the scope of the project, a sapling planting practice was initiated for every waste electrode identified during field operations; accordingly, the project subcontractor made sapling donations in exchange for the waste electrodes collected on-site.

On March 12, Cintas Ningbo organized an Afforestation Day event at ECO Park with the theme “Spring Planting, Growing Hope.” As part of the event, camellia saplings—the symbolic flower of Ningbo—were planted, and wish cards prepared by employees were hung on the saplings.

At ENKA Kocaeli Schools, peach saplings were planted as part of the project club’s efforts to improve and afforest vacant lands with natural vegetation within the school grounds.

The LED conversion continues in the lighting of ENKA Group buildings as well as the camps and offices belonging to ENKA İnşaat projects. In this context, old-type mercury vapor lamps in shopping malls managed by ENKA TC have been replaced with LED lighting, resulting in significant energy savings. Approximately 10,512 kWh of annual energy savings were achieved through the replacement of 80 fixtures at Kuntsevo Plaza, and approximately 7,300 kWh of annual energy savings were obtained through the replacement of 100 fixtures at Kapitoliy Belyaev Shopping Mall. Additionally, at CCI, lighting lamps were replaced with LEDs, and garage and parking lot lightings were renewed with LED bulbs; consequently, electricity consumption was reduced by 4% compared to 2024 and by 8% compared to 2018 (the base year).

ENKA TC

The replacement of the boiler room at Kapitoliy Leningradskiy, managed by ENKA TC, with modern gas boilers results in 5-10% natural gas savings. Based on an annual natural gas consumption of 611,327 m³, a 5% saving yields approximately 30,566 m³ of gas savings, which corresponds to approximately 314,222 kWh of energy per year.

ENKA Power

ENKA’s power plants reduce air emissions that are not classified as greenhouse gases by using Dry Low NOx (DLN) combustion technology in their gas turbines.

Çimtaş Group

Across Çimtaş Group, employees are rewarded for accepted individual suggestions and notifications on a per-item basis. Additionally, the best individual suggestion category is rewarded monthly. Improvement and Kaizen activities (such as quality, occupational health and safety, environment, sustainability, climate energy, efficiency efforts, etc.) carried out by employees and leaders are supported and monitored on a monthly basis.

Çimtaş Steel

◆ In the ongoing project, to eliminate carbon gouging, grinding, and re-welding processes caused by dimensional errors in corner and CJP (Complete Joint Penetration) welded joints of assembly fasteners, a tack-welded assembly to the main column was implemented at the final stage. Consequently, by eliminating 2 hours of carbon gouging and 26.3 hours of welding per part, a total of 6,460 hours of labor savings and approximately 144,704 kWh of energy gain were achieved.

◆ In the ongoing project, as a result of an evaluation conducted with the Work Preparation Department to reduce excessive welding requirements in the angular “node” fabrications of standard box profiles, a fabrication method without additional beveling was adopted; consequently, by eliminating 26.3 hours of welding and 1 hour of planetary cutting per part, a total savings of 120,080 kWh of electricity and 684 m³ of energy (natural gas/fuel) was achieved.

◆ In the ongoing project, while a requirement had emerged for a dual-processing step on the same edge of one of the machines, the cutting process was reduced to a single operation through process optimization based on a conducted evaluation; consequently, approximately 48,733 kWh of energy savings were achieved, and the consumption of 2,115 m³ of nitrogen and 2,115 m³ of oxygen was reduced.

◆ In tower projects, the processes used for plate cutting and beveling were reorganized and optimized to be performed in a single stage on the machines; consequently, the use of 165 tons of consumables (spmt) was eliminated, and by reducing diesel consumption by 1,116 liters, operational efficiency and energy savings were achieved.

◆ In the welding and cleaning processes of radial plates, a specialized planer machine was developed to eliminate the need for flipping parts individually for each surface in a horizontal position; the processes were optimized to be performed in a single step in a vertical position. Consequently, machine downtime was reduced, ergonomics were improved, and by eliminating 46 hours of crane usage, approximately 30% time savings and 1,035 kWh of energy gain were achieved.

◆ In the fabrication and welding processes of asymmetric beams with different designs, appropriate methodologies and machine designs were developed to overcome existing challenges; the system was reconfigured to enable submerged arc welding (SAW) in accordance with the required position, and safe working conditions were ensured. Consequently, by increasing efficiency in welding operations and eliminating crane usage, a total of 3,432 kWh of energy savings was achieved.

◆ In an ongoing project, to prevent deformations caused by intensive welding and improper flipping operations during transport, system and casing designs were developed to ensure controlled flipping of beams after submerged arc (SAW) and gas metal arc (GMAW) welding; consequently, a safe and efficient process was established in the production area without the need for mobile cranes. By reducing welding shrinkage, operational efficiency was increased, resulting in a total savings of 12,546 m³ of natural gas and 19,188 liters of fuel.

◆ In subsea diaphragm fabrications, manufacturing processes were restructured through method and equipment designs developed to optimize flipping operations and the need for specialized apparatus; lifting and flipping procedures were made safer and more efficient. Within this scope, by reducing out-of-tolerance operations and additional procedures, a total savings of 60 kWh of electricity and 3,917 m³ of natural gas was achieved.

Çimtaş Precision Machining

◆ As a result of improvements made to the process recipe in the natural gas-fired atmospheric heat treatment furnace, the Flow Sleeve charging time was reduced from 15.6 hours to 10.8 hours. With this improvement, a reduction of approximately 30% was achieved in natural gas consumption per charge.

◆ Within the scope of process and equipment improvements carried out in the thermal spray rotary table system, the coating operation was restructured. Accordingly, the daily production capacity was optimized from 4 parts to an average of 3.2 parts, resulting in a change of approximately 20% in nominal capacity. Through Kaizen applications, process times were balanced, equipment usage continuity was increased, and the reduction of energy intensity per part was targeted.

Çimtaş Shipyard

◆ Fixtures in personnel locker rooms and bathrooms that provided insufficient lighting and lacked waterproof properties were identified and replaced with energy-efficient, waterproof (etanj) fixtures. This improvement has increased lighting levels and visual comfort while ensuring energy efficiency.

Cimtas Pipe

◆ Through layout and space optimization studies conducted in plate and pipe storage yards, in-plant material movements were reduced, enhancing operational efficiency and safety. In this context, the need for a 37-ton capacity forklift was eliminated, and mobile crane usage was optimized. Consequently, fuel consumption and indirect emissions resulting from in-plant logistics activities were reduced; according to scenario analyses, emissions of approximately 2,700-9,600 liters of diesel and 7-26 tons of CO₂e (forklift), as well as 45,000-90,000 liters of diesel and 120–240 tons of CO₂e (mobile crane), have been prevented.

◆ Through a Kaizen study conducted for the surface preparation of elbows after End Sizing, local blasting of only the welding zones was implemented instead of complete blasting; consequently, the blasting time per part was reduced from 45 minutes to 10 minutes. This resulted in a total reduction of approximately 58 hours of equipment operating time for 100 parts, achieving 4,370 kWh of energy savings and preventing approximately 1.8 tons of CO₂e emissions.

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Water Management

The deepening impacts of climate change, accelerating population growth, and increasingly intensive consumption patterns are heightening the pressure on water resources worldwide. These developments have made access to clean and safe water a priority global agenda item for both individuals and institutions.

In this framework, ENKA adopts a responsible water management approach aligned with its Sustainability and HSE Policies and based on the requirements of the ISO 14001 standard. Efforts are conducted toward the protection of natural water resources, prevention of pollution, water recovery and reuse, and the reduction of water withdrawal. Furthermore, activities are carried out with the goal of promoting the responsible water management approach throughout the entire value chain.

To identify its key water management issues, ENKA evaluates the potential impacts, risks, and opportunities related to water resources in its operational regions and relevant geographies. These assessments also encompass the quantity and quality of water used, as well as the prevailing local legal regulations. By utilizing the Aqueduct Water Risk Atlas provided by the World Resources Institute (WRI), ENKA annually monitors and evaluates water risks, stress, and scarcity across the diverse global regions where it operates. Furthermore, when assessing sustainability and climate change risks and opportunities prior to new investments and operations, risks and opportunities related to water management and security are also included within this scope.

Before and after the commencement of all operations, periodic assessments are conducted to examine the current status of local water resources, water stress, and the quality of drinking water and wastewater. Based on the identified issues, improvement activities are planned and implemented. In addition, projects aimed at reducing water consumption are developed and implemented in suitable ENKA operations. Additionally, regular training sessions are conducted across all ENKA Group companies to raise employee awareness. Employees are encouraged to increase their awareness of water management, solution proposals aimed at reducing water consumption are shared, and these proposals are evaluated within the scope of employee incentive programs.

The practices implemented during the course of the year made an important contribution to water efficiency. Additionally, in line with the long-term water consumption reduction targets set for 2030, ENKA continues to work on improving water performance through efforts such as reducing water withdrawal, increasing water efficiency, improving monitoring systems, reusing and recovering water, and rainwater harvesting. In this context, treatment systems are being installed at project sites, camps, and the facilities of subsidiaries for the reuse of wastewater.

ENKA's water resources, water withdrawal amounts, water consumption, and discharge points of generated wastewater vary according to the conditions of the operational region, the scope of work, and project requirements. Various collaborations are conducted by establishing communication with all relevant stakeholders, including local communities, local authorities, and non-governmental organizations. In this regard, ENKA obtains the necessary permits from the relevant local authorities for all its water-related activities and conducts internal and external audits to ensure proper operation. In addition to this, plans that go beyond legal requirements are being developed to protect all water sources around operation sites that are at risk of being affected by activities. Training sessions are held, and necessary administrative and physical measures are implemented in line with the established plans. All of these efforts are regularly monitored and evaluated by the Board of Directors.

Key water consumption areas in ENKA projects include irrigation activities for dust control, tests, production of materials at the concrete and asphalt plants, and domestic water use in the projects. All wastewater is discharged in compliance with the relevant legal discharge limits and the specifications of customers, and periodic analyses and inspections are conducted to monitor conformity. For wastewater discharge, the most stringent among the applicable standards is taken as the basis for the limit values of water quality parameters. Depending on the project scope, sector-specific standards of international financing institutions (such as the World Bank and IFC) can also be followed. In cases where a sewage infrastructure exists in the operational region, this infrastructure is preferred. In regions without such infrastructure, wastewater is discharged into various receiving bodies after being treated in accordance with the limit values of the relevant discharge water quality parameters.

A comparison between 2024 and 2025 water consumption data reveals an increase in total water withdrawal. This growth is primarily driven by the significantly higher operational activity of ENKA's power plants compared to the previous year.

The pollutant loads in the wastewater generated by ENKA's operations in 2025 are presented in the table below.

Amount of Wastewater Pollutant Loads		
Pollutant	Unit	Pollutant Load
Chemical Oxygen Demand (COD)	tons/year	419
Biochemical Oxygen Demand (BOD)	tons/year	185
Total Suspended Solids (TSS)	tons/year	188



Water Efficiency and Water Resource Conservation Activities Conducted in 2025¹¹

Kırklareli Elektrik Üretim A.Ş. 850 MW Natural Gas Combined Cycle Power Plant Project

The wastewater treatment plant, designed and commissioned as a 300 m³/day capacity package-type Sequencing Batch Reactor (SBR) system in the project camp area, was upgraded with additional equipment. These enhancements enable the reuse of treated wastewater with high organic matter content, particularly for activities such as garden irrigation, thereby increasing water efficiency by reducing raw water withdrawal. Especially during the summer months, water produced by this system was utilized for dust control in the mobile concrete plant and construction sites.

The design, engineering, and installation of the additional equipment were carried out by the project's environmental engineers. Through coordinated efforts across teams, a successful system was established in full compliance with regulations. This reclaimed water is also utilized in a hobby garden created by the project, via a drip irrigation system constructed from repurposed waste plastic straps.

Wastewater, even if it is discharged into a sewage network, is tested by means of an accredited laboratory in order to observe the quality of the water discharged. The data on the wastewater is examined in detail, especially in terms of its pH, COD and BOD values and the levels of total nitrogen, total phosphorus, TSS and coliform bacteria. The amounts of water withdrawal and discharge by source is presented in [Annex 13](#).

Within the scope of the water reuse project, which was commissioned at the end of the first quarter of 2024 and had its capacity increased incrementally, approximately 117,000 m³ of wastewater has been reclaimed.

North Macedonia Corridors 8 & 10d Motorway Project

Within the scope of the project, five wastewater treatment plants with a total capacity of 1,100 m³ have been installed, ensuring the effective management of project wastewater. Furthermore, a sludge dewatering plant was incorporated into the project to reduce the excess sludge generated during the treatment process.

¹¹ A total of 914 smart meters belonging to 8 companies (Cimtas Pipe, Çimtaş Precision Machining, CCI, ENKA TC, ENKAMOS Region and all the ENKA Power plants) are being used to ensure that water consumption can be monitored in ENKA's subsidiaries. These are located at the main points of consumption, and particularly in operations like real estate buildings where consumption needs to be measured in separate sections.

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Morava Corridor Motorway Project

Within the equipment workshop located in the project’s Krusevac camp area, there are four sedimentation basins—including a sludge trap, an oil and fuel separator, and a clean water tank—designed to facilitate the reuse of water from vehicle washing. This system ensures the pre-treatment of wastewater in the sedimentation basins before it enters the discharge system, thereby preventing potential pollution.

ENKA TC

Systems within the building projects are actively operated to extend their service life, and water-saving fixtures such as aerators, infrared sensors, dual-flush systems, and ball-type or automatic mixing valves are utilized to ensure water efficiency.

ENKA Power

In 2011, in order to minimise the water impacts of its electricity generation activities at its power plants in Adapazarı and Gebze, ENKA converted the water demineralisation facilities from an ultrafiltration system to a reverse osmosis system, thus increasing water efficiency and minimising the amount

of groundwater used. Besides the saving on groundwater, the amount of wastewater produced in the system, the consumption of chemicals, the indirect logistic emissions arising from the procurement of chemicals and the amount of contaminated waste produced were all reduced. The water monitoring system was also improved, and loss of water in the system was prevented by carrying out regular maintenance of the well and equipment.

Specifically:

- ◆ The commissioning of the reverse osmosis system extended the regeneration (renewal) periods 17 times, so reducing the amount of valuable and limited well water used.
- ◆ The amount of wastewater decreased due to the reduction in the use of water.
- ◆ The use of acids and caustics, which are classified as hazardous chemicals, has been reduced by approximately 90%. Additionally, in 2025, hydrochloric acid consumption was reduced by 87%, and sodium hydroxide consumption was reduced by 96%.

Through this project, a saving of 19,686 m³ was made in the amount of water used in 2025 by comparison with the amount that would have been used if the facilities had not been converted to the reverse osmosis system.

Meanwhile, the closed loop cooling system used at the ENKA power plants ensures the efficient use of water resources, since it operates by means of reusing the water without constantly withdrawing water from the natural environment.

The İzmir Power Plant, as of August 2011, demineralized water obtained from seawater through a desalination system has been used instead of reservoir water. As a result of this change, approximately 250,000 m³ of reservoir water per year was conserved and consequently the formation of about 50 tonnes of sludge cake annually was prevented. With the transition to the desalination system, the regeneration periods in the ion exchanger units were extended from one washing for every 516 m³ of production to one washing per 10,000 m³. This led to a substantial reduction in the consumption of hydrochloric acid and sodium hydroxide, chemicals used in the regeneration process. Additionally, the amount of demineralized water used for the regeneration process has been reduced by approximately 20 times.

Çimtaş Precision Machining

Improvement initiatives in the alkaline chemical cleaning process have optimized the replacement cycle of the 1 m³ cleaning tank from three times per week to once per week. This optimization

achieves an annual water saving of approximately 104 m³ while strictly maintaining process safety and quality standards.

Furthermore, by transitioning from a single fixture to a triple fixture in the washing process, the processing time per part has been reduced from 0.25 hours to 0.10 hours. In proportion to this shortened processing time, approximately 60% of water consumption per part has been prevented.

Cimtas Pipe

In case of any potential loss or leakage in the fire hydrant system and rainwater harvesting storage systems, real-time pressure losses, tank filling levels, and usage information are monitored via a PLC screen, providing users with the ability to quickly detect and take action. Additionally, in hydrostatic test operations, wastewater is collected, undergoes filtration, and is then reused in subsequent test operations.

ENKA Kocaeli Schools

Thanks to the rainwater collection system located on the school campus, a total of 539 m³ of rainwater was collected in 2025. The collected rainwater is used for garden irrigation and fire hydrants.



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Waste Management, Circular Economy and Resource Efficiency

ENKA integrates circular economy principles, waste management practices, and resource efficiency processes into its operational activities, in line with its commitment to systematically reducing environmental impacts, combating climate change, and ensuring the efficient use of natural resources. In this regard, ENKA adopts an integrated approach that reduces waste at the source, increases resource efficiency, and maximizes recycling and reuse, in compliance with local regulations, international standards, and its Sustainability and HSE Policies in the regions where it operates. ENKA shapes its waste management in accordance with the ISO 14001:2015 Environmental Management System requirements, guided by a vision of continuous improvement and a life cycle approach. Waste management processes are carried out within the framework of “Waste Management Plans”, prepared in accordance with the principles of the waste hierarchy. ENKA aims to extend its responsible waste management approach across its entire value chain—encompassing suppliers, subcontractors, and other stakeholders—rather than limiting it to its own operations. In this regard, the Company encourages the development of practices that enhance resource efficiency, minimize waste generation, and support circular economy principles.

ENKA's primary goal is to reduce and eliminate waste at the source during its operations. To reduce the potential environmental impacts of waste generation, increase resource efficiency, and prevent waste formation, ENKA invests in new technologies and equipment. In cases where waste prevention is not possible, the Company prioritizes reducing the amount of waste and improving the efficiency of waste separation systems at the source, maximizing recycling and reuse rates. The quantities of waste that cannot be recovered are regularly recorded and disposed of through licensed waste disposal companies using appropriate methods. Resource use, waste management and environmental impact are among the prequalification assessment criteria in product, material or service procurement processes. In addition, in order to increase

the environmental awareness of all employees, employees are periodically informed about environmental pollution and waste management and environmental training is provided in this context.

In all its operations, the waste generated from ENKA's activities is sorted at the source according to its types, its quantities are regularly measured, and recorded. Specifically, in projects, the use of recyclable materials are prioritized to support environmentally friendly practices. This approach aims to increase resource efficiency, focus on sustainability and climate change-related opportunities, and reduce environmental impact. ENKA's environmental criteria and targets, including waste management, are monitored and analyzed in accordance with national and international reporting standards. The quantities of waste generated and disposal methods in ENKA's subsidiaries and projects in 2025 are summarized in the tables in [Annex 14](#).

ENKA considers the reduction of waste generated across its supply chain—in addition to its own operations—as an integral part of its sustainability strategy and targets. In this regard, ENKA clearly and transparently defines waste management requirements in collaborations with its suppliers and subcontractors, systematically sharing relevant procedures and expectations. Waste management performance is treated as a key criterion in supplier evaluation and selection processes; with particular focus on indicators such as waste reduction practices, material and resource efficiency, packaging optimization, the use of recyclable materials, and the reduction of plastic in packaging.

Details of the leakages and spillages that occurred during the reporting year are given in the table on the right. All of the leakages were in the Tier-I and Tier-II categories. In all cases, the leakages and spillages were dealt with in accordance with the legislation.

ENKA Group Leakage and Spillage Incidents

	TIER-I Less than 2 litres	TIER-II Between 2 litres – 20 m³	TIER-III More than 20 m³
Amount of Leakage & Spillage	18.25 litres	185 litres + 15.5 m³	0
Number of Leakage & Spillage Incidents	9	30	0

Life Cycle Approach at Çimtaş

At Çimtaş, all the environmental impacts of a product throughout its life cycle are assessed, and projects are developed which encompass all processes including design, procurement, production and the use of the product by the customer and disposal.

Impact assessments have revealed that the greatest impact occurs at the stage of the production of raw materials. In order to reduce the impact arising from the production of raw materials, a circular economy perspective has been adopted, and projects have been developed to minimise the environmental impacts of products throughout their life cycles right from the design stage by designing them in such a way as to increase resource efficiency and reduce the amount of waste generated. Recyclable materials are selected as raw materials for products where this is possible.

Lean production techniques are applied for production processes, and all possible precautions are taken to minimise the use of natural resources and hence to reduce the resulting environmental impacts. Attention is paid to the environmental aspects of resources consumption and impact assessments

are conducted. Consumptions are analysed, and kaizen and improvement studies are carried out with a view to reducing the levels of consumption to a minimum.

Energy assessment is conducted when purchasing new machinery and equipment, and machinery and equipment with the lowest possible consumption are selected. Energy consumption assessments of existing machinery and equipment are conducted, improvement opportunities are searched and purchasing chemicals, the effects of the chemical substance on the environment and human health are investigated and the least harmful chemical substances are preferred.

To prevent and minimize the negative impacts on the environment of all waste from operations, waste is separated at the source and subsequently reused, recycled, and disposed of as specified in the legislation in force.

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Waste Reduction, Environmental Pollution Prevention, and Resource Efficiency Efforts in 2025

Kırklareli Elektrik Üretim A.Ş. 850 MW Natural Gas Combined Cycle Power Plant Project

The Kırklareli 850 MW Natural Gas Combined Cycle Power Plant Project has been awarded the “Zero Waste Certificate” by the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change.

In the project, waste management processes are carefully executed in full compliance with local environmental regulations; wastes are sorted at the source, reuse is prioritized, and recycling practices are effectively implemented. Any waste that is not suitable for reuse is directed to licensed recycling facilities in line with the circular economy approach.

In this regard; packaging waste (paper, cardboard, plastic, PET), wood waste, metal and copper waste, and waste mineral oils are sent to licensed recycling facilities. All processes are transparently reported through the Integrated Environmental Information System (EÇBS), the online reporting platform of the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change. Additionally, zero waste training programs are organized at the project site to raise awareness among employees.

Dradenau Combined Heat and Power Plant Project

The TAK (Clean-Sort-Recover) campaign was launched to create a healthier and safer working environment and to contribute to the environment. Within the scope of this eco-friendly campaign, various sustainable gifts made from recycled materials are awarded to employees who keep the working environment organized, prevent waste generation, and show diligence and care in waste sorting.

North Macedonia Corridors 8 & 10d Motorway Project

As part of the Plastic Free July initiative, a waste collection event was held around the camp site on July 26. Through the voluntary participation of employees, waste accumulated around the camp was collected, contributing to the improvement of site conditions and the creation of a cleaner living space.

To reduce paper consumption within the project, a card-based printing system was implemented across the entire project. Thanks to this application, paper consumption per person-hour was significantly improved, dropping from 0.49 to 0.19.

Various types of waste generated during the project, particularly waste wood, waste sample cubes, and waste drums, are recovered and reused for various project-specific needs.

Additionally, a Recycling Vending Machine has been commissioned at the project site. The system, which enables the separate collection of plastic bottles and aluminum beverage cans, operates in integration with the Ecomak mobile application, allowing users to earn points in exchange for recycling and use these points for purchases at contracted local businesses. Since the implementation of the application, 12,130 plastic bottles and 8,420 aluminum cans have been diverted to recycling, providing a tangible contribution to the waste reduction and recycling targets at the project site.

Morava Corridor Motorway Project

In June, a new recycling initiative was launched in collaboration with Corridors of Serbia and the City of Kruševac. Within the scope of this initiative, asphalt and concrete waste were recovered. The project team took an active role in all stages of the process, from the transportation of asphalt and concrete waste to the site to the coordination of daily operations and providing training to municipal personnel on the safe use of equipment. Furthermore, logistical processes, including fuel supply, maintenance activities, and the mobilization of equipment between different sites, were managed end-to-end. The processed materials were reused in the repair and maintenance of rural roads, contributing directly to relevant national priorities. Since the start of the application, over 1,500 tonnes of waste have been recycled, creating an environmental benefit equivalent to the carbon savings provided by approximately 1,500–2,000 trees.

The project operates a large fleet of machinery and equipment, most of which utilize hydraulic systems. By installing a recovery unit that cleans hydraulics and prepares used hydraulic fluids for reuse, the project has prevented the waste of hydraulic oil. Additionally, waste tires and brake drums are being repurposed and reused for landscaping in outdoor areas.



Moscow Building Project

Within the scope of the project, to reduce waste generation and increase resource efficiency, scrap material crates were repurposed and used as railings for temporary fencing needs in the terrace area. Through this initiative, a total of 6,705 kg of scrapped material was recovered and reused.

To ensure compliance with BREEAM standards, a Material Efficiency Plan and a Green Procurement Plan are utilized. These plans guide the project in aiming to increase material efficiency, protect materials entering the site, and reduce energy and resource consumption.

All wood products to be used in the project, including paper, chipboard, and planks, are required to be FSC-certified to prevent unauthorized and unplanned logging.

Kasktaş Arabia

Within the scope of the Al Khobar Almoosa Hospital Project, waste management activities are conducted in accordance with the principles of the waste hierarchy, in line with the LEED v4 Gold target. The Construction Waste Management Policy established for this purpose prioritizes waste reduction, reuse, and recycling. Sorting and recovery practices are carried out across four main waste streams—concrete, wood, metal, and cardboard—with a target of at least 75% total waste recovery.

Furthermore, in line with a sustainable procurement approach, the use of recycled content is encouraged, targeting at least 25% recycled content in the materials used. Additionally, priority is given to local suppliers to reduce environmental impacts from transportation and to support the local economy.

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As of December 2024, three recycling vending machines (reverse vending machines) have been commissioned in collaboration with Ecoplatform for the separate collection of plastic bottles and aluminum cans. By the end of May 2025, a total of 40,974 items were collected through the system, corresponding to 1,220 kg of plastic and 120 kg of aluminum. This application has encouraged the sorting of waste at the source and contributed to increasing the recycling rate. Furthermore, it is estimated that approximately 8,500 kg of CO₂ equivalent emissions have been prevented by diverting this waste to recovery instead of disposal.

On June 27, an environmental cleanup event was held with the voluntary participation of employees. Within the scope of the event, approximately 100 kg of domestic waste (plastic bottles, packaging waste, glass, and similar waste) was collected, reducing environmental impacts on the natural area. As a result of this effort, a frequently used walking route has been made safer and cleaner.



Cimtas Ningbo

On December 25, 2025, an environmental protection-themed nature walk was organized by Cimtas Ningbo. Employees participating in the event contributed to the cleanliness of natural areas by collecting waste along the route during the walk. The activity aimed to increase environmental awareness among employees and build consciousness regarding the prevention of littering in nature.

Cimtas Pipe

Cimtas Pipe collected waste oils generated within its facility separately and sent them to an authorized recycling company, resulting in the recovery of approximately 12 tonnes of waste oil. With the revenue generated from this process, a donation was made to the Aegean Forest Foundation, and 536 saplings were planted in the Bursa-Mudanya Balabancık Village Afforestation Area under the name “Cimtas Pipe Manufacturing Grove.”



Stakeholder Aspect

Konca Çalkıvık
Secretary General
BCSD Türkiye

The climate crisis and the sustainability agenda are reshaping the way of doing business across all sectors. As BCSD Türkiye, together with our members, we lead the efforts to strengthen the environmental and social impact created across value chains, integrate sustainability management into strategic decisions, and develop collaborations capable of creating collective impact.

As a prominent member of BCSD Türkiye for many years, ENKA is one of the pioneers of this transformation. ENKA's transparent approach to reporting, its commitment to climate action, its investments in renewable energy and energy efficiency, and the institutionalization of sustainability governance at the senior management level set a benchmark in Türkiye. Furthermore, its net-zero target, policies centered on diversity and inclusion, and efforts to reduce environmental impacts across the value chain form the strong foundations of its sustainability strategy.

In the upcoming period, we look forward to continuing our joint efforts with ENKA within a framework where the sustainability strategy is further deepened, emerging priority issues such as biodiversity are supported with concrete targets, and stronger climate action is implemented across the entire value chain. We believe that the impact we create together serves as a critical lever for achieving Türkiye's low-carbon and resilient development goals.

As BCSD Türkiye, we hope that our esteemed member ENKA's commitment to this transformation journey will continue to grow in the upcoming period.

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Biodiversity

ENKA recognizes that the protection of nature-based assets and ecosystem services is an integral part of sustainable development. Within this framework, it adopts an approach aimed at minimizing environmental pressures arising from its activities, monitoring impacts on natural life, and implementing practices that contribute to the long-term support of biodiversity. ENKA avoids activities that could negatively impact local biodiversity and, throughout its operations, takes all necessary measures to protect the existing flora and fauna, habitats, and ecosystems, and manage potential impacts, in line with its *Biodiversity Policy*¹². These measures include the development of Environmental Impact Assessment (EIA) reports for the projects to be carried out, the identification of the flora and fauna within the project impact area, and the identification of measures to be applied to protect them. These measures are carried out throughout the project lifecycle in line with the Biodiversity Management and Action Plan specifically prepared for the project, and necessary monitoring and measurement activities are conducted.

In addition to the impact assessments conducted in projects, ENKA also performs biodiversity risk assessments by referencing international frameworks, reports, and standards such as the Kunming-Montreal Global Biodiversity Framework (2022) and the Taskforce on Nature-related Financial Disclosures (TNFD). These risk assessments are developed based on industry-related nature impacts and dependencies as well as location-based data. Location-specific data is used to map the biodiversity footprint resulting from the Company’s activities. These assessments utilize the “IUCN Red List of Threatened Species” and the WWF Biodiversity Risk Filter. These assessments have been conducted to cover all of the Company’s operations (100% of the scope), and as a result of the evaluation, it has been observed that in most of the locations and geographies where the Company operates, the indirect impacts on natural life are more significant than the direct impacts. It has been identified that the water demand arising from operations, especially in regions with high water stress, can increase the pressure on ecosystem services. While this situation represents a risk factor that could affect biodiversity, it is also an important element on which the operations’ continuity is dependent. A similar situation has been identified for pollution as well. Action plans are being developed

for all these identified issues, and activities are being carried out in a prioritized manner to prevent biodiversity loss, with the goal of achieving No Net Loss.

In line with this objective, biodiversity awareness training is provided to all employees as part of environmental and sustainability training. Additionally, project-specific biodiversity procedure training, tailored to the project’s location, is provided to employees. In all operational areas, efforts are also underway to collaborate with customers, supply chains, business partners, academic institutions, and NGOs for conservation and development activities specific to the region. All these efforts and progress are reviewed and monitored during the annual assessment of sustainability and climate change risks and opportunities. Recognizing the critical role of forests in preventing biodiversity loss as well as combating climate change, ENKA is committed to eliminating deforestation not only through afforestation projects in the regions where it operates but also across its supply chain. In this regard, communication with the supply chain has been initiated, and planning is underway to include performance criteria regarding deforestation activities.

The major activities carried out in ENKA İnşaat projects throughout the year to protect biodiversity, in line with the Biodiversity Management and Action Plans, are summarized in this section.

Morava Corridor Motorway Project

Biodiversity management in the Morava Corridor Motorway Project is conducted within the framework of the Environmental and Social Impact Assessment (ESIA), prepared in accordance with IFC Performance Standard 6 (PS6), and UKEF and MIGA requirements. Throughout the project life cycle, the protection of living natural resources and the sustainable management of habitats are taken as a basis, and an adaptive management approach based on the mitigation hierarchy (avoidance, minimization, restoration, offset) is implemented.

