ENKA İNŞAAT VE SANAYİ A.Ş.

CDP Corporate Questionnaire 2026

Word version

Important: this export excludes unanswered questions
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08/05/2026, 03:45 pm

Contents

C1. Introduction 9

(1.1) In which language are you submitting your response? 9

(1.2) Select the currency used for all financial information disclosed throughout your response. 9

(1.3) Provide an overview and introduction to your organization. 9

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years. 10

(1.4.1) What is your organization's annual revenue for the reporting period? 10

(1.5) Provide details on your reporting boundary. 11

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)? 11

(1.7) Select the countries/areas in which you operate. 13

(1.15) Which real estate and/or construction activities does your organization engage in? 13

(1.22) Provide details on the commodities that you produce and/or source. 13

(1.24) Has your organization mapped its value chain? 15

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of? 16

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)? 16

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities 18

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities? 18

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts? 19

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities? 20

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities. 20

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed? 26

(2.3) Have you identified priority locations across your value chain? 26

(2.4) How does your organization define substantive effects on your organization? 27

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health? 30

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities. 30

C3. Disclosure of risks and opportunities 32

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future? 32

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future. 33

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks. 107

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent? 110

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations? 117

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)? 118

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by? 118

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future? 119

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future. 119

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities. 159

C4. Governance 161

(4.1) Does your organization have a board of directors or an equivalent governing body? 161

(4.1.1) Is there board-level oversight of environmental issues within your organization? 162

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues. 162

(4.2) Does your organization's board have competency on environmental issues? 169

(4.3) Is there management-level responsibility for environmental issues within your organization? 171

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals). 171

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets? 198

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals). 199

(4.6) Does your organization have an environmental policy that addresses environmental issues? 205

(4.6.1) Provide details of your environmental policies. 205

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives? 212

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment? 213

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year? 214

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year. 216

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response? 218

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication. 218

C5. Business strategy 224

(5.1) Does your organization use scenario analysis to identify environmental outcomes? 224

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis. 225

(5.1.2) Provide details of the outcomes of your organization's scenario analysis. 240

(5.2) Does your organization's strategy include a climate transition plan? 242

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning? 245

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy. 246

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning. 250

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition? 256

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities? 257

(5.5.6) Provide details of your organization's investments in low-carbon R&D for real estate and construction activities over the last three years. 257

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year? 260

(5.10) Does your organization use an internal price on environmental externalities? 260

(5.11) Do you engage with your value chain on environmental issues? 262

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment? 264

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues? 266

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process? 268

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place. 270

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues. 281

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain. 293

C6. Environmental performance - Consolidation approach 297

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data. 297

C7. Environmental performance - Climate change 301

(7.1) Is this your first year of reporting emissions data to CDP? 301

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data? 301

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year? 301

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions. 302

(7.3) Describe your organization's approach to reporting Scope 2 emissions. 302

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data? 302

(7.5) Provide your base year and base year emissions. 303

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e? 311

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e? 311

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions. 314

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years. 324

(7.9) Indicate the verification/assurance status that applies to your reported emissions. 335

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements. 336

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements. 337

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements. 340

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year? 341

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year. 341

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure? 348

(7.12) Does your organization have significant land sector activities in its operations or value chain? 348

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years? 348

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type? 349
(7.15.1) Break down your total gross global Scope 1 and Scope 2 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP). 349
(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area. 351
(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide. 354
(7.17.1) Break down your total gross global Scope 1 emissions by business division. 354
(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide. 354
(7.20.1) Break down your total gross global Scope 2 emissions by business division. 354
(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response. 355
(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response? 356
(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary. 356
(7.29) What percentage of your total operational spend in the reporting year was on energy? 380
(7.30) Select which energy-related activities your organization has undertaken. 380
(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh. 381
(7.30.6) Select the applications of your organization’s consumption of fuel. 383
(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type. 384
(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year. 388
(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year. 390
(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year. 395
(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations. 396
(7.52) Provide any additional climate-related metrics relevant to your business. 397
(7.53) Did you have an emissions target that was active in the reporting year? 401
(7.53.1) Provide details of your absolute emissions targets and progress made against those targets. 401
(7.53.2) Provide details of your emissions intensity targets and progress made against those targets. 409
(7.54) Did you have any other climate-related targets that were active in the reporting year? 416
(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production. 416
(7.54.3) Provide details of your net-zero target(s). 419
(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases. 421

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings. 422
(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below. 422
(7.55.3) What methods do you use to drive investment in emissions reduction activities? 428
(7.72) Does your organization assess the life cycle emissions of new construction or major renovation projects? 430
(7.72.1) Provide details of how your organization assesses the life cycle emissions of new construction or major renovation projects. 431
(7.72.2) Can you provide embodied carbon emissions data for any of your organization's new construction or major renovation projects completed in the last three years? 432
(7.74) Do you classify any of your existing goods and/or services as low-carbon products? 432
(7.74.1) Provide details of your products and/or services that you classify as low-carbon products. 432
(7.77) Did your organization complete new construction or major renovations projects designed as net zero carbon in the last three years? 436
(7.78) Explain your organization's plan to manage, develop or construct net zero carbon buildings, or explain why you do not plan to do so. 436
(7.79) Has your organization retired any project-based carbon credits within the reporting year? 437

C8. Environmental performance - Forests 438

(8.1) Are there any exclusions from your disclosure of forests-related data? 438
(8.1.1) Provide details on these exclusions. 438
(8.2) Provide a breakdown of your disclosure volume per commodity. 439
(8.5) Provide details on the origins of your sourced volumes. 440
(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year? 442
(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used. 444
(8.8.1) Provide details of the point to which your organization can trace its sourced volumes. 444
(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities 445
(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities. 446
(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes. 446
(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details. 447
(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals? 447
(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains? 448

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection? 448

C9. Environmental performance - Water security 449

(9.1) Are there any exclusions from your disclosure of water-related data? 449

(9.1.1) Provide details on these exclusions. 449

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored? 450

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change? 458

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change. 461

(9.2.7) Provide total water withdrawal data by source. 462

(9.2.8) Provide total water discharge data by destination. 466

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment. 469

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year. 472

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities? 473

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year. 474

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified? 561

(9.5) Provide a figure for your organization's total water withdrawal efficiency. 563

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority? 564

(9.14) Do you classify any of your current products and/or services as low water impact? 564

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories. 565

(9.15.1) Provide details of your water-related targets and the progress made. 567

C10. Environmental performance - Plastics 575

(10.1) Do you have plastics-related targets? 575

(10.1.1) Provide details of your plastics-related targets. 575

(10.2) Indicate whether your organization engages in the following activities. 577

C11. Environmental performance - Biodiversity 580

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments? 580

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities? 580
(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year? 581
(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity. 583

C13. Further information & sign off 586

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party? 586
(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used? 586
(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored. 588
(13.3) Provide the following information for the person that has signed off (approved) your CDP response. 589
(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins. 589

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ USD

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:
☑ Publicly traded organization

(1.3.3) Description of organization

ENKA İnşaat ve Sanayi A.Ş., a company with its headquarters in İstanbul, Türkiye (Turkey), provides services in the following areas through its affiliated companies, foreign enterprise branches and jointly controlled entities: • Engineering and Construction • Power Generation • Real Estate • Trade, • Data Centers. Founded in 1957, ENKA İnşaat ve Sanayi A.Ş. (ENKA) provides comprehensive services including design and engineering, procurement, construction, commissioning, operation, maintenance, and project management stages of all kinds of construction projects. 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. In the energy sector of its operations, ENKA owns and operates 3 natural gas combined cycle power plants in Türkiye. In 2025, the ENKA power plants generated circa 6.8 billion kilowatt-hours of electricity, contributing to a cumulative total of over 474.6 billion kilowatt-hours throughout their operational history. With an annual production capacity of 32 billion kilowatt-hours, these power plants have the potential to fulfill 10% of Türkiye's total energy consumption. ENKA designed, developed and now operates 1.35 million m² of real estate assets, including A-class offices occupied by dozens of international tenants, shopping malls, a 5 star luxury hotel.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2025

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☑ 5 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☑ 5 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☑ 5 years

[Fixed row]

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

3966305377

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

TREENKA00011

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

ENKAI

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ China

☑ Serbia

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(1.15) Which real estate and/or construction activities does your organization engage in?

Select all that apply

☑ New construction or major renovation of buildings

☑ Buildings management

(1.22) Provide details on the commodities that you produce and/or source.