Through comprehensive habitat mapping conducted within the scope of the ESIA, habitats within the project’s area of influence were classified as Critical, Natural, and Modified; these

classifications were updated through field validation studies and pre-construction ecological surveys. A comparison between ESIA predictions based on precautionary assumptions and actual field data revealed that the projected impact of 962.2 hectares on selected natural habitats was realized as 268.0 hectares following field validation—representing a reduction of approximately 72%. An assessment based on Quality Hectares (QH) also demonstrates that the total impact decreased from 577.3 QH to approximately 160.7 QH.

In accordance with field findings, buffer zones are established in areas where protected species or active nests are detected; construction activities are planned—and postponed where necessary—taking into account the breeding and wintering periods of birds and the spawning seasons of fish. Within the project footprint, 21 invasive alien species (IAS) have been identified, and prevention, control, and monitoring activities are conducted for these species. Under the Invasive Alien Species Management Campaign conducted in 2025, training was provided to 321 personnel over a total of 13 session-days, and targeted chemical control was applied by licensed specialists across an area of 157,165 m².



During construction activities, a stork species protected under Serbian legislation was observed. In accordance with IFC PS6 requirements and project procedures, mitigation measures were immediately implemented. Within this scope, speed bumps and temporary traffic warning signs were positioned in the area where the protected stork was located to prevent disturbance and minimize the risk of collision.



Biodiversity performance is monitored through regular tracking and independent audit mechanisms. Since 2022, a total of 187 field surveys focusing on birds and otters have been conducted, corresponding to an annual average of approximately 47 surveys. Monitoring audits for invasive species are performed twice a year. In 2025, 8 aquatic ecological surveys were completed; furthermore, fish translocation studies were carried out at two different locations prior to construction activities, preventing direct impacts on aquatic fauna.

In line with verified impact data and implemented measures, the objectives of No Net Loss in Natural Habitats and, where appropriate, Net Gain are pursued; practices are reviewed by an independent consultant within the scope of the annual environmental and social audit program. This approach ensures that impacts on biodiversity are managed in a measurable, traceable manner and in compliance with the requirements of international financial institutions.

¹² <https://www.enka.com/sustainability/home/health-safety-environment/environment-management-approach-policy>

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North Macedonia Corridors 8 & 10d Motorway Project

Within the framework of efforts to raise biodiversity awareness conducted under the project, biodiversity training for project personnel is maintained. Pre-construction field inspections are carried out to identify potential impacts on biodiversity, and necessary measures are taken to ensure that adverse effects are minimized. As part of routine field monitoring activities, monitoring forms for erosion and sediment control are systematically implemented across all work areas, and continuous field improvement activities are conducted.

Preparation efforts for the Biodiversity Action Plan have been initiated to assess the potential impacts of the project on biodiversity and to reduce these impacts to the lowest practicable level. Within the scope of the plan, periodic field surveys are conducted with the aim of establishing a comprehensive biodiversity inventory and mapping infrastructure across the project, thereby strengthening the associated monitoring and control mechanisms.

Tengiz Projects

Within the projects carried out in the Tengiz region of Kazakhstan, biodiversity management works are carried out in accordance with both the regulation of the Republic of Kazakhstan and the requirements of the IFC standards. In the Tengiz region, which is located within the habitats of 34 mammalian, 350 invertebrates, 10 reptiles and 192 bird species, the Step Eagle (Aquila Nipalensis), an endangered species, has been observed. Consequently, a decision was taken under which all the power lines installed for activities in the Tengiz region have been specially designed to prevent birds being electrocuted. In addition, weekly field inspections are carried out throughout the bird migration season to record any significant bird activity within or in the vicinity of the work site, with a view to taking any measures necessary to reduce the potential impacts of the project. The Bee Management Plan and Bird Nest Management Plan remain in active use by the project team.

Hisarönü Bay Cleaning Operations

Since 2011, ENKA has been supporting the cleaning efforts carried out by DenizTemiz/TURMEPA Association in the Hisarönü Bay in the district of Marmaris in Muğla, Türkiye. DenizTemiz Association/TURMEPA contributes to reducing the environmental footprint of marine tourism and rebuilding the fish population by collecting thousands of tons of liquid waste by mobile waste collection boats in the bays frequently visited by yacht and touristic boat owners. These efforts also support the following Sustainable Development Goals (SDG): Clean Water and Sanitation (SDG 6), Climate Action (SDG 13), Life Below Water (SDG 14), Life on Land (SDG 15) and Partnerships for the Goals (SDG 17). The unique biodiversity of the Mediterranean is becoming increasingly fragile and under significant risk due to factors such as growing tourism pressure, drought, global warming, rising sea levels, and coastal erosion. Wastewater discharged into the sea from certain vessels causes a reduction in the oxygen content of seawater, thereby leading to the degradation of biodiversity.



In 2025, with a vision for a bluer future, TURMEPA, with the support provided by ENKA, carried out marine and environmental education under the topics of “marine ecosystem, climate change, Zero Waste and Zero Waste Blue, individual responsibilities” for a total of 81,733 people – comprising exclusively students and teachers – across 24 provinces and 88 districts in Türkiye, in line with the Sustainable Development Goals.

Environment-Friendly Projects

All decisions by ENKA regarding investments and its role as a project contractor are evaluated considering their alignment with the Company’s sustainability policy and strategy. In this assessment process, the sustainability roadmap—developed through a risk- and opportunity-based approach—serves as the primary reference point. Efforts to develop and implement eco-friendly projects support ENKA’s objectives of avoiding adverse impacts on human health, minimizing environmental footprints, protecting natural resources and wildlife, and contributing to the fight against climate change. In this context, ENKA leverages top-tier expertise, scientific knowledge, and advanced technologies in its investments to achieve its established targets. Over the last 15 years, ENKA has specifically focused on transforming its existing legacy buildings into new structures that meet modern requirements and possess more eco-friendly features. Within the scope of these efforts, the shopping centers completed in 2015 and 2018 have been certified with local green building certifications.

To date, 13 of the projects completed by ENKA have qualified for LEED or equivalent green building certifications. The ongoing Moscow Building Project is being executed in accordance with BREEAM standards and has already been awarded the Gold level of CLEVER—a building assessment and certification system for the installation phase that considers the environmental friendliness and energy efficiency of buildings, transportation accessibility, indoor environmental quality, landscaping, and other aspects of sustainable construction.

In addition to designing and constructing all its projects safely, cost-effectively, and on schedule, ENKA comprehensively analyzes the environmental and social impacts of its operations. Accordingly, the Company effectively manages sustainability and climate-related risks and opportunities by assessing them across short, medium, and long-term horizons; thus, it is positioned by its clients as a reliable business partner that contributes to their sustainability strategies and goals. Taking part in critical projects aimed at ensuring cleaner energy supply, transforming cities with greener buildings, and constructing resilient infrastructure, ENKA works in close cooperation with its clients to contribute to the sustainable development of communities and to mitigate environmental, economic, and social impacts.

In combating climate change, the energy sector’s transition to a low-carbon growth model and the acceleration of this transformation are of critical importance. Furthermore, when assessing the future of the energy sector, the effective and efficient use of relatively cleaner-burning, continuously available, and reliable fuels like natural gas plays a key role in ensuring security of supply. ENKA positions natural gas as a vital transition energy source; it leverages its design, engineering, and construction expertise in the power plant sector for coal-to-gas conversion projects and for the modernization of existing single-phase simple-cycle natural gas plants into highly efficient two-phase combined-cycle power plants. Through this transformation, electricity generation per unit of fuel and overall plant efficiency increase, while environmental impacts are reduced and energy security of supply is strengthened. Additionally, ENKA prioritizes the improvement of environmental performance by emphasizing efficiency and low-emission criteria across all its energy projects.

Natural gas, which generates approximately half the greenhouse gas emissions compared to coal and is relatively easy to procure, stands out as a significant transition solution in the decarbonization of electricity generation. In line with its EPCC contracting experience, ENKA adopts supporting the energy sector’s transition to low-carbon systems and the coal phase-out process as a strategic priority. Within this scope, by undertaking combined-cycle natural gas power plant projects, ENKA contributes to the expansion of lower-emission energy generation infrastructure.

ENKA aims to turn each of its projects into an opportunity in the fight against climate change. During the planning phase of each project, sustainability and climate change workshops are conducted, and sustainability goals are set, including targets to reduce Scope-1 and Scope-2 emissions specific to the project. Additionally, best practices are developed to reduce Scope 3 emissions, and Sustainable EPC projects are carried out.

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In the power plant project completed in Kırklareli, a portion of the cement used in the concrete design for foundations categorized as mass concrete was substituted with slag—a byproduct of the iron and steel industry. Through this application, approximately 1,264 tons of slag were utilized in the production of 6,176 m³ of concrete, significantly reducing the carbon intensity of the concrete by decreasing cement consumption. According to approximate calculations, this practice prevented roughly 1,000 tons of CO₂ emissions, reducing the unit carbon emission of the concrete from 849 kg CO₂/ton to 67 kg CO₂/ton.

Town Up 8 LTD, a 100% subsidiary of ENKA, has undertaken the construction of the Solar Power Plant Project in Burgas, Bulgaria, as its own investment. The plant has an installed capacity of 45 MWp and a planned annual energy production capacity of 63 GWh/year. Test production commenced as of July 2025, and the final acceptance procedures for the plant are currently ongoing.

Furthermore, a consortium of ENKA (Entrade GmbH), Técnicas Reunidas, and FCC Industrial has commenced the Stade Liquefied Natural Gas (LNG) Regasification Terminal Project in Germany. The project involves the design and construction of a new storage and regasification terminal for liquefied gases, including the construction of unloading facilities at a newly built, modern energy port in Stade. The terminal will utilize the waste heat from the existing industrial facility in the region and will operate without CO₂ emissions. This project is a key element of Germany’s energy policy, which aims to diversify the natural gas supply with LNG and green gases while simultaneously preparing for the market uptake of hydrogen.

ENKA is responsible for the prefabrication and installation of the piping systems for the conventional turbine island at the Hinkley Point C new nuclear power plant, which is currently under construction in the southwest England. This plant will generate carbon-neutral electricity and contribute to a diverse and balanced energy supply for the United Kingdom.

When the ongoing Dradenau Combined Heat and Power Plant Project in Hamburg is completed, it will have a very high net fuel efficiency of 92%. The project incorporates various heat exchangers for heat recovery and utilization. At peak load, the facility will be able to provide 180 MW of electricity plus 260 MW of heat energy. This high fuel efficiency is made possible with a very high level of heat integration, which results in extremely

low emissions per kWh of energy utilized. Heat Recovery Steam Generators (HRSG) are fitted with duct firing and the Gas Steam Generator (GSG) is designed with fresh air firing and electrical steam generator provides extra flexibility. The plant can provide the highest district heating load even with low electricity demand. Furthermore, the Dradenau plant is also designed such that it will be able to store 2,400 MWh thermal energy in the form of hot water storage. The plant design is also carried out in such a way enabling that 30% of Hydrogen can be mixed with natural gas, which is its normal fuel. In such a project, which will already have a very high efficiency, carbon emissions will be minimized with introduction of the process of mixing the Hydrogen with natural gas. All these flexible design features will enable a sustainable district heating system with very high reliability. In addition, the roofing works for the Electrical, Gas Compressor, and Administrative Control buildings in the project were carried out in accordance with the green roof concept.

A contract has been signed between ENKA's subsidiary, ENKA UK Construction Ltd., and Essar Energy Transition (EET) for the Low Carbon Hydrogen Production Facility Project to be constructed at Ellesmere Port, Stanlow Refinery, in North West England. The contract includes engineering, procurement, construction, and commissioning works. This facility, located at the heart of the HyNet industrial decarbonization hub, is expected to be the country’s first large-scale low-carbon hydrogen production facility. It is also anticipated to capture approximately 600,000 tons of CO₂ annually and have a production capacity of 350 MW.

ENKA integrates sustainability criteria into its decision-making mechanisms during business development processes; it considers its sustainability strategy and goals for combating climate change when identifying projects to tender and submit bids for. In line with this approach, the Company also evaluates opportunities to diversify and develop its project portfolio through fields such as solar energy, energy storage, carbon capture and storage, and hydrogen projects.

On June 3, 2025, ENKA participated in the North West Hydrogen Alliance (NWhA) meeting held at the University of Manchester, where it shared updates on ENKA's practices and the procurement process for the Low Carbon Hydrogen Production Plant (HPP1) project. The meeting, chaired by the Chair of the NWhA, also featured expert insights on regional energy planning, industry developments, the growing role of hydrogen, and local net-zero and decarbonization efforts.



ENKA's support for a more sustainable future and the transition to a low-carbon economy continues through the wind turbine towers and components manufactured within Çimtaş Steel. In 2025, alongside standard wind tower production, Çimtaş Steel carried out extensive business development activities to incorporate hybrid tower adapter components—one of the industry’s most technically challenging requirements—and offshore wind farm upper and lower group equipment into the Company’s product portfolio. Within this framework, new collaborations and technical evaluations were conducted to expand the existing customer base within the global supply chain. Additionally, Çimtaş Steel signed a significant contract for the European Commission-supported BECCS (Bioenergy with Carbon Capture and Storage) project in Stockholm, Sweden, which aims to capture and store 800,000 tons of CO₂ annually from the atmosphere. Under the contract signed in February 2025 with the project’s EPC contractor, Saipem, Çimtaş will supply Absorber and Stripper columns with total lengths of 85 meters and 110 meters, which will weigh 1,200 tons and 1,500

tons respectively upon completion. This project has reached the highest values in Çimtaş's history in terms of both single-piece weight and length.

Thanks to the in-house investment in solar energy carried out at the Çimtaş facilities, the level of greenhouse gas emissions per unit of production has been reduced significantly for all Çimtaş projects, and Çimtaş has come to supply its customers with more environment-friendly, sustainable products.

ENKA's Real Estate Companies have published “Sustainability Guideline for Tenants” to keep track of its tenants with the life cycle approach and encourage them to take part in sustainable and environment-friendly practices. Additionally, with the completion of the ISO 50001 certification for ENKA Real Estate buildings, in addition to establishing an effective energy management system in the buildings, efforts continue to involve and encourage tenants to adopt and participate in these practices.

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Our Sustainability Performance

Company / Project	Target Topic	Metric	Unit	Base Year	Base Year Value	Target Year	Target Value	2023 Performance	2024 Performance	2025 Performance *	Monitoring Frequency
ENKA Group	Achieving net-zero emissions.	Net-zero emissions commitment	tCO ₂ e	2018	8,193,165	2050	Net-zero (Scope 1+2)	2,061,556	1,259,531	<u>2,775,610</u>	Annual
ENKA Group	Increasing the number of facilities with ISO 50001 Energy Management System certificate.	Number of facilities with ISO 50001	Number of facilities	2022	5 facilities	2030	26 facilities	5 facilities	28 facilities	<u>28 facilities</u>	Annual
ENKA Headquarters	Investing in energy consumption reduction initiatives.	Investment amount	TL	2022	-	2030	>previous year's investment	200,000TL	200,000 TL	<u>220,000 TL</u>	Annual
Moscow Building Project	Increasing the amount of waste recycled per person-hour spent. (m³/person-hour).	Amount of waste recycled / person-hour spent	m³/person-hour	2022	0.010	2025	0.025	0.014	0.015	<u>0.030</u>	Annual
	Increasing the number of employees who received the Code of Business Conduct training at the project.	Training completion rate	%	2022	89%	2025	90%	White-collar: 94.8% Blue-collar: 100%	White-collar: 94% Blue-collar: 99%	<u>White-collar: 99.5%</u> <u>Blue-collar: 96.5%</u>	Annual
Shotton Paper Mill Project	Reducing the amount of electricity consumed in the project office.	Reduction amount	MW and %	Project planning data is the baseline value.	104.5 MW	2025	19% reduction	19.2 MW / 38% reduction	30.45 MW / 19% reduction	<u>84.2MW /</u> <u>19.4% reduction</u>	Annual
Kırklareli Natural Gas Combined Cycle Power Plant Project	Increasing the number of employees who received the Code of Business Conduct training at the project.	Training completion rate	%	2023	Project commencement; no data available	2025	100%	100%	100%	<u>100%</u>	Annual
	Increasing the number of white-collar employees who received the sustainability training at the project.	Training completion rate	%	2023		2025	100%	100%	100%	<u>100%</u>	Annual
	Increasing the number of female employees working at the project.	Employment rate	%	2023		2025	12%	8%	15%	<u>16%</u>	Annual
	Increasing the number of local suppliers from the Thrace region.	Local procurement rate	%	2023		2025	> 10%	11%	15%	<u>15%</u>	Annual
	Number of fines received due to environmental pollution.	Number of fines	quantity	2023		2025	0	0	0	<u>0</u>	Annual
	Number of fines received due to local community complaints.	Number of fines	quantity	2023		2025	0	0	0	<u>0</u>	Annual
	Number of fines received due to land use non-compliance.	Number of fines	quantity	2023		2025	0	0	0	<u>0</u>	Annual
Hinkley Point C Project	Decreasing fossil fuel usage and its associated emissions.	Reduction rate	%	2022 planning data	Planning data is taken as the baseline	2025 (Annual monitoring and project-end targets are available)	85%	The target was established during the workshop held in 2025.		<u>85.7%</u>	Annual
	Increasing the percentage of timber used on-site that meets responsible sourcing criteria and certification.	Certified timber	%			The final target is set for 2028; this row presents the annual targets.	88%	The target was established during the workshop held in 2025.		<u>90%</u>	Annual
	Increasing the ratio of low-carbon products among scaffolding materials used on-site.	Low-carbon scaffolding	%				80%	The target was established during the workshop held in 2025.		<u>85%</u>	Annual

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Company / Project	Target Topic	Metric	Unit	Base Year	Base Year Value	Target Year	Target Value	2023 Performance	2024 Performance	2025 Performance *	Monitoring Frequency
Çimtaş Group	Reducing the intensity of Scope 1 and 2 greenhouse gas emissions per ton produced.	Emission intensity (Scope 1+2 / ton of production)	tCO ₂ e/ton ve %	2021	0.29 tCO ₂ e/ton	2030	34% reduction	0.25 tCO ₂ e/ton	0.27 tCO ₂ e/ton	<u>0.27 tCO₂e/ton</u> (7% reduction)	Annual
	Investing in renewable energy generation at facilities.	Installed renewable energy capacity	MWp DC / MWe AC	2021	0	2030	Total14.8 MWp DC / 12.3 MWe AC capacity	16,7 MWp DC / 13,5 MWe AC	16.7 MWp DC / 13.5 MWe AC	<u>116.7 MWp DC / 13.5 MWe AC</u>	Annual
	Improving machinery & equipment and optimizing processes for the transition to less energy-intensive processes.	Number of improvement projects	quantity	2021	9 improvement projects	2030	>9 improvement projects	16 improvement projects	12 improvement projects	<u>14 improvement projects</u>	Annual
	Increasing process water recycling, reuse and rainwater harvesting.	Recycled water + rainwater	m³	2021	1,432 m³ (recycled water + rainwater)	2030	-	1,150 m³ (recycled water + rainwater)	4,673 m³ (recycled water + rainwater)	<u>4,865 m³ (recycled water + rainwater)</u>	Annual
	Keeping domestic water consumption below 15 liters/ person-hours.	Domestic water consumption	liters/person-hour	2021	11.2 liters/person-hour	2030	<15 liters/person-hour	17.8 liters/person-hour	13.8 liters/person-hour	<u>14 liters/person-hour</u>	Annual
	Ensuring waste reduction.	Waste reduction rate	%	2021	14,645 ton	2030	< baseline value	Compared to 2022, nonhazardous and hazardous waste decreased by 13%.	Compared to 2023, the amount of hazardous waste was reduced by 24%, and non-hazardous waste by 8%.	<u>Compared to the baseline year, the amount of hazardous waste was reduced by 10% and non-hazardous waste by 2%.</u>	Annual
Real Estate Subsidiaries	Reducing Scope 1 and 2 total emissions.**	Total Scope 1+2 emissions (absolute)	tCO ₂ e	2018	110,300	2030	77,831 tCO ₂ e 27% reduction relative to the baseline	93,946 tCO ₂ e 15% reduction relative to the baseline	96,655 tCO ₂ e 12% reduction relative to the baseline	<u>89,441 tCO₂e</u> <u>19% reduction relative to the baseline</u>	Annual
	Reducing water withdrawal with rainwater harvesting systems and operational mitigation measures.	Rainwater percentage	%	2021	0	2030	6.5%	2%	1%	<u>1%</u>	Annual
	As of 2023, 95% of the tenant contracts will be executed under the green portfolio.	Green portfolio	%	2021	0	2030	95%	0	96.5%	<u>98%</u>	Annual
ENKA Power	Keeping greenhouse gas emissions released per unit of energy produced below 400 g CO ₂ e/kWh.	Emission intensity (production-based)	gCO ₂ e/kWh	2021	367.7 gCO ₂ e/kWh	Annual	<400 g CO ₂ e/kWh	378 gCO ₂ e/kWh	377.5 gCO ₂ e/kWh	<u>376 gCO₂e/kWh</u>	Annual
	Reducing water withdrawal and consumption of the power plants.	Amount of savings	m³	2021	3,888 m³	2030	> baseline value	19,826 m³ savings	19,634 m³ savings	<u>19,686 m³ savings</u>	Annual
	Ensuring energy efficiency in facilities by maintaining the ISO 50001 Energy Management System certificate.	Maintaining ISO 50001 certification	facility / qualitative	2021	Certificates were obtained for all 3 facilities.	Continuous	Maintenance of certification	All three facilities maintain their certification status.	All three facilities maintain their certification status.	<u>All three facilities maintain their certification status.</u>	Annual

* Targets that have been achieved are highlighted in green, while ongoing targets are highlighted in yellow.
** The number of included companies has increased as of 2024.

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- ◆ Water Management
- ◆ Waste Management, Circular Economy and Resource Efficiency
- ◆ Biodiversity
- ◆ Environment-Friendly Projects
- ◆ Our Sustainability Performance
- ◆ More on Our Global Sustainability Target

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More on Our Global Sustainability Targets

Target	2024 Performance	2025 Performance
To decrease our blue water footprint, we plan on realizing at least 2 projects that aim water reuse within ENKA Group.	10 projects were conducted.	8 projects were conducted.
Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary.	Target has been met.	Target has been met.
Addressing the needs of our planet, we intend to conduct at least 2 projects within ENKA Group to increase renewable energy use.	6 projects were conducted.	2 projects were conducted.
We strive to decrease our carbon footprint and commit to contributing to carbon offsetting by supporting at least 1 forestation project ever year.	3 projects were conducted.	4 projects were conducted.
As ENKA Group, we intend to never compromise from our policy that banned plastic bottle usage.	The policy is implemented hroughout ENKA Group.	The policy is implemented throughout ENKA Group.

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“Anticipate. Align. Advance.”

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Annex 1: Independent Assurance Statement



CONVENIENCE TRANSLATION INTO ENGLISH
OF PRACTITIONER'S LIMITED ASSURANCE REPORT
ORIGINALLY ISSUED IN TURKISH

INDEPENDENT ASSURANCE REPORT

DRT Bağımsız Denetim ve SMMM A.Ş. ("Deloitte") independent auditor's limited assurance report to the Board of Directors of Enka İnşaat ve Sanayi A.Ş. and its subsidiaries (together referred to as "Group") on the 2025 Sustainability Report for the year ended 31 December 2025.

Scope of Limited Assurance Engagement

We have been engaged to perform a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410 ("Standards") on whether the Selected Sustainability Information listed below (the "Selected Information") in the Group's Sustainability Report for the year ended 31 December 2025 (the "2025 Sustainability Report") has been prepared in accordance with the principles set out in the About This Report section on pages 7-8.

Our assurance engagement does not extend to other information associated with the 2025 Sustainability Report (including any images, audio files, website links, or embedded videos).

Selected non-financial performance data for limited assurance

We have been engaged by the Group to perform limited assurance procedures on the accuracy of the following key performance indicators included in the 2025 Sustainability Report for the year ended 31 December 2025. The scope of the indicators subject to limited assurance procedures, which are marked with "☑" and presented on pages 119, 121, 136, 139, 234, 235, 236, 237, 241, 242, 243, 244, 245, 246 and 247 of the 2025 Sustainability Report, is as follows as of the year ended 31 December 2025:

Environmental Indicators

- Energy and fuel consumption
- Scope 1 GHG Emissions (tCO₂e)
- Scope 2 GHG Emissions (tCO₂e)
- Scope 3 GHG Emissions (tCO₂e)
- Total Water Withdrawal by Source (m³)

DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.
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Caddesi Maslak Mahallesi No:1
Maslak, Sarıyer 34485
İstanbul, Türkiye

Tel: +90 (212) 366 60 00
Fax: +90 (212) 366 60 10
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Mersis No :0291001097600016
Ticari Sicil No: 304099

Social Indicators

- Number of Work-Related Accidents (including Employees and Subcontractors) (#) and Lost Time Accident Frequency Rate (%)
- Number of Work-Related Fatalities (#)
- Number of Lost Workdays Due to Work-Related Accidents (#)

Structural constraints

All assurance engagements have inherent limitations due to the selective testing of the information under review. Fraud, error or non-compliance may therefore occur and not be detected. In addition, non-financial information, such as nonfinancial information contained in reporting documents, is subject to more structural limitations than financial information, given the nature and methods used to identify, calculate and sample or estimate such information.

Our assurance engagement provides limited assurance as defined in ISAE 3000 (Revised) and ISAE 3410 Standards. The procedures performed as part of a limited assurance engagement differ in nature and timing - and to a lesser extent - from a reasonable assurance engagement. The level of assurance obtained in a limited assurance engagement is therefore significantly narrower than the scope of a reasonable assurance engagement.

Special Purpose

Our work has been undertaken to inform the Group's Board of Directors of the matters we are required to report in this report and for no other purpose. To the extent permitted by law, we accept no responsibility to any person or entity other than the Group's Board of Directors for the assurance audit we have conducted or the conclusion we have reached. This report has not been prepared within the framework of the obligation for certain businesses to comply with the Turkish Sustainability Reporting Standards (TSRS) published by the Public Oversight Authority ("POA") in the Official Gazette dated 29/12/2023, which mandates mandatory sustainability reporting as of 01/01/2024. According to the POA Decision published in the Official Gazette on 5 September 2024, these businesses are required to undergo limited assurance audits for their mandatory sustainability reporting. A separate sustainability report and limited assurance report have been prepared within this framework.

Our Independence and Competence

We comply with the independence and other ethical provisions of the Code of Ethics for Accounting Professionals published by the International Ethics Standards Board for Accounting Professionals, which sets out the basic principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

We apply the International Standard on Quality Management 1 (ISQM 1) and accordingly maintain a robust system of quality control, including policies and procedures that document compliance with relevant ethical and professional standards and requirements in laws or regulations.

Responsibilities of Management

The Group Management is responsible for the preparation, accuracy and completeness of the sustainability information and statements in the report. The Group Management is responsible for setting the Group's sustainability goals, establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Responsibilities of the Practitioner

Our responsibility is to reach a conclusion on the Selected Information based on our procedures. We conducted our limited assurance engagement in accordance with International Standards on Assurance Engagements and, in particular, Standard on Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE 3000) (Revised) and Standard on Assurance Engagements on Greenhouse Gas Statements (ISAE 3410).

The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of the procedures performed in a limited assurance engagement are limited compared to those required in a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is lower.

Our Key Assurance Procedures

We carried out limited assurance on the accuracy of the selected key performance indicators specified above in the section "Selected non-financial performance data for limited assurance" related to the year 2025 and included in the 2025 Sustainability Report.

To achieve limited assurance, the ISAE 3000 (Revised) and (ISAE) 3410 Standards require that we review the processes, systems and competencies used to compile the areas on which we provide our assurance. Considering the risk of material error, we planned and performed our work to obtain all of the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion.

To form our conclusions, we undertook the following procedures:

- Analyzed on a sample basis the key systems, processes, policies and controls relating to the collation, aggregation, validation and reporting processes of the selected sustainability performance indicators;

- Made inquiries with employees of the Group responsible for sustainability performance, policies and corresponding reporting;
- Performed selective substantive testing to confirm the accuracy of received data to the selected key performance indicators;
- Made inquiries of management and senior executives to obtain an understanding of the overall governance and internal control environment, risk management, materiality assessment and stakeholder engagement processes relevant to the identification, management and reporting of sustainability issues; and

We believe that our evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Limited Assurance Conclusion

Based on our work and the assurance procedures performed nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 December 2025, included in the Group's 2025 Sustainability Report, has not been prepared, in all material respects, in accordance with the principles set out by the Group in the About This Report section, as described in the "Practitioner's Responsibilities" section above.