Timber products

(1.22.1) Produced and/or sourced

Select from:

☑ Sourced

(1.22.2) Commodity value chain stage

Select all that apply

☑ Processing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

☑ No, the total volume is unknown

(1.22.12) Form of commodity

Select all that apply

☑ Boards, plywood, engineered wood

☑ Paper

☑ Secondary packaging

(1.22.13) % of procurement spend

Select from:

☑ 1-5%

(1.22.14) % of revenue dependent on commodity

Select from:

☑ Less than 1%

(1.22.15) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

☑ Yes, disclosing

(1.22.16) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ No

(1.22.20) Please explain

We only source timber products for specific purposes in the construction services, such as plywood for formworks. We are not procuring any raw material and we are sourcing from licensed formwork companies.
[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ Tier 2 suppliers

(1.24.6) Smallholder inclusion in mapping

Select from:

☑ Smallholders not relevant, and not included

(1.24.7) Description of mapping process and coverage

The mapping basically covers ENKA's suppliers and subcontractors. ENKA has a vendor network called ENKA Global Vendor Network (EGVN). EGVN is the portal where the suppliers and subcontractors are registered, their location information and previous experience is recorded. This portal also serves to record the performance and pre-qualification data of the suppliers and subcontractors in terms of environment, climate, water, waste, carbon emissions management, etc. ENKA uses EGVN to map and track the suppliers and subcontractors in its network.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: ☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	*Select all that apply* ☑ Upstream value chain

[Fixed row]

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

☑ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

☑ Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☑ 1-25%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

☑ All supplier tiers known have been mapped for this sourced commodity

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Our short-term horizon of 0–2 years is directly integrated into our annual strategic planning and financial decision-making processes. Business lines such as construction and power generation are highly sensitive to extreme weather events and operational disruptions. As such, short-term climate-related risks (e.g., heatwaves, heavy rainfall, supply chain delays) are evaluated during project-level risk assessments and considered in budgeting, scheduling, and contingency planning. This time frame also informs decisions on operational efficiency measures, resource allocation, and the implementation of near-term resilience strategies.

Medium-term

(2.1.1) From (years)

2

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Our medium-term horizon of 2–5 years is integrated into ENKA's strategic planning for investment decisions, business development, and asset lifecycle planning. In this time frame, we assess evolving regulatory frameworks, climate policies, and scenario analyses that may impact our core activities such as power generation, water withdrawal for cooling systems, and the manufacturing of wind turbine towers. These considerations influence the prioritization of R&D investments, site selection, permitting strategies, and compliance planning. Financially, this horizon aligns with medium-term ROI evaluations and resource planning for low-carbon and climate-resilient infrastructure.

Long-term

(2.1.1) From (years)

5

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Our long-term horizon of 5+ years is aligned with ENKA's strategic vision and capital investment planning. Investment decisions related to improving efficiency in natural gas power plants, expanding wind turbine tower production capacity, developing renewable energy generation projects, and adopting green building standards are all evaluated within this timeframe due to their long lead times, high capital requirements, and extended return periods. These initiatives are integrated into long-term financial planning models and scenario analyses. Additionally, they serve as pathways for business model transformation and the development of new business lines aligned with the low-carbon transition
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

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

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

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

(2.2.2.11) Location-specificity used

Select all that apply

☑ Not location specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ WRI Aqueduct

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ Enterprise Risk Management

☑ ISO 31000 Risk Management

International methodologies and standards

☑ Environmental Impact Assessment

☑ IPCC Climate Change Projections
☑ ISO 14001 Environmental Management Systems

Databases
☑ Regional government databases, please specify

Other
☑ Desk-based research
☑ Internal company methods
☑ Materiality assessment
☑ Partner and stakeholder consultation/analysis
☑ Scenario analysis

(2.2.2.15) Risk types and criteria considered

Acute physical
☑ Drought
☑ Heat wave
☑ Cold wave/frost
☑ Cyclone, hurricane, typhoon
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Storm (including blizzards, dust, and sandstorms)
☑ Other acute physical risk, please specify **:Pollution incident**

Chronic physical
☑ Heat stress
☑ Soil erosion
☑ Water stress
☑ Groundwater depletion
☑ Declining water quality
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)
☑ Increased levels of environmental pollutants in freshwater or marine bodies
☑ Temperature variability
☑ Poorly managed sanitation
☑ Rationing of municipal water supply
☑ Water quality at a basin/catchment level
☑ Increased severity of extreme weather events

Policy

☑ Carbon pricing mechanisms
☑ Increased pricing of water
☑ Changes to national legislation
☑ Regulation of discharge quality/volumes
☑ Poor coordination between regulatory bodies
☑ Statutory water withdrawal limits/changes to water allocation
☑ Poor enforcement of environmental regulation
☑ Increased difficulty in obtaining operations permits
☑ Changes to international law and bilateral agreements
☑ Lack of mature certification and sustainability standards
☑ Increased difficulty in obtaining water withdrawals permits

Market

☑ Changing customer behavior
☑ Inadequate access to water, sanitation, and hygiene services (WASH)
☑ Lack of availability and/or increased cost of certified sustainable material

Reputation

☑ Impact on human health
☑ Increased concern and/or negative feedback from partners and stakeholders
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g., GHG emissions, deforestation & conversion, water stress, excessive bycatch)

Technology

☑ Dependency on water-intensive energy sources
☑ Transition to lower emissions technology and products
☑ Transition to water efficient and low water intensity technologies and products
☑ Transition to water intensive, low carbon energy sources

Liability

☑ Exposure to sanctions and litigation
☑ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Regulators
☑ Local communities
☑ Other water users at the basin/catchment level

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

Select from:

☑ No

(2.2.2.18) Further details of process

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. Accordingly, risk management at the company is headed by the Board of Directors and 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 (incl. customers, local communities, employees, NGOs, suppliers, subcontractors, etc.), and ensuring that the necessary actions are taken to eliminate, mitigate or control these identified risks. All these risk-related processes, the risk management structure and methods also apply to identification and analysis of risks related to sustainability, water 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. 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, climate and water issues, risks and opportunities, impact and dependencies 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 Risk 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.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

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 results of the risk assessments and the sustainability materiality analyses, which also covers issues related to climate change, are compared once every two years, and additional controls are defined for overlapping risks, which are then regularly monitored at more frequent intervals. Results of impact assessments and dependencies are both considered during the materiality assessment and risk assessment processes. In addition to the corporate mechanisms and procedures that have been adopted to identify, monitor and eliminate risks, ENKA's risk management mechanisms are supplemented in the fields of sustainability, ethics and compliance, human rights, combating corruption, environment, energy management and climate change by international commitments and guidelines such as the UN Global Compact, and the Recommendations of the Financial Stability Board's (FSB) Task Force on Climate-related Financial Disclosures (TCFD) – which are also taken into consideration in the context of compliance with the IFRS S1 and S2 standards – as well as the ISO 9001, ISO 27001, ISO 14001 and ISO 45001 integrated management standards which ENKA follows and for which it is audited and certified. In addition, ENKA's risk management is also supplemented with the outputs of impact assessments of its operations. Also, ENKA's risk management follows good practices such as the ISO 31000 Risk Management Standard and the COSO Enterprise Risk Management Integrated Framework. 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.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we are currently in the process of identifying priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

Initially, desktop study is performed for data gathering and identifying the relevant stakeholders. The stakeholder groups are employees from various departments within ENKA and also external stakeholders such as NGOs, local communities and subject matter experts. Data regarding the project locations are gathered and assessed to understand the impact factors and risks / opportunities. The criteria that are used are: areas important for biodiversity, areas of limited water availability, flood zones, poor water quality, locations with substantive dependencies, impacts and /or risks / opportunities relating to water and biodiversity. Scores are assigned to each criterion based on its weighting. The results are reviewed by the environmental teams of each project and reported back to headquarters. Finalized results are considered during materiality process, risk management process and strategy updates. The results are reviewed annually.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we do not have a list/geospatial map of priority locations

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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. 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. Financial Impact: Any impact resulting in more than 0.5% increase in CAPEX or causing more than 0.5% decrease in revenues is classified as substantive financial impact. Strategic Impact: Any impact on business, which may result in 1 day or longer disruption, or those that may constitute safety risk are further considered as substantive strategic impacts. Impact on business due to changing customer behavior, extreme climate events such as flood, regulations, and stakeholder concerns and their probability, frequency, and impact are considered when classifying an impact whether it may be substantive or not.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

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 and opportunity management is a part of all ENKA's processes and activities; all the units and departments of the company contribute to risk and opportunity management, and a risk-based thinking approach is promoted by ENKA's senior management. Risks and opportunities 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 and opportunities with the highest risk scores, responsible managers are appointed at company and/or group levels. The identified risks are categorized, in accordance with possibly factors. Financial Impact: Any impact resulting in an opportunity that creates more than 0.5% increase in revenues is classified as substantive financial impact.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

	Identification and classification of potential water pollutants	Details of policies and processes in place to identify and classify potential water pollutants
	Select from: ☑ Yes, we identify and classify our potential water pollutants	*We perform wastewater analyses at our project locations and assess the results by comparing with local regulations and ENKA standards and procedures.*

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

The pollutant loads in the wastewater generated by ENKA's operations in 2025 are analyzed and presented in annual sustainability reports. Accordingly, Chemical Oxygen Demand (COD) was 419 tons/year, Biochemical Oxygen Demand (BOD) was 185 tons/year and Total Suspended Solids (TSS) was 188 tons/year.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Improving wastewater treatment processes/capacity

☑ Water recycling

☑ Reduction or phase out of hazardous substances

☑ Requirement for suppliers to comply with regulatory requirements

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

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

ENKA conducts regular inspections, tests and system audits to ensure regulatory compliance and also compliance with ENKA internal procedures and standards. These procedures and standards include several industrial best practices that are accepted internationally.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Forests

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

In our 2025 risk assessment, plastics were evaluated as a potential risk area; however, no substantive risk to our organization was identified.
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China
☑ Serbia
☑ Germany
☑ Türkiye
☑ Saudi Arabia
☑ United Kingdom
☑ Russian Federation
☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term
☑ Medium-term
☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, increased rainfall and flood events are expected to raise operating costs (dewatering, rework, equipment downtime, repairs) and cause project delays, negatively affecting financial performance and leading to unplanned cash outflows for remediation. In the medium-term, recurring exposure to geotechnical instability may increase capital expenditure for drainage systems, foundation reinforcement and site resilience, along with higher insurance costs, further pressuring financial performance and increasing provisions affecting financial position. In the long-term, sustained climate-related disruptions may require structurally higher costs for climate-resilient design and construction standards, potentially impairing financial position through asset damage and reducing competitiveness, while cash flows may become more volatile due to the increasing frequency of extreme weather events.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

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

5000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

5000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

15000000

(3.1.1.28) Explanation of cost calculation

Costs include implementation of flood risk assessments and rainfall modelling integrated 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.

(3.1.1.29) Description of response

ENKA integrates flood risk assessments and rainfall modelling 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.

Forests

(3.1.1.1) Risk identifier

Select from:

☑ Risk19

(3.1.1.2) Commodity

Not applicable

☑ Not applicable

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Non-compliance with regulation and legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Iraq

☑ Serbia

☑ Germany

☑ Türkiye

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, biodiversity loss and ecosystem sensitivity constraints—such as restricted working periods during nesting or migration seasons—may result in schedule delays and additional mitigation costs, including ecological fencing, habitat restoration and monitoring measures, negatively affecting financial performance and resulting in unplanned cash outflows related to permitting delays and route modification requirements. In the long-term, recurring intersections with protected habitats or sensitive ecosystems may lead to structurally higher compliance and mitigation costs, work stoppages, and redesign requirements across project sites, adversely affecting financial performance and financial position through potential delay penalties linked to missed milestones. Cash flows may also become more volatile due to the unpredictable nature and timing of biodiversity-related permitting and schedule constraints.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

1000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

0

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

900000

(3.1.1.28) Explanation of cost calculation

Costs include biodiversity baseline assessments, habitat mapping studies, species protection plans, restricted working period management, noise and vibration control, sediment barriers, ecological fencing, protection of riparian areas, subcontractor training, and integration of biodiversity performance indicators into construction phase management.

(3.1.1.29) Description of response

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.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk17

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Groundwater depletion

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Iraq

☑ Serbia

☑ Türkiye

☑ Russian Federation

☑ Republic of North Macedonia

☑ Saudi Arabia

☑ United Kingdom

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ All river basins within selected countries/areas

(3.1.1.9) Organization-specific description of risk

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. This risk also relevant to the downstream and upstream value chain.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, water scarcity and cooling water constraints may result in reduced turbine efficiency, increased auxiliary energy consumption, and higher water procurement costs via tanker for construction sites, negatively affecting financial performance and resulting in unplanned cash outflows related to alternative water supply and schedule delays. In the medium-term, tightening water management regulations and permit restrictions may require additional investment in monitoring and treatment infrastructure, increasing capital expenditure and operating costs across power plants, real estate and data center assets, further pressuring financial performance through compliance-related expenses and permitting delays. In the long-term, deteriorating hydrological conditions and increasing regional water scarcity may lead to structurally higher costs and constrained generation capacity, adversely affecting financial performance and financial position through reduced operational efficiency and potential reputational impacts. Cash flows may also become more volatile due to the increasing unpredictability of water availability and associated regulatory scrutiny.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

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

1000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

1000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

500000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1200000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

5000000

(3.1.1.28) Explanation of cost calculation

Costs include meter upgrades, leak detection systems, closed-loop cooling practices, reuse of treated water, strengthening of drainage systems, enhancement of erosion control structures at construction projects, and monitoring activities to ensure compliance with wastewater regulations.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Technology

☑ Transition to lower emissions technology and products

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, delayed adoption of low-carbon technologies may increase operating costs (fuel, maintenance, lifecycle emissions) and limit access to transition-aligned financing, negatively affecting financial performance and requiring additional capital expenditure for equipment and process upgrades. In the long-term, continued reliance on diesel-intensive and conventional technologies may result in structurally higher cost exposure, reduced competitiveness in tenders requiring green procurement compliance, and potential loss of business opportunities, adversely affecting financial performance and financial position, while cash flows may be pressured by rising compliance-related capital requirements and constrained financing access.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

5000000

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

15000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

30000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

25000000

(3.1.1.28) Explanation of cost calculation

Costs cover 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 included.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Other market risk, please specify :Increasing renewable electricity procurement obligations and I-REC/REGO requirements

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ Germany

☑ Türkiye

☑ United Kingdom

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, rising renewable electricity obligations and I-REC/REGO procurement requirements may increase operating costs through higher renewable electricity procurement expenses and price volatility linked to energy purchase agreements, negatively affecting financial performance, while stricter reporting

requirements may increase administrative and compliance-related cash outflows. In the long-term, inability to secure adequate low-carbon electricity supply may weaken ENKA's competitiveness in EPC tenders and alignment with customer decarbonization commitments, potentially resulting in lost business opportunities and reduced revenues, adversely affecting financial performance and financial position, while sustained exposure to energy price volatility and regulatory pressure may increase cash flow unpredictability.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

5000000

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

15000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

15000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

25000000

(3.1.1.25) Explanation of financial effect figure

The assessment considers long-term electricity price trends, potential downtime costs and the impact of possible work package losses.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

15000000

(3.1.1.28) Explanation of cost calculation

Costs include 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.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Changing temperature (air, freshwater, marine water)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Iraq
☑ China
☑ Serbia
☑ Germany
☑ Türkiye
☑ Saudi Arabia
☑ United Kingdom
☑ Russian Federation
☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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. This risk is also relevant to the upstream value chain operations.

(3.1.1.11) Primary financial effect of the risk

Select from:
☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply
☑ Medium-term
☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:
☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, increasing extreme heat events are expected to raise operating costs through reduced labor productivity, overtime and shift re-planning expenses, additional occupational health and safety measures, and higher auxiliary energy consumption and HVAC demand across real estate, data center and energy generation assets. Equipment wear and unplanned downtime in construction and manufacturing operations may further increase maintenance costs, negatively affecting financial performance, while heat-related disruptions may result in additional cash outflows for cooling infrastructure and incident-related expenses. In the long-term, sustained increases in extreme heat and wildfire risk may lead to structurally higher operating and maintenance costs, reduced energy efficiency, and recurring capacity constraints across construction, aviation, energy generation and real estate assets. This may adversely affect financial performance through sustained cost inflation and productivity losses, while financial position could be impacted by increased capital requirements for cooling infrastructure upgrades and potential asset damage from wildfire events. Cash flows may also experience greater volatility due to the unpredictable frequency and severity of extreme heat and wildfire occurrences.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:
☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

15000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

15000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

25000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Amend the Business Continuity Plan

(3.1.1.27) Cost of response to risk

5000000

(3.1.1.28) Explanation of cost calculation

Costs cover integration of heat stress risks into project, operational, and facility risk assessments; adjustment of working hours, rest periods, site layouts, accommodation standards; strengthened OHS procedures, targeted training, protective equipment, and continuous environmental monitoring at sites; emergency preparedness, medical support, and on-site OHS supervision during extreme heat periods.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk5