Restrictions on Use

This Report, including the conclusion, has been prepared for the Board of Directors of Enka İnşaat ve Sanayi A.Ş. to assist in reporting the Group's sustainability performance and activities. We hereby authorize the inclusion of this report in the Sustainability Report prepared for the year ending 31 December 2025, to enable Enka İnşaat ve Sanayi A.Ş. Board of Directors to demonstrate that it has fulfilled its responsibilities by preparing an independent limited assurance report on Selected Information. Except to the extent permitted by law and in cases where prior written approval has been obtained and expressly agreed upon, we do not accept or assume any responsibility to anyone other than the Board of Directors of Enka İnşaat ve Sanayi A.Ş. and its subsidiaries and Enka İnşaat ve Sanayi A.Ş. and its subsidiaries in connection with the work we have performed or the report we have prepared.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of DELOITTE TOUCHE TOHMATSU LIMITED

Ömer Yüksel, SMMM (Certified Public Accountant)

Partner

İstanbul, 4 March 2026

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Annex 2: List of Companies Covered in the Report

Company	Location	Sector
ENKA İnşaat ve Sanayi A.Ş.*	Türkiye	Engineering and Construction
Bechtel Enka UK Ltd.	United Kingdom	Engineering and Construction
Bechtel Enka UK 2 Ltd.	United Kingdom	Engineering and Construction
Senimdi Kurylys LLP***	Kazakhstan	Engineering and Construction
Enka UK Construction Ltd.*	United Kingdom	Engineering and Construction
Enka Construction S.A.	Switzerland	Engineering and Construction
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	Türkiye	Engineering and Construction
Kasktaş Arabia Ltd.	Saudi Arabia	Engineering and Construction
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	Türkiye	Engineering and Construction (Industrial Manufacturing)
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	Türkiye	Engineering and Construction (Industrial Manufacturing)
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	Türkiye	Engineering and Construction (Industrial Manufacturing)
Cimtas Ningbo Steel Processing Co., Ltd.	China	Engineering and Construction (Industrial Manufacturing)
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	Türkiye	Engineering and Construction (Industrial Manufacturing)
Gebze Elektrik Üretim Ltd.Şti.	Türkiye	Energy
İzmir Elektrik Üretim Ltd.Şti.	Türkiye	Energy
Adapazarı Elektrik Üretim Ltd.Şti.	Türkiye	Energy
Enka Kırklareli Elektrik Üretim A.Ş.	Türkiye	Energy
Moskva Krasnye Holmy LLC (MKH)	Russia	Real Estate
Otel MoskvaKrasnye Holmy LLC (OMKH)	Russia	Real Estate
Mosenka LLC	Russia	Real Estate
Enka TC LLC	Russia	Real Estate
Enka Flex Offices LLC***	Russia	Real Estate
City Center Investment B.V.	Netherlands	Real Estate
City Center Investment B.V. (CCI) Russia Branch	Russia	Real Estate
Enkamos Region B.V.	Russia	Real Estate
Gemlik Deniz Taşımacılık Ltd. Şti.	Türkiye	Trade
Enka Pazarlama İhracat İthalat A.Ş.	Türkiye	Trade
Entaş Nakliyat ve Turizm A.Ş.	Türkiye	Trade
Airenka Hava Taşımacılığı A.Ş.	Türkiye	Trade
Town UP 8 EOOD*	Bulgaria	Energy
Entrade GmbH*	Germany	Engineering and Construction
Enka Global Construction LLC*	Mongolia	Engineering and Construction
Titaş Toprak İnşaat ve Taahhüt A.Ş.**	Türkiye	Engineering and Construction
Enka & Co LLC**	Oman	Engineering and Construction
Çimtaş Offshore B.V.**	Netherlands	Engineering and Construction
Çimtaş Investment B.V.**	Netherlands	Engineering and Construction
Çimtaş Steel Metal Konstruksiya MMC**	Azerbaijan	Engineering and Construction
Enka Müteahhitlik Hizmetleri A.Ş.**	Türkiye	Engineering and Construction
Ustyurt Kurylys LLP**	Kazakhstan	Engineering and Construction
Enka Batys LLP**	Kazakhstan	Engineering and Construction
Enka LLC**	Ukraine	Engineering and Construction
OOO Enmar**	Russia	Engineering and Construction
Enka Teknik Genel Müt. Bakım İşl. Sevk. A.Ş.**	Türkiye	Engineering and Construction
Capital City Investment B.V.**	Russia	Engineering and Construction
Enka Construction and Development Puerto Rico LLC**	Puerto Rico	Engineering and Construction
Enkamos Center Invest LLC**	Russia	Real Estate
Far East Development B.V.**	Netherlands	Engineering and Construction
Enka Geothermal B.V.**	Netherlands	Engineering and Construction
Esta Construction B.V.**	Netherlands	Engineering and Construction

Company	Location	Sector
Enka Power Systems B.V.**	Netherlands	Engineering and Construction
Enka Construction and Development B.V.**	Netherlands	Engineering and Construction
Retmos Investment Ltd.**	Saint Vincent	Engineering and Construction
OOO Victoria**	Russia	Engineering and Construction
Enka Holding B.V.**	Netherlands	Engineering and Construction
Enka Holding Investment S.A.**	Switzerland	Real Estate
Edco Investment B.V.**	Netherlands	Real Estate
Enmar Construction B.V.**	Netherlands	Engineering and Construction
CMOS B.V.***	Netherlands	Trade
Enka Development B.V. **	Netherlands	Real Estate
Moscon B.V.**	Netherlands	Real Estate
Moscon LLC**	Russia	Real Estate
OOO Emos***	Russia	Trade
Enka Moskova Gayrimenkul Geliştirme A.Ş.**	Türkiye	Real Estate
Enka Renewables LLC**	Georgia	Energy
Enka Enerji Ticaret A.Ş.**	Türkiye	Energy
Enka Data Hizmetleri A.Ş**	Türkiye	Data Centers
Encommerce - 1 B.V. **	Netherlands	Trade
Encommerce B.V.**	Netherlands	Trade
Metra Akdeniz Dış Ticaret A.Ş.**	Türkiye	Trade
Cimtas Construction LLC**	Saudi Arabia	Engineering and Construction
Enka Middle East LLC**	Saudi Arabia	Engineering and Construction
Çimtaş İleri Teknoloji Çözümleri A.Ş. **	Türkiye	Engineering and Construction
Blacksteel Teknoloji Yatırımları A.Ş.**	Türkiye	Engineering and Construction
Enka India Projects Private Limited**	İndia	Engineering and Construction
Edco Construction GmbH**	Germany	Engineering and Construction
Enka Construction (SMC) Private Ltd**	Pakistan	Engineering and Construction
Enka Investment AG**	Switzerland	Engineering and Construction
Enka UK Properties LTD**	United Kingdom	Real Estate
Enka Construction Mozambique SU LDA**	Mozambique	Engineering and Construction
Enka Data Center Services LLC**	Russssia	Data Centers
Enka Data Center Solutions BV**	Netherlands	Data Centers
Enka Data Center Solutions LLC**	Russssia	Data Centers
Enka Data Center Solutions UK Limited**	United Kingdom	Data Centers
Maryina Roscha Development LLC**	Russia	Real Estate

* Based on the materiality assessment, the Dradenau Combined Heat and Power Plant and special projects under the umbrella of ENKA İnşaat ve Sanayi A.Ş., activities within the scope of ENKA İnşaat Libya Branch Office; activities within the scope of ENKA UK Construction Ltd. Libya Branch Office under ENKA UK Construction Ltd.; activities within the scope of Town UP 8 EOOD, Entrade GmbH, and Enka Global Construction LLC, are not deemed to pose significant risks or opportunities in terms of sustainability and climate change, and it is assessed that they will not affect stakeholder decisions in this regard. Due to confidentiality and restrictions arising from relevant contractual terms, they are not included in the tables containing energy, emissions, water, and waste data in the annexes of this report.

** Based on the materiality assessment and the risk and opportunity analysis related to sustainability and climate change, it has been determined that the company does not have any physical activities (or that it is a newly established data center company), and therefore does not contain significant information. For this reason, they are not included in the tables containing energy, emissions, water, and waste data in the annexes of this report.

*** The energy, emissions, water, and waste data of CMOS B.V. and OOO Emos companies are reported under the scope of ENKA TC. Additionally, the energy, emissions, water, and waste data of ENKA Flex Offices LLC are reported within the scope of ENKA Invest and Enkamos Region B.V. companies.

**** The company's construction activities have been completed and therefore do not contain material information. Accordingly, it has not been included in the tables of this report covering energy, emissions, water, and waste data.

Annex 3: ENKA 2025 Financial Indicators*

Net Sales Income	3,966,305,377 USD
Liabilities	2,653,405,532 USD
Own Resources	8,858,271,237 USD
Economic Value Directly Produced**	
Construction	2,686,177,297 USD
Real Estate Rental	400,479,705 USD
Trade	307,853,796 USD
Energy	673,729,110 USD
Total	3,966,305,377 USD
Economic Value Distributed	
Sales, Distribution and Marketing Costs	41,511,943 USD
General Administrative Expenses	176,192,673 USD
Benefits to Employees	
Salaries	486,741,000 USD
Social Security Expenditures	123,747,000 USD
Other Benefits	11,049,000 USD
Total	621,537,000 USD
Total Tax Expenditures	
	182,693,976 USD
Tax Reductions	
Income Tax	99,772,277 TL
Social Security Premiums	23,241,224 TL
Corporation Tax	546,088,612 TL
Total	669,102,113 TL
Payments to Capital Owners	
To Holders of Ordinary Shares	18,467,643,000 TL
To Holders of Preference Shares	147,026,000 TL
Total	18,614,669,000 TL

* Based on the financial statements prepared in accordance with the Turkish Financial Reporting Standards (TFRS) put into effect by the Public Oversight, Accounting and Auditing Standards Authority (KGK).

** As the percentage figures are pre-elimination of double-counting between business segments, their total exceeds 100%.

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Annex 4: Stakeholder Communication of ENKA

Stakeholders	Communication Platform	Communication Frequency
Employees <i>(ENKA employees, other employees working on behalf of ENKA)</i>	Websites	Continuous
	Social Media	Continuous
	Newsletters	Continuous
	ENKA Academy	Continuous
	Employee Loyalty and Satisfaction Survey	Once in every two years
	Ethics and Compliance Audits, Audits	Periodic
	Ethics Hotline, Other Reporting Mechanisms, Project Grievance Mechanisms	Continuous
	Information Security Incident Notification Form	Continuous
	Employee Volunteering Program	Continuous
Customers <i>(Investors, Project Owners, etc.)</i>	Customer Satisfaction Survey	Upon the completion of projects
	Websites	Continuous
	Social Media	Continuous
	Annual Reports	Once a year
	Sustainability Reports, CDP Reports	Once a year
	ENKA Document Management System	Continuous
	Meetings	Periodic
	Ethics Hotline, Other Reporting Mechanisms, Project Grievance Mechanisms	Continuous
Business Partners <i>(Suppliers, Subcontractors, Manufacturers, Joint Ventures, Financial Institutions, 3rd Party Auditing Firms, Service Providers, Consultancy Companies, Distributors, etc.)</i>	Websites	Continuous
	ENKA Academy	In line with the training plan
	Online Company Portals (EGVN, EGPS, EGFS, EDMS, etc.)	Continuous
	Evaluation Surveys	Several times a year
	ENKA Code of Business Conduct and ENKA Supplier Code of Conduct	Before starting new contracts/jobs and periodic
	Management Systems Audits	Periodic
	ENKA Document Management System	Continuous
	Meetings	Periodic
	Ethics Hotline, Other Reporting Mechanisms, Project Grievance Mechanisms	Continuous
	Audits	Periodic
	Sustainability Reports, CDP Reports	Once a year
Shareholders <i>(Partners, Investors)</i>	General Assembly	At least once a year
	Websites	Continuous
	Annual Reports	Once a year
	Sustainability Reports, CDP Reports	Once a year
	Material Disclosures, Financial Reports, Periodic Disclosures (Public Disclosure Platform – KAP)	As required by the related disclosure
	Meetings	Continuous
	Ethics Hotline and Other Reporting Mechanisms	Continuous
Social Stakeholders <i>(Local Communities, NGOs, the Media)</i>	Websites	Continuous
	Media, Social Media	Continuous
	Annual Reports	Once a year
	Sustainability Reports, CDP Reports	Once a year
	Meetings, Working Groups	Periodic
	Ethics Hotline, Other Reporting Mechanisms, Project Grievance Mechanisms	Continuous
	Events, Panels and Joint Projects	Periodic
	Memberships	Periodic
Public Organizations <i>(Governments, Ministries, Local Administrations, Universities and Academic Institutions, Tax Institutions)</i>	Annual Reports	Once a year
	Websites	Continuous
	Periodic Disclosures (Public Disclosure Platform – KAP)	Periodic
	Sustainability Reports, CDP Reports	Once a year
	Meetings	Periodic
	Official Correspondences	Continuous
	Audits	Periodic
	Memberships	Monthly
	Career Days, Events of University Clubs and Societies	Periodic
	Conferences and Panels	Periodic

Annex 5: Memberships of ENKA İnşaat and its Subsidiaries

Organizations that ENKA and its subsidiaries are members of	
• Foreign Economic Relations Board of Türkiye (DEİK) • Turkish Contractors Association • Turkish Employers’ Association of Construction Industries • Turkish Exporters Assembly • Turkish Industry and Business Association (TÜSİAD) • Business Council for Sustainable Development Türkiye (BCSD Türkiye) • Ethics and Reputation Society of Türkiye (TEİD) • British Safety Council • Italian Chamber of Commerce and Industry Association • Turkish Investor Relations Society (TÜYİD) • Turkish Road Association (TRA) • Global Compact Signatories Association • Private Sector Volunteers Association (ÖSGD) • The International Powered Access Federation (IPAF) • University Industry Cooperation Centers Platform (ÜSİMP) • International Pipe Line & Offshore Contractors Association (IPLOCA) • Turkish Construction Equipment Distributors’ and Manufacturers’ Association (İMDER) • Materials Handling, Storage & Industrial Equipment Association of Türkiye (İSDER) • Turkish Statistical Institute (TÜİK) • Soil Mechanics and Geotechnical Engineering Association (ZMGM) • European Federation of Foundation Contractors (EFFC) • International Society of Soil Mechanics and Geotechnical Engineering (ISSMGE) • American Society of Civil Engineers (ASCE) • Deep Foundations Institute (DFI) • People Management Association of Türkiye (PerYön) • SAHA İstanbul Defense and Aerospace Cluster Association • American Welding Society (AWS) • Leadership in Energy and Environmental Design (LEED) • Human Resources Solidarity Association (İKDAY) • Turkish Shipbuilders’ Association (GİSBİR)	• Kocaeli Free Zone Shipyards Association (KOSTBİR) • Bursa Aerospace and Defense Cluster Association (BASDEC) • İstanbul Chamber of Commerce • German-Turkish Chamber of Commerce and Industry • İstanbul Mineral and Metals Exporters’ Association • İstanbul Chamber of Industry • Sakarya Chamber of Commerce and Industry • Aegean Region Chamber of Industry • Electricity Producers Association • World Energy Council Turkish National Committee • Aliağa Chamber of Commerce • Turkish Wind Energy Association (TÜREB) • Chamber of Civil Engineers (İMO) • Gemlik Chamber of Commerce and Industry • Kocaeli Chamber of Industry • Kocaeli Chamber of Commerce • Chamber of Shipping (İMEAK) • Steel Construction Institute • US Chamber of Commerce • The Committee of Liaoyang Technical School Consultation • Special Equipment Association • American Society of Nondestructive Testing • CRE Russia (Commercial Real Estate Russia) • Association of Sustainable Development for Real Estate Experts (ARKN) • Russian Council of Shopping Centers (RCSC) • Moscow Investors Club • Turkish Employers’ Association of Metal Industries (MESS) • Uludag Automotive Industry Exporters’ Association (UİB) • Association of Load Engineering Services Cooperation (ALESC) • Turkish Deep Foundations Association (TMD) • International Air Transport Association (IATA) • Association of Turkish Travel Agencies (TÜRSAB) • Corporate Travel Agencies Platform (KURAP)

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Annex 6: Sustainability and Climate Change Risks and Opportunities

Term of the Risk / Opportunity	Impact of the Risk / Opportunity	Probability of the Risk / Opportunity
Short: 0-2 years	Very Low: < USD 1 million	Very Low
	Low: USD 1 million – USD 5 million	Low
Medium: 2-5 years	Medium: USD 5 million – USD 15 million	Medium
Long: 5+ years	High: USD 15 million – USD 25 million	High
	Very High: > USD 25 million	Very High

(The “Anticipated Impact (Financial)” values presented in the tables related to the risks and opportunities described in this section should be read in line with the financial values indicated in the “Impact of the Risk / Opportunity” column in the table above.)

Sustainability-Related Risks and Opportunities

Risk:	Supply-chain integrity failures, material shortages, sanctions constraints		
Risk Description:	Vulnerabilities in supply chain integrity, disruptions in material procurement, and sanctions-related constraints pose significant risks to ENKA Group’s ability to deliver projects on time, maintain quality standards, and meet customer expectations across its engineering and construction, industrial manufacturing, power generation, real estate, trading, and data center operations. Each line of business relies on the availability of materials and equipment supplied by authorized, compliant, and timely suppliers. Disruptions at any stage of the supply chain may result in project delays, rework requirements, cost overruns, or regulatory scrutiny. Weaknesses in supplier integrity, including fraudulent certification documents or inadequate material traceability, may further increase the risk of rework in manufacturing processes or customer rejection. Across international supply channels, operations may be exposed to sanctions, export control restrictions, and geopolitically driven supply disruptions. Intentional or unintentional engagement with sanctioned or high-risk counterparties may lead to project suspensions, customs delays, payment blockages, or reputational damage. In regions affected by sanctions, difficulties in procuring internationally certified technical equipment may arise, resulting in increased reliance on alternative local suppliers with varying levels of maturity. In addition, international sanctions may restrict access to certain widely used software tools and technical platforms in these regions. This may require the use of alternative solutions, such as BricsCAD in place of AutoCAD, creating transition risks and potentially affecting consistency in technical documentation and maintenance processes.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Industrial Manufacturing, Trade, Engineering and Construction, Real Estate, Power Generation, Data Centers		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Upstream, Own Operations, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	The qualitative assessment takes into account price volatility, shipment delays, additional logistics costs, and the use of expedited procurement practices. Cost impacts may include extended project timelines, rework requirements, increased customer-driven demands, higher warehousing and inventory management costs, and more stringent material inspection and testing requirements. Sanctions-related constraints may necessitate a shift toward alternative suppliers, the renegotiation of contractual terms, or the redesign of procurement plans, potentially increasing indirect costs and administrative workload.		
Risk Mitigation Activities:	ENKA strengthens its supply chain governance through enhanced supplier pre-qualification processes, certification verification mechanisms, sanctions and regulatory compliance screenings, and multi-layered traceability practices. Procurement teams pursue supplier diversification, develop regional inventory strategies, and implement digital procurement tools that enable real-time monitoring. Structured supplier audits are conducted, and the Company’s requirements are reinforced through robust contract management practices and the communication of the Supplier Code of Conduct.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Product and Service Quality • Risk Management • Environmental and Social Compliance of Suppliers • Supplier Diversity and Local Procurement • Customer Satisfaction • Crisis Management and Business Continuity • Ethics and Compliance • Climate Change Mitigation, Adaptation, and Emission Reduction • Environment-Friendly Materials, Equipment, and Buildings		
Related Targets:	• We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Political, macroeconomic, and geopolitical instability		
Risk Description:	Political, macroeconomic, and geopolitical instability may create significant strategic, financial, and operational risks for ENKA. Such environments give rise to interconnected yet distinct risk factors, including foreign exchange volatility, inflation, sanctions, tightening regulatory controls, geopolitical tensions, and shifting trade policies. These factors may disrupt supply chains, affect contract profitability, delay project execution processes, and influence demand for the services provided. Geopolitical instability and sanctions may restrict access to internationally certified components, limit cross-border financial transactions, increase compliance obligations, alter shipment lead times, raise logistics costs, and affect delivery commitments. Changes in import and export regulations, customs clearance delays, evolving documentation requirements, and volatility in global raw material prices may also pose risks. Across all regions, geopolitical developments may disrupt global supply chains, drive increases in cost structures, impact financial system stability, intensify regulatory oversight, and increase the strategic complexity of cross-border operations.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Real Estate, Power Generation, Industrial Manufacturing, Trade, Engineering and Construction, Data Centers		Türkiye, Russia, China	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	Assessed through sensitivity analyses related to foreign exchange volatility, inflation scenarios, increasing procurement and logistics costs, revenue continuity analyses, natural gas price scenarios, and substitution cost scenarios arising from sanctions.		
Risk Mitigation Activities:	ENKA implements macroeconomic monitoring mechanisms, hedging strategies, diversified supply channels, multi-supplier sourcing, periodic price adjustments, and scenario-based business continuity planning. Supply chain risk screening and material traceability are being enhanced. In construction projects, contractual price and condition adjustment clauses and flexible procurement strategies are integrated.		
Risk Mitigation Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Product and Service Quality • Contribution to Local Economy and Local Employment • Community Investment Programs and Social Responsibility • Ethics and Compliance • Risk Management • Supplier Diversity and Local Procurement • Customer Satisfaction • Crisis Management and Business Continuity		
Related Targets:	• We will increase the use of renewable energy in our operations and take opportunities for renewable energy investments. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • All ENKA İnşaat projects are expected to complete at least 2 social responsibility projects in their lifetime. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Risk:	Project-execution failures, schedule overruns, and contractual-claim exposure		
Risk Description:	Project execution disruptions, schedule delays, and contractual claim risks have the potential to materially affect ENKA's operations. Complex construction projects require integrated planning, stable supply chains, timely completion of design finalization, reliable subcontractor performance, and effective interface management. Any deviation—such as delayed procurement, design changes, adverse site conditions, underperforming subcontractors, or regulatory bottlenecks—may trigger cascading schedule delays, cost overruns, and an increased risk of disputes related to variation orders and liquidated damages. Across all business lines, insufficient schedule buffers, misaligned joint venture (JV) governance, weaknesses in contractor performance, and inconsistent progress reporting may increase ENKA's exposure to delay-related financial impacts.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Real Estate, Power Generation, Industrial Manufacturing, Data Centers		Türkiye, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	The qualitative assessment covers cost increases arising from rework, extended labor and equipment hours, mobilization and demobilization expenses, logistics delays, and additional site supervision. Financial exposure resulting from schedule overruns includes liquidated damages, delay-related claims, additional design costs, reduced availability in power generation facilities, deferred rental income in real estate assets, and increased overall project overheads.		
Risk Mitigation Activities:	ENKA strengthens project execution governance through structured project schedules, critical path analyses, and early warning systems. Cross-functional coordination meetings, design interface reviews, and subcontractor performance monitoring practices help mitigate execution risks. In EPC sites, readiness for site inspections, documentation management, and digital progress tracking are being enhanced. In manufacturing facilities, delays are mitigated through production planning, preventive maintenance, and quality control practices.		
Risk Mitigation Cost:	> USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Product and Service Quality • Customer Satisfaction • Supplier Diversity and Local Procurement • Environmental and Social Compliance of Suppliers • Risk Management • Crisis Management and Business Continuity		
Related Targets:	• We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Human rights due diligence gaps, modern slavery exposure, and local content challenges		
Risk Description:	Deficiencies in human rights due diligence processes, risks of modern slavery, and challenges related to local employment may create significant ethical, regulatory compliance, and operational risks for ENKA. The Company operates through complex subcontractor and supplier networks, manufacturing operations, and logistics and transportation partners, within the framework of applicable regulatory requirements. In this context, inadequate oversight of employment practices, supplier transparency, and local employment obligations may result in labor rights violations, recruitment-related misconduct, misrepresentation of documentation, or non-compliance with country-specific legal requirements. In the United Kingdom and Germany, ENKA is required to meet extensive expectations under the UK Modern Slavery Act and Germany's human rights due diligence legislation. In addition, the Company must operate in alignment with increasing scrutiny and controls imposed by customers, EPC partners, and regulatory authorities. Accordingly, gaps in contractor verification, limited supplier audits, insufficient training on labor rights standards, and inadequate documentation frameworks may increase exposure to ethical misconduct, regulatory sanctions, and contractual performance risks.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Power Generation		Türkiye, China, Saudi Arabia, United Kingdom, Germany, Iraq, North Macedonia, Serbia	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	The qualitative assessment covers supplier audits, corrective action plans, ethical sourcing verification, contract renegotiations, and the likelihood of regulatory sanctions and reputational damage. Additional exposures include re-sourcing costs, delays arising from supplier changes, and the risk of exclusion from tenders in regulated markets. For the purpose of determining the financial impact, potential work packages that may be lost or adversely affected in terms of re-award have been taken into consideration.		
Risk Mitigation Activities:	ENKA strengthens its management processes in this area through formal human rights policies, enhanced supplier due diligence and assessment processes, subcontractor screening, and contractual obligations related to ethical labor practices. Independent audits, employee welfare reviews, and mandatory employee documentation checks support compliance. Whistleblowing mechanisms and subcontractor recruitment controls are also implemented. Across the Company, ENKA Code of Business Conduct training, modern slavery awareness programs, and digital contractor management tools support prevention and continuous improvement. The implementation and effective communication of the Supplier Code of Conduct are ensured across all entities. In addition, ENKA conducts Ethics and Compliance audits across its projects and subsidiaries, including human rights audits. Furthermore, supplier and subcontractor performance evaluations are carried out through ENKA's online management tools and include human rights performance criteria.		
Risk Mitigation Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Diversity, Equal Opportunities and Non-Discrimination • Management of Social, Economic, and Environmental Impacts on Local Communities • Ethics and Compliance • Risk Management • Environmental and Social Compliance of Suppliers • Contribution to Local Economy and Local Employment		
Related Targets:	• We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Risk:	Crisis management gaps and emergency preparedness deficiencies		
Risk Description:	Gaps in crisis management and emergency preparedness across the countries of operation may lead to increased risks of occupational health and safety incidents, operational disruptions, and non-compliance with regulatory requirements. ENKA's operations encompass multi-layered operational environments, including construction projects of varying scope and scale carried out in different regions of the world, combined cycle power plants, an extensive real estate portfolio, industrial facilities, data center operations, and geotechnical works. Each of these activities requires the establishment of tailored emergency response plans, clear and up-to-date documentation, and the assurance of an adequate level of preparedness across employees, subcontractors, and business partners. Differences in local regulatory expectations, subcontractor competencies, joint venture governance structures, and occupational health and safety maturity levels may weaken preparedness and delay effective response during fire, structural, environmental, geotechnical, or mechanical incidents. Gaps such as insufficient drills, outdated procedures, or inadequate coordination between teams may result in extended response times, increased exposure of personnel to risks, damage to equipment, and unplanned operational shutdowns. Any weaknesses in documentation, evacuation planning, or system maintenance may lead to administrative sanctions, challenges in insurance processes, and safety risks for tenants and visitors within real estate subsidiaries. Any deficiency in the level of preparedness may result in immediate work stoppages or the imposition of sanctions in construction projects.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Real Estate, Industrial Manufacturing, Aviation, Data Centers, Trade		Türkiye, Saudi Arabia, United Kingdom, Germany, Russia, Serbia, North Macedonia, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	Very High		Low
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	Emergency situations are assessed both qualitatively and quantitatively, taking into account direct emergency response costs, evacuation delays, equipment damage, administrative sanctions, downtime costs, emergency maintenance and repair expenses, and increased insurance costs.		
Risk Mitigation Activities:	ENKA strengthens its crisis management and emergency preparedness programs through the updating of site-specific emergency plans, ensuring alignment with customer and regulatory requirements, the use of real-time monitoring systems, the implementation of structured communication protocols, infrastructure reinforcements (structural, fire, and electrical), regular drills, and comprehensive occupational health and safety training. In addition, ENKA implements a Business Continuity and Resilience Plan in order to anticipate, manage, and effectively recover from potential disruptions.		
Risk Mitigation Cost:	> USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Occupational Health and Safety • Risk Management • Crisis Management and Business Continuity • Customer Satisfaction		
Related Targets:	• We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Bribery, corruption, ethical misconduct, and modern slavery risks		
Risk Description:	Risks related to bribery, corruption, unethical conduct, and modern slavery remain significant across ENKA's operations in Türkiye, China, Saudi Arabia, Russia, North Macedonia, Serbia, Iraq, Germany, and the United Kingdom due to differing regulatory environments, supply chain structures, labor market practices, and levels of enforcement and audit maturity. Inadequate due diligence processes, inconsistent supplier screenings, or insufficient verification of labor practices may create vulnerabilities to unethical conduct, misconduct, or violations. Particularly in the United Kingdom, ENKA is subject to stringent oversight under the requirements of the Bribery Act and the Modern Slavery Act. Any ethical breach may result in exclusion from tenders, audit findings, or reputational damage.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Real Estate, Industrial Manufacturing, Aviation, Data Centers, Trade		Türkiye, Saudi Arabia, United Kingdom, Germany, Russia, Serbia, North Macedonia, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	Medium		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	The qualitative assessment considers increases in compliance program expenditures, supplier audit costs, AML/KYC due diligence requirements, and potential penalties related to anti-corruption or labor rights violations. Scenario analysis covers contract losses, restrictions on market access, reputational damage, and delays arising from investigations. Cost exposure also includes the associated audits.		
Risk Mitigation Activities:	ENKA strengthens its ethical and compliance culture through its Code of Business Conduct, which includes anti-bribery and anti-corruption policies, mandatory ethics training, and whistleblowing channels. Supplier evaluation processes include enhanced due diligence, sanctions and AML screenings, beneficial ownership verification, and contractual provisions requiring the protection of labor rights. ENKA conducts Ethics and Compliance audits, subcontractor and supplier audits, and financial control processes. Within this scope, additional controls, documentation reviews, and audits are increased for all processes that may be considered high risk. Periodic internal audits, incident reviews, and root cause analyses further strengthen overall governance. In addition, all contracts of ENKA Group companies include the ENKA Supplier Code of Conduct and ENKA's right to conduct audits.		
Risk Mitigation Cost:	< USD 1,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Diversity, Equal Opportunity, and Non-Discrimination • Ethics and Compliance • Risk Management • Environmental and Social Compliance of Suppliers • Customer Satisfaction		
Related Targets:	• We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Risk:	Regulatory non-compliance, permitting, certification, and ESG reporting gaps		
Risk Description:	Regulatory non-compliance and deficiencies in permitting processes may pose significant legal, operational, and reputational risks for ENKA. Each country of operation has its own regulatory frameworks in areas such as construction, environmental protection, labor, occupational health and safety, data security, and technical certification. Weaknesses in permit tracking, inconsistent interpretation of regulations, incomplete documentation, or delays in certification applications may halt project progress, disrupt operations, and expose the company to risks in the eyes of public authorities, creditors, or joint venture (JV) partners. Non-compliance related to documentation, reporting standards, or occupational health and environmental permits may result in audit failures or operational delays.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Real Estate, Industrial Manufacturing, Data Centers, Aviation		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Iraq, Germany, United Kingdom	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	Very High		Low
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	The qualitative and quantitative assessment covers schedule delays, rework costs, administrative fines, permit-related shutdowns, redesign expenses, additional inspections, ESG verification costs, and increased administrative workload. High-value claims may give rise to the risk of liquidated damages or the temporary loss of operating licenses. For facilities, the quantitative assessment includes costs related to compliance with emissions reporting, additional improvement requirements, and potential penalty costs in line with regulatory requirements.		
Risk Mitigation Activities:	ENKA strengthens regulatory governance through systematic permit tracking systems, compliance programs, structured internal audits, and stakeholder engagement frameworks. Governance mechanisms are further reinforced through regulatory review checkpoints, design verification procedures, documentation quality controls, Environmental and Social Impact Assessment compliance, and environmental monitoring practices. Certification renewal processes are strengthened through ISO compliance as well as inspection and testing plans. Across the Company, ESG reporting processes are reinforced through data verification protocols, cross-functional review mechanisms, audit mechanisms, and digital documentation systems.		
Risk Mitigation Cost:	USD 15,000,000 – USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Waste Management • Occupational Health and Safety • Product and Service Quality • Risk Management • Customer Satisfaction • Ethics and Compliance • Energy Management, Efficiency and Renewable Energy • Information Security and Cybersecurity • Biodiversity and Habitat Management		
Related Targets:	• We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Quality-control inconsistency, technical non-conformance, and rework exposure		
Risk Description:	Quality control inconsistencies and technical non-conformities pose significant risks to ENKA's operations. Full compliance with technical specifications, construction methods, inspection and test plans (ITPs), and certification requirements is of critical importance. Any deviation, including the use of incorrect materials, dimensional deviations, fabrication or inspection errors, or incomplete documentation, may lead to rework, schedule delays, financial risks, and customer claims. Inadequate quality practices may result in structural compliance issues, cause customer dissatisfaction, or require high-cost corrective actions.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Power Generation, Data Centers		Türkiye, China, Saudi Arabia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Medium	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	The assessment covers rework costs, schedule delays, claim risks, non-conformance investigations, and warranty obligations.		
Risk Mitigation Activities:	Quality management systems, construction method statement reviews, non-destructive testing protocols, documentation verification processes, multi-layered control mechanisms, enhanced site supervision, and regular QA/QC coordination meetings are implemented. Across all geographies, the quality management system is effectively applied through digital tools, lessons learned records, competency-based training, supplier qualification audits, and internal and external audits ensuring compliance with ISO 9001.		
Risk Mitigation Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Product and Service Quality • Employee Training, Development and Talent Management • Customer Satisfaction • Risk Management • Crisis Management and Business Continuity • Innovation and R&D Works		
Related Targets:	• Being the most important of our stakeholders, we genuinely care about our employees and intend to increase our training investment per year by 5% every year until 2030. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Risk:	Documentation, reporting, and assurance-process insufficiencies		
Risk Description:	Deficiencies in documentation, reporting, and assurance processes across operations may create significant governance, regulatory compliance, and operational risks for ENKA. The Company's EPC construction activities, power generation operations, and real estate management processes carried out in different countries require robust document control systems, traceable quality records, timely regulatory reporting, and clearly defined responsibilities within assurance workflows. Missing certificates, late notifications, non-standard documentation formats, or outdated records may disrupt regulatory approval processes, weaken audit readiness, and increase deviations from project schedules. Insufficient levels of digitalization, inconsistent oversight of subcontractor documentation, and limited competencies in record-keeping further exacerbate these risks.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Real Estate, Data Centers		Türkiye, Saudi Arabia, United Kingdom, Germany, Iraq, North Macedonia, Serbia	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Medium	Low	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	The qualitative and quantitative assessment covers delays in regulatory approvals, potential penalty amounts arising from regulatory requirements, re-inspection costs, additional documentation burdens, corrective actions, schedule deviations, rework requirements, and contractual penalty obligations.		
Risk Mitigation Activities:	ENKA strengthens its document control systems through digitalization, centralized document repositories, standard templates, procedures, and workflows. Effective management of the process is ensured through the employment of relevant personnel, the maintenance of management systems, and the conduct of regular checks and audits.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Product and Service Quality • Customer Satisfaction • Risk Management • Environmental and Social Compliance of Suppliers		
Related Targets:	• We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