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Changing customer behavior

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, growing customer preference for low-carbon construction, low-emission manufacturing and recycled-content materials may result in lower technical evaluation scores and tender disadvantages for carbon-intensive activities, negatively affecting financial performance through potential loss of work packages and reduced revenue opportunities. Equipment retrofitting needs and material substitutions required to align with transition criteria may also increase capital expenditure and cash outflows. In the long-term, continued failure to align with EU Green Deal objectives, national net-zero frameworks and sectoral decarbonization roadmaps may lead to structurally higher capital costs, reduced market access and weakened competitiveness in EPC tenders, adversely affecting financial performance and financial position. In more severe cases, non-alignment with transition requirements may result in operational stoppage costs, further impacting cash flows and increasing their volatility.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

15000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

15000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

25000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Implementation of environmental best practices in direct operations

(3.1.1.27) Cost of response to risk

4500000

(3.1.1.28) Explanation of cost calculation

Costs cover fuel and equipment efficiency optimization, increased use of low-emission concrete, asphalt, and steel materials, energy efficiency measures at facilities, renewable energy procurement, and compliance with evolving reporting standards and regulatory requirements.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk6

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Cold wave/frost

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, increasing cold periods and freeze-thaw variability are expected to raise operating costs through higher energy consumption for heating, winterization and insulation requirements, cold-weather PPE needs, and reduced workforce productivity due to limited workable hours. Potential rework related to concrete, welding and coating works exposed to freeze conditions may further increase costs, negatively affecting financial performance, while standby and waiting costs may result in additional cash outflows. In the long-term, recurring cold-related disruptions may lead to structurally higher maintenance and energy costs across construction and power generation assets, including increased auxiliary heating loads and reduced thermal efficiency. This may adversely affect financial performance through sustained cost increases and extended operational downtime, while financial position could be impacted by material integrity issues and equipment failure risks. Cash flows may also face greater volatility due to the unpredictable severity of freeze-thaw conditions.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

5000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Amend the Business Continuity Plan

(3.1.1.27) Cost of response to risk

5000000

(3.1.1.28) Explanation of cost calculation

Costs include integration of cold weather conditions and freeze–thaw cycles into project planning, work sequencing, and construction methodologies; controlled concrete curing systems, thermal blankets, curing tents, temporary protective structures, insulated formwork systems, and cold-weather material specifications; anti-icing systems and preheating procedures for equipment at facilities.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk7

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Heavy precipitation (rain, hail, snow/ice)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ Serbia

☑ Germany

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

☑ Türkiye

☑ Saudi Arabia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, hydrological instability, erosion and flooding risks may disrupt construction planning, access roads and critical path activities, increasing operating costs through flood-related downtime, emergency response measures and equipment damage, while negatively affecting financial performance and resulting in unplanned cash outflows for remediation and auxiliary power requirements. In the medium-term, recurring sedimentation, drainage and slope stability issues may require additional erosion control measures and redesign works, increasing capital expenditure and potentially triggering regulatory non-compliance costs or work stoppages, further pressuring financial performance and increasing provisions affecting financial position. In the long-term, persistent hydrological instability may lead to structurally higher costs for slope stabilization, drainage infrastructure and flood risk mitigation across project sites, adversely affecting financial position through potential asset damage and redesign requirements, while cash flows may become more volatile due to the increasing unpredictability of extreme weather and hydrological events.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

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

3000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

1000000

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

5000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

5000000

(3.1.1.28) Explanation of cost calculation

Costs cover comprehensive hydrological studies, flood risk assessments, stormwater management plans, erosion control designs, advanced site grading, temporary drainage channels, increased stormwater pumping capacity, and slope stabilization measures. Early warning systems and climate- and weather-adaptive planning costs are included.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk8

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Changing temperature (air, freshwater, marine water)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Russian Federation

☑ Türkiye

☑ United Kingdom

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, increasing temperature variability and more intense heatwaves and cold events are expected to raise operating costs through higher electricity and fuel expenditures for heating and cooling, increased cooling water consumption, and more frequent HVAC maintenance cycles across real estate, energy production and data center assets, negatively affecting financial performance. In the long-term, sustained pressure on HVAC systems may accelerate component wear and shorten equipment economic life, requiring higher capital expenditure for accelerated replacement needs, while energy losses due to inefficiencies and freeze-related degradation may result in a structurally higher cost profile. This may adversely affect financial performance through sustained cost increases and financial position through elevated asset replacement requirements, while cash flows may face greater volatility due to rising energy intensity and maintenance needs across ENKA's asset portfolio.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

500000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

0

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Improve maintenance of infrastructure

(3.1.1.27) Cost of response to risk

2000000

(3.1.1.28) Explanation of cost calculation

Costs cover 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.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk9

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, the strengthening of carbon pricing mechanisms across ENKA's operating geographies—including Türkiye's ETS, EU CBAM obligations, UK ETS expansion and China ETS-related electricity costs—is expected to increase operating costs through rising carbon cost pass-throughs on electricity and natural gas consumption, higher procurement costs for high-embedded-carbon inputs, and CBAM reporting and verification expenses, negatively affecting financial performance. In the long-term, continued expansion and tightening of carbon pricing mechanisms may lead to structurally higher fuel-related carbon costs and export-related cost burdens, adversely affecting financial performance and weakening competitiveness in carbon-intensive markets. This may further impact financial position through sustained cost inflation, while cash flows may face increased volatility and pressure due to rising and increasingly unpredictable carbon compliance costs.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

5000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Improve monitoring of direct operations

(3.1.1.27) Cost of response to risk

1000000

(3.1.1.28) Explanation of cost calculation

Costs cover monitoring of ETS and CBAM regulations, calculation of embedded carbon for key materials, energy efficiency improvements at manufacturing facilities and project sites, integration of low-carbon method statements into bids, and collaboration with suppliers to obtain certified EPD/LCA documentation.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk10

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Changes to national legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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. This risk is also may occur in direct operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the long-term, increasingly stringent embodied carbon regulations—driven by EU CBAM requirements, EBRD climate resilience standards, Türkiye's planned ETS, and evolving construction technical specifications—may lead to structurally higher procurement costs for low-carbon and certified materials, along with additional expenses related to EPD/LCA verification processes. Limited supplier availability and inconsistent documentation across countries may cause procurement bottlenecks and extend design approval timelines, increasing engineering hours and schedule delay risks. These factors may adversely affect financial performance through higher input and compliance costs, while financial position could be impacted by increased embodied carbon compliance requirements in EPC tenders. Cash flows may also experience greater volatility due to re-submission delays and rising certification-related expenditures.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ New or tighter supplier performance standards

(3.1.1.27) Cost of response to risk

5000000

(3.1.1.28) Explanation of cost calculation

Costs cover supplier engagement programs to secure EPD/LCA documentation packages, integration of embodied carbon scoring into procurement processes, establishment of an internal corporate database of verified low-carbon suppliers, and alignment of reporting processes with TSRS, GRI, and CSRD expectations.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk11

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Changes to regulation of existing products and services

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Serbia

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, increasing application of low-carbon procurement scoring and life-cycle emission criteria by international financial institutions and customers may result in additional costs related to engineering redesigns, carbon methodology documentation and MRV infrastructure development, negatively affecting financial performance through higher tender preparation costs and price premiums for low-carbon alternatives. In the long-term, continued reliance on high-carbon equipment fleets or conventional construction approaches may lead to reduced bid competitiveness, lower tender scoring, and increased risk of contract losses, adversely affecting financial performance and financial position through reduced revenue opportunities and lost EPC work packages. Cash flows may also become more volatile as a result of fluctuating tender success rates and the need for sustained investment in low-carbon construction methodologies to remain competitive.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

15000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Implementation of environmental best practices in direct operations

(3.1.1.27) Cost of response to risk

1000000

(3.1.1.28) Explanation of cost calculation

Costs cover integration of carbon-optimized construction methodologies, equipment fleet efficiency plans, and low-carbon construction practices. Costs also include digital fuel monitoring systems, applications to reduce idling time, studies on hybrid/electric machinery, and supplier engagement in this direction.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk12

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Non-compliance with regulation and legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Serbia

☑ Germany

☑ Türkiye

☑ Russian Federation

☑ Republic of North Macedonia

☑ Saudi Arabia

☑ United Kingdom

(3.1.1.9) Organization-specific description of risk

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. 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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, growing requirements for auditable emission data, digital MRV systems and LCA/EPD documentation are expected to increase operating costs through the implementation of dedicated sustainability reporting systems, digital MRV applications, supplier verification processes and external assurance fees, negatively affecting financial performance. In the long-term, failure to fully meet these evolving disclosure and verification expectations may result in reduced tender scores, delays in contract approvals, and reputational and compliance risks, adversely affecting financial performance and financial position through lost business opportunities and weakened competitiveness. Cash flows may also face increased volatility due to sustained investment needs in data infrastructure and external assurance processes required to maintain compliance across EPC, manufacturing, data center and real estate operations.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