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Risk:	Cybersecurity, data protection, and digital system vulnerabilities		
Risk Description:	Cybersecurity, data protection, and digital system vulnerabilities may pose significant operational, regulatory, and reputational risks for ENKA. Due to the Company's increasing reliance on digital management systems, facility control architectures, manufacturing automation, real estate building management systems, and data center infrastructures, any breach, system failure, or data integrity issue may disrupt operations and lead to the disclosure of sensitive information.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Real Estate, Data Centers, Trade, Aviation		Türkiye, Russia	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Low	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	The assessments cover costs related to system restoration, data recovery, incident investigation processes, service disruptions, losses arising from mandatory shutdowns, schedule delays, regulatory sanctions, and customer claims.		
Risk Mitigation Activities:	ENKA strengthens cybersecurity through multi-factor authentication, intrusion detection systems, endpoint protection, encrypted communications, and regular testing, controls, and audit practices. Across the Company, the maintenance of the Information Security Management System, internal and external audits under ISO 27001, cybersecurity awareness training, penetration testing, and incident response plans enhance resilience.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Risk Management • Information Security and Cybersecurity • Innovation and R&D Works • Crisis Management and Business Continuity • Product and Service Quality		
Related Targets:	• We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Risk:	Asset management, maintenance, downtime, and equipment unavailability risks	
Risk Description:	Asset management and equipment availability risks may affect ENKA's ability to maintain operational continuity, meet customer expectations, and control project- and facility-based costs. These risks may arise from aging or heavily utilized equipment, limitations in the availability of certified spare parts, constrained supplier networks, sanctions-related pressures, increasing maintenance costs, and inconsistent preventive maintenance practices across subsidiaries and project environments. Disruptions in maintenance planning, scheduling conflicts, limited spare parts availability, or increased wear due to weather conditions may delay operations and increase overhead costs. Across all regions, gaps in preventive maintenance practices, inconsistent digital monitoring, spare parts shortages, inflationary pressures, and dependency on suppliers may increase the likelihood of downtime, shorten asset lifecycles, and lead to cost increases and schedule disruptions.	
Relevant Sector / Activity:		Country Where the Risk is Anticipated:
Real Estate, Power Generation, Industrial Manufacturing, Data Centers, Engineering and Construction		Türkiye, Saudi Arabia, Serbia, Russia, North Macedonia, Iraq
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:
Short Term – Medium Term – Long Term	Medium	Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream	
Risk Type:	Sustainability – Governance	
Method for Assessing the Financial Impact of the Risk:	The assessment has been conducted based on downtime cost modeling, schedule delay impact assessments, and increases in maintenance costs.	
Risk Mitigation Activities:	ENKA strengthens asset reliability through preventive maintenance planning, digital maintenance monitoring systems, supplier diversification, and long-term service agreements for critical equipment. At facilities, major maintenance schedules are aligned with regulatory requirements, spare parts inventories are maintained, and downtime planning is optimized. Across all regions, ENKA enhances maintenance governance between facilities, increases contractor oversight, and leverages scenario planning for sanctions-related risks or supply chain disruptions.	
Risk Mitigation Cost:	USD 15,000,000 – USD 25,000,000	
Funding Source:	Equity / Operational Budget	
Relevant Sustainability Topics:	• Risk Management • Customer Satisfaction • Crisis Management and Business Continuity	
Related Targets:	• Our aim is to have our customer satisfaction rate at 95% in all group companies. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/	

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Risk:	Loss of corporate knowledge, workforce turnover, subcontractor capacity gaps		
Risk Description:	The loss of institutional knowledge, increasing employee turnover rates, and subcontractor capacity gaps may create significant operational, quality, and schedule risks across ENKA's operations. These risks may arise when experienced personnel leave the organization, specialized competencies cannot be rapidly replaced, or subcontractors lack the required maturity, workforce continuity, or technical capacity to perform complex activities.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Real Estate, Aviation		United Kingdom, North Macedonia, Serbia, China, Türkiye, Russia, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Medium	High	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Risk:	The assessment has been conducted based on productivity loss analysis, rework costs arising from competency gaps, schedule delay projections, workforce replacement and retraining cost analyses, and penalties related to subcontractor underperformance.		
Risk Mitigation Activities:	ENKA strengthens the preservation of institutional knowledge through structured recruitment and onboarding programs, competency-based training, and assessment initiatives. Governance is reinforced through succession planning for key managers and subcontractor and employee training programs. Digital knowledge management tools and standardized procedures reduce dependency on individual expertise.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Product and Service Quality • Employee Training, Development, and Talent Management • Risk Management • Supplier Diversity and Local Procurement • Customer Satisfaction		
Related Targets:	• We aim to have women employees comprise 35% of all ENKA Group white collar employees by 2030. • We intend to conduct an employee loyalty survey once every two years and to increase satisfaction ratio to 90% by 2030. • Being the most important of our stakeholders, we genuinely care about our employees and intend to increase our training investment per year by 5% every year until 2030. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Risk:	Water scarcity, water use inefficiency and cooling water stress		
Risk Description:	Water scarcity, inefficient water use, and cooling water stress have the potential to pose significant operational and regulatory risks across ENKA's project and asset portfolio. Increasing regional water scarcity, seasonal droughts, and intensified competition over surface and groundwater resources in the areas of operation may impact power plants, construction sites, and manufacturing facilities. Cooling water shortages may lead to reduced turbine efficiency, increased auxiliary energy consumption, elevated risks related to discharge temperatures, and constraints on available generation capacity. Construction activities may face additional risks due to insufficient process water supply, increased costs of water procurement via tanker, and permit restrictions driven by local hydrological conditions. In facility management, tightening regulations related to urban water management may create compliance risks for real estate assets and data centers, particularly with respect to HVAC cooling systems, plumbing infrastructure, and discharge permits. Across all locations, deteriorating hydrological conditions, climate variability, and increasing local regulatory scrutiny may increase ENKA's exposure to operational disruptions, cost increases, permitting delays, and reputational impacts.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Data Centers, Real Estate		Türkiye, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Low	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Risk:	The qualitative and quantitative assessment covers the impacts of cooling water constraints on generation capacity, efficiency losses, additional costs related to water supply via tanker, schedule delays arising from hydrological constraints, cost impacts of identified regulatory non-compliances, and additional monitoring or treatment requirements.		
Risk Mitigation Activities:	ENKA implements water efficiency programs across all facilities, including meter upgrades, leak detection systems, closed-loop cooling practices, and the reuse of treated water. A water management approach aligned with ISO 14001 requirements is applied across all units, encompassing practices such as the strengthening of drainage systems, the enhancement of erosion control structures at construction projects, and monitoring activities to ensure compliance with wastewater regulations.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Water Management • Resource Management and Circular Economy • Risk Management • Crisis Management and Business Continuity • Environmental and Social Compliance of Suppliers • Management of Social, Economic, and Environmental Impacts on Local Communities		
Related Targets:	• We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • To decrease our blue water footprint, we plan on realizing at least 2 projects that aim water reuse within ENKA Group. • Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: <i>https://www.enka.com/ sustainability/sustainability-targets/</i>		

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Risk:	Pollution, Air Quality Exceedance & Emissions Compliance Risk		
Risk Description:	Air quality exceedances, dust generation, emissions non-compliance, and pollution impacts pose significant environmental and regulatory compliance risks across ENKA's operations. Construction activities, power plant operations, and manufacturing processes may generate particulate matter, NOx, SO ₂ , VOCs, welding fumes, and dust emissions that may exceed local limits, particularly during peak construction periods, shutdown/start-up activities, concrete works, and high-temperature industrial processes. Regulatory non-compliance may result in fines, work stoppages, or the involvement of customer. Insufficient monitoring, inadequate dust suppression measures, aging filtration systems, or insufficient emission control equipment increase the likelihood of regulatory breaches, community concerns, and higher operational costs.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Aviation, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Low	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Risk:	Stack emission non-compliance penalties, increased fuel and filtration costs, work stoppage orders, heightened dust suppression costs, costs arising from related complaints, regulatory non-compliance fines, and the costs of monitoring activities mandated by local authorities have been included in the assessment.		
Risk Mitigation Activities:	ENKA implements comprehensive dust and emission control programs that include wheel-washing systems for machinery, equipment, and vehicles, enclosed conveyors, low-emission equipment, and optimized traffic management plans. Monitoring systems are strengthened through real-time particulate monitoring, stack emission sampling, noise/vibration meters, and enhanced documentation controls. Fuel quality standards are enforced, along with equipment maintenance and low-idling protocols for machinery and generators. Training on pollution prevention measures and documentation is reinforced for subcontractors, environmental officers, and site teams.		
Risk Mitigation Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Energy Management, Efficiency and Renewable Energy • Environment-Friendly Materials, Equipment and Buildings • Management of Social, Economic and Environmental Impacts on Local Communities • Occupational Health and Safety • Risk Management • Environmental and Social Compliance of Suppliers • Water Management • Waste Management • Biodiversity and Habitat Management		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. Addressing the needs of our planet, we intend to conduct at least 2 projects within ENKA Group to increase renewable energy use. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • To decrease our blue water footprint, we plan on realizing at least 2 projects that aim water reuse within ENKA Group. • Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. • We strive to decrease our carbon footprint and commit to contributing to carbon offsetting by supporting at least 1 forestation project ever year. • For the performance against targets: Our Sustainability Performance • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Risk:	Soil Contamination, Groundwater Pollution & Legacy-Site Environmental Risks		
Risk Description:	Soil contamination, groundwater pollution, and environmental risks related to historical sites may arise when construction activities, industrial processes, maintenance works, or past land uses lead to the release of hazardous substances into soil or groundwater systems. These risks may occur through improper handling of fuels, oils, and chemicals, drilling muds, concrete wash water, waste storage practices, leakages from industrial equipment, or historical contamination inherited from previous land uses. Soil and groundwater risks may also arise due to spills, fuel storage, chemical handling, inadequate stormwater management, and legacy contamination that may be present on industrial parcels. Excavation activities, hot work areas, and the use of hydraulic oils or solvents during maintenance activities may further increase groundwater risks.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Aviation		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Very Low	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Risk:	Contaminated land investigations, contaminant dispersion scenarios, chemical spill remediation estimates, corrective action plans mandated by regulatory authorities, replacement of contaminated soil, and potential penalty amounts have been taken into account in the assessment.		
Risk Mitigation Activities:	ENKA strengthens contamination control through containment systems, enhanced spill prevention designs, and strict hazardous materials procedures. Concrete washout areas, spill response kits, contractor training, and routine soil and water sampling practices are implemented. ENKA further enhances contractor oversight, emergency response protocols, waste tracking systems, and the digital monitoring of chemical storage conditions.		
Risk Mitigation Cost:	< USD 1,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Waste Management • Management of Social, Economic, and Environmental Impacts on Local Communities • Risk Management • Environmental and Social Compliance of Suppliers		
Related Targets:	• We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. • As ENKA Group, we intend to never compromise from our policy that banned PET bottle usage. • For the performance against targets: Our Sustainability Performance • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Hazardous-Waste, Chemical Handling & Pollution Incidents		
Risk Description:	Errors in hazardous waste management, deficiencies in chemical handling, and pollution incidents may arise from the improper storage, transportation, or disposal of fuels, lubricants, solvents, coatings, drilling fluids, industrial chemicals, and welding consumables. These risks may occur through leakages, spills, inadequate containment, missing labeling, improper segregation, non-compliant disposal practices, or weak contractor oversight. Such failures may lead to soil and water contamination, air quality issues, and occupational health and safety incidents, and may expose ENKA to regulatory penalties, remediation obligations, and reputational risks.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Aviation, Data Centers, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Medium	Low	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Risk:	Quantification is conducted based on spill response cost modeling, penalties related to hazardous waste management failures, soil and groundwater remediation cost scenarios, unplanned downtime or standby periods, and increased insurance premiums following pollution incidents. This includes the costs of using spill response kits, removal of contaminated soil, emergency containment measures, and re-testing of affected areas.		
Risk Mitigation Activities:	ENKA strengthens hazardous waste segregation and labeling systems across all facilities and project sites, and implements compliant storage areas with ventilation and spill prevention barriers. Spill response kits, emergency evacuation and drainage isolation protocols, and routine chemical handling training are applied for subcontractors, operators, and maintenance teams. Documentation such as waste procedures, SDS records, and hazardous waste logs is enhanced, and oversight of licensed transporters and disposal providers is tightened. Regular environmental inspections, emergency drills, and regulatory compliance reviews are conducted.		
Risk Mitigation Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Waste Management • Management of Social, Economic, and Environmental Impacts on Local Communities • Occupational Health and Safety • Risk Management • Environmental and Social Compliance of Suppliers		
Related Targets:	• We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. • As ENKA Group, we intend to never compromise from our policy that banned PET bottle usage. • For the performance against targets: Our Sustainability Performance • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Risk:	Solid-Waste Mismanagement, Non-Segregation & Disposal Non-Compliance		
Risk Description:	Ineffective management of solid waste arises when waste streams generated from operations are not segregated, labeled, stored, transported, or disposed of in compliance with applicable regulations. In this context, risks may result from the co-disposal of different waste types, insufficient recycling systems, the use of unlicensed transporters, inadequate management of temporary storage areas, incomplete waste declarations and transport forms, and non-compliant practices by subcontractors. Such shortcomings may give rise to risks for ENKA, including administrative fines, complaints from local communities, environmental degradation, and increased project or facility management costs.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Aviation, Data Centers, Real Estate, Trade		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Medium	Low	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Risk:	Quantification is conducted by modeling regulatory penalties, increases in waste transportation and disposal costs, rework and standby periods associated with stop-work orders, increases in landfill fees, and segregation penalties applied under local permitting regimes.		
Risk Mitigation Activities:	ENKA implements site-wide waste segregation systems, color-coded waste segregation bins, dedicated hazardous waste areas, and compliant temporary storage facilities. Supplier verification and licensing are strengthened for all waste transportation and disposal partners, and routine inspections are conducted to prevent illegal dumping.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Waste Management • Resource Management and Circular Economy • Management of Social, Economic and Environmental Impacts on Local Communities • Occupational Health and Safety • Risk Management • Environmental and Social Compliance of Suppliers		
Related Targets:	• We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. • As ENKA Group, we intend to never compromise from our policy that banned PET bottle usage. • For the performance against targets: Our Sustainability Performance • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Biodiversity Loss, Habitat Disturbance & Permit Constraints		
Risk Description:	Biodiversity loss, habitat degradation, and ecosystem sensitivity constraints may create operational, permitting, and schedule risks. These risks may arise when project activities intersect with protected habitats, sensitive species, riparian areas, coastal ecosystems, or areas subject to stringent Environmental Impact Assessment (EIA) conditions. Failure to comply with biodiversity protection measures may result in work stoppages, redesign requirements, restricted working periods, additional mitigation obligations, or reputational risks.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation		Türkiye, United Kingdom, Germany, Russia, Serbia, North Macedonia, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Medium Term – Long Term	Low	Low	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Risk:	Delays arising from schedule constraints (e.g., nesting or migration periods), costs of additional mitigation measures (ecological fencing, habitat restoration, monitoring), the financial impacts of permitting delays, route modification requirements, and potential delay penalties linked to missed milestones are quantified through modeling.		
Risk Mitigation Activities:	ENKA implements biodiversity baseline assessments, habitat mapping studies, and species protection plans in line with national EIA requirements. Measures such as restricted working periods, noise and vibration control, sediment barriers, ecological fencing, and the protection of riparian areas are applied. Across all sites, ENKA enhances subcontractor training, strengthens environmental oversight, and integrates biodiversity performance indicators (KPIs) into construction phase management.		
Risk Mitigation Cost:	< USD 1,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Biodiversity and Habitat Management • Management of Social, Economic and Environmental Impacts on Local Communities • Risk Management • Environmental and Social Compliance of Suppliers • Combating Climate Change, Adaptation and Emission Reduction		
Related Targets:	• We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • To decrease our blue water footprint, we plan on realizing at least 2 projects that aim water reuse within ENKA Group. • Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. • We strive to decrease our carbon footprint and commit to contributing to carbon offsetting by supporting at least 1 forestation project ever year. • For the performance against targets: Our Sustainability Performance • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Risk:	Hydrological, Erosion, Flooding & Sedimentation Risks		
Risk Description:	Hydrological instability, erosion, flooding, and sedimentation risks may create operational and schedule-related vulnerabilities. These risks arise from changing flow regimes, high rainfall variability, extreme weather events, inadequate drainage design, ground instability, and the disruption of natural hydrological systems during the construction phase. Failure to effectively manage surface runoff, sediment loads, flood behavior, or slope and riverbank stability may trigger regulatory non-compliance, work stoppages, occupational health and safety risks, or costly redesign requirements.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Power Generation, Data Centers, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Medium	Low	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Risk:	Hydrological modelling, erosion control cost assessments, slope stability measures, and flood risk have been quantified through modelling analyses that evaluate their impacts on construction planning, access roads, and critical path activities. Flood-related downtime, equipment damage estimates, increased auxiliary power requirements, and emergency response costs have been included in the assessment.		
Risk Mitigation Activities:	ENKA conducts comprehensive hydrological studies, flood risk assessments, stormwater management plans, and erosion control designs in full compliance with regulatory and EIA requirements. Advanced site grading, temporary drainage channels, increased stormwater pumping capacity, and robust slope stabilization measures are implemented. Across all locations, ENKA strengthens early warning systems, integrates climate- and weather-adaptive planning, enhances subcontractor training on erosion and sediment control, and implements land monitoring practices to prevent sedimentation risks.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Water Management • Management of Social, Economic and Environmental Impacts on Local Communities • Risk Management • Crisis Management and Business Continuity • Occupational Health and Safety		
Related Targets:	• Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. • Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • For the performance against targets: Our Sustainability Performance • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

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Risk:	Resource Inefficiency, Energy Intensity & Fuel-Cost Sensitivity		
Risk Description:	Resource inefficiency, high energy intensity, and exposure to fuel cost volatility may create operational, financial, and environmental risks for ENKA's activities. These risks may arise where operations rely on energy-intensive machinery, inefficient process flows, outdated equipment, or dependence on volatile fuel and electricity markets. Inefficient resource use—such as excessive energy consumption, low equipment efficiency, poor thermal performance, or suboptimal material utilization—can increase operating costs, raise carbon intensity, and intensify pressure from regulatory requirements or customer expectations.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Industrial Manufacturing, Engineering and Construction, Aviation, Data Centers, Trade, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Medium Term – Long Term	Medium	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Risk:	Assessed through electricity tariff increase scenarios and modeling of the impacts of energy efficiency losses.		
Risk Mitigation Activities:	ENKA enhances energy efficiency through process optimization, equipment performance improvements, and energy management systems integrated into operations. At power plants, measures such as heat efficiency optimization, auxiliary power reduction programs, turbine adjustments, improved combustion control, and periodic efficiency audits are implemented. In manufacturing facilities, energy-efficient systems, CNC machine optimization, scrap reduction initiatives, and peak load management are applied. In construction projects, monitoring fuel usage, optimizing asphalt and concrete plants, and strengthening equipment planning reduce energy consumption and costs. In real estate assets, HVAC controls, cooling efficiency systems, and energy management system applications are developed. Across all locations, ENKA diversifies supply contracts, strengthens monitoring of fuel and electricity markets, implements digital energy tracking tools, and incorporates efficiency requirements into subcontractor scopes.		
Risk Mitigation Cost:	> USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Climate Change Mitigation, Adaptation, and Emission Reduction • Energy Management, Efficiency, and Renewable Energy • Environment-Friendly Materials, Equipment, and Buildings • Resource Management and Circular Economy • Risk Management • Management of Social, Economic, and Environmental Impacts on Local Communities • Environmental and Social Compliance of Suppliers • Customer Satisfaction		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. Addressing the needs of our planet, we intend to conduct at least 2 projects within ENKA Group to increase renewable energy use. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Risk:	Environmental Permit Delays, Regulatory Non-Compliance & Documentation Gaps		
Risk Description:	Delays in environmental permitting processes, documentation gaps, and regulatory non-compliance may pose significant risks across ENKA's operations. These risks arise when permits, environmental reports, audit records, or compliance documents are delayed, incomplete, or not aligned with regulatory expectations. Failure to ensure compliance may result in work stoppages, delayed commissioning, increased audit frequency, triggering of corrective actions, or exposure to substantial claims and delay penalties.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Industrial Manufacturing, Engineering and Construction, Data Centers, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	High	Low	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Risk:	Quantified through permit approval durations, re-audit cycles, corrective action costs, potential penalties, and associated schedule delays.		
Risk Mitigation Activities:	ENKA strengthens environmental compliance management through centralized permit tracking systems, structured document workflows, monitoring and measurement practices, and clear definition of compliance responsibilities.		
Risk Mitigation Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Water Management • Waste Management • Biodiversity and Habitat Management • Occupational Health and Safety • Management of Social, Economic, and Environmental Impacts on Local Communities • Risk Management • Customer Satisfaction • Crisis Management and Business Continuity		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. Addressing the needs of our planet, we intend to conduct at least 2 projects within ENKA Group to increase renewable energy use. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Worker Health, Safety & High-Risk Activity Exposure		
Risk Description:	Occupational health and safety risks can arise across ENKA's international operations wherever high-risk activities are conducted. These risks may stem from the use of heavy equipment, complex lifting operations, work at heights, excavation activities, confined space entry, handling of hazardous chemicals, hot work, electrical systems, and intensive logistics flows. Failure to fully identify hazards, inconsistent application of safe work systems, inadequate supervision or competence, and deficiencies in contractor/subcontractor performance can lead to accidents. Multi-layered workforce structures, peak production periods, extreme weather conditions, and differing national regulatory practices may further increase the risk of injuries, work stoppages, and regulatory interventions.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Industrial Manufacturing, Engineering and Construction, Aviation, Data Centers, Trade, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	Medium		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Risk:	Quantified through accident-related delays, medical costs, regulatory penalties, equipment damage, and productivity losses associated with work stoppages.		
Risk Mitigation Activities:	ENKA strengthens OHS management through strict permit-to-work systems, task-based risk assessments, confined space procedures, hot work controls, and lifting plan verifications. Enhanced scaffolding standards, real-time supervision, behavior-based safety programs, emergency response drills, and root cause investigations are implemented. Across all countries, ENKA expands digital OHS reporting, subcontractor evaluations, competency assurance mechanisms, and independent safety audit systems.		
Risk Mitigation Cost:	> USD 25,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	- Occupational Health and Safety - Risk Management - Environmental and Social Compliance of Suppliers - Crisis Management and Business Continuity		
Related Targets:	- Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Risk:	Workforce Fatigue, Psychosocial Stress & Mental-Health Risks		
Risk Description:	Across ENKA's multinational operations, intensive schedules, remote sites, multi-layered subcontractor structures, and demanding production or shutdown cycles may place pressure on employees and subcontractor personnel, leading to workforce fatigue, psychosocial stress, and mental health risks. These risks may arise due to night shift rotations, extreme weather conditions, physical strain, isolation, high noise levels, simultaneous operations, and challenging customer or regulatory environments. Psychosocial stress may further increase during peak production periods, heavy documentation workloads, performance pressures, and overseas or remote site assignments. If not properly managed, these risks may lead to reduced attention, increased likelihood of incidents, decreased productivity, absenteeism, workforce turnover, and reputational impacts for ENKA.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Industrial Manufacturing, Engineering and Construction, Aviation, Data Centers, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Medium Term – Long Term	Low		Low
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Risk:	Assessed through analysis of productivity losses, absenteeism, increased incident likelihood related to fatigue, schedule delays caused by reduced attention, and workforce turnover. A definitive financial quantification has not yet been established.		
Risk Mitigation Activities:	Planning practices, fatigue risk assessments, enforcement of mandatory rest periods, and behavioral safety monitoring measures are applied. Improvements are made in ventilation, ergonomics, task rotation, and break scheduling in high-noise and high-temperature environments. Shift models adapted to weather conditions and improved camp facilities are implemented to support employee well-being. ENKA establishes anonymous reporting channels and conducts inspections to monitor compliance with employee and subcontractor welfare and accommodation standards.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	- Employee Welfare and Mental Health - Risk Management - Occupational Health and Safety		
Related Targets:	- Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Labour Rights, Worker Welfare & Modern-Slavery Exposure		
Risk Description:	Labor rights, worker welfare, and modern slavery exposure may arise where multi-layered subcontractor structures, labor intermediaries, and recruitment agencies operate without transparent hiring channels and consistent welfare standards. These risks may materialize through unfair recruitment fees, confiscation of employee documents, irregular wage payments, excessive working hours, incomplete employee documentation, inadequate accommodation conditions, or coercive working practices. Weak oversight across subcontractor layers may lead to regulatory findings, reputational damage, work stoppages, increased customer scrutiny, and the risk of removal from preferred contractor lists. Ongoing operations in the United Kingdom are subject to particularly stringent requirements under the Modern Slavery Act. A similar regulatory environment in Germany may also influence the risk exposure levels of construction projects.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Industrial Manufacturing, Engineering and Construction, Aviation, Data Centers, Trade, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	Medium		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Risk:	The assessment is based on potential work package losses and regulatory penalties that may arise in the event of non-compliance.		
Risk Mitigation Activities:	ENKA strengthens labor rights governance by enhancing subcontractor screening, validating transparent hiring processes, and conducting welfare standard audits in line with national labor laws and international expectations. ENKA enforces mandatory contractual provisions regarding non-retention of employee documents, working hour limits, access to grievance mechanisms, and accommodation standards, and ensures that its subcontractors comply with these requirements. Across all locations, ENKA implements grievance mechanisms, anonymous reporting tools, employee welfare training, multilingual communication materials, and remediation protocols for high-risk labor supply chains.		
Risk Mitigation Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Employee Rights and Satisfaction • Diversity, Equal Opportunity and Non-Discrimination • Ethics and Compliance • Risk Management • Environmental and Social Compliance of Suppliers		
Related Targets:	• Being the most important of our stakeholders, we genuinely care about our employees and intend to increase our training investment per year by 5% every year until 2030. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • For the performance against targets: Our Sustainability Performance • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Risk:	Skilled-Labour Shortages, Talent Retention & Loss of Institutional Knowledge		
Risk Description:	Insufficient availability of skilled-labor, increasing employee turnover rates, and loss of institutional knowledge may create significant implementation, quality, and occupational health and safety risks across ENKA's multinational operations. These risks arise from an aging workforce structure, increasing regional competition, talent migration, demographic pressures, and market-driven wage dynamics that reduce the availability of qualified engineers, site supervisors, technical teams, and managerial staff. The loss of institutional knowledge becomes more pronounced when experienced employees retire, relocate, or leave the organization without adequate succession planning and knowledge transfer documentation. In multi-country operations, these gaps may manifest as weakened cross-disciplinary coordination, inconsistencies in technical decision-making processes, reduced preparedness for audit and control activities, and disruptions in continuity between project phases. Challenges in employee retention are further intensified by demanding project schedules, harsh site conditions, remote locations, and limited labor market availability in certain geographies.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Aviation, Data Centers, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Medium Term – Long Term	Medium		High
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Risk:	These risks have been assessed based on productivity losses, increased likelihood of rework due to competency gaps, the financial impacts of schedule delays resulting from understaffing or weakened site supervision, and the financial consequences of extended hiring and retraining cycles.		
Risk Mitigation Activities:	ENKA supports workforce continuity through structured succession planning, competency-based training programs, and strengthened documentation and knowledge transfer processes. Across all countries, subcontractor capacity is systematically enhanced through prequalification assessments, corporate maturity analyses, capacity development workshops, and continuous performance monitoring mechanisms.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Product and Service Quality • Employee Training, Development, and Talent Management • Risk Management • Supplier Diversity and Local Procurement • Customer Satisfaction		
Related Targets:	• We aim to have women employees comprise 35% of all ENKA Group white collar employees by 2030. • We intend to conduct an employee loyalty survey once every two years and to increase satisfaction ratio to 90% by 2030. • Being the most important of our stakeholders, we genuinely care about our employees and intend to increase our training investment per year by 5% every year until 2030. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Community Health, Safety & Traffic-Related Public Risks		
Risk Description:	Community health, safety, and traffic-related public risks arise when ENKA projects directly interact with neighboring residential areas, public roads, and shared urban or rural spaces. These risks emerge from heavy vehicle traffic, construction activities conducted under active traffic conditions, work sites adjacent to residential or commercial zones, and the operation of cranes, lifting equipment, and industrial vehicle fleets in close proximity to public routes. Dust, noise, vibration, odor, light pollution, and temporary changes to access roads or emergency response routes create additional exposure. If these risks are not adequately controlled through effective traffic management, physical segregation, stakeholder communication, and contractor discipline, outcomes may include traffic accidents, pedestrian injuries, property damage, increased public concern, intensified regulatory scrutiny, and weakening of ENKA's social license to operate.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Industrial Manufacturing, Engineering and Construction, Aviation, Trade, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	Low		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Risk:	These risks have been assessed by considering incident and accident response costs, additional measures for community safety, as well as municipal actions and administrative penalties.		
Risk Mitigation Activities:	ENKA strengthens community safety control mechanisms through formal traffic management plans, physical segregation barriers, community interaction risk assessments, and enhanced coordination with municipal authorities. Controlled access routes, notification protocols for night works, restrictions for lifting operations near public roads, appropriate signage and lighting systems, and real-time traffic direction personnel are implemented. Across all countries, ENKA expands community communication activities, increases the visibility of grievance mechanisms, and continuously monitors subcontractor compliance with local traffic and public safety regulations.		
Risk Mitigation Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Social Investment Programs and Social Responsibility • Management of Social, Economic and Environmental Impacts on Local Communities • Risk Management • Customer Satisfaction		
Related Targets:	• We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • Health & Safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Risk:	Community Relations, Stakeholder Engagement & Reputational Sensitivity		
Risk Description:	Risks related to community relations, stakeholder engagement, and reputational sensitivity may arise when ENKA's operations affect local communities, businesses, employees, municipalities, or civil society stakeholders, or when expectations regarding environmental performance, occupational health and safety, employment, and local benefits are not met. These risks may materialize due to inadequate consultation processes, reactive rather than proactive communication approaches, failure to respond to complaints in a timely and effective manner, or visible inconsistencies between corporate commitments and on-site practices. Weak stakeholder engagement can lead to public opposition, media and social media scrutiny, and increased oversight by regulatory authorities, financial institutions, or major customers. Fragmented communication, insufficient understanding of grievance mechanisms, or failure to resolve issues promptly can erode social trust and increase reputational risk, particularly for projects located near residential areas or those with high political visibility.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Industrial Manufacturing, Engineering and Construction, Aviation, Data Centers, Real Estate, Trade		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Short Term – Medium Term – Long Term	Low	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Risk:	The assessment considers schedule delays resulting from community objections, escalation of grievances, municipal sanctions, and work restrictions imposed by regulatory authorities. The model also includes costs related to additional monitoring activities, noise and dust mitigation measures, redesign of access routes, strengthened communication programs, and the establishment of dedicated stakeholder engagement teams.		
Risk Mitigation Activities:	ENKA implements structured stakeholder engagement plans, community interaction protocols, and local communication channels in alignment with the requirements of lenders, municipalities, and regulatory authorities. Projects apply grievance and feedback mechanisms, hotline systems, regular public information meetings, targeted traffic and environmental disturbance mitigation measures, and transparent disclosure of construction impacts. Across all geographies, ENKA strengthens subcontractor behavioral standards, assigns responsible focal points for community relations, and integrates reputation-related performance indicators (KPIs) into the operational governance structure.		
Risk Mitigation Cost:	USD 15,000,000 – USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Community Investment Programs and Social Responsibility • Management of Social, Economic, and Environmental Impacts on Local Communities • Risk Management		
Related Targets:	• We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • All ENKA İnşaat projects are expected to complete at least 2 social responsibility projects in their lifetime. • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

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Opportunity:	Workforce Health, Safety, Well-being & Safe Operations		
Opportunity Description:	ENKA has the opportunity to advance employee health, safety, and well-being by strengthening its safety culture, enhancing risk prevention systems, and promoting workforce welfare practices across project environments. Strong HSE performance in high-risk construction projects and manufacturing processes is increasingly influential in customer preferences and tender evaluations. The widespread adoption of behavior-based safety programs, improved hazard identification processes, use of digital HSE monitoring systems, and proactive approaches to fatigue and mental health reduce accident risks while enhancing operational reliability. Through advanced safety approaches integrated into planning, training, equipment management, and field practices, ENKA can lower incident rates, manage high-risk exposures, and strengthen employee well-being. This approach positions ENKA as a preferred employer and contractor, delivering safe, sustainable, and high-performance project environments.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Opportunity:
Short Term – Medium Term – Long Term	Very High		High
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Opportunity:	Reduced accident rates, fewer safety-related stoppages, decreased incident-related costs, reduced exposure to regulatory penalties, productivity gains resulting from safer working conditions, and increased customer confidence have been considered. The financial assessment also takes into account the competitive advantage derived from ENKA's relevant capabilities.		
Opportunity Enabling Activities:	ENKA strengthens its HSE culture through advanced risk assessments and expanded behavior-based safety programs and procedures. Digital tools support real-time incident reporting, hazard identification, and near-miss analysis. Worker wellbeing initiatives include occupational health monitoring and safe work planning practices. Subcontractor HSE governance is reinforced through pre-qualification, training, and performance audits. The process is effectively managed through internal and external audits, management system certifications, and the assignment and training of relevant personnel at both head office and project sites.		
Opportunity Enabling Cost:	> USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	- Occupational Health and Safety - Employee Welfare and Mental Health - Risk Management - Ethics and Compliance - Employee Training, Development and Talent Management - Customer Satisfaction - Crisis Management and Business Continuity - Employee Rights and Satisfaction - Diversity, Equal Opportunity and Non-Discrimination - Environmental and Social Compliance of Suppliers		
Related Targets:	- Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Opportunity:	Environmental Compliance, Air Quality, Emissions & Operational Controls		
Opportunity Description:	ENKA has the opportunity to enhance its environmental leadership by strengthening air quality management, emission control, and regulatory compliance systems. With tightening permit processes, increasing community sensitivities, and rising global environmental expectations alongside customer requirements, contractors are increasingly assessed based on their ability to minimize emissions, control dust and particulates, manage combustion-related pollutants, and comply with cross-sector environmental regulations. This presents a significant opportunity for ENKA to expand the monitoring and reporting of air and greenhouse gas emissions, integrate low-emission equipment and fuel alternatives, implement dust suppression and noise control systems, and standardize environmental compliance audits across project sites. Consistent air quality monitoring, reinforced emission management, and comprehensive environmental controls reduce environmental risks, strengthen customer confidence, enhance social acceptance, and support regulatory compliance. This opportunity positions ENKA as a responsible contractor capable of delivering projects that meet evolving environmental expectations and minimize air quality and emission-related risks.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Data Centers, Trade, Aviation		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Opportunity:
Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Opportunity:	The assessment considers the reduction of risks related to environmental non-compliance penalties, sanctions and project delays; avoidance of remediation and corrective action costs; improved schedule reliability through reduced environmental stoppages; increased competitiveness in tenders where environmental performance is evaluated; improved audit outcomes; reduced material loss through effective emission and dust management; and strengthened license to operate. The competitive advantage gained through ENKA's environmental capabilities is also incorporated into the financial evaluation.		
Opportunity Enabling Activities:	ENKA strengthens its environmental management by implementing site-based air quality controls, dust suppression systems, emission monitoring practices and environmentally sensitive construction methods. Environmental impact assessments, monitoring programs and regulatory compliance checks are standardized across business units. Procurement specifications require suppliers to provide regulation-compliant materials and certified equipment. Site teams receive training to improve awareness of emission standards, spill prevention practices and environmental documentation. ENKA deploys digital environmental tracking tools, expands site-level environmental oversight and enhances reporting to regulatory authorities and customers. Internal and external audits, along with regular staff training, further reinforce the environmental management system.		
Opportunity Enabling Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	- Combating Climate Change, Adaptation and Emission Reduction - Energy Management, Efficiency and Renewable Energy - Environment-Friendly Materials, Equipment and Buildings - Management of Social, Economic and Environmental Impacts on Local Communities - Occupational Health and Safety - Risk Management - Environmental and Social Compliance of Suppliers - Water Management - Waste Management - Biodiversity and Habitat Management		
Related Targets:	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - Addressing the needs of our planet, we intend to conduct at least 2 projects within ENKA Group to increase renewable energy use. - ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - To decrease our blue water footprint, we plan on realizing at least 2 projects that aim water reuse within ENKA Group. - Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. - We strive to decrease our carbon footprint and commit to contributing to carbon offsetting by supporting at least 1 forestation project ever year. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Opportunity:	Water Stewardship, Cooling Efficiency & Wastewater Compliance		
Opportunity Description:	ENKA has the opportunity to strengthen responsible water management by enhancing water consumption control, improving process efficiency, and advancing wastewater management. In many regions where ENKA operates, water scarcity, regulatory expectations, and community sensitivities are increasing; customers increasingly prioritize contractors who can minimize freshwater use, prevent pollution, and ensure responsible water management throughout construction, industrial processes, and facility operations. This presents an opportunity for ENKA to expand water efficiency programs, optimize cooling systems, improve leak detection, deploy low-water-use technologies, and implement wastewater monitoring and treatment across project sites. Strong water management enhances operational resilience while supporting regulatory compliance and reducing environmental footprint. By integrating responsible water management into design reviews, equipment selection, site-level operations, and environmental compliance systems, ENKA can reduce operational risks, control costs, and align with evolving sustainability expectations in its operating markets. This opportunity enables ENKA to maintain and strengthen its position as a responsible contractor delivering water-efficient, fully regulatory-compliant projects that protect local ecosystems and support long-term resource sustainability.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing		Türkiye, Saudi Arabia, North Macedonia, Serbia, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Opportunity:	
Medium Term – Long Term	Very High	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Opportunity:	The assessment considers reductions in water consumption, decreased wastewater treatment and disposal costs, reduced risk of penalties arising from discharge non-compliance, decreased dependency on costly water sources in arid regions and strengthened operational continuity under drought or water scarcity conditions. The competitive advantage derived from ENKA's capabilities in this area is also considered within the financial evaluation.		
Opportunity Enabling Activities:	ENKA strengthens water governance by implementing efficient water use practices, leak prevention systems and enhanced wastewater treatment protocols across all relevant sites. Construction teams apply sediment control, stormwater diversion and erosion prevention measures aligned with local hydrological conditions. At facilities, water recovery cycles are expanded, water monitoring systems are strengthened, cooling systems are optimized and process water reuse is implemented where feasible. ENKA integrates water risk assessments into project design, procurement processes and environmental management plans. Training programs raise awareness of responsible water use among employees, while digital monitoring tools support real-time consumption tracking. Internal and external audits further reinforce effective water management practices.		
Opportunity Enabling Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	- Water ManagementResource - Management and Circular Economy - Risk Management - Management of Social, Economic and Environmental Impacts on Local Communities - Environmental and Social Compliance of Suppliers		
Related Targets:	- We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - To decrease our blue water footprint, we plan on realizing at least 2 projects that aim water reuse within ENKA Group. - Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Opportunity:	Biodiversity, Nature Positive Development & Land Stewardship		
Opportunity Description:	ENKA has a strong opportunity to enhance its governance over natural ecosystems by integrating biodiversity protection, minimizing land impacts and adopting nature-positive practices across its operations. As construction projects increasingly intersect with sensitive habitats, regulatory frameworks and customer expectations place greater emphasis on preventing ecological degradation, preserving natural features and restoring affected areas.This creates an opportunity for ENKA to expand ecological impact assessments, implement site-level habitat protection measures, strengthen erosion and sediment control practices and adopt construction methodologies that minimize disturbance to soil, vegetation and wildlife. Enhanced biodiversity management supports permit compliance and reinforces environmental responsibility. By integrating biodiversity considerations into planning, design, procurement and site execution, ENKA can minimize ecological risks, comply with evolving regulatory requirements and contribute to land restoration and nature conservation. This opportunity strengthens ENKA's commitment to environmentally responsible development and positions the company as a business partner capable of delivering projects that respect and protect local ecosystems.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing		Türkiye, North Macedonia, Serbia, United Kingdom	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Opportunity:	
Medium Term – Long Term	Very High	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Environmental		
Method for Assessing the Financial Impact of the Opportunity:	The assessment is based on qualitative evaluation of reduced environmental liability risks, prevention of delays arising from ecological non-compliance or community concerns and cost improvements enabled by early land protection measures. The competitive advantage derived from ENKA's capabilities in this area is also considered in the financial evaluation.		
Opportunity Enabling Activities:	ENKA strengthens biodiversity management by conducting baseline ecological assessments, mapping sensitive habitats and integrating mitigation hierarchy principles (avoid–minimize–restore) into project planning and design. Contractors are required to comply with ecological protection standards and receive training on land stewardship practices. Digital monitoring tools (GIS-based mapping, site sensors and ecological tracking systems) enhance impact detection and reporting accuracy. Restoration activities—including reforestation, stabilization of disturbed areas and rehabilitation of temporary land use zones—support long-term ecological outcomes. Collaboration with environmental authorities, conservation experts and local communities enhances transparency and regulatory compliance.		
Opportunity Enabling Cost:	USD 1,000,000– USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Biodiversity and Habitat Management • Management of Social, Economic and Environmental Impacts on Local Communities • Resource Management and Circular Economy • Risk Management • Environmental and Social Compliance of Suppliers • Combating Climate Change, Adaptation and Emission Reduction • Water Management		
Related Targets:	• We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • To decrease our blue water footprint, we plan on realizing at least 2 projects that aim water reuse within ENKA Group. • Working with diligence, we are committed to never encountering a Tier III (>20 m³) environmental incident in any ENKA subsidiary. • We strive to decrease our carbon footprint and commit to contributing to carbon offsetting by supporting at least 1 forestation project ever year. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: <i>https://www.enka.com/sustainability/sustainability-targets/</i>		

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Opportunity:	Community Engagement, Social License & Local Impact		
Opportunity Description:	ENKA has the opportunity to strengthen its social license to operate by building stronger and more proactive relationships with communities. In an environment where infrastructure, energy, and industrial projects increasingly intersect with local livelihoods, environmental sensitivities, and public expectations, transparent communication, responsible impact management, and meaningful community engagement are becoming increasingly critical for customers and regulators. In this context, enhancing stakeholder mapping processes, institutionalizing grievance mechanisms, strengthening socio-economic impact assessments, and implementing locally tailored community programs provide ENKA with a significant advantage. Integrating community engagement planning, impact assessment, field-level practices, and project handover processes helps reduce social risks, prevent disruptions, and increase local acceptance. This approach positions ENKA as a responsible contractor that creates long-term trust and shared value across diverse social and regulatory environments.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Data Centers, Real Estate		Türkiye, China, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Opportunity:
Short Term – Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Opportunity:	The assessment is based on qualitative evaluation of reduced community-related disruptions, prevention of delays arising from complaints or local objections and mitigation of reputational and regulatory dispute risks. The competitive advantage derived from ENKA's capabilities in this area is also considered in the financial evaluation.		
Opportunity Enabling Activities:	ENKA strengthens community engagement through structured communication plans tailored to the social context of each project, stakeholder mapping and early engagement programs. Grievance mechanisms and transparent reporting channels ensure that concerns are addressed promptly and effectively. Site teams receive training on community interaction, cultural sensitivity and local impact mitigation. ENKA enhances environmental and social monitoring activities, strengthens cooperation with local authorities and integrates community feedback into construction planning. Local employment practices, Supplier Code of Conduct requirements and community investment and volunteering initiatives further reinforce the social license to operate. Regular information sharing through meetings, digital platforms and publicly accessible communication materials supports long-term trust with affected stakeholders. Internal and external audits, along with the assignment and training of responsible personnel at both head office and project sites, ensure effective implementation.		
Opportunity Enabling Cost:	USD 15,000,000 – USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Crisis Management and Business Continuity • Employee Rights and Satisfaction • Risk Management • Social Investment Programs and Social Responsibility • Contribution to Local Economy and Local Employment • Diversity, Equal Opportunity and Non-Discrimination • Supplier Diversity and Local Procurement • Management of Social, Economic and Environmental Impacts on Local Communities • Environmental and Social Compliance of Suppliers • Employee Welfare and Mental Health		
Related Targets:	• Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • All ENKA İnşaat projects are expected to complete at least 2 social responsibility projects in their lifetime. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Opportunity:	Local Content, Local Integration & National Capability		
Opportunity Description:	ENKA has a significant opportunity to deepen local contribution and socio-economic integration by increasing local workforce participation, developing local suppliers and strengthening community value creation. In an environment where public authorities and major customers increasingly expect contractors to contribute to local capacity building, employment generation and the strengthening of local supply chains, ENKA can implement structured localization strategies that balance operational efficiency with national development objectives. Integrating local contribution planning into procurement, workforce development, contract management and stakeholder engagement processes enables the delivery of projects aligned with national development priorities while creating lasting value for local economies. This approach reinforces ENKA's position as a trusted partner focused not only on technical excellence but also on socio-economic contribution, strengthening customer relationships, improving tender performance and supporting long-term regional reputation.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction		Saudi Arabia, North Macedonia, Serbia, United Kingdom, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Opportunity:
Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Opportunity:	The assessment considers increased operational continuity, enhanced competitiveness in markets where local contribution scoring influences contract awards and efficiency gains derived from geographically proximate supplier and workforce pools. In the long term, strengthened regulatory alignment, reduced exposure to supply chain disruptions and increased stakeholder acceptance contribute to more predictable project delivery and higher contract success rates. The competitive advantage provided by ENKA's capabilities in this area is also taken into account.		
Opportunity Enabling Activities:	ENKA expands localization frameworks that include supplier development programs, local workforce recruitment pools and partnerships with local institutions. Competency development initiatives equip local contractors and suppliers with the technical, quality and EHS capabilities required for construction projects. Procurement strategies prioritize verified and capable local suppliers where feasible, supported by capacity assessments and performance feedback loops. ENKA documents local contribution performance indicators for customers and regulatory authorities and integrates localization plans into tender documentation, mobilization packages and project reporting. These efforts are further supported through community investment and volunteering programs.		
Opportunity Enabling Cost:	USD 15,000,000 – USD 25,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Crisis Management and Business Continuity • Employee Rights and Satisfaction • Risk Management • Social Investment Programs and Social Responsibility • Contribution to Local Economy and Local Employment • Diversity, Equal Opportunity and Non-Discrimination • Supplier Diversity and Local Procurement • Management of Social, Economic and Environmental Impacts on Local Communities • Environmental and Social Compliance of Suppliers • Employee Welfare and Mental Health		
Related Targets:	• Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • All ENKA İnşaat projects are expected to complete at least 2 social responsibility projects in their lifetime. • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

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Opportunity:	Business Continuity, Emergency Preparedness & Operational Resilience		
Opportunity Description:	ENKA has a significant opportunity to enhance corporate resilience and business continuity performance by strengthening emergency preparedness, crisis management and operational stability systems. As construction projects are increasingly executed under tighter schedules, more complex stakeholder environments and higher exposure to natural, operational and geopolitical disruptions, customers place greater value on contractors capable of ensuring uninterrupted delivery and safeguarding critical assets under stress conditions. This creates an opportunity for ENKA to expand its continuity frameworks through digitally supported incident response tools, structured risk scenario planning, robust business continuity management systems and site-level emergency preparedness protocols. These protocols also include strengthened resilience through harmonized crisis governance, enhanced communication systems and cross-functional coordination mechanisms that enable rapid recovery and minimal disruption during unexpected events. By institutionalizing advanced continuity practices across engineering, procurement, construction and operational processes, ENKA can positively differentiate itself as a partner capable of protecting workforce safety, securing customer assets, maintaining schedule integrity and delivering reliable services even under uncertain conditions.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Data Centers, Real Estate		Türkiye, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Opportunity:
Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Opportunity:	The assessment considers the reduction of unplanned downtime, lower rework costs associated with incidents, reduced schedule delays and decreased exposure to occupational health and safety, regulatory and operational interruption risks. Improved tender performance in markets where business continuity preparedness is a scored criterion, enhanced operational resilience and increased likelihood of contract renewal with customers that expect high reliability are key evaluation factors. The competitive advantage provided by ENKA's capabilities in this area is also taken into account.		
Opportunity Enabling Activities:	ENKA formalizes enterprise-wide business continuity governance through standardized emergency response plans and multi-site crisis coordination systems. Digital monitoring tools and real-time communication platforms are implemented to strengthen early detection and rapid response capabilities. Site teams conduct regular emergency drills, scenario exercises and preparedness assessments covering fires, equipment failures, natural hazards and operational disruptions. Contractor management frameworks integrate business continuity and crisis preparedness expectations into procurement and onboarding processes. Business units strengthen critical standard operating procedures from a continuity perspective, enhance hazard identification training and improve documentation readiness for regulatory and customer audits.		
Opportunity Enabling Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	- Occupational Health and Safety - Risk Management - Crisis Management and Business Continuity - Customer Satisfaction		
Related Targets:	- We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. - Our aim is to have our customer satisfaction rate at 95% in all group companies. For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Opportunity:	Quality Excellence, QA/QC Strengthening & Customer Relationship Enhancement		
Opportunity Description:	ENKA has a strong opportunity to reinforce its reputation for high-quality project delivery by strengthening quality management systems, digital inspection processes and customer-focused process governance. As reliability, traceability, defect minimization and life-cycle performance become increasingly critical in projects, customers are prioritizing contractors who can demonstrably embed robust quality management across all stages from design and execution to commissioning. This creates an important opportunity for ENKA to expand advanced QA/QC protocols, standardize documentation across all project sites, deploy digital quality tools and strengthen site inspection mechanisms that reduce rework, improve regulatory compliance and shorten problem-resolution cycles. By integrating quality excellence into engineering reviews, material approval processes, supplier oversight, construction sequencing and handover stages, ENKA can achieve greater consistency in project delivery, reduced operational risk and stronger customer alignment throughout the entire project life cycle. This opportunity positions ENKA as a preferred partner for customers seeking reliable performance, transparent quality indicators and disciplined execution, while supporting long-term business relationships, repeat projects and competitive differentiation across all operating markets.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Data Centers, Real Estate		Türkiye, China, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Opportunity:	
Short Term – Medium Term – Long Term	Very High	High	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Opportunity:	The assessment is based on reduced rework costs, limitation of delays caused by quality issues and decreased exposure to warranty-related risks. Quantitative evaluation also considers increased competitiveness in tenders where quality management is a scored criterion, strengthening ENKA's potential for repeat business. The competitive advantage provided by ENKA's quality capabilities is also taken into account.		
Opportunity Enabling Activities:	ENKA strengthens its QA/QC framework through standardized inspection plans, digital quality record systems and risk-based testing methodologies. Engineering and construction teams implement enhanced site controls, material verification protocols and improved commissioning procedures. Supplier and subcontractor quality expectations are integrated into contracts and supported by regular audits, certification checks and performance scoring mechanisms. ENKA expands training programs focused on quality standards, defect prevention and documentation integrity. Cross-functional quality reviews, root cause analysis of non-conformities and lessons-learned systems support continuous improvement. Customer-focused quality dashboards and transparent reporting practices build trust, while internal governance mechanisms ensure consistency across geographies and business units.		
Opportunity Enabling Cost:	USD 15,000,000 – USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Product and Service Quality • Employee Training, Development and Talent Management • Risk Management • Customer Satisfaction • Crisis Management and Business Continuity • Innovation and R&D Works		
Related Targets:	• We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Opportunity:	Ethical Governance, Compliance, ESG Compliance, Transparency & Reporting Maturity		
Opportunity Description:	ENKA has a significant opportunity to strengthen its leadership in ethical governance and regulatory compliance by ensuring transparent, consistent and responsible business practices across all operations. As customers, regulatory authorities and financial institutions increasingly demand demonstrable compliance maturity — spanning anti-corruption controls, data integrity, ESG reporting, human rights safeguards and ethical contracting practices — ENKA can elevate its compliance architecture through enhanced policies, digital compliance tools, strengthened audit mechanisms and structured oversight of legal, ethical and operational requirements. Strengthening compliance systems also supports ENKA's diversified sectoral operations by reinforcing accountability across all business activities. By integrating proactive compliance management into every stage of project delivery, ENKA can reduce legal and operational risks, enhance stakeholder confidence and increase its suitability for large-scale, internationally financed projects where governance excellence is a key criterion. This opportunity positions ENKA as a globally consistent, values-driven organization capable of meeting the highest standards of corporate integrity, safeguarding its license to operate and enabling responsible growth in complex regulatory environments.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Data Centers, Trade, Aviation, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Opportunity:	
Short Term – Medium Term – Long Term	Very High	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Governance		
Method for Assessing the Financial Impact of the Opportunity:	The impacts are qualitatively assessed through reductions in compliance violations, lower legal and administrative costs, and the prevention of penalties associated with reporting errors or ethical breaches. The protection of ENKA's reputation, a decrease in stakeholder complaints, and the securing of contract renewals with customers that maintain high governance standards are also included among the assessed impacts. In the financial assessment, the competitive advantage provided by ENKA's relevant capabilities is additionally taken into consideration.		
Opportunity Enabling Activities:	ENKA strengthens its governance ecosystem through updated corporate policies, expanded control mechanisms and enhanced compliance procedures. The ENKA Code of Business Conduct is fully integrated into all operations. Training programs increase employee awareness on ethical conduct, conflict of interest, anti-corruption practices and accurate reporting. ENKA implements due diligence frameworks for suppliers and subcontractors, enforces the Supplier Code of Conduct and strengthens whistleblowing and grievance mechanisms. Internal controls and periodic internal audits reinforce accountability and enable performance monitoring, while ongoing engagement with regulatory authorities, international financial institutions and customers ensures alignment with evolving governance expectations.		
Opportunity Enabling Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	- Ethics and Compliance - Risk Management - Environmental and Social Compliance of Suppliers - Customer Satisfaction - Combating Climate Change, Adaptation and Emission Reduction		
Related Targets:	- We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Opportunity:	Renewable Energy Markets, Energy Quality & Energy Resilient Operations		
Opportunity Description:	ENKA has a strong opportunity to strengthen and diversify its portfolio by expanding its role both as an EPCC contractor in renewable and low-carbon energy projects and as an investor and operator of power generation assets. By combining its engineering, procurement, construction and commissioning capabilities with investment and operational experience, ENKA can benefit from the global transition to sustainable energy, access new markets, increase long-term revenue streams and enhance its environmental profile while aligning with evolving regulatory and stakeholder expectations. By integrating energy resilience practices into design, engineering, commissioning and operational processes, ENKA can support customers in reducing energy-related risks, improving the availability of critical systems and ensuring compliance with sectoral and regulatory standards. This opportunity positions ENKA as a partner capable of delivering highly reliable, stable and resilient energy infrastructure, particularly in sectors where uninterrupted power quality is essential for safety, efficiency and operational excellence.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction Power Generation, Industrial Manufacturing, Data Centers		Türkiye, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Opportunity:	
Short Term – Medium Term – Long Term	Very High	High	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Environment		
Method for Assessing the Financial Impact of the Opportunity:	The assessment is qualitatively based on reduced operational interruptions, lower unplanned maintenance costs and extended equipment life achieved through stable power conditions. Increased competitiveness in tenders within sectors that require strict power quality performance is also considered. The competitive advantage arising from ENKA's technical and operational capabilities is taken into account in the evaluation.		
Opportunity Enabling Activities:	Engineering teams design and integrate power stabilization solutions including surge protection, UPS optimization, generator synchronization, high-reliability switchgear and resilient electrical distribution architectures. Advanced monitoring platforms are used for real-time fault detection, automated fault isolation and predictive maintenance. ENKA also expands its involvement in renewable energy projects both as an investor and as a contractor.		
Cost to Realize This Opportunity:	> USD 25,000,000		
Funding Source:	Equity		
Relevant Sustainability Topics:	- Combating Climate Change, Adaptation and Emission Reduction - Energy Management, Efficiency and Renewable Energy - Environment-Friendly Materials, Equipment and Buildings - Resource Management and Circular Economy - Customer Satisfaction - Crisis Management and Business Continuity - Risk Management - Management of Social, Economic and Environmental Impacts on Local Communities		
Related Targets:	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - We commit to maintain ISO 50001 Energy Management System certification ensuring energy efficiency of our facilities. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

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Opportunity:	Ethical Labour Practices, Fair Working Conditions & Workforce Governance		
Opportunity Description:	ENKA has the opportunity to reinforce its commitment to ethical labor practices and fair working conditions by strengthening workforce management systems, contractor oversight, and compliance with human rights standards. As global expectations regarding labor practices—including non-discrimination, fair wages, decent living conditions, ethical recruitment, and the protection of vulnerable groups—continue to rise, customers increasingly prioritize contractors that demonstrate strong social compliance and transparent workforce management. This positions ENKA to expand the monitoring of employee welfare, standardize contractor screening processes related to labor risks, and integrate human rights due diligence into procurement and site management processes. By embedding ethical labor principles into contracts, recruitment and onboarding processes, employee engagement, accommodation standards, and workforce management systems, ENKA can reduce legal, reputational, and operational risks while enhancing employee satisfaction and stability. This opportunity enables ENKA to deliver projects that reflect global best practices in social responsibility and positions the company as a reliable, value-driven business partner capable of upholding fair working conditions across all markets.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Data Centers, Trade, Aviation, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Opportunity:
Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Sustainability – Social		
Method for Assessing the Financial Impact of the Opportunity:	The assessment is qualitative and considers the reduction of labour disputes, decreased cases of regulatory non-compliance and improved workforce stability. Strengthened ethical workforce systems reduce reputational risk, improve audit outcomes and increase the likelihood of contract awards in markets where social protection requirements are mandatory. The competitive advantage arising from ENKA's relevant capabilities is also considered in the evaluation.		
Opportunity Enabling Activities:	ENKA implements integrated workforce management standards covering recruitment, onboarding, accommodation, working hours and grievance mechanisms. Workforce audits and contractor due diligence processes strengthen oversight across multi-layer subcontractor structures. Training programs reinforce awareness of fair labour practices, anti-retaliation principles and worker rights.		
Opportunity Enabling Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	- Employee Training, Development and Talent Management - Employee Rights and Satisfaction - Risk Management - Employee Welfare and Mental Health - Ethics and Compliance - Contribution to Local Economy and Local Employment - Diversity, Equal Opportunity and Non-Discrimination		
Related Targets:	- Being the most important of our stakeholders, we genuinely care about our employees and intend to increase our training investment per year by 5% every year until 2030. - We aim to provide ENKA Code of Business Conduct training to 100% of our employees in the primary risk group. - Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - We will conduct at least 1 audit to prevent corruption and bribery per year, in all projects and subsidiaries. For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

Climate-Related Risks and Opportunities

Risk:	Delayed adoption of low-carbon construction and manufacturing technologies increasing long-term cost exposure, transition misalignment, operational inefficiency, and competitiveness challenges.		
Risk Description:	The slow adoption of low-carbon construction, manufacturing and industrial technologies may increase long-term cost exposure, operational inefficiencies and competitiveness risks for ENKA. Delayed transition towards energy-efficient equipment, alternative fuels, electrified machinery, digital construction systems and low-carbon manufacturing methods may limit ENKA's ability to meet increasingly stringent customer expectations, green procurement standards and emerging regulatory thresholds. Facilities and construction practices that rely heavily on diesel-intensive operations, conventional production lines or outdated process technologies may face higher lifecycle emissions, increasing fuel and maintenance costs, and reduced access to transition-aligned financing mechanisms.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Industrial Manufacturing		Türkiye, China, North Macedonia, Serbia, Russia, United Kingdom, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Transition (Technology)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers future fuel cost exposure, increased operating and maintenance expenditures due to outdated machinery and equipment, reduced eligibility for sustainability-linked financing, lower technical evaluation scores in tenders, and potential loss of work packages.		
Risk Mitigation Activities:	ENKA is strengthening transition alignment through the adoption of energy-efficient and electric machinery, hybrid or alternative-fuel equipment, digital construction tools, and high-efficiency manufacturing technologies. At facilities, investments in automation, real-time energy management systems, predictive maintenance platforms, and process efficiency improvements are being expanded. At the corporate level, energy management systems and energy efficiency investments are planned and implemented, supported by internal and external audits.		
Risk Mitigation Cost:	> USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	- Combating Climate Change, Adaptation and Emission Reduction - Water Management - Customer Satisfaction - Crisis Management and Business Continuity - Risk Management - Product and Service Quality - Environment-Friendly Materials, Equipment and Buildings - Occupational Health and Safety - Energy Management, Efficiency and Renewable Energy		
Related Targets:	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - Our aim is to have our customer satisfaction rate at 95% in all group companies. - Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Risk:	Increasing renewable-electricity obligations driving procurement costs, PPA exposure, and operational energy-mix constraints.		
Risk Description:	Rising renewable electricity obligations, I-REC/REGO procurement requirements, updated grid codes and increasing customer expectations regarding green electricity usage may impose growing operational and compliance burdens on ENKA's facilities. Operations may face higher renewable electricity procurement costs, price volatility linked to energy purchase agreements and stricter reporting expectations. Inability to secure low-carbon electricity supply may weaken alignment with corporate and customer decarbonization commitments, reduce competitiveness in EPC tenders and expose facilities to reputational and regulatory pressures.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Data Centers		Türkiye, China, United Kingdom, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Medium Term – Long Term	High	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Transition (Market)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers long-term electricity price trends, potential downtime costs and the impact of possible work package losses.		
Risk Mitigation Activities:	Expansion of corporate renewable electricity procurement strategies, evaluation of on-site solar energy solutions, integration of renewable electricity requirements into tender and supplier management processes, and acceleration of corporate energy management systems and energy efficiency initiatives.		
Risk Mitigation Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: <i>https://www.enka.com/ sustainability/sustainability-targets/</i>		