5000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Improve monitoring of direct operations

(3.1.1.27) Cost of response to risk

1000000

(3.1.1.28) Explanation of cost calculation

Costs include digital MRV architecture expansion, internal control mechanisms related to carbon data, compliance training for project teams, supplier engagement protocols to ensure the availability of verifiable data, and preparation for external assurance processes.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk13

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Changes to international law and bilateral agreements

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ China
☑ Serbia
☑ Türkiye
☑ Saudi Arabia
☑ United Kingdom
☑ Russian Federation
☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term
☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, increasingly stringent regulatory frameworks—including the EU Taxonomy, CSRD, CSDDD and modern slavery legislation—are expected to increase operating costs through compliance documentation, supplier audits, ESG screening tools, consultancy expenses and expanded internal governance structures, negatively affecting financial performance. In the long-term, failure to fully comply with these evolving human rights, emissions reporting and supply chain due diligence requirements may result in exclusion from tenders, customer-imposed sanctions and reputational damage, adversely affecting financial performance and financial position through potential revenue losses and reduced market access. Cash flows may also face increased volatility due to sustained investment needs in ESG governance structures, corrective actions and assurance costs required to maintain regulatory compliance.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

15000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater due diligence

(3.1.1.27) Cost of response to risk

5000000

(3.1.1.28) Explanation of cost calculation

Costs cover strengthening supplier due diligence systems, updating procurement policies, deploying ESG screening tools, integrating environmental and human rights expectations into contractual provisions, reinforcing internal audit processes, and enhancing reporting and ESG governance structures to meet CSRD, IFRS, and TSRS S1–S2 expectations.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk14

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Other market risk, please specify :Increasing energy costs and fuel price volatility

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Iraq

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, resource inefficiency and exposure to fuel and electricity price volatility are expected to increase operating costs through higher energy consumption, reduced equipment efficiency and suboptimal material utilization, negatively affecting financial performance, as reflected in modeled electricity tariff increase scenarios and energy efficiency loss impacts. In the long-term, continued reliance on energy-intensive machinery and outdated equipment may lead to structurally higher operating costs and increased carbon intensity, adversely affecting financial performance through sustained cost inflation and heightened exposure to regulatory and customer pressure. Cash flows may also face greater volatility due to ongoing exposure to fluctuating fuel and electricity markets.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

5000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

Assessed through electricity tariff increase scenarios and modeling of the impacts of energy efficiency losses.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

25000000

(3.1.1.28) Explanation of cost calculation

Costs cover process optimization, equipment performance improvements, energy management systems, heat efficiency optimization, auxiliary power reduction programs, turbine adjustments, improved combustion control, periodic efficiency audits, CNC machine optimization, scrap reduction initiatives, HVAC controls, cooling efficiency systems, and digital energy tracking tools.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk15

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Non-compliance with regulation and legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Iraq

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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, SO2, 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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, air quality exceedances and emissions non-compliance may result in regulatory fines, work stoppage orders, and increased dust suppression and monitoring costs, negatively affecting financial performance and resulting in unplanned cash outflows related to penalties and corrective actions. In the medium-term, recurring emissions and dust-related issues stemming from aging filtration systems or inadequate emission control equipment may require additional investment in monitoring and filtration infrastructure, increasing capital expenditure and operating costs, while further pressuring financial performance through fuel and filtration cost increases and community complaint-related expenses. In the long-term, sustained regulatory non-compliance risks may lead to structurally higher compliance costs, recurring fines, and potential reputational damage affecting customer relationships, adversely impacting financial performance and financial position. Cash flows may also become more volatile due to the unpredictable nature and increasing frequency of regulatory scrutiny and enforcement actions.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

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

500000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

1000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

200000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

7000000

(3.1.1.28) Explanation of cost calculation

Costs include wheel-washing systems, enclosed conveyors, low-emission equipment procurement, real-time particulate monitoring, stack emission sampling, noise/vibration meters, enhanced documentation controls, fuel quality enforcement, equipment maintenance and low-idling protocols, and training for subcontractors, environmental officers, and site teams.

(3.1.1.29) Description of response

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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk16

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Increased difficulty in obtaining operations permits

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Iraq
☑ China
☑ Serbia
☑ Germany
☑ Türkiye
☑ Saudi Arabia
☑ United Kingdom
☑ Russian Federation
☑ Republic of North Macedonia

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term
☑ Medium-term
☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, delays in environmental permitting and documentation gaps may result in work stoppages, delayed commissioning, and increased audit frequency, negatively affecting financial performance and resulting in unplanned cash outflows related to corrective actions and potential penalties. In the medium-term, recurring non-compliance issues may trigger additional re-audit cycles and corrective action costs, further increasing operating costs and creating schedule delay risks that adversely affect financial performance and increase provisions impacting financial position. In the long-term, persistent permitting and compliance gaps may lead to structurally higher regulatory scrutiny, recurring penalties, and reputational risks affecting future project approvals, adversely impacting financial performance and financial position, while cash flows may become more volatile due to the unpredictable timing and severity of permitting delays and enforcement actions.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

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

5000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

5000000

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

15000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

5000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

25000000

(3.1.1.25) Explanation of financial effect figure

Quantified through permit approval durations, re-audit cycles, corrective action costs, potential penalties, and associated schedule delays.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

15000000

(3.1.1.28) Explanation of cost calculation

Costs cover centralized permit tracking systems, structured document workflows, monitoring and measurement practices, and clear definition of compliance responsibilities.

(3.1.1.29) Description of response

ENKA strengthens environmental compliance management through centralized permit tracking systems, structured document workflows, monitoring and measurement practices, and clear definition of compliance responsibilities.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk18

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Iraq

☑ China

☑ Serbia

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ All river basins within selected countries/areas

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the long-term, increasing hydrological drought and declining river flows and groundwater availability may constrain cooling water supply for power plant operations and delay water-intensive construction activities such as soil compaction, concrete curing and tunneling works. This may result in structurally higher water supply costs and increased operating and maintenance expenses related to cooling systems, adversely affecting financial performance. Schedule overrun risks in EPC projects may also expose ENKA to contractually linked delay penalties, further impacting financial performance and financial position, while cash flows may become more volatile due to the unpredictable severity and duration of drought conditions across operating regions.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

1000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

5000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

5000000

(3.1.1.28) Explanation of cost calculation

Costs include implementation of low-water-consumption concrete mixtures, high-efficiency dust suppression systems, reclaimed water utilization schemes, phased construction sequencing to reduce water dependency, and investments in closed-loop cooling systems and water-efficient processing technologies.

(3.1.1.29) Description of response

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.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk20

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Pollution incident

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Iraq

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ All river basins within selected countries/areas

(3.1.1.9) Organization-specific description of risk

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.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Fines, penalties or enforcement orders

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

This risk does not constitute a significant impact on the company's financial position directly. Regulatory fines might have a temporary impact but the long term impact would be related to the reputation.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

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

1000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

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

1000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

0

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1000000

(3.1.1.25) Explanation of financial effect figure

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.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

6000000

(3.1.1.28) Explanation of cost calculation

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.

(3.1.1.29) Description of response

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.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk21

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Türkiye

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Sakarya

(3.1.1.9) Organization-specific description of risk

Gebze and Adapazarı Power plants are located in the Sakarya basin. Even though these power plants are currently located in a low-risk zone according to the WRI Aqueduct Water Stress Atlas, they are very close to a high-risk zone and may fall within it in the future. High water risk in the region may cause reduction or disruption in production capacity of our operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The potential reduction or disruption in production capacity due to water scarcity could lead to decreased electricity generation output. This may directly impact the revenue stream from power generation activities.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

10000

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

20000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

10000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

20000000

(3.1.1.25) Explanation of financial effect figure

Financial impact was calculated considering the potential operational disruptions due to water related issues.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

3000000

(3.1.1.28) Explanation of cost calculation

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. The commissioning of the reverse osmosis system extended the regeneration (renewal) periods 21.5 times, so reducing the amount of valuable and limited well water used.