Risk:	Extreme heat conditions and high temperature stress disrupting workforce safety, equipment performance, cooling demand profiles, and EPC productivity.		
Risk Description:	Increasing extreme heat events reduce workforce resilience, place additional stress on equipment, and increase cooling requirements. High temperatures can affect construction productivity, accelerate equipment wear, and lead to unplanned downtime across construction and manufacturing operations. In energy generation, real estate, and data center assets, elevated temperatures may cause sharp increases in HVAC and cooling loads, reduced energy efficiency, and higher operating costs. The aviation sector also faces heat-related performance constraints, fuel efficiency losses, and heightened safety risks for crews and equipment. Increasing extreme heat further raises the likelihood and severity of wildfires, a known issue in the Russia region. These events can drive sharp increases in HVAC demand for real estate assets, while construction sites often experience operational shutdowns under such conditions.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction Power Generation, Industrial Manufacturing, Aviation, Data Centers, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Medium Term – Long Term	High	High	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Physical (Chronic)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers potential loss of productive labor hours, overtime and shift re-planning costs, additional occupational health and safety measures (cooling stations, personal protective equipment, medical support), and incident-related expenses. It also includes equipment capacity reductions, increased auxiliary energy consumption, rising HVAC demand, and maintenance or failure costs during prolonged high-temperature periods.		
Risk Mitigation Activities:	ENKA integrates heat stress risks into project, operational, and facility risk assessments. Working hours, rest periods, site layouts, accommodation standards, and access to potable water and cooling are adjusted accordingly. Heat exposure is managed through strengthened OHS procedures, targeted training, protective equipment, and continuous environmental monitoring at sites. Emergency preparedness, medical support, and on-site OHS supervision are intensified during extreme heat periods. Risk workshops, toolbox talks, sustainability trainings, and business continuity drills are used to regularly update heat response protocols across all regions. On construction projects, infirmary capacities are planned according to workforce size and operate on a 24/7 basis.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: <i>https://www.enka.com/sustainability/sustainability-targets/</i>		

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Risk:	Decarbonisation-driven loss of competitiveness for high-carbon EPC scopes, fabrication activities, and thermal generation assets under tightening international transition expectations.		
Risk Description:	Global climate transition expectations—including the EU Green Deal objectives, national net-zero frameworks, sectoral decarbonization roadmaps, and customer-driven low-carbon procurement requirements—are placing increasing pressure on carbon-intensive EPC approaches, manufacturing processes, and power plant operations. As major customers shift toward low-carbon construction, materials with high recycled content, low-emission manufacturing, and energy-efficient infrastructure, high-emission activities may face lower technical evaluation scores, tender disadvantages, higher capital costs, and heightened reputational risk. Failure to align with transition criteria may increase long-term operational, market access, and competitiveness risks.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Medium Term – Long Term	High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Transition (Policy – Market)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers potential loss of work packages, equipment retrofitting needs, material substitutions, and potential operational stoppage costs associated with non-alignment to transition requirements.		
Risk Mitigation Activities:	ENKA continues to optimize fuel and equipment efficiency and to increase the use of low-emission concrete, asphalt, and steel materials. Facilities implement energy efficiency measures, explore scrap and alternative inputs, and strengthen renewable energy procurement. Necessary resources are allocated to ensure compliance with evolving reporting standards and regulatory requirements. Internal and external audits, supplier audits, and digital monitoring tools are used to ensure the effectiveness of these processes.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: <i>https://www.enka.com/sustainability/sustainability-targets/</i>		

Risk:	Low-temperature extremes and freeze–thaw cycles causing material deterioration, equipment failure, structural vulnerabilities, and construction schedule delays.		
Risk Description:	Increasing cold periods and greater freeze–thaw variability may lead to material integrity issues, elevated equipment failure risks, and significant disruptions to construction schedules. Sub-zero temperatures can adversely affect concrete curing, increase brittleness in steel and pipelines, and reduce the performance of hydraulic and mechanical systems. In construction activities, cold conditions may limit workable hours, increase accident potential, and raise the need for heating, insulation, winterization, and de-icing measures. In power generation facilities, low temperatures may reduce thermal efficiency, cause icing in air intake and cooling water systems, and increase auxiliary heating loads. These conditions can also lead to higher HVAC loads in facilities, increased slip and fall risks, and extended operational downtime.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Industrial Manufacturing, Engineering and Construction, Real Estate, Data Centers		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Medium Term – Long Term	Medium		High
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Physical (Acute + Chronic)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers standby and waiting costs, increased energy consumption for heating, reduced workforce productivity, winterization and insulation requirements, cold-weather PPE needs, and potential rework costs related to concrete, welding, or coating works exposed to freeze conditions.		
Risk Mitigation Activities:	ENKA integrates cold weather conditions and freeze–thaw cycles into project planning, work sequencing, and construction methodologies. Measures include controlled concrete curing systems, thermal blankets, curing tents, temporary protective structures, insulated formwork systems, and cold-weather material specifications. At facilities, indoor heating capacity is increased, welding parameters are adjusted for cold conditions, anti-icing systems are applied, and preheating procedures for equipment are implemented.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: <i>https://www.enka.com/sustainability/sustainability-targets/</i>		

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Risk:	Flood-intensive rainfall and prolonged wet weather conditions disrupting construction access, site mobility, drainage capacity, logistics continuity, and overall structural stability.		
Risk Description:	Increasing frequency of high-intensity rainfall, prolonged wet periods, and sudden flood events may disrupt construction sequencing, restrict site access, damage temporary structures, and increase geotechnical instability. Water-saturated soils can adversely affect compaction performance, drainage systems, and foundation integrity, while elevating occupational health and safety risks and rework requirements. Flooding conditions may also accelerate corrosion, cause equipment downtime, and disrupt material handling processes.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Engineering and Construction, Real Estate, Aviation, Industrial Manufacturing		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Short Term – Medium Term – Long Term	Medium		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Physical (Acute + Chronic)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers repeated rework costs, reinstatement of excavation and backfilling activities, slope stabilization and drainage repair expenses, prolonged equipment standby time, investments in stormwater management, schedule extensions under EPC contracts, and material handling losses.		
Risk Mitigation Activities:	ENKA integrates flood risk assessments and rainfall modeling into geotechnical evaluations, construction planning, and construction methodologies. Measures include enhanced temporary and permanent drainage systems, stormwater diversion channels, geotextile reinforcements, improved stabilization of access roads, and weather-resilient construction sequencing.		
Risk Mitigation Cost:	USD 15,000,000 – USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
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Risk:	Hydrological drought and declining water availability stressing power plants' cooling systems, constraining construction water needs, and reducing operational continuity.		
Risk Description:	Increasing hydrological drought, declining river flows and groundwater availability, and prolonged dry periods may constrain cooling water supply for power plant operations, delay water-intensive construction activities, and increase the likelihood of operational disruptions. Limited access to water may adversely affect soil compaction, concrete curing, dust suppression, tunneling, and geotechnical works, creating schedule overrun risks in EPC projects.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Industrial Manufacturing, Engineering and Construction, Aviation, Data Centers		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Long Term	Low		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Physical (Chronic)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers risks associated with water supply costs, increased operating and maintenance expenses related to cooling systems, and exposure to contractually linked delay penalties.		
Risk Mitigation Activities:	ENKA implements low-water-consumption concrete mixtures, high-efficiency dust suppression systems, reclaimed water utilization schemes, and phased construction sequencing to reduce water dependency. Investments are made in closed-loop cooling systems and water-efficient processing technologies.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
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Risk:	Rising cooling and heating energy loads driving HVAC stress, increasing operational energy demand, and elevating building-systems cost exposure.		
Risk Description:	Increasing temperature variability, prolonged hot periods, more intense heatwaves, and severe cold weather events may significantly increase heating and cooling energy requirements. Elevated cooling loads place excessive pressure on HVAC equipment across real estate, energy production, and data center assets, increasing auxiliary electricity consumption and reducing overall system efficiency. During winter periods, higher heating loads increase fuel and electricity consumption, accelerate component wear, and raise operating and maintenance costs. The growing demand for heating and cooling may elevate the risk of HVAC system failures, shorten equipment economic life, and adversely affect ENKA's operational cost profile and energy intensity across its asset portfolio.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Power Generation, Engineering and Construction (limited), Aviation, Data Centers, Real Estate		Türkiye, Russia, United Kingdom	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Medium Term – Long Term	Low	Medium	
Position in the Value Chain:	Own Operations, Downstream		
Risk Type:	Climate – Physical (Chronic)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers increases in electricity and fuel expenditures, accelerated replacement needs for HVAC components, more frequent maintenance cycles, rising cooling water consumption, energy losses due to inefficiencies, and increased operational and maintenance costs associated with freeze-related degradation.		
Risk Mitigation Activities:	ENKA implements HVAC system optimization, enhanced insulation applications, high-efficiency chiller upgrades, automation and sensor-based energy management systems, and preventive maintenance cycles adapted to seasonal extremes.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
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Risk:	Escalating carbon pricing obligations, ETS/CBAM exposure, and fuel and electricity cost pass-throughs increasing operational expenditure, export cost burdens, and competitiveness risks across sectors.		
Risk Description:	The strengthening of carbon pricing mechanisms in the geographies where ENKA operates—including the implementation of the Emissions Trading System (ETS) in Türkiye, obligations under the EU Carbon Border Adjustment Mechanism (CBAM), the expansion of the UK ETS, carbon exposure reflected in electricity costs under the China ETS, and increasing carbon intensity charges on fuel and electricity—may increase operating expenditures, export-related cost burdens, and competitiveness challenges, resulting in higher fuel-related carbon costs.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Aviation, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, Germany, United Kingdom	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Risk:	
Medium Term – Long Term	Medium	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Transition (Policy – Legal)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers increasing carbon cost pass-throughs linked to electricity and natural gas consumption, rising procurement costs for inputs with high embedded carbon content, and CBAM reporting and verification expenses. The financial impact assessment process is ongoing.		
Risk Mitigation Activities:	ENKA implements carbon management practices across its operations, including monitoring ETS and CBAM regulations, calculating embedded carbon for key materials, improving energy efficiency at manufacturing facilities and project sites, integrating low-carbon method statements into bids, and collaborating with suppliers to obtain certified EPD/LCA documentation.		
Risk Mitigation Cost:	< USD 1,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
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Risk:	Tightening embodied carbon requirements for steel, concrete, asphalt, aggregates, and industrial materials creating procurement constraints, design approval risks, and mix design or material revision needs.		
Risk Description:	Across the geographies where ENKA operates, embodied carbon regulations are becoming increasingly stringent at both global and regional levels. This trend is shaped by EU Carbon Border Adjustment Mechanism (CBAM) requirements, EBRD climate resilience standards, the planned introduction of an Emissions Trading System (ETS) in Türkiye, updates in construction technical specifications, the United Kingdom's embodied carbon guidance, and rising employer expectations in mega projects. For steel, concrete, asphalt, aggregates, and industrial materials, the provision of Environmental Product Declarations (EPDs), Life Cycle Assessment (LCA) data, recycled content declarations, and verified carbon intensity indicators is becoming a common requirement. Limited supplier availability, inconsistencies in documentation quality, and varying certification schemes across countries may create procurement bottlenecks and extend design approval processes.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Industrial Manufacturing		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, Germany, United Kingdom	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Long Term	Medium		Medium
Position in the Value Chain:	Own Operations; Upstream; Downstream		
Risk Type:	Climate – Transition (Policy – Legal)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers increased procurement prices for low-carbon and certified materials, additional costs related to EPD/LCA verification processes, increased engineering hours due to mix design revisions, schedule delay risks arising from re-submissions, and embodied carbon compliance costs in EPC tenders.		
Risk Mitigation Activities:	ENKA is expanding supplier engagement programs to secure documentation packages aligned with regulatory and customer expectations, integrating embodied carbon scoring into procurement processes, and establishing an internal corporate database of verified low-carbon suppliers. Corporate sustainability teams are aligning reporting processes with TSRS, GRI, and CSRD expectations and providing guidance to project teams on embodied carbon management.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
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Risk:	Transition-aligned procurement expectations increasingly restricting the use of high-carbon materials and conventional construction methods across EPC projects.		
Risk Description:	International financial institutions (e.g., EBRD, World Bank), as well as international and national customers, are increasingly applying low-carbon procurement scoring, minimum sustainability thresholds, and life-cycle emission criteria in tender evaluations. Projects are now expected, at the bidding stage, to clearly demonstrate realistic decarbonization roadmaps, low-carbon construction methodologies, and transparent emission reporting. In tender processes, proposals relying on high-carbon equipment fleets, conventional construction approaches, or diesel-intensive methods are increasingly at risk of being eliminated. These requirements may reduce bid competitiveness and create a need for the redesign of construction methodologies, development of alternative machinery plans, and verifiable emission data.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Real Estate		Türkiye, Saudi Arabia, North Macedonia, Serbia, Russia, Germany, United Kingdom	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Medium Term – Long Term	Medium		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Transition (Policy – Legal)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers increased costs associated with engineering redesigns, preparation of carbon methodology documentation, establishment of MRV infrastructure, potential losses in tender scoring, risks to contract awards, and price premiums for low-carbon alternatives required to meet procurement scoring criteria.		
Risk Mitigation Activities:	ENKA is strengthening its decarbonization framework by integrating carbon-optimized construction methodologies, equipment fleet efficiency plans, and low-carbon construction practices into its processes. ENKA is also implementing digital fuel monitoring systems, developing applications to reduce idling time, advancing studies on hybrid/electric machinery, and expanding supplier engagement in this direction.		
Risk Mitigation Cost:	< USD 1,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
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Risk:	Expanding MRV, digital reporting, and LCA/EPD disclosure obligations increasing compliance burden, data quality expectations, audit requirements, and assurance exposure.		
Risk Description:	Regulators, investors, lenders, and large-scale project customers increasingly require auditable emission data, digital MRV systems, LCA documentation, and product-level EPD disclosures as part of procurement processes, permitting compliance, sustainable finance expectations, and supply chain due diligence requirements. Within this context, EPC, manufacturing, data center, and real estate operations are expected to provide verifiable Scope 1, Scope 2, and Scope 3 emission data aligned with international standards, along with material-level carbon intensity indicators and life-cycle reporting. These expectations create additional burdens on data collection processes, automation and digitalization needs, the integrity of supplier documentation, audit readiness, and exposure to external assurance requirements. Failure to meet these requirements may result in reduced tender scores, delays in contract approvals, and the emergence of reputational and compliance risks.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Data Centers, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, Germany, United Kingdom	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Medium Term – Long Term	Medium		High
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Transition (Policy – Legal)		
Method for Assessing the Financial Impact of the Risk:	The assessment considers the need for dedicated sustainability reporting systems, costs associated with implementing digital MRV applications, LCA/EPD preparation expenses, supplier verification costs, external assurance fees, and the risk of tender score losses due to incomplete or non-verifiable data.		
Risk Mitigation Activities:	ENKA is expanding its digital MRV architecture to systematically monitor fuel consumption, material quantities, equipment operating hours, and emission factors. ENKA is strengthening internal control mechanisms related to carbon data, providing compliance training to project teams, implementing supplier engagement protocols to ensure the availability of verifiable data, and preparing for external assurance processes.		
Risk Mitigation Cost:	< USD 1,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: <i>https://www.enka.com/ sustainability/sustainability-targets/</i>		

Risk:	Strengthening human rights, climate-related, and taxonomy-linked legal standards increasing documentation requirements, supplier due diligence expectations, and regulatory alignment pressure.		
Risk Description:	Global and national regulatory frameworks—including the EU Taxonomy, CSRD, CSDDD, modern slavery legislation, supply chain due diligence regulations, and climate-related disclosure requirements—are increasingly raising expectations regarding the protection of human rights, emissions reporting, and sustainability governance across the geographies where ENKA operates. These requirements subject operations to higher levels of documentation obligations, enhanced supplier screening and assessment expectations, contractual compliance requirements, and potential regulatory scrutiny. Within EPC and manufacturing supply chains, mandatory ESG risk assessments, verification of labor and working standards, alignment with climate transition requirements, and increased transparency expectations across procurement and project delivery processes are becoming increasingly prominent. Failure to comply with these requirements may result in risks such as exclusion from tenders, customer-imposed sanctions, reputational damage, and operational delays.		
Relevant Sector / Activity:		Country Where the Risk is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Data Centers, Real Estate, Aviation		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, Germany, United Kingdom	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Risk:
Medium Term – Long Term	Medium		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Risk Type:	Climate – Transition (Policy – Legal)		
Risk Mitigation Activities:	The assessment considers costs related to compliance documentation, supplier audits, ESG screening tools, consultancy expenses, expanded internal governance structures, corrective actions, assurance costs for ESG disclosures, and potential revenue losses arising from non-compliance in tenders.		
Risk Mitigation Activities:	ENKA is strengthening supplier due diligence systems, updating procurement policies, deploying ESG screening tools, and integrating environmental and human rights expectations into contractual provisions. Internal audit processes, employee welfare controls, and grievance mechanisms are being reinforced. Reporting and ESG governance structures are being enhanced to meet CSRD, IFRS, and TSRS S1–S2 expectations. Capacity-building activities across the value chain are supported through training programs, site briefings, and contractor awareness sessions.		
Risk Mitigation Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Works • Occupational Health and Safety • Energy Management, Efficiency and Renewable Energy		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • Health & safety of our employees is a core value in every work activity we conduct. We will continue to work in accordance with our Zero Incident Policy with no compromises at all. • For the performance against targets: <i>Our Sustainability Performance</i> • For more information on targets: <i>https://www.enka.com/ sustainability/sustainability-targets/</i>		

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Opportunity:	Water Efficiency and Hydrological Adaptation Solutions		
Opportunity Description:	ENKA has the opportunity to strengthen its engineering and construction capabilities through advanced water efficiency and hydrological adaptation solutions that address increasing rainfall variability, soil moisture, and groundwater conditions in key geographies. Operational challenges are expected to intensify due to water scarcity, moisture-driven material behavior, high evaporation rates, rapid wetting–drying cycles, and shifting hydrological baseline conditions. This increases the need for water-efficient construction processes that remain effective under both drought-intensified and high-precipitation conditions, moisture-adaptive material management, and resilient site engineering approaches. Integrating drought-adaptive compaction and concrete production methods, optimized water-use practices, and hydrological monitoring into EPC workflows enhances constructability, reduces rework risks, and supports reliable execution under variable environmental constraints. Across motorway projects, industrial sites, and urban developments, ENKA can also assume a leading role in delivering hydrology-aligned engineering solutions such as advanced stormwater management planning, optimized drainage layouts, moisture-resilient earthworks, and robust foundations. Strengthening water efficiency– and hydrology-focused design capabilities not only supports compliance with emerging environmental expectations but also positions ENKA as a preferred partner in regions where water stress and hydrological variability are becoming increasingly decisive for construction performance, operational reliability, and long-term infrastructure resilience.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Data Centers, Real Estate		Saudi Arabia, North Macedonia, Serbia, Russia, Türkiye, Iraq	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Opportunity:
Short Term – Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Climate – Physical		
Method for Assessing the Financial Impact of the Opportunity:	The financial value of this opportunity is assessed through the avoidance of work stoppages caused by flooding, groundwater intrusion, or moisture-related construction delays; reduction of defects, rework, and remediation costs associated with moisture-sensitive soils and materials; improved water efficiency and optimized drainage practices; and the influence of these capabilities on securing new work packages or sustaining existing ones under hydrologically variable conditions.		
Opportunity Enabling Activities:	ENKA develops hydrology-aligned engineering workflows incorporating adaptive drainage planning, groundwater modelling, and moisture stability assessments for foundations and earthworks. Construction teams adopt water-efficient concrete and asphalt production practices, soil moisture monitoring, and moisture-resistant material approaches. Procurement processes prioritize suppliers offering high moisture-stability materials, enhanced drainage systems, and low-water-consumption technologies. Competencies of engineers working in these areas are supported through targeted training programs.		
Opportunity Enabling Cost:	< USD 1,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Environmental and Social Compliance of Suppliers		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We have set our sights on organizing and assembling “ENKA Sustainability Congress” in 2027 with participants from various sectors and societies. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • To decrease our blue water footprint, we plan on realizing at least 2 projects that aim water reuse within ENKA Group. • For the performance against targets: Our Sustainability Performance • For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Opportunity:	Climate-Resilient Engineering, Construction Processes and Continuity Solutions		
Opportunity Description:	ENKA has the opportunity to expand its climate-resilient engineering and construction capabilities by developing design and implementation methods that maintain performance under rising temperatures, prolonged heat periods, and increasing thermal variability across the regions in which it operates. As heatwaves become more frequent, demand is increasing for construction procedures that preserve curing quality, safeguard structural integrity, incorporate temperature-resistant material specifications, and apply suitable sequencing approaches adapted to high-temperature conditions. In colder continental climates, climate-resilient design also encompasses resistance to freeze–thaw cycles, thermally stable performance of concrete and steel, and construction management solutions tailored to cold weather conditions. These approaches contribute to ensuring year-round operational reliability and output quality in an environment where temperature extremes are becoming more pronounced. Strengthening these capabilities positions ENKA as a preferred contractor for projects that must operate reliably under increasingly variable temperature regimes. This opportunity enables ENKA's EPC proposals to differentiate positively through resilient structural detailing, enhanced work sequencing planning, climate-aware scheduling, and material engineering adapted to environmental conditions. It supports project success in regions where thermal stress, shortened working hours, and accelerated material degradation increasingly influence construction outcomes.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Power Generation, Industrial Manufacturing, Real Estate, Data Centers		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Opportunity:	
Short Term – Medium Term – Long Term	Very High	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Climate – Physical		
Method for Assessing the Financial Impact of the Opportunity:	Financial benefits are assessed qualitatively through operational indicators, including reduced unplanned stoppages during periods of thermal stress, lower defect and rework rates due to improved curing stability, increased productivity through optimized construction scheduling, and improved lifecycle performance of structures exposed to thermal variability. The assessment also considers tender-winning advantages associated with demonstrated performance in this area.		
Opportunity Enabling Activities:	ENKA develops climate-resilient design approaches integrating temperature-adaptive structural solutions, resilient sequencing methods, and enhanced QA/QC controls. Engineering teams evaluate temperature range constraints and material performance thresholds. Procurement processes consider temperature-resistant materials, while digital monitoring systems support real-time productivity management. The competencies of design and site engineers working in these areas are supported through targeted training programs.		
Opportunity Enabling Cost:	< USD 1,000,000		
Funding Source:	Equity		
Relevant Sustainability Topics:	• Combating Climate Change, Adaptation and Emission Reduction • Water Management • Customer Satisfaction • Crisis Management and Business Continuity • Risk Management • Product and Service Quality • Environment-Friendly Materials, Equipment and Buildings • Innovation and R&D Work		
Related Targets:	• We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. • ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. • We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. • We have set our sights on organizing and assembling “ENKA Sustainability Congress” in 2027 with participants from various sectors and societies. • Our aim is to have our customer satisfaction rate at 95% in all group companies. • For the performance against targets: Our Sustainability Performance • For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Opportunity:	Low-Carbon Materials, Green Procurement and Embodied Carbon Leadership		
Opportunity Description:	ENKA has the opportunity to strengthen its competitiveness across global EPC and manufacturing markets by accelerating the transition toward low-carbon materials and procurement systems aligned with evolving regulatory, financing and customer expectations. Customers increasingly demand certified materials, low-clinker cement mixes, reduced-carbon steel solutions, warm-mix asphalt technologies, and documented embodied carbon performance. Similarly, in industrial facilities, export markets and customers are prioritizing low-carbon production pathways, the use of recycled content, and transparent upstream supplier disclosures. Systematically integrating embodied carbon assessment into design, procurement and material approval processes enables ENKA both to reduce lifecycle emissions and to comply with increasingly stringent ESG-focused procurement rules in construction projects. Positioning ENKA as a leader in low-carbon material selection and green procurement practices supports preferred bidder status in markets where carbon performance is becoming a decisive factor in tender scoring and qualification processes. Through the development of supplier engagement models, material benchmarking systems, and integrated EPD/LCA workflows, ENKA can secure supply continuity amid global market shifts while offering customers more resilient and regulation-ready project solutions. This opportunity supports ENKA's transition toward climate-aligned processes by enhancing material transparency, reducing carbon intensity across EPC and manufacturing value chains, and strengthening ENKA's position in geographies where decarbonization and traceability are becoming key commercial determinants.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Data Centers, Real Estate		Türkiye, China, Saudi Arabia, North Macedonia, Serbia, Russia, United Kingdom, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Opportunity:
Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Climate – Transition		
Method for Assessing the Financial Impact of the Opportunity:	The assessment considers increased tender success rates and scoring in projects that reward low-carbon procurement, reduced exposure to carbon price pass-throughs associated with high-carbon materials, lower CBAM-related costs and future ETS exposure, as well as lifecycle cost advantages arising from material efficiency measures and design optimization. The financial evaluation is primarily based on the competitive advantage created by ENKA's related capabilities.		
Opportunity Enabling Activities:	ENKA evaluates low-carbon material alternatives for key categories such as cement, concrete, steel, asphalt, and building systems. Procurement teams pre-qualify suppliers based on the availability of environmental and energy management systems, recycled content declarations, and CBAM/ETS compliance. Targeted training is provided to relevant teams to sustain the required competencies. Internal and external audits, along with the maintenance of monitoring, testing and measurement structures, support the continuity of these management systems.		
Opportunity Enabling Cost:	USD 5,000,000 – USD 15,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	- Combating Climate Change, Adaptation and Emission Reduction - Energy Management, Efficiency and Renewable Energy - Environment-Friendly Materials, Equipment and Buildings - Resource Management and Circular Economy - Customer Satisfaction - Crisis Management and Business Continuity - Risk Management - Environmental and Social Compliance of Suppliers - Management of Social, Economic and Environmental Impacts on Local Communities		
Related Targets:	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Opportunity:	Energy Efficiency, HVAC Optimisation & Modernisation of Built Assets		
Opportunity Description:	ENKA has the opportunity to enhance the performance, resilience, and cost efficiency of its existing assets, industrial facilities, and data center environments by integrating advanced energy efficiency and HVAC optimization solutions. Rising temperatures, increasing cooling loads, and evolving energy performance expectations are driving the need for high-efficiency mechanical systems, improved building envelopes, AI-assisted cooling optimization, and retrofit applications that reduce thermal losses. Modernization of existing systems directly improves operational stability during periods of heat stress, while reducing energy consumption, extending equipment lifetime, and minimizing unplanned downtime. By embedding energy-efficient engineering into asset management, retrofit programs, and new project delivery processes, ENKA can maintain its position as a provider of climate-ready building and data center solutions that meet tightening regulatory and financing requirements. This opportunity supports reduced operational expenditures, improved energy performance indicators, and more reliable environmental control, particularly for facilities where uninterrupted operation is critical.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Power Generation, Data Centers, Real Estate		Türkiye, Russia, China, Germany, United Kingdom	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Opportunity:	
Short Term – Medium Term – Long Term	Very High	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Climate – Transition		
Method for Assessing the Financial Impact of the Opportunity:	The financial evaluation primarily considers the competitive advantage created by ENKA's related capabilities.		
Opportunity Enabling Activities:	ENKA advances high-efficiency design by integrating high-performance insulation and digital building management systems into both new construction and retrofit scopes. Engineering teams perform energy performance modelling and adopt best-practice technical specifications accordingly. Procurement teams assess suppliers through relevant pre-qualification criteria. ENKA provides targeted training for engineering and site teams to sustain the required competencies.		
Opportunity Enabling Cost:	> USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	- Combating Climate Change, Adaptation and Emission Reduction - Energy Management, Efficiency and Renewable Energy - Environment-Friendly Materials, Equipment and Buildings - Resource Management and Circular Economy - Customer Satisfaction - Crisis Management and Business Continuity - Risk Management - Product and Service Quality - Environmental and Social Compliance of Suppliers - Management of Social, Economic and Environmental Impacts on Local Communities		
Related Targets:	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

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Opportunity:	Green Construction Methods, Low-Emission Equipment and Electrified Site Operations		
Opportunity Description:	ENKA has the opportunity to accelerate the decarbonization and modernization of its construction operations through the widespread adoption of green construction methods, electric and hybrid machinery, advanced telematics systems, and low-emission equipment fleets. Tightening emission norms, increasing customer expectations, and growing environmental constraints are driving the need for cleaner construction technologies that reduce fuel consumption, minimize site-related emissions, and maintain efficiency under increasingly demanding climatic and regulatory conditions. Electric equipment, Tier-4 and hybrid machinery, and digitally monitored construction processes reduce operational variability, increase precision, and support safer and more controlled working environments while lowering the project-based carbon footprint. These capabilities strengthen ENKA's competitive position in markets where emission transparency, modern equipment utilization, and green construction practices directly influence tender evaluations and qualification processes. The integration of low-emission machinery—supported by telematics-based performance monitoring—into core EPC workflows enables ENKA to deliver projects more efficiently and with lower environmental impact. This opportunity reinforces ENKA's leadership in climate-aligned project delivery across infrastructure, industrial, and energy projects while contributing to long-term operational excellence.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Power Generation, Data Centers, Real Estate		Türkiye, Saudi Arabia, United Kingdom, North Macedonia, Serbia, China, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):		Likelihood of the Opportunity:
Medium Term – Long Term	Very High		Medium
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Climate – Transition		
Method for Assessing the Financial Impact of the Opportunity:	The assessment considers reduced fuel consumption and lower operating expenditures through hybrid and electric equipment, productivity gains resulting from improved equipment reliability and reduced maintenance needs, and increased tender competitiveness through alignment with green construction scoring criteria. The financial evaluation primarily reflects the competitive advantage provided by ENKA's related capabilities.		
Opportunity Enabling Activities:	ENKA evaluates its equipment fleet and establishes roadmaps for the adoption of hybrid and electric machinery, telematics-supported emission monitoring, and low-emission auxiliary systems. Engineering and site teams adopt cleaner construction methods, optimize idling times, and implement fuel-efficiency practices. Procurement teams assess suppliers through appropriate pre-qualification criteria. ENKA provides the necessary training to engineering and site teams to sustain these competencies.		
Opportunity Enabling Cost:	> USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	- Combating Climate Change, Adaptation and Emission Reduction - Energy Management, Efficiency and Renewable Energy - Environment-Friendly Materials, Equipment and Buildings - Resource Management and Circular Economy - Customer Satisfaction - Crisis Management and Business Continuity - Risk Management - Product and Service Quality - Environmental and Social Compliance of Suppliers - Management of Social, Economic and Environmental Impacts on Local Communities		
Related Targets:	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/ sustainability/sustainability-targets/		

Opportunity:	Digital Carbon Tracking, MRV Platforms and Supply Chain Transparency		
Opportunity Description:	ENKA can strengthen its leadership in digital decarbonization by developing integrated MRV platforms, carbon monitoring systems, and supply chain transparency solutions. Rising regulatory and customer expectations increasingly require verifiable carbon data, automated reporting, and end-to-end emissions traceability. Integrating digital MRV capabilities into construction, manufacturing, and procurement processes can facilitate compliance, improve data quality, reduce administrative burdens, and provide ENKA with a competitive advantage in tender processes. This opportunity can position ENKA at the forefront of climate-aligned project delivery by embedding data-driven decision-making, strengthening accountability across value chains, and enabling the proactive management of carbon-related risks and opportunities.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Power Generation, Data Centers		Türkiye, United Kingdom, China, Iraq, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Opportunity:	
Short Term – Medium Term – Long Term	Very High	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Climate – Transition		
Method for Assessing the Financial Impact of the Opportunity:	The assessment considers reduced compliance risks in climate-aligned tenders and IFI-financed projects that require digital carbon reporting, smoother audit processes, and increased eligibility. The financial evaluation primarily reflects the competitive advantage provided by ENKA's related capabilities.		
Opportunity Enabling Activities:	ENKA implements digital MRV platforms that integrate supplier documentation, fuel and energy records, and automated project-based emission reporting. Procurement teams assess suppliers through appropriate pre-qualification criteria. Engineering and project teams adopt workflows that integrate carbon data into design, procurement, and site implementation stages.		
Opportunity Enabling Cost:	USD 1,000,000 – USD 5,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	- Combating Climate Change, Adaptation and Emission Reduction - Energy Management, Efficiency and Renewable Energy - Environment-Friendly Materials, Equipment and Buildings - Resource Management and Circular Economy - Customer Satisfaction - Crisis Management and Business Continuity - Risk Management - Environmental and Social Compliance of Suppliers, - Information Security and Cybersecurity - Product and Service Quality - Innovation and R&D Works - Management of Social, Economic and Environmental Impacts on Local Communities		
Related Targets:	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. For the performance against targets: Our Sustainability Performance For more information on targets: https://www.enka.com/sustainability/sustainability-targets/		

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Opportunity:	Renewable Power Integration, Hybrid Energy Systems & Grid-Transition Solutions		
Opportunity Description:	ENKA has the opportunity to expand its role in the energy transition by integrating renewable electricity procurement, hybrid generation systems, and grid-aligned energy solutions. Rising energy demand, tightening emissions expectations, and increasing grid stability requirements are creating strong incentives for the deployment of solar, wind, high-efficiency gas, and hybrid power configurations that enhance resilience while reducing carbon intensity. Indicators highlight the growing importance of low-carbon electricity supply, modernized systems, and adaptive operating strategies that ensure continuity during peak load and heat stress periods. By embedding renewable and hybrid energy approaches into asset planning, refurbishment roadmaps, and project delivery processes, ENKA can position itself as a strategic partner for customers seeking reliable and lower-carbon energy solutions. The integration of clean energy supply, efficiency improvements, and modernized electrical systems enhances ENKA's ability to meet emerging regulatory requirements while supporting long-term decarbonization pathways. This opportunity enables ENKA to create value across industrial, commercial, and critical facilities by delivering solutions that balance performance, resilience, and sustainability.		
Relevant Sector / Activity:		Country Where the Opportunity is Anticipated:	
Engineering and Construction, Industrial Manufacturing, Power Generation, Data Centers, Real Estate		Türkiye, Russia, China, United Kingdom, Germany	
Anticipated Time Horizon:	Anticipated Impact (Financial):	Likelihood of the Opportunity:	
Short Term – Medium Term – Long Term	Very High	Medium	
Position in the Value Chain:	Own Operations, Upstream, Downstream		
Opportunity Type:	Climate - Transition		
Method for Assessing the Financial Impact of the Opportunity:	The evaluation considers scenarios related to reduced exposure to future carbon costs, improved energy security performance for industrial and data center assets, and strengthened positioning in markets transitioning toward cleaner electricity supply standards. The financial assessment primarily reflects the competitive advantage provided by ENKA's related capabilities.		
Opportunity Enabling Activities:	ENKA evaluates on-site solar applications, battery storage solutions, and high-efficiency electrical equipment while integrating hybrid energy designs into EPC and industrial project scopes. Engineering teams develop renewable-ready frameworks incorporating load forecasting tools, grid connection planning, and resilience-oriented system architectures. Procurement teams assess suppliers through appropriate pre-qualification criteria. ENKA provides the necessary training for engineering and site teams to support the implementation of these solutions.		
Opportunity Enabling Cost:	> USD 25,000,000		
Funding Source:	Equity / Operational Budget		
Relevant Sustainability Topics:	- Combating Climate Change, Adaptation and Emission Reduction - Energy Management, Efficiency and Renewable Energy - Environment-Friendly Materials, Equipment and Buildings - Resource Management and Circular Economy - Customer Satisfaction - Crisis Management and Business Continuity - Risk Management - Management of Social, Economic and Environmental Impacts on Local Communities		
Related Targets:	- We aim to reduce the carbon intensity of the energy we produce by investing in new technologies to maintain the state-of-the-art technology and infrastructure of our plants. - ENKA and its subsidiaries aim to increase the number of ISO 50001-certified facilities to 26 by 2030 by accelerating ISO 50001 system implementation initiatives. - We will conduct Sustainability Audits (covering environment, ethics and compliance, human rights, social compliance and occupational health & safety) at 10% of “high risk” suppliers and subcontractors. - We will increase the use of renewable energy in our operations and take opportunities for renewable energy investments For the performance against targets: <i>Our Sustainability Performance</i> For more information on targets: <i>https://www.enka.com/sustainability/sustainability-targets/</i>		

Annex 7: Direct Contribution to Economies in Regions with the Highest Local Procurement

Country	Total Amount
Russia	> USD 393.5 million
Serbia	> USD 161.2 million
Germany	> USD 152.7 million



Annex 8: Employee Data

(Data of the companies included in the report as of December 31, 2025)

	Blue Collar		White Collar	
	Female	Male	Female	Male
Number of Employees	654	18,400	1,451	3,843
Ratio (%)	3%	75%	6%	16%
Total	24,348			

Employee Profile by Age Distribution

Age	Blue Collar		White Collar	
	Number	Ratio	Number	Ratio
< 30	4,986	21%	1,347	5%
30 - 50	12,522	51%	3,310	14%
> 50	1,545	6%	638	3%
Total	19,053	78%	5,295	22%

Number and Ratio of Employees with Disabilities*

	Blue Collar		White Collar	
	Number	Ratio	Number	Ratio
Number of Employees with Disabilities	90	0.37%	73	0.30%

*This section covers all employees, including overseas projects and subsidiaries. This is not the ratio for Türkiye operations only.

Number of Employees by Contract Type with Gender Breakdown

	Female	Male
Permanent	1,178	6,246
Temporary	928	15,996

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Number of Employees by Contract Type with Country Breakdown

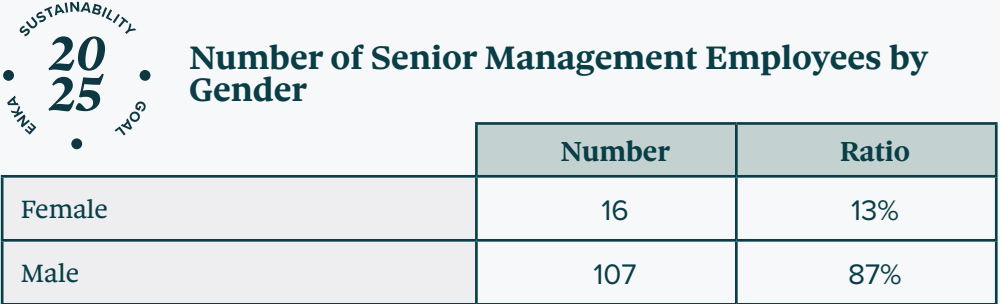
	Permanent	Temporary
Türkiye	5,281	1,317
Russian Federation	904	4,649
Serbia	139	2,538
North Macedonia	159	1,587
Saudi Arabia	34	1,664
Brazil	35	1,036
South Sudan	18	962
Germany	102	441
Turkmenistan	9	424
Iraq	29	375
Italy	16	379
Mexico	7	371
United Kingdom	81	276
China	193	155
Trinidad and Tobago	11	219
Cape Verde	11	144
Uzbekistan	139	13
Kazakhstan	11	128
Greece	22	93
Pakistan	91	0
India	51	3
Tajikistan	37	0
The Bahamas	5	29
Bangladesh	32	0
USA	20	0
Other*	73	35
Total	7,510	16,838

*Other countries include: Argentina, Kyrgyzstan, Mongolia, Libya, Puerto Rico, Belarus, Sri Lanka, Canada, Bulgaria, Kosova, Moldova, Venezuela, Egypt, Paraguay, Spain, Ukraine, Yemen, Lebanon, Nepal, Australia, Syria, Kenya, Austria, Costa Rica, Ethiopia, Zimbabwe, Dominican Republic, France, Iran, Nigeria, New Zealand, Sudan

Number of Full Time and Part Time Employees with Gender Breakdown

	Female	Male
Full Time	2,072	22,211
Part Time*	35	30

* 30 of the part-time employees are in Russia, 5 are in Saudi Arabia, and the rest are in Türkiye.



Number of Senior Management Employees by Age

	Number	Ratio
< 30	1	1%
30 - 50	66	54%
> 50	56	45%
Total	123	100%

Number of Employees by Employee Category at ENKA İnşaat

	ENKA İnşaat	
	Number	Ratio
Turkish	4,364	24%
Local	5,146	28%
Subcontractor	477	3%
Other	8,261	45%
Total	18,248	100%

* Employees employed in the country of operation are categorized as “local”. Local employees in the countries of operation and personnel who are citizens of a third country other than Turkish citizens are listed as the “other” category.

Other Information

Ratio of Initial Wage to Legal Minimum Wage	1.63
Turnover Rate (resignation and voluntary retirement)	6%
Mandatory Termination Rate (retirement, death, medical disability, dismissal, etc.)	3%
Total Volunteer Work Carried Out in 2025	1,108 person-hours
Ratio of Female Lower-Level Managers	28%
Ratio of Female Mid-Level Managers	9%
The Ratio of Employees That are Union Members or Covered by Collective Labor Agreement to All Employees	12%

🕒 *Annex 9: ENKA’s Lost Day and Occupational Incidents Performance, 2025*

ENKA Group	2025 Total Person-Hours	82,578,253				
	Incident Type and Ratio	Value				Total
		Female		Male		
		Blue Collar	White Collar	Blue Collar	White Collar	
	Number of Fatalities	0	0	0	1	1
	Number of Lost Time Incidents	0	0	54	1	55
	Lost Time Incident Frequency Rate	0	0	0.13	0	0.13
	Number of Lost Days	0	0	1,233	5	1,238
	Lost Time Incident Severity Rate	0	0	2.99	0.01	3
	Number of Restricted Work Cases	0	0	36	0	36
	Number of Medical Treatments	0	0	87	1	88
	Number of First Aid Cases	0	3	713	9	725
	Number of Recordable Incidents	0	0	177	3	180
Recordable Incident Frequency Rate	0	0	0.429	0.007	0.436	

Subcontractor	2025 Total Person-Hours	3,921,570					86,499,823
	Incident Type and Ratio	Value				Total	Total (ENKA Group + Subcontractors)
		Female		Male			
		Blue Collar	White Collar	Blue Collar	White Collar		
	Number of Fatalities	0	0	1	0	1	2
	Number of Lost Time Incidents	0	0	2	0	2	57
	Lost Time Incident Frequency Rate	0	0	0.10	0	0.10	0.13
	Number of Lost Days	0	0	5	0	5	1,243
	Lost Time Incident Severity Rate	0	0	0.25	0	0.25	2,874
	Number of Restricted Work Cases	0	0	0	0	0	36
	Number of Medical Treatments	0	0	9	0	9	97
	Number of First Aid Cases	0	0	102	0	102	827
Number of Recordable Incidents	0	0	12	0	12	192	
Recordable Incident Frequency Rate	0	0	0.61	0	0.61	0.44	

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🕒 **Annex 10: Distribution of ENKA’s Fuel and Energy Consumption in 2025**

🕒 **ENKA Group Energy and Fuel Consumption in 2025 (TJ)**

	Fuel Consumption	Energy Consumption		Amount of Energy Sold	Total Energy Generated from Renewable Energy Source	Total Energy Procured from Renewable Energy Sources
Company	Fossil Fuels	Electricity	Hot Water Consumption for Heating Purposes and Steam	Electricity		
ENKA İnşaat ve Sanayi A.Ş.	67.9	98.1	132.1	-	-	-
Bechtel Enka UK Ltd.	712.1	49.8	-	-	-	-
Bechtel Enka UK 2 Ltd.	507.5	-	-	-	-	-
Enka UK Construction Ltd.	0.3	-	-	-	-	-
Enka Construction S.A.	0.1	-	-	-	-	1.6
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	43.8	1.4	-	-	-	-
Kasktaş Arabia Ltd.	134.5	1.7	-	-	-	-
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	14.7	14.8	-	-	23.9	-
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	15.4	17.6	-	-	8.8	-
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	109	63.9	-	-	17.2	-
Cimtas Ningbo Steel Processing Co., Ltd.*	1.9	9.4	10.8	0.9	5.8	-
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	6	28.6	-	-	-	-
Gemlik Deniz Taşımacılık Ltd. Şti.	0.9	-	-	-	-	-
Gebze Elektrik Üretim Ltd.Şti.	24,480.4	58.6	-	11,454.9	-	-
İzmir Elektrik Üretim Ltd.Şti.	19,795.8	71.9	-	9,178.7	-	-
Adapazarı Elektrik Üretim Ltd.Şti.	8,380.3	22.8	-	3,892.7	-	-
Enka Kırklareli Elektrik Üretim A.Ş.	59	12.6	-	-	-	-
Moskva Krasnye Holmy LLC (MKH)	0.2	33.6	57.4	-	-	-
Otel MoskvaKrasnye Holmy LLC (OMKH)	0.1	21.6	19.5	-	-	-
Mosenka LLC	0.1	7.5	16.5	-	-	-
Enka TC LLC	141.8	237.8	211.3	-	-	-
City Center Investment B.V.	0.1	104.7	93.2	-	-	-
Enkamos Region B.V.	-	5.2	9	-	-	-
Enka Pazarlama İhracat İthalat A.Ş.	16.1	3.8	-	-	-	-
Entaş Nakliyat ve Turizm A.Ş.	0.3	0.2	-	-	-	-
Airenka Hava Taşımacılığı A.Ş.	24.1	-	-	-	-	-
Total	54,512.4	865.6	549.7	24,527.2	55.8	1.6

*The source of the electricity sold by Cimtas Ningbo is solar energy.

🕒 **ENKA Group Energy and Fuel Consumption in 2025 (MWh)**

	Fuel Consumption	Energy Consumption		Amount of Energy Sold	Total Energy Generated from Renewable Energy Source	Total Energy Procured from Renewable Energy Sources
Company	Fossil Fuels	Electricity	Hot Water Consumption for Heating Purposes and Steam	Electricity		
ENKA İnşaat ve Sanayi A.Ş.	18,869.7	27,263.2	36,706.3	-	-	-
Bechtel Enka UK Ltd.	197,799.7	13,833.7	-	-	-	-
Bechtel Enka UK 2 Ltd.	140,959.6	-	-	-	-	-
Enka UK Construction Ltd.	75.6	-	-	-	-	-
Enka Construction S.A.	22.5	-	-	-	-	442.8
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	12,155.1	386	-	-	-	-
Kasktaş Arabia Ltd.	37,359.4	470.6	-	-	-	-
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	4,080	4,114.5	-	-	6,645	-
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	4,287.1	4,890.6	-	-	2,452.7	-
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	30,307.9	17,742.3	-	-	4,781.7	-
Cimtas Ningbo Steel Processing Co., Ltd.*	524.5	2,608.6	3,008.4	263.6	1,622.7	-
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	1,653.5	7,938.8	-	-	-	-
Gemlik Deniz Taşımacılık Ltd. Şti.	241.7	-	-	-	-	-
Gebze Elektrik Üretim Ltd.Şti.	6,800,120.1	16,287	-	3,181,921.2	-	-
İzmir Elektrik Üretim Ltd.Şti.	5,498,835.6	19,981	-	2,549,648.4	-	-
Adapazarı Elektrik Üretim Ltd.Şti.	2,327,868.1	6,344.1	-	1,081,277.5	-	-
Enka Kırklareli Elektrik Üretim A.Ş.	16,389.8	3,497.2	-	-	-	-
Moskva Krasnye Holmy LLC (MKH)	52.3	9,329.6	15,950.9	-	-	-
Otel MoskvaKrasnye Holmy LLC (OMKH)	16.7	5,981.9	5,413.4	-	-	-
Mosenka LLC	34.1	2,074.5	4,584.9	-	-	-
Enka TC LLC	39,401.5	66,061.8	58,666.3	-	-	-
City Center Investment B.V.	39.7	29,086.4	25,856.6	-	-	-
Enkamos Region B.V.	-	1,456.8	2,503.3	-	-	-
Enka Pazarlama İhracat İthalat A.Ş.	4,477.9	1,052	-	-	-	-
Entaş Nakliyat ve Turizm A.Ş.	90.2	53.5	-	-	-	-
Airenka Hava Taşımacılığı A.Ş.	6,683.3	-	-	-	-	-
Total	15,142,345.6	240,454.1	152,690.2	6,813,110.7	15,502.1	442.8

*The source of the electricity sold by Cimtas Ningbo is solar energy.

🕒 **ENKA Group 2025 Vehicle, Machinery, and Equipment Fuel Consumption (TJ)**

Fuel Type	Fuel Consumption (On-road Vehicles)	Fuel Consumption (Off-road Vehicles)
Diesel	469	578
Gasoline	25	-
Total	494	578

🕒 **ENKA Group 2025 Vehicle, Machinery, and Equipment Fuel Consumption (MWh)**

Fuel Type	Fuel Consumption (On-road Vehicles)	Fuel Consumption (Off-road Vehicles)
Diesel	130,411	160,574
Gasoline	6,877	-
Total	137,288	160,574

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Annex 11: ENKA Group 2025 Scope-1, Scope-2 and Scope-3 Emissions and Intensities

☑ Scope-1 and Scope-2 Emissions by Company

	2023	2024	☑ 2025
Company	Scope 1+2 tCO ₂ e	Scope 1+2 tCO ₂ e	Scope 1+2 tCO ₂ e
ENKA İnşaat ve Sanayi A.Ş.	14,307	19,346	28,925
ENKA Headquarters	1,063	788	804
Tüpraş İzmit Refinery Maintenance and Repair Works Project	-	384	394
Propylene Splitter Unit Project - İzmit Refinery	-	8	307
Propylene Splitter Unit Project - İzmir Refinery	-	9	49
SOCAR Electromechanical Works Project	-	367	288
ENKA Russia Branch Office	13,244	17,790	27,083
Moscow Projects	5,790	10,872	20,791
ENKA Invest	7,454	6,918	6,292
Bechtel Enka UK Ltd.*	23,711	35,476	31,117
Bechtel Enka UK Ltd. Serbia Branch	23,711	35,476	31,117
Morava Corridor Motorway Project	23,711	35,476	31,117
Bechtel Enka UK 2 Ltd.*	302	6,758	19,563
Bechtel - ENKA UK Ltd. North Macedonia Branch	302	6,758	19,563
North Macedonia Corridors 8 & 10d Motorway Project	302	6,758	19,563
Senimdi Kurylys LLP**	34,171	18,871	-
Tengiz Base Operations and Maintenance Works and 3GP Project	34,171	18,871	-
Enka UK Construction Ltd.	2	6	20
Hinkley Point C Project	2	6	20
Enka Construction S.A.	4	8	6
ENKA Construction S.A. UK Branch	4	8	6
Shotton Paper Mill Project	4	8	6
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	-	1,887	3,703
Kasktaş Arabia Ltd.	-	2,110	11,052
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	6,092	4,367	2,759
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	7,926	3,058	3,107
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	10,217	11,429	14,154
Cimtas Ningbo Steel Processing Co., Ltd.	3,248	2,939	3,319
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	2,893	3,366	3,856
Gemlik Deniz Taşımacılık Ltd. Şti.	-	121	71
Gebze Elektrik Üretim Ltd.Şti.	1,866,538	630,412	1,185,569
İzmir Elektrik Üretim Ltd.Şti.		178,149	969,855
Adapazarı Elektrik Üretim Ltd.Şti.		242,918	405,614
Enka Kırklareli Elektrik Üretim A.Ş.	3,536	5,423	6,297
Kırklareli Combined Cycle Power Plant Project	3,536	5,423	6,297
Moskva Krasnye Holmy LLC (MKH) & Otel Moskva Krasnye Holmy LLC (OMKH)	13,068	13,193	12,831
Mosenka LLC	2,575	2,555	2,173
Enka TC LLC	51,372	53,354	49,179
City Center Investment B.V.	19,477	19,719	17,691
Enkamos Region B.V.	517	916	1,275
Enka Pazarlama İhracat İthalat A.Ş.	1,600	1,407	1,590
Entaş Nakliyat ve Turizm A.Ş.	-	41	43
Airenka Hava Taşımacılığı A.Ş.	-	1,704	1,794
Total	2,061,556	1,259,531	2,775,562

* Since these projects are joint ventures, 50% of their emission values have been reflected in ENKA's report.

** The company's construction activities have been completed.

Greenhouse Gas Emission Intensity by Company (Scope-1 + Scope-2)

Company	2023 (tonCO ₂ e/million USD)	2024 (tonCO ₂ e/million USD)	2025 (tonCO ₂ e/million USD)
ENKA İnşaat ve Sanayi A.Ş.			
ENKA Headquarters	-	69.9	5.8
Tüpraş İzmit Refinery Maintenance and Repair Works Project			
Propylene Splitter Unit Project - İzmit Refinery			
Propylene Splitter Unit Project - İzmir Refinery			
SOCAR Electromechanical Works Project			
ENKA Russia Branch Office			
Moscow Projects	34.63	42.07	51.7
ENKA Invest	162.19	156.35	121.5
Bechtel Enka UK Ltd.			
Bechtel Enka UK Ltd. Serbia Branch			
Morava Corridor Motorway Project	122.77	156.80	127.2
Bechtel Enka UK 2 Ltd.			
Bechtel - ENKA UK Ltd. North Macedonia Branch			
North Macedonia Corridors 8 & 10d Motorway Project	24.74	142.54	192.3
Senimdi Kurylys LLP*			
Tengiz Base Operations and Maintenance Works and 3GP Project	5,760.1	83.35	-
Enka UK Construction Ltd.			
Hinkley Point C Project	0.39	0.15	0.2
Enka Construction S.A.			
ENKA Construction S.A. UK Branch			
Shotton Paper Mill Project	0.04	0.03	0.06
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş. & Kasktaş Arabia Ltd.	-	67.46	155
Çimtaş Group Companies	45.65	48.84	41.7
Gebze Elektrik Üretim Ltd.Şti.	2,615.77	3,525	3,925.2
İzmir Elektrik Üretim Ltd.Şti.	2,676.99	2,440	3,765
Adapazarı Elektrik Üretim Ltd.Şti.	2,738.78	3,209.50	3,605.3
Moskva Krasnye Holmy LLC (MKH) & Otel Moskva Krasnye Holmy LLC (OMKH)	374.64	342	272.2
Mosenka LLC	262.77	244.88	174.3
Enka TC LLC	485.41	502.97	406.3
City Center Investment B.V.	174	174.64	134.1
Enkamos Region B.V.	131.71	100.43	490.5
Enka Pazarlama İhracat İthalat A.Ş.	5.91	5.41	5.38
Entaş Nakliyat ve Turizm A.Ş.	-	24.36	18.3

* The company's construction activities have been completed.

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Greenhouse Gas Emission Intensity Per Employee (Scope-1 + Scope-2)

Company	2023 (tonCO ₂ e/employee)	2024 (tonCO ₂ e/employee)	2025 (tonCO ₂ e/employee)
ENKA İnşaat ve Sanayi A.Ş.			
ENKA Headquarters	0.98	1.17	1.12
Tüpraş İzmit Refinery Maintenance and Repair Works Project	-	0.67	0.76
Propylene Splitter Unit Project - İzmit Refinery	-	0.78	3.27
Propylene Splitter Unit Project - İzmir Refinery	-	0.37	1.19
SOCAR Electromechanical Works Project	-	1.42	1.59
ENKA Russia Branch Office			
Moscow Projects	2.93	2.86	4.33
ENKA Invest	120.23	108.09	99.88
Bechtel Enka UK Ltd.			
Bechtel Enka UK Ltd. Serbia Branch			
Morava Corridor Motorway Project	8.28	11.47	10.54
Bechtel Enka UK 2 Ltd.			
Bechtel - ENKA UK Ltd. North Macedonia Branch			
North Macedonia Corridors 8 & 10d Motorway Project	1.21	5.49	10.60
Senimdy Kurylys LLP*			
Tengiz Base Operations and Maintenance Works and 3GP Project	26.78	32.48	-
Enka UK Construction Ltd.			
Hinkley Point C Project	0.13	0.07	0.06
Enka Construction S.A.			
ENKA Construction S.A. UK Branch			
Shotton Paper Mill Project	0.06	0.17	0.18
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş. & Kasktaş Arabia Ltd.	-	7.44	21.76
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	7.58	5.75	5.93
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	28.72	11.81	15.46
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	7.57	7.21	7.03
Cimtas Ningbo Steel Processing Co., Ltd.	9.67	8.99	9.09
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	9.27	10.17	7.90
ENKA Power Plants	5,072.11	4,239.83	9,888.18
Enka Kırklareli Elektrik Üretim A.Ş.			
Kırklareli Combined Cycle Power Plant Project	7.43	4.67	11.28
Moskva Krasnye Holmy LLC (MKH) & Otel MoskvaKrasnye Holmy LLC (OMKH)	48.94	56.62	55.79
Mosenka LLC	50.49	54.37	90.54
Enka TC LLC	163.08	169.38	155.63
City Center Investment B.V.	182.03	246.49	180.52
Enkamos Region B.V.	43.12	65.43	91.07
Enka Pazarlama İhracat İthalat A.Ş.	8.12	6.96	7.50
Entaş Nakliyat ve Turizm A.Ş.	-	1.73	1.94
Airenka Hava Taşımacılığı A.Ş.	-	154.94	179.42

* The company's construction activities have been completed.

Greenhouse Gas Emission Intensity Per Used Area (Scope-1 + Scope-2)

Company	2023 (tonCO ₂ e/m²)	2024 (tonCO ₂ e/m²)	2025 (tonCO ₂ e/m²)
ENKA İnşaat ve Sanayi A.Ş.*			
ENKA Headquarters	-	0.07	0.07
ENKA Invest	0.10	0.09	0.08
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	0.11	0.08	0.05
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.**	0.11	0.04	0.04
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	0.19	0.21	0.26
Cimtas Ningbo Steel Processing Co., Ltd.	0.12	0.11	0.12
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	0.20	0.24	0.27
ENKA Power Plants	1710	9.63	23.47
Moskva Krasnye Holmy LLC (MKH) & Otel MoskvaKrasnye Holmy LLC (OMKH)	0.15	0.15	0.14
Mosenka LLC	0.09	0.09	0.08
Enka TC LLC	0.06	0.06	0.06
City Center Investment B.V.	0.12	0.12	0.11
Enkamos Region B.V.	0.02	0.03	0.05
Enka Pazarlama İhracat İthalat A.Ş.	0.08	0.07	0.08
Entaş Nakliyat ve Turizm A.Ş.	-	0.06	0.06

* Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş., Kasktaş Arabia Ltd. and Airenka Hava Taşımacılığı are reported within the scope of ENKA Headquarters.
** Gemlik Deniz Taşımacılık Ltd. Şti. is reported within the scope of Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.

ENKA Group Greenhouse Gas Emission Intensity

ENKA Group Greenhouse Gas Emission Intensity	2025 (tonCO ₂ e/million USD)*
Scope 1	790.2
Scope 2	42.2
Scope (1+2)	832.2

* The revenues of the companies covered by the energy and emission calculations, as specified in Annex 2 of the report, have been included in this calculation.

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📍 Scope 3 Emissions

Scope 3 Greenhouse Gas Emissions (tCO ₂ e)	2024	📍 2025
Category 1 – Purchased Goods and Services	460,103.5	713,524
Category 2 – Capital Goods	10,649.5	5,371
Category 3 – Fuel and Energy-Related Activities Not Included in Scope 1 or 2	211,890.3	476,588
Category 4 – Upstream Transportation and Distribution	546,150.7	162,124
Category 5 – Waste Generated in Operations	6,290.6	6,098
Category 6 – Business Travel	27,395	13,190
Category 7 – Employee Commuting	734.5	2,150
Category 8 – Upstream Leased Assets	0	0
Category 9 – Downstream Transportation and Distribution	1,937	1,794
Category 10 – Processing of Sold Products	0	0
Category 11 – Use of Sold Products	24,974.8	115,183
Category 12 – End-of-Life Treatment of Sold Products	155.6	2
Category 13 – Downstream Leased Assets	33,233	33,035
Category 14 – Franchises	0	0
Category 15 – Investments	0	0
Total Scope 3 Emissions (tCO ₂ e)	1,323,515	1,529,059

ENKA Group Scope 1, Scope 2 and Scope 3 Emissions by Years (tCO₂e)

Greenhouse Gas Emissions (tCO ₂ e)	2022	2023	2024	📍 2025
Scope 1	2,888,653	1,926,462	1,129,174	2,634,965
Scope 2	144,809	135,094	130,357	140,597
Scope 3	2,377,015	1,162,228	1,323,515	1,529,059
Total	5,410,477	3,223,784	2,583,046	4,304,621

📍 Emission Breakdowns in Accordance with ISO 14064 Standard (tonCO₂e)

Company	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6
ENKA İnşaat ve Sanayi A.Ş.	5,202	23,723	19,340	44,130	2,131	-
ENKA Headquarters	102	702	71	-	-	-
Tüpraş İzmit Refinery Maintenance and Repair Works Project	394	-	188	-	-	-
Propylene Splitter Unit Project - İzmit Refinery	307	-	65	5,380	-	-
Propylene Splitter Unit Project - İzmir Refinery	49	-	11	1,101	-	-
SOCAR Electromechanical Works Project	288	-	70	45	-	-
ENKA Russia Branch Office	4,062	23,021	18,934	37,603	2,131	-
Moscow Projects	4,049	16,742	18,268	36,780	-	-
ENKA Invest	13	6,279	666	823	2,131	-
Bechtel Enka UK Ltd.*	26,388	4,729	6,031	10,445	-	-
Bechtel Enka UK Ltd. Serbia Branch	26,388	4,729	6,031	10,445	-	-
Morava Corridor Motorway Project	26,388	4,729	6,031	10,445	-	-
Bechtel Enka UK 2 Ltd.*	19,563	-	91,973	21,489	-	-
Bechtel - ENKA UK Ltd. North Macedonia Branch	19,563	-	91,973	21,489	-	-
North Macedonia Corridors 8 & 10d Motorway Project	19,563	-	91,973	21,489	-	-
Enka UK Construction Ltd.	20	-	4	-	-	-
Hinkley Point C Project	20	-	4	-	-	-
Enka Construction S.A.	6	-	12	7,532	-	-
ENKA Construction S.A. UK Branch	6	-	12	7,532	-	-
Shotton Paper Mill Project	6	-	12	7,532	-	-
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	3,571	132	764	7,410	-	-
Kasktaş Arabia Ltd.	10,771	281	2,359	59,108	-	-
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	974	1,786	11,491	20,219	-	-
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	984	2,123	22,342	41,653	-	-
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	6,454	7,700	14,383	177,108	-	-
Cimtas Ningbo Steel Processing Co., Ltd.	170	3,149	2,971	18,764	-	-
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	411	3,445	12,233	6,910	-	-
Gemlik Deniz Taşımacılık Ltd. Şti.	71	-	15	-	-	-
Gebze Elektrik Üretim Ltd.Şti.	1,178,500	7,069	207,408	20	-	-
İzmir Elektrik Üretim Ltd.Şti.	961,183	8,672	167,957	24	-	-
Adapazarı Elektrik Üretim Ltd.Şti.	402,861	2,753	71,030	9	-	-
Enka Kırklareli Elektrik Üretim A.Ş.	4,779	1,518	1,166	307,769	2	-
Kırklareli Combined Cycle Power Plant Project	4,779	1,518	1,166	307,769	2	-
Moskva Krasnye Holmy LLC (MKH)	569	8,135	863	5	1,342	-
Otel Moskva Krasnye Holmy LLC (OMKH)	459	3,667	393	250	-	-
Mosenka LLC	30	2,143	228	-	640	-
Enka TC LLC	9,041	40,138	5,485	1,645	22,989	-
City Center Investment B.V.	11	17,681	1,884	2	5,507	-
Enkamos Region B.V.	-	1,275	135	460	425	-
ENKA Flex Offices LLC	-	-	-	30	-	-
Enka Pazarlama İhracat İthalat A.Ş.	1,133	457	1,837	11	115,183	-
Entaş Nakliyat ve Turizm A.Ş.	20	23	5	-	-	-
Airenka Hava Taşımacılığı A.Ş.	1,794	-	428	-	-	-
Total	2,634,965	140,597	642,738	724,994	148,220	-
Total (Including flight emissions)	2,634,965	140,597	655,845	724,994	148,220	-

* Since these projects are joint venture projects, 50% of the emission values have been reflected in the ENKA report.