(3.1.1.29) Description of response

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. The commissioning of the reverse osmosis system extended the regeneration (renewal) periods 21.5 times, so reducing the amount of valuable and limited well water used.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk22

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Declining water quality

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Russian Federation

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Volga

(3.1.1.9) Organization-specific description of risk

Most of the real estate assets are located in Moscow and Volga basin. Decreased water quality will make access to clean water more costly and capital intensive.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

No major impacts are expected. Financial position and the financial performance of the company would not be affected significantly.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

1000

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

335000

(3.1.1.25) Explanation of financial effect figure

ENKA has business centers and shopping malls in a geography where there are no major risks regarding water. Although the probability of periodic water cuts is not extremely high, we calculate a financial impact based on a decrease in customer satisfaction. Since the probability is low, 0.1% of expected income has been used for calculation.

(3.1.1.26) Primary response to risk

Engagement

☑ Engage with customers

(3.1.1.27) Cost of response to risk

15000

(3.1.1.28) Explanation of cost calculation

The financial value of maintenance, follow-up and renewal of monitoring systems is given.

(3.1.1.29) Description of response

ENKA implements and periodically improves its monitoring systems. Additionally, ENKA engages with its customers (tenants) for water efficiency and water management issues. ENKA's Real Estate Companies has 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.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk23

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Other policy risk, please specify :Regulation of discharge quality/volumes

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Russian Federation

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Volga

(3.1.1.9) Organization-specific description of risk

ENKA's real estate operations are subject to water discharge limits mandated by the local water authority. Building wastewater discharge declarations are sent to the water authority for each year and the authorities conduct quarterly inspections to make sure discharge limits are being observed. Operations are subject to fines if pollutants are above limits and fines can be multiplied in cases of repeat offences.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

no major impacts are expected. Financial position and the financial performance of the company would not be affected significantly.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

5000

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

500000

(3.1.1.25) Explanation of financial effect figure

The maximum impact is calculated with operations can be subjected to fines at maximum level applicable.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Improve monitoring of direct operations

(3.1.1.27) Cost of response to risk

70000

(3.1.1.28) Explanation of cost calculation

Operational expenses for wastewater control procedures.

(3.1.1.29) Description of response

Real estate operations implement specific wastewater control procedures. Devices such as oil separators are installed, in addition to other procedures like collecting wastewater from specific tenants separately (e.g., hairdressers).
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ Revenue

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

600000000

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

Select from:

☑ 11-20%

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

0

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

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

In the 2025 assessment of climate-related physical risks and vulnerability assessments, no vulnerable assets were identified. Regarding climate-related transition risks, facilities consisting of natural gas-based energy investments dating prior to 2010 have been identified as vulnerable.

Forests

(3.1.2.1) Financial metric

Select from:

☑ Revenue

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

0

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

Select from:

☑ Less than 1%

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

0

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

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

In the 2025 assessment of climate-related physical risks and vulnerability assessments, no vulnerable assets were identified. Regarding climate-related transition risks, facilities consisting of natural gas-based energy investments dating prior to 2010 have been identified as vulnerable. There aren't any assets of financial metrics that are vulnerable to risks related to forests.

Water

(3.1.2.1) Financial metric

Select from:

☑ Revenue

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

600000000

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

Select from:

☑ 11-20%

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

0

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

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

In the 2025 assessment of climate and water-related physical risks and vulnerability assessments, no vulnerable assets were identified. Regarding climate-related transition risks, facilities consisting of natural gas-based energy investments dating prior to 2010 have been identified as vulnerable.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Türkiye

☑ Other, please specify :Marmara

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

6

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 21-30%

(3.2.11) Please explain

ENKA İnşaat HQ, Enka Pazarlama, Çimtaş Steel, Cimtas Pipe, Çimtaş Module & Shipyard, Çimtaş Precision Machining

Row 2

(3.2.1) Country/Area & River basin

Türkiye

☑ Other, please specify :Gediz

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:
☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:
☑ 1-10%

(3.2.11) Please explain

ENKA Power İzmir Power Plant

Row 3

(3.2.1) Country/Area & River basin

Russian Federation
☑ Volga

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply
☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

9

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 26-50%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 11-20%

(3.2.11) Please explain

ENKAMOS Region, City Center Investment, Moskva Krasnye Holmy, Otel Moskva Krasnye Holmy, ENKA TC, ENKA Invest, Mosenka, Moscow Projects

Row 4

(3.2.1) Country/Area & River basin

Türkiye

☑ Sakarya

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

ENKA Power Gebze and ENKA Power Adapazarı power plants

Row 5

(3.2.1) Country/Area & River basin

Serbia

☑ Danube

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Serbia Morava Corridor Motorway Project

Row 6

(3.2.1) Country/Area & River basin

China

☑ Other, please specify :Ningbo, Zhenjiang, China Coast

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Cimtas Ningbo

Row 7

(3.2.1) Country/Area & River basin

Republic of North Macedonia

☑ Vardar

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

North Macedonia Corridors 8 & 10d Motorway Project

Row 8

(3.2.1) Country/Area & River basin

United Kingdom

☑ Other, please specify :Dee

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

Shotton Paper Mill Project
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*ENKA did not face any fines in the reporting period.*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

ENKA owns and operates 3 natural gas-fired combined cycle power plants. These are currently in scope of the pilot GHG regulation in Turkey. Currently, the only obligation is monitoring, reporting and verification (MRV) however, we expect that a cap & trade system similar to the EU ETS will be implemented in the future. In order to prepare for such a system, ENKA calculates the potential liabilities that could be brought on by different scenarios of limits (%10 and 21% reduction in absolute CO2 emissions and $5/tCO2e and $10tCO2e respectively for low and middle scenarios according to the Ministry of Environment, Urbanization and Climate Change). ENKA is going to determine the involvement or the level of involvement of the projects and facilities which do not meet carbon emission targets or exceed the carbon emission limits. Country and sector-based scenarios will be considered and emissions targets will be determined for each facility/activity. We actively engage with regulatory authorities, industry associations, and other stakeholders to stay informed about evolving carbon pricing policies and to contribute to discussions shaping future regulations. ENKA has implemented robust internal controls and monitoring systems to ensure accurate measurement, reporting, and verification (MRV) of greenhouse gas emissions across our facilities. We utilize state-of-the-art emissions tracking technologies and adhere to international standards for transparency and accuracy. As part of our commitment to sustainability, ENKA continues to invest in advanced technologies aimed at reducing carbon emissions. This includes efficiency enhancements in our operations, adoption of cleaner energy sources, and exploring innovative solutions to minimize our carbon footprint, as well as working towards our goals set for 2030 and 2050. We invest in training programs to enhance internal capabilities in carbon management and compliance. This ensures that our teams are well-equipped to navigate regulatory complexities and implement best practices in emissions reduction and reporting. ENKA is dedicated to continuous improvement in our carbon management practices. We adapt swiftly to evolving regulatory frameworks, leverage industry best practices, and innovate to achieve meaningful reductions in our environmental impact. By adopting this comprehensive approach, ENKA strives not only to comply with current and future carbon pricing systems but also to lead in environmental sustainability within our industry. We remain committed to transparency, innovation, and responsible corporate citizenship as we navigate the evolving landscape of environmental regulation.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Forests	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resilience

☑ Increased resilience to impacts of climate change

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Iraq

☑ Serbia

☑ Türkiye

☑ Saudi Arabia

☑ Russian Federation

☑ Republic of North Macedonia

(3.6.1.8) Organization specific 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 supports compliance with emerging environmental expectations and positions ENKA as a preferred partner.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term
☑ Medium-term
☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:
☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:
☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, integrating water-efficient construction processes, drought-adaptive compaction and concrete production methods, and hydrological monitoring into EPC workflows is expected to reduce work stoppages caused by flooding, groundwater intrusion or moisture-related delays, positively affecting financial performance through avoided defect, rework and remediation costs, while supporting more predictable cash flows across ongoing projects. In the medium-term, ENKA's ability to deliver hydrology-aligned engineering solutions—such as advanced stormwater management planning, optimized drainage layouts and moisture-resilient earthworks—may strengthen its competitive positioning in motorway, industrial and urban development tenders, positively contributing to financial performance through the securing of new work packages and sustaining of existing ones under variable environmental conditions. In the long-term, sustained leadership in water-efficient and hydrological adaptation capabilities may result in a structurally stronger market position and improved constructability across projects exposed to variable rainfall and groundwater conditions, positively affecting financial performance and financial position through enhanced revenue opportunities and reduced exposure to moisture-related risks. Cash flows may also benefit from greater predictability due to reduced disruption risk and optimized water-use practices across ENKA's project portfolio.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:
☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

10000000

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

25000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

15000000

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

25000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

20000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

40000000

(3.6.1.23) Explanation of financial effect figures

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.

(3.6.1.24) Cost to realize opportunity

1000000

(3.6.1.25) Explanation of cost calculation

Costs include development of hydrology-aligned engineering workflows, adaptive drainage planning tools, groundwater modelling capabilities, moisture stability assessment protocols, and targeted training programs for engineers working in these areas.

(3.6.1.26) Strategy to realize opportunity

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.

Forests

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp11

(3.6.1.2) Commodity

Not applicable

☑ Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resilience

☑ Improved resilience to future regulatory changes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Republic of North Macedonia

☑ Serbia

☑ Türkiye

☑ United Kingdom

(3.6.1.8) Organization specific 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, expanding ecological impact assessments and implementing site-level habitat protection and erosion control measures is expected to reduce delays arising from ecological non-compliance or community concerns, positively affecting financial performance through cost improvements enabled by early land protection measures. In the long-term, integrating biodiversity considerations into planning, design, procurement and site execution may reduce environmental liability risks and strengthen ENKA's competitive positioning in markets where biodiversity governance and permit compliance are increasingly valued, positively affecting financial performance and financial position through enhanced revenue opportunities and reduced regulatory exposure. Cash flows may also benefit from greater predictability due to fewer ecological non-compliance-related disruptions across project sites.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

10000000

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

25000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

20000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

35000000

(3.6.1.23) Explanation of financial effect figures

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.

(3.6.1.24) Cost to realize opportunity

5000000

(3.6.1.25) Explanation of cost calculation

Costs cover baseline ecological assessments, habitat mapping studies, integration of mitigation hierarchy principles into project planning and design, contractor training on land stewardship, GIS-based monitoring tools, and restoration activities.

(3.6.1.26) Strategy to realize opportunity

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.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp10

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Iraq

☑ Republic of North Macedonia

☑ Saudi Arabia

☑ Serbia

☑ Türkiye

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ All river basins within selected countries/areas

(3.6.1.8) Organization specific 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, expanding water efficiency programs, optimizing cooling systems and deploying low-water-use technologies is expected to reduce water consumption and wastewater treatment and disposal costs, positively affecting financial performance through lower operating expenditures and reduced risk of penalties arising from discharge non-compliance. In the long-term, integrating responsible water management into design reviews, equipment selection and site-level operations may decrease ENKA's dependency on costly water sources in arid regions and strengthen operational continuity under drought or water scarcity conditions, positively affecting financial performance and financial position through enhanced competitiveness in markets prioritizing responsible water management. Cash flows may also benefit from greater predictability due to reduced exposure to water scarcity-related operational disruptions.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

5000000

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

25000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

20000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

30000000

(3.6.1.23) Explanation of financial effect figures

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.

(3.6.1.24) Cost to realize opportunity

5000000

(3.6.1.25) Explanation of cost calculation

Costs cover implementation of efficient water use practices, leak prevention systems, enhanced wastewater treatment protocols, sediment control measures, stormwater diversion systems, water monitoring tools, and training programs for employees.

(3.6.1.26) Strategy to realize opportunity

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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resilience

☑ Increased resilience to impacts of climate change

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Iraq

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Russian Federation

☑ Republic of North Macedonia

(3.6.1.8) Organization specific 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. 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, applying temperature-resistant material specifications and climate-aware sequencing approaches is expected to reduce unplanned stoppages during periods of thermal stress and lower defect and rework rates due to improved curing stability, positively affecting financial performance through increased productivity and reduced remediation costs. In the medium-term, ENKA's demonstrated ability to deliver reliable construction procedures under both high-temperature and freeze-thaw conditions may strengthen its competitive positioning in EPC tenders, positively contributing to financial performance through tender-winning advantages and the securing of projects requiring proven climate-resilient execution capabilities. In the long-term, sustained differentiation through resilient structural detailing, optimized work sequencing and material engineering adapted to variable temperature regimes may position ENKA as a preferred contractor across increasingly thermally variable regions, positively affecting financial performance and financial position through enhanced revenue opportunities and improved lifecycle performance of delivered structures. Cash flows may also benefit from greater predictability due to reduced disruption risk associated with thermal stress.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

10000000

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

25000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

20000000

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

30000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

20000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

50000000

(3.6.1.23) Explanation of financial effect figures

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.

(3.6.1.24) Cost to realize opportunity

1000000

(3.6.1.25) Explanation of cost calculation

Costs cover development of climate-resilient design approaches, temperature-adaptive structural solutions, resilient sequencing methods, enhanced QA/QC controls, and targeted training programs for design and site engineers.

(3.6.1.26) Strategy to realize opportunity

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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Iraq
☑ China
☑ Serbia
☑ Germany
☑ Türkiye
☑ Saudi Arabia
☑ United Kingdom
☑ Russian Federation
☑ Republic of North Macedonia

(3.6.1.8) Organization specific 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, integrating embodied carbon assessment into design, procurement and material approval processes is expected to improve tender success rates and scoring in projects that reward low-carbon procurement, positively affecting financial performance through increased contract awards, while reduced exposure to carbon price pass-throughs on high-carbon materials may lower operating costs. In the long-term, positioning ENKA as a leader in low-carbon material selection and

green procurement practices may support sustained preferred bidder status across global EPC and manufacturing markets where carbon performance is a decisive tender criterion, positively affecting financial performance and financial position through enhanced revenue opportunities and a stronger competitive position. Reduced CBAM-related costs and future ETS exposure, along with lifecycle cost advantages from material efficiency and design optimization, may also contribute to more predictable and improved cash flows.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

10000000

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

25000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

25000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

40000000

(3.6.1.23) Explanation of financial effect figures

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.

(3.6.1.24) Cost to realize opportunity

15000000

(3.6.1.25) Explanation of cost calculation

Costs cover evaluation of low-carbon material alternatives, supplier pre-qualification based on environmental and energy management systems, recycled content declarations, CBAM/ETS compliance assessments, targeted training for relevant teams, and maintenance of monitoring, testing and measurement structures.

(3.6.1.26) Strategy to realize opportunity

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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Move to more energy/resource efficient buildings

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China

☑ Germany

☑ Russian Federation

☑ Türkiye

☑ United Kingdom

(3.6.1.8) Organization specific 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, integrating high-efficiency mechanical systems, improved building envelopes and AI-assisted cooling optimization is expected to reduce energy expenditures and improve operational stability during periods of heat stress, positively affecting financial performance through lower operating costs and minimized unplanned downtime. In the medium-term, embedding energy-efficient engineering into asset management and retrofit programs may further reduce maintenance costs through predictive maintenance and extend equipment lifetime, positively contributing to financial performance through improved asset lifecycle performance and more reliable environmental control across industrial facilities and data center environments. In the long-term, maintaining ENKA's position as a provider of climate-ready building and data center solutions may strengthen its competitive advantage in markets with tightening regulatory and financing requirements, positively affecting financial performance and financial position through sustained operational expenditure reductions and enhanced revenue opportunities. Cash flows may also benefit from greater predictability due to improved energy performance and reduced exposure to unplanned equipment failures.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

10000000

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

25000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

20000000

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

25000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

25000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

55000000

(3.6.1.23) Explanation of financial effect figures

The financial evaluation primarily considers the competitive advantage created by ENKA's related capabilities, reduced energy expenditures through efficiency improvements, lower maintenance costs through predictive maintenance, and improved asset lifecycle performance.

(3.6.1.24) Cost to realize opportunity

25000000

(3.6.1.25) Explanation of cost calculation

Costs cover integration of high-performance insulation and digital building management systems into both new construction and retrofit scopes, energy performance modelling, procurement of high-efficiency equipment, and targeted training for engineering and site teams.

(3.6.1.26) Strategy to realize opportunity

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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp5

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Use of new technologies

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Iraq

☑ China

☑ Serbia

☑ Germany

☑ Türkiye

☑ Saudi Arabia

☑ United Kingdom

☑ Republic of North Macedonia

(3.6.1.8) Organization specific 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 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, adoption of electric and hybrid machinery, Tier-4 equipment and advanced telematics systems is expected to reduce fuel consumption and lower operating expenditures, positively affecting financial performance through productivity gains resulting from improved equipment reliability and reduced maintenance needs. In the long-term, ENKA's alignment with green construction scoring criteria and demonstrated use of low-emission equipment fleets may strengthen its competitive position in markets where emission transparency and modern equipment utilization directly influence tender evaluations, positively affecting financial performance and financial position through increased tender competitiveness and enhanced revenue opportunities. Cash flows may also benefit from greater predictability due to lower fuel expenditure volatility and improved operational efficiency across construction fleets.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1000000

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

25000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

5000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

35000000

(3.6.1.23) Explanation of financial effect figures

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.