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📍 Location-Based and Market-Based Emissions (tonCO₂e)

Company	Location	Sector	Scope 2	
			Location-Based	Market-Based
ENKA İnşaat ve Sanayi A.Ş.	Türkiye	Engineering and Construcion	23,723	23,723
Bechtel Enka UK Ltd.*	United Kingdom	Engineering and Construcion	4,729	4,729
Bechtel Enka UK 2 Ltd.*	United Kingdom	Engineering and Construcion	0	0
Enka UK Construction Ltd.	United Kingdom	Engineering and Construcion	0	0
Enka Construction S.A.	Switzerland	Engineering and Construcion	78	0
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	Türkiye	Engineering and Construcion	132	132
Kasktaş Arabia Ltd.	Saudi Arabia	Engineering and Construcion	281	281
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	Türkiye	Engineering and Construcion	1,786	1,786
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	Türkiye	Engineering and Construcion	2,123	2,123
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	Türkiye	Engineering and Construcion	7,700	7,700
Cimtas Ningbo Steel Processing Co., Ltd.	China	Engineering and Construcion	3,149	3,149
Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti.	Türkiye	Engineering and Construcion	3,445	3,445
Gemlik Deniz Taşımacılık Ltd. Şti.	Türkiye	Trade	0	0
Gebze Elektrik Üretim Ltd.Şti.	Türkiye	Energy	7,069	7,069
İzmir Elektrik Üretim Ltd.Şti.	Türkiye	Energy	8,672	8,672
Adapazarı Elektrik Üretim Ltd.Şti.	Türkiye	Energy	2,753	2,753
Enka Kırklareli Elektrik Üretim A.Ş.	Türkiye	Energy	1,518	1,518
Moskva Krasnye Holmy LLC (MKH)	Russia	Real Estate	8,135	8,135
Otel MoskvaKrasnye Holmy LLC (OMKH)	Russia	Real Estate	3,667	3,667
Mosenka LLC	Russia	Real Estate	2,143	2,143
Enka TC LLC	Russia	Real Estate	40,138	40,138
City Center Investment B.V.	Russia	Real Estate	17,681	17,681
Enkamos Region B.V.	Russia	Real Estate	1,275	1,275
Enka Pazarlama İhracat İthalat A.Ş.	Türkiye	Trade	457	457
Entaş Nakliyat ve Turizm A.Ş.	Türkiye	Trade	23	23
Airenka Hava Taşımacılığı A.Ş.	Türkiye	Trade	-	-
Total			140,675	140,597

* Since these projects are joint venture projects, 50% of the emission values have been reflected in the ENKA report.

📄 **Annex 12: Energy and Emission Performance of ENKA's UK Operations**
(This section covers ENKA's ongoing Shotton Paper Mill Project and Hinkley Point C Project activities within the borders of the UK.)

	Scope 1 Greenhouse Gas Emissions (tCO ₂ e)		
	ENKA UK Construction Ltd. Hinkley Point C Project	ENKA Construction S.A. Shotton Paper Mill Project	Total
Diesel (stationary sources)	0	0	0
Diesel (mobile sources)	7.71	6.10	13.81
Diesel (mobile sources - offroad)	0	0	0
Gasoline (mobile sources)	8.68	0	8.68
LPG (mobile)	1.84	0	1.84
Natural gas	0	0	0
LPG	1.34	0	1.34
Refrigerant Emissions	0	0.05	0.05
Total	19.57	6.15	25.72
	Scope 2 Greenhouse Gas Emissions (tCO ₂ e)		
	ENKA UK Construction Ltd. Hinkley Point C Project	ENKA Construction S.A. Shotton Paper Mill Project	Total
Purchased Electricity	0	0	0
Purchased Heating	0	0	0
Purchased Steam	0	0	0
Total	0	0	0
Total Scope 1 + 2	19.57	6.15	25.72
	Energy Consumption (kWh)		
	ENKA UK Construction Ltd. Hinkley Point C Project	ENKA Construction S.A. Shotton Paper Mill Project	Total
Fuel Consumption	75,636	22,523	98,159
Purchased Electricity	0	0	0
Electricity Purchased from Renewable Sources	0	442,777	442,777
Steam and Heat	0	0	0
Total	75,636	465,300	540,936
	Energy Consumption (TJ)		
	ENKA UK Construction Ltd. Hinkley Point C Project	ENKA Construction S.A. Shotton Paper Mill Project	Total
Fuel Consumption	0.27	0.08	0.35
Purchased Electricity	0	0	0
Electricity Purchased from Renewable Sources	0	1.59	1.59
Steam and Heat	0	0	0
Total	0.27	1.67	1.94
Energy Intensity (TJ/million USD)	0.003	0.016	0.011
Emission Intensity (tonCO ₂ e/million USD)	0.25	0.06	0.14

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🕒 *Annex 13: Amount of Water Withdrawal and Discharged Water by Source***

Company	Amount of Water Withdrawal by Source					Wasterwater Discharge (m³)	Discharge Point
	Municipal Water (m³)	Surface Water (Sea, River, Lake, etc.) (m³)	Groundwater (m³)	Rain Water (m³)	Reused Water (m³)		
ENKA İnşaat ve Sanayi A.Ş.	227,146	-	11,267	-	-	237,894	
ENKA Headquarters	8,928	-	-	-	-	8,928	Municipal Wastewater Treatment Plant
SOCAR Electromechanical Works Project	779	-	-	-	-	1,100	Municipal Wastewater Treatment Plant
ENKA Russia Branch Office							
ENKA Moscow Projects	158,093	-	11,267	-	-	157,253	Municipal Wastewater Treatment Plant
						11,267	Receiving Body After Treatment
ENKA Invest	59,346	-	-	-	-	59,346	Municipal Wastewater Treatment Plant
Bechtel Enka UK Ltd.							
Bechtel Enka UK Ltd. Serbia Branch							
Morava Corridor Motorway Project	226,275	-	352,398	-	-	226,275	Municipal Wastewater Treatment Plant
Bechtel Enka UK 2 Ltd.							
Bechtel - ENKA UK Ltd. North Macedonia Branch							
Corridors 8 & 10d Motorway Project	26,902	68,023	149,470	-	-	98,058	Receiving Body After Treatment
						1,979	Municipal Wastewater Treatment Plant
Enka Construction S.A.							
ENKA Construction S.A. UK Branch							
Shotton Paper Mill Project	4,453	-	-	-	-	4,453	Municipal Wastewater Treatment Plant
Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.	2,608	-	618	-	-	2,608	Municipal Wastewater Treatment Plant
						618	Receiving Body
Kasktaş Arabia Ltd.	121,391	-	-	-	-	121,391	Receiving Body
Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş.	746	-	27,943	-	-	8,118	Receiving Body After Treatment
Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş.	18,883	-	-	-	-	7,570	Municipal Wastewater Treatment Plant

Company	Amount of Water Withdrawal by Source					Wastewater Discharge (m³)	Discharge Point
	Municipal Water (m³)	Surface Water (Sea, River, Lake, etc.) (m³)	Groundwater (m³)	Rain Water (m³)	Reused Water (m³)		
Cimtas Boru İmalatları ve Tic. Ltd. Şti.	52,472	-	-	473	50	52,472	Municipal Wastewater Treatment Plant
Cimtas Ningbo Steel Processing Co., Ltd.	18,094	-	-	-	-	18,094	Municipal Wastewater Treatment Plant
Çımtaş Hassas İşleme San. ve Tic. Ltd. Şti.	19,902	-	-	1,407	2,935	19,902	Municipal Wastewater Treatment Plant
Gebze Elektrik Üretim Ltd.Şti.	-	-	232,612	-	-	232,612	Municipal Wastewater Treatment Plant
İzmir Elektrik Üretim Ltd.Şti.*	-	11,767,856	21,158	-	-	7,300	Receiving Body After Treatment
						7,842,846	Sea
						35,410	Municipal Wastewater Treatment Plant
Adapazarı Elektrik Üretim Ltd.Şti.	-	-	116,306	-	-	116,306	Municipal Wastewater Treatment Plant
Enka Kırklareli Elektrik Üretim A.Ş.***							
Kırklareli Kombine Çevrim Santrali Projesi	-	-	124,395	-	97,132	2,943	Municipal Wastewater Treatment Plant
Moskva Krasnye Holmy LLC (MKH)	42,889	-	-	-	-	42,889	Municipal Wastewater Treatment Plant
Otel MoskvaKrasnye Holmy LLC (OMKH)	42,106	-	-	-	-	42,106	Municipal Wastewater Treatment Plant
Mosenka LLC	21,545	-	-	-	-	21,545	Municipal Wastewater Treatment Plant
Enka TC LLC	504,374	-	-	61	-	490,975	Municipal Wastewater Treatment Plant
City Center Investment B.V.	169,383	-	-	-	-	169,383	Municipal Wastewater Treatment Plant
Enkamos Region B.V.	15,370	-	-	-	-	15,370	Municipal Wastewater Treatment Plant
Enka Pazarlama İhracat İthalat A.Ş.	8,560	-	357	-	-	8,560	Municipal Wastewater Treatment Plant
Entaş Nakliyat ve Turizm A.Ş.	517	-	-	-	-	517	Municipal Wastewater Treatment Plant
Total	1,523,616	11,835,879	1,036,524	1,941	100,117	9,828,194	

*The water withdrawal source of İzmir Elektrik Üretim Ltd.Şti. is sea.

** Distribution of amount of water withdrawal by source and by discharge point according to water stress regions are not presented in this table, it is available on ENKA's CDP Water Security answers.

*** The amount of water discharged in the Kırklareli 850 MW Natural Gas CCPP Project is the amount sent to the municipality's treatment plant via sewage tanker.

Since the water management of Tüpraş İzmit Refinery Maintenance and Repair Works Project, Propylene Splitter Unit Project - İzmit Refinery, Propylene Splitter Unit Project - İzmit Refinery, Hinkley Point C Project and Kasktaş Arabia Projects is under the responsibility of the customer of the relevant operation, the water amounts are zero.

Since the water withdrawal of Airenka Hava Taşımacılık A.Ş. is reported within the scope of ENKA Headquarters, the water amounts are zero.

Since the water withdrawal of Gemlik Deniz Taşımacılık Ltd. Şti. is reported within the scope of Çımtaş Gemi İnşa Sanayi ve Ticaret A.Ş., the water amounts are zero.

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ENKA Group’s Amount of Water Withdrawal and Discharged Wastewater Over the Years

Year	Municipal Water (m³)	Surface Water (Sea, River, Lake, etc.) (m³)	Groundwater (m³)	Rain Water (m³)	Reused Water (m³)	Total Water Withdrawal (m³)	Wastewater Discharge* (m³)
2025	1,523,616	11,835,879	1,036,524	1,941	100,117	14,397,960	9,828,194
2024	1,406,001	2,262,734	957,564	2,360	48,918	4,677,577	3,199,723
2023	1,411,397	7,346,449	780,794	11,284	74,111	9,624,035	6,423,833
2022	1,341,472	12,257,200	561,282	7,868	138,411	14,306,233	9,461,258
2021	1,469,562	12,837,200	381,785	8,407	94,680	14,791,634	9,501,324

*There is no discharge to groundwater.

Annex 14: Amount of Waste and Disposal Methods

Waste by Type (Tons)

Waste Type	Amount of waste generated	Amount of waste diverted from disposal	Amount of waste directed to disposal
Metal	14,778.7	12,100	2,678.8
Plastics	5,493.2	920.5	4,572.6
Waste electrical and electronic equipments	15.4	15.4	0.1
Waste batteries	24.9	24.9	0
Excavation	681.9	0.5	681.4
Domestic waste	14,461.4	245.7	14,215.7
Paper-cardboard	1,410.4	1,410.4	0
Glass	2,623.5	186.3	2,437.2
Wood	6,079.1	1,171.9	4,907.2
Other	39,292	2,701.9	36,590.1
Total	84,860.5	18,777.4	66,083.1

Amount of Waste Directed to Disposal by Disposal Operation (Tons)

Hazardous Waste	
Incineration (with energy recovery)	156.3
Incineration (without energy recovery)	5.3
Landfilling	44.2
Other	29
Total	234.8
Non-Hazardous Waste	
Incineration (with energy recovery)	529.6
Incineration (without energy recovery)	0
Landfilling	65,318.7
Other	0
Total	65,848.3

Amount of Waste Diverted from Disposal by Recovery Operation (Tons)

Hazardous Waste	
Preperation for reuse	16.6
Recycling	863.2
Other recovery options	0
Total	879.8
Non-Hazardous Waste	
Preperation for reuse	2,442.2
Recycling	15,406.2
Other recovery options	49.2
Total	17,897.6

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Annex 15: GRI Content Index

Statement of use	ENKA İnşaat ve Sanayi A.Ş. has prepared its Sustainability Report for the period January 1, - December 31, 2025 in accordance with the requirements of GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Sector Specific Disclosure: Construction and Real Estate CRE3, CRE6, CRE7

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
General Disclosures		
GRI 2: General Disclosures 2021		
GRI 2: General Disclosures 2021	2-1 Organizational Details	About This Report, p. 7 About ENKA, p. 13-15, 17-18
	2-2 Entitites included in the organization's sustainability reporting	About This Report, p. 7
	2-3 Reporting period, frequency and contact point	About This Report, p. 7
	2-4 Restatements of information	There aren't any restatements regarding the previous reports.
	2-5 External assurance	About This Report, p. 7
	2-6 Activities, value chain and other business relationships	About ENKA, p. 13-15, 17-18 Economic Performance, p. 16 Corporate Governance, p. 25-28 Responsible Supply Chain Management, p. 70-72 Corporate Memberships and Collaborations, p. 47-48
	2-7 Employees	Our People, p. 109-112 Annex 8: Employee Data, p. 232-233
	2-8 Workers who are not employees	Local Employment, p. 93 Annex 8: Employee Data, p. 232-233
	2-9 Governance structure and composition	Corporate Governance, p. 25-28 Sustainability Management at ENKA, p. 37-40
	2-10 Nomination and selection of the highest governance body	Board of Directors, p. 26
	2-11 Chair of the highest governance body	Board of Directors, p. 26
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance, p. 25-28 Sustainability Management at ENKA, p. 37-40
	2-13 Delegation of responsibility for managing impacts	Corporate Governance, p. 25-28 Sustainability Management at ENKA, p. 37-40

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Board of Directors, p. 26 Sustainability Management at ENKA, p. 37-40
	2-15 Conflicts of interest	Board of Directors, p. 26 Ethics and Compliance Program, p. 60
	2-16 Communication of critical concerns	Stakeholder Engagement, p. 45-46 Double Materiality Analysis, p. 49-52 Ethics and Compliance Program, p. 57-64 Environmental and Social Impact Assessment, p. 87-89
	2-17 Collective knowledge of the highest governance body	Board of Directors, p. 26
	2-18 Evaluation of the performance of the highest governance body	Board of Directors, p. 26
	2-19 Remuneration policies	Board of Directors, p. 26 Our People, p. 109-110
	2-20 Process to determine remuneration	Board of Directors, p. 26
	2-21 Annual total compensation ratio	Board of Directors, p. 26
	2-22 Statement on sustainable development strategy	Sustainability Management at ENKA, p. 37-40 Sustainability Strategy, p. 41-44
	2-23 Policy commitments	Board of Directors, p. 26 Sustainability Management at ENKA, p. 37-40 Ethics and Compliance Program, p. 57-64 Our Planet, p. 125-164
	2-24 Embedding policy commitments	Board of Directors, p. 26 Sustainability Management at ENKA, p. 37-40 Ethics and Compliance Program, p. 57-64 Our Planet, p. 125-164
	2-25 Processes to remediate negative impacts	Ethics and Compliance Program, p. 57-64 Human Rights, p. 61-63 Combating Bribery and Corruption, p. 63-64 Control Mechanisms, Risk and Opportunity Management, p.65-69 Environmental and Social Impact Assessment, p. 87-89 Our Planet, p. 125-164
	2-26 Mechanisms for seeking advice and raising concerns	Stakeholder Engagement, p.45-46 Ethics and Compliance Program, p. 57-64
	2-27 Compliance with laws and regulations	Ethics and Compliance Program, p. 57-60 Combating Bribery and Corruption, p. 63-64 Our Planet, p. 125-164
	2-28 Membership associations	Corporate Memberships and Collaborations, p. 47-48 Annex 5: Memberships of ENKA and its Subsidiaries, 172
	2-29 Approach to stakeholder engagement	Stakeholder Engagement, p. 45-46 Double Materiality Analysis, p. 49-52 Annex 4: Stakeholder Communication of ENKA, p. 171
	2-30 Collective bargaining agreements	Human Rights, p. 61-63

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GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
Material Topics 2021		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Stakeholder Engagement, p.45-46 Double Materiality Analysis, p.49-52
	3-2 List of material topics	Double Materiality Analysis, p.49-52
Employee Rights and Employee Satisfaction		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Our People, p. 109-112
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People, p. 109-110
	401-3 Parental leave	During the reporting period, 156 employees were entitled to take parental leave and 149 employees took parental leave. 131 (88%) employees returned to work after parental leave. Of the employees who returned to work after parental leave, 120 (81%) resumed their jobs twelve months later. These numbers may be affected by the completion of projects due to operating in a project-based sector. Both female and male employees are included in the scope.
Product and Service Quality		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Product and Service Quality, p. 73-74
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Health & Safety Impacts of Products and Services, p. 74
Employee Training, Development and Talent Managment		
GRI 3: Material Topics 2021	GRI 3: Material Topics 2021	Double Materiality Analysis, p.49-52 Employee Training and Development, p. 113-114
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Employee Training and Development, p. 113-114
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee Training and Development, p. 113-114
Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Occupational Health and Safety, p. 115-121

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety, p. 115-121
	403-2 Hazard identification, risk assessment, and incident investigation	OHS Management System and Risk Assessments, p. 115-116
	403-3 Occupational health services	Employee Health and Well-Being, p. 119-120
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety Committees, p. 115-116
	403-5 Worker training on occupational health and safety	HSE Trainings, p. 118-119
	403-6 Promotion of worker health	OHS Management System and Risk Assessments, p. 115 Employee Health and Well-Being, p. 119-120
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	OHS Management System and Risk Assessments, p. 115
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety, p. 115 Occupational Health and Safety Committees, p. 115
	403-9 Work-related injuries	OHS Performance, p.121 Annex 9: ENKA's Lost Day and Occupational Incidents Performance, 2025, p. 234
	403-10 Work-related ill health	Annex 9: ENKA's Lost Day and Occupational Incidents Performance, 2025, p. 234
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	HSE Trainings, p. 118-119 Employee Training and Development, p. 113-114
Sector Specific Disclosure: Construction and Real Estate	CRE6	Occupational Health and Safety, p. 115
Economic Performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Economic Performance, p. 16
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Economic Performance, p. 16 Annex 3: ENKA 2025 Financial Indicators, p. 170
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Action, p. 129-142
	201-4 Financial assistance received from government	Economic Performance, p. 16 Annex 3: ENKA 2025 Financial Indicators, p. 170
Customer Satisfaction		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Customer Satisfaction, p. 75
Employee Welfare and Mental Health		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	Our People, p. 109-110
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	OHS Management System and Risk Assessments, p. 115 Employee Health and Well-Being, p. 119-120

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Ethics and Compliance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p. 49-52 Ethics and Compliance Program, p. 57-64
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Combating Bribery and Corruption, p. 63-64
	205-2 Communication and training about anti-corruption policies and procedures	Ethics and Compliance Program, p. 57-60 Combating Bribery and Corruption, p. 63-64
	205-3 Confirmed incidents of corruption and actions taken	Ethics and Compliance Program, p. 60 Combating Bribery and Corruption, p. 63-64 Control Mechanisms, Risk and Opportunity Management, p.65-69
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti competitive behavior, anti-trust, and monopoly practices	Combating Bribery and Corruption, p. 63-64
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights, p. 61-63
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights, p. 61-62 Responsible Supply Chain Management, p. 70-71 Supplier Assessments and Audits, p. 71
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights, p. 61-62 Responsible Supply Chain Management, p. 70-71 Supplier Assessments and Audits, p. 71
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Human Rights, p. 61-62
	412-2 Employee training on human rights policies or procedures	Ethics and Compliance Program, p. 57-60 Human Rights, p. 61-63 Responsible Supply Chain Management, p. 70-72 More on Our Global Sustainability Targets, p. 80
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Ethics and Compliance Program, p. 57-61 Human rights issues are addressed in all projects and investments undertaken by ENKA İnşaat.
GRI 415: Public Policy 2016	415-1 Political contributions	Combating Bribery and Corruption, p. 63-64 ENKA does not provide any direct or indirect financial or in-kind support to any political organization.
Combating Climate Change, Adaptation and Emission Reduction		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Climate Action, p. 129-132

GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Sustainability Strategy, p. 41-44 Control Mechanisms, Risk and Opportunity Management, p. 65-69 Climate Action, p. 129-142
	102-2 Climate change adaptation plan	Sustainability Strategy, p. 41-44 Control Mechanisms, Risk and Opportunity Management, p. 65-69 Climate Action, p. 129-142
	102-3 Just transition	Our People and Society, p. 85-122 Environmental and Social Impact Assessment, p. 87-89 Annex 8: Employee Data, p. 232-234
	102-4 GHG emissions reduction targets and progress	Board of Directors, p. 26 Climate Action, p. 129-142 Our Sustainability Performance, p. 159-162
	102-5 Scope 1 GHG emissions	Greenhouse Gas Emissions, p. 138-139 Annex 11: ENKA Group 2025 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 237-243
	102-6 Scope 2 GHG emissions	Greenhouse Gas Emissions, p. 138-139 Annex 11: ENKA Group 2025 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 237-243
	102-7 Scope 3 GHG emissions	Greenhouse Gas Emissions, p. 138-139 Annex 11: ENKA Group 2025 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 237-243
	102-8 GHG emissions intensity	Greenhouse Gas Emissions, p. 138-139 Annex 11: ENKA Group 2025 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 237-243
	102-9 GHG removals in the value chain	Greenhouse Gas Emissions, p. 138-139 Climate Action, p. 129-142 Our Sustainability Performance, p. 159-162 More on Our Global Sustainability Targets, p. 164
	102-10 Carbon Credits	There are no carbon credits available.
Sector Specific Disclosure: Construction and Real Estate	CRE3	Greenhouse Gas Emissions, p. 138-139 Annex 11: ENKA Group 2025 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p.237-243
GRI 305: Emissions 2016	305-7 NO _x , SO _x and other significant air emissions	Air Emissions, p. 137
Energy Management, Efficiency and Renewable Energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Energy Efficiency and Renewable Energy, p. 135-138
GRI 103: Energy 2025	103-1 Energy policies and commitments	Sustainability Strategy, p. 41-44 Energy Efficiency and Renewable Energy, p. 135-138
	103-2 Energy consumption and self-generation within the organization	Energy Efficiency and Renewable Energy, p. 135-138 Annex 10: Distribution of ENKA's Fuel and Energy Consumption in 2025, p. 235-236
	103-4 Energy intensity	Energy Efficiency and Renewable Energy, p. 135-138
	103-5 Reduction in energy consumption	Climate Action, p. 129-142
Sector Specific Disclosure: Construction and Real Estate	CRE3	Greenhouse Gas Emissions, p. 138-139 Annex 11: ENKA Group 2025 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p.237-243

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GRI Standards	Disclosure	Page Numbers, Explanations and/or Direct Answer
Innovation and R&D Works		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Innovation and R&D, p.77
Diversity, Equal Opportunities and Non-Discrimination		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Our People, p. 109-110
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annex 8: Employee Data, p. 232-234
Risk Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Control Mechanisms, Risk and Opportunity Management, p. 65-69
Information Security & Cybersecurity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Information Security Management System, p. 76
Environment-Friendly Materials, Equipment and Building		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Environment-Friendly Projects, p. 156-158
Contribution to Local Economy and Local Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis, p.49-52 Social Performance, p.85-86
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Our People, p. 109-110 Annex 8: Employee Data, p. 232-234
	202-2 Proportion of senior management hired from the local community	Local Employment, p. 93 Annex 8: Employee Data, p. 232-233
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	303-2 Management of water discharge-related impacts	Water Management, p. 143-146 Annex 13: Amount of Withdrawal and Discharged Water by Source, p. 245-247
	303-3 Water withdrawal	Annex 13: Amount of Withdrawal and Discharged Water by Source, p. 245-247
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	306-2 Management of significant waste-related impacts	Waste Management, Circular Economy and Resource Efficiency, p. 147-151
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Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and	Sustainability Management at ENKA, p. 37-40
	Ethics and Compliance Program, p. 57-64
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Principle 2: Make sure that they are not complicit in human rights abuses.	Sustainability Management at ENKA, p. 37-40
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Labour	
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Sustainability Management at ENKA, p. 37-40
	Ethics and Compliance Program, p. 57-63
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Principle 4: The elimination of all forms of forced and compulsory labour;	Sustainability Management at ENKA, p. 37-40
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Principle 5: The effective abolition of child labour; and	Sustainability Management at ENKA, p. 37-40
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Principle 7: Businesses should support a precautionary approach to environmental challenges;	Sustainability Management at ENKA, p. 37-40
	Corporate Memberships and Collaborations, p. 47-48
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Principle 8: Undertake initiatives to promote greater environmental responsibility; and	Sustainability Management at ENKA, p. 37-40
	Corporate Memberships and Collaborations, p. 47-48
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Principle 9: Encourage the development and diffusion of environmentally friendly technologies.	Sustainability Management at ENKA, p. 37-40
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Anti-Corruption	
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	Sustainability Management at ENKA, p. 37-40
	Ethics and Compliance Program, p. 57-64
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Topic	Metric	Code	Disclosure Location (Report Section or Other Sources)
Greenhouse Gas Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions, (2) emissions - limiting regulations and (3) percentage covered under emissions reporting regulations	IF-EU-110a.1	Greenhouse Gas Emissions, p. 138-139 Annex 11: ENKA Group 2025 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 237-243
	Greenhouse gas (GHG) emissions associated with power deliveries	IF-EU-110a.2	Annex 11: ENKA Group 2025 Scope-1, Scope-2 and Scope-3 Emissions and Intensities, p. 237-243
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	IF-EU-110a.3	Our Planet, p. 125-142 Our Sustainability Performance, p. 159-162
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	IF-EU-120a.1	Air Emissions, p. 139
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with high or extremely high baseline water stress	IF-EU-140a.1	Annex 13: Amount of Withdrawal and Discharged Water by Source, p. 245-247
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	IF-EU-140a.2	Our Planet, p. 125-127
	Description of water management risks and discussion of strategies and practices to mitigate those risks	IF-EU-140a.3	Water Management, p. 143-146 Annex 6: Sustainability and Climate Change Risks and Opportunities, p. 173-231
Coal Ash Management	(1) Amount of coal combustion products (CCPs) generated, (2) percentage recycled	IF-EU-150a.1	Not applicable
	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	IF-EU-150a.3	Not applicable
Energy Affordability	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	IF-EU-240a.1	Not applicable (ENKA is not a direct distributor)
	(1) Number of residential customer electric disconnections for non-payment, (2) percentage reconnected within 30 days	IF-EU-240a.3	Not applicable (ENKA is not a direct distributor)
	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	IF-EU-240a.4	Not applicable (ENKA is not a direct distributor)
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	IF-EU-320a.1	Annex 9: ENKA's Lost Day And Occupational Incidents Performance, 2025, p.234

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Topic	Metric	Code	Disclosure Location (Report Section or Other Sources)
End-Use Efficiency & Demand	Percentage of electric load served by smart grid technology	IF-EU-420a.2	Not applicable (ENKA is not a direct distributor)
	Customer electricity savings from efficiency measures, by market	IF-EU-420a.3	Not applicable (ENKA is not a direct distributor)
Nuclear Safety & Emergency Management	Total number of nuclear power units, broken down by results of most recent independent safety review	IF-EU-540a.1	Not applicable, ENKA is not a nuclear power unit operator
	Description of efforts to manage nuclear safety and emergency preparedness	IF-EU-540a.2	Not applicable, ENKA is not a nuclear power unit operator
Grid Resiliency	Number of incidents of non-compliance with physical or cybersecurity standards or regulations	IF-EU-550a.1	Ethics and Compliance Program, p. 57-64
	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	IF-EU-550a.2	Not applicable (ENKA is not a direct distributor)
Activity Metric		Code	Disclosure Location (Report Section or Other Sources)
Number of: (1) residential, (2) commercial, and (3) industrial customers served		IF-EU-000.A	Not applicable (ENKA is not a direct distributor)
Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers		IF-EU-000.B	Not applicable (ENKA is not a direct distributor)
Length of transmission and distribution lines		IF-EU-000.C	Not applicable (ENKA is not a direct distributor)
Total electricity generated, percentage by major energy source, percentage in regulated markets		IF-EU-000.D	Annex 10: Distribution of ENKA's Fuel and Energy Consumption in 2025, p. 235-236
Total wholesale electricity purchased		IF-EU-000.E	Annex 10: Distribution of ENKA's Fuel and Energy Consumption in 2025, p. 235-236

ENKA İNŞAAT VE SANAYİ A.Ş.

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