(3.6.1.24) Cost to realize opportunity

25000000

(3.6.1.25) Explanation of cost calculation

Costs cover equipment fleet evaluation, roadmaps for adoption of hybrid and electric machinery, telematics-supported emission monitoring systems, low-emission auxiliary systems, and training for engineering and site teams.

(3.6.1.26) Strategy to realize opportunity

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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp6

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China

☑ Germany

☑ Iraq

☑ Türkiye

☑ United Kingdom

(3.6.1.8) Organization specific 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, integrating digital MRV capabilities into construction, manufacturing and procurement processes is expected to improve data quality and reduce administrative burdens, positively affecting financial performance through smoother audit processes and reduced compliance-related costs. In the medium-term, ENKA's ability to provide verifiable carbon data and automated reporting may reduce compliance risks and increase eligibility for climate-aligned tenders and IFI-financed projects, positively contributing to financial performance through improved tender competitiveness and access to a broader project pipeline. In the long-term, positioning ENKA at the forefront of digital decarbonization and supply chain transparency may strengthen its competitive advantage and reputation in climate-aligned project delivery, positively affecting financial performance and financial position through sustained access to IFI-financed and climate-conscious markets. Cash flows may also benefit from greater predictability due to strengthened accountability and proactive management of carbon-related risks across ENKA's value chains.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

1000000

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

5000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1000000

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

10000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

5000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

30000000

(3.6.1.23) Explanation of financial effect figures

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.

(3.6.1.24) Cost to realize opportunity

5000000

(3.6.1.25) Explanation of cost calculation

Costs include development and implementation of digital MRV platforms, integration of supplier documentation systems, fuel and energy record automation, and training for engineering and project teams on carbon data workflows.

(3.6.1.26) Strategy to realize opportunity

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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp7

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☑ Use of renewable energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China

☑ Germany

☑ Russian Federation

☑ Türkiye

☑ United Kingdom

(3.6.1.8) Organization specific 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. 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, integrating renewable electricity procurement and hybrid generation systems into asset planning and project delivery is expected to improve energy security performance for industrial and data center assets, positively affecting financial performance through reduced exposure to future carbon costs. In the medium-term, embedding renewable and hybrid energy approaches into refurbishment roadmaps may strengthen ENKA's positioning as a strategic partner for customers seeking reliable, lower-carbon energy solutions, positively contributing to financial performance through enhanced competitiveness in markets transitioning toward

cleaner electricity supply standards. In the long-term, sustained leadership in clean energy supply, efficiency improvements and modernized electrical systems may position ENKA to capture greater value across industrial, commercial and critical facilities, positively affecting financial performance and financial position through expanded revenue opportunities and long-term alignment with decarbonization pathways. Cash flows may also benefit from greater predictability due to reduced exposure to carbon cost volatility and strengthened energy resilience.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

1000000

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

5000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1000000

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

10000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

5000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

36000000

(3.6.1.23) Explanation of financial effect figures

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.

(3.6.1.24) Cost to realize opportunity

25000000

(3.6.1.25) Explanation of cost calculation

Costs cover evaluation of on-site solar applications, battery storage solutions, high-efficiency electrical equipment, development of renewable-ready frameworks, load forecasting tools, grid connection planning, and training for engineering and site teams.

(3.6.1.26) Strategy to realize opportunity

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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp8

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Iraq
☑ China
☑ Serbia
☑ Germany
☑ Türkiye
☑ Saudi Arabia
☑ United Kingdom
☑ Russian Federation
☑ Republic of North Macedonia

(3.6.1.8) Organization specific 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term
☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the medium-term, strengthening air quality management, emission control and environmental compliance systems is expected to reduce risks related to non-compliance penalties, sanctions and project delays, positively affecting financial performance through avoided remediation and corrective action costs and improved schedule reliability from reduced environmental stoppages. In the long-term, positioning ENKA as a responsible contractor with reinforced emission management and standardized environmental compliance audits may strengthen its license to operate and increase competitiveness in tenders where environmental performance is evaluated, positively affecting financial performance and financial position through enhanced revenue opportunities and stronger customer confidence. Cash flows may also benefit from greater predictability due to reduced exposure to environmental penalties and project delays across ENKA's operations.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

0

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

10000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

500000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

32000000

(3.6.1.23) Explanation of financial effect figures

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; and strengthened license to operate. The competitive advantage gained through ENKA's environmental capabilities is also incorporated into the financial evaluation.

(3.6.1.24) Cost to realize opportunity

15000000

(3.6.1.25) Explanation of cost calculation

Costs cover implementation of site-based air quality controls, dust suppression systems, emission monitoring practices, environmental impact assessments, monitoring programs, regulatory compliance checks, digital environmental tracking tools, and staff training.

(3.6.1.26) Strategy to realize opportunity

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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp9

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☑ Use of renewable energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Germany

☑ Iraq

☑ Russian Federation

☑ Türkiye

☑ United Kingdom

(3.6.1.8) Organization specific 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.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the short-term, integrating energy resilience practices into design, engineering, commissioning and operational processes is expected to reduce operational interruptions and unplanned maintenance costs through stable power conditions, positively affecting financial performance and supporting more predictable cash flows. In the medium-term, ENKA's ability to deliver highly reliable and resilient energy infrastructure may strengthen its competitiveness in tenders within sectors requiring strict power quality performance, positively contributing to financial performance through increased contract awards and extended equipment life across delivered assets. In the long-term, expanding its role both as an EPCC contractor and as an investor and operator of renewable and low-carbon energy assets may enable ENKA to access new markets, diversify its revenue streams, and align with evolving regulatory and stakeholder expectations, positively affecting financial performance and financial position through enhanced long-term revenue generation and a strengthened environmental profile. Cash flows may also benefit from greater stability due to diversified income sources across EPCC and investment/operational activities.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

1000000

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

12000000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

5000000

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

25000000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

20000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

55000000

(3.6.1.23) Explanation of financial effect figures

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.

(3.6.1.24) Cost to realize opportunity

25000000

(3.6.1.25) Explanation of cost calculation

Costs cover evaluation of on-site solar applications, battery storage solutions, and high-efficiency electrical equipment, integration of hybrid energy designs into EPC and industrial project scopes, development of renewable-ready frameworks incorporating load forecasting tools, grid connection planning, and resilience-oriented system architectures, as well as training for engineering and site teams.

(3.6.1.26) Strategy to realize opportunity

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.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp12

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China

☑ Russian Federation

☑ Türkiye

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Sakarya

☑ Volga

☑ All river basins within selected countries/areas

(3.6.1.8) Organization specific description

ENKA has implemented a range of water-saving initiatives tailored to its diverse operations across power plants, construction sites, and industrial manufacturing. These projects aim to reduce freshwater withdrawal, increase water efficiency, and reduce environmental impact across all operational stages. In its Adapazarı and Gebze Power Plants, ENKA replaced the ultrafiltration-based demineralisation units with reverse osmosis systems to reduce groundwater consumption.This transition resulted in a saving of almost 20,000 m³ of water in each year compared to the projected use under the previous system. In the İzmir Power Plant, ENKA switched from reservoir water to seawater via a desalination unit in 2011. This change has conserved approximately 250,000 m³ of reservoir water annually. At project sites, water reuse is prioritized during high-consumption activities. For instance, in the Kırklareli 850 MW Natural Gas Combined Cycle Power Plant Project, hydrostatic tests were conducted in four stages using a closed-loop water reuse system. Approximately 1,000 m³ of water savings were achieved by transferring water from one testing unit to another. In Çimtaş Ningbo (China), an internal recycling system for hydrostatic test water prevents the withdrawal of approximately 600 m³ of fresh water annually.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

It is not expected to have a major impact on financial position or financial performance. However, it is expected to see a slightly better cash flow performance.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:
☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

100000

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

250000

(3.6.1.23) Explanation of financial effect figures

Amount of water saved multiplied by the water purchasing price plus the savings from cost of chemicals used to prepare the water for the process.

(3.6.1.24) Cost to realize opportunity

40000

(3.6.1.25) Explanation of cost calculation

System improvements and maintenance costs.

(3.6.1.26) Strategy to realize opportunity

New projects and existing facilities of subsidiaries are investigated for such opportunities.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

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

3300000000

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

Select from:
☑ 81-90%

(3.6.2.4) Explanation of financial figures

Excluding natural gas-fired power plants, all of ENKA's assets are aligned with the substantive effects of environmental opportunities.

Forests

(3.6.2.1) Financial metric

Select from:
☑ Revenue

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

1900000000

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

Select from:

☑ 51-60%

(3.6.2.4) Explanation of financial figures

ENKA's assets and operations that does not have any potential interface with habitats or forests are excluded. These opportunities are not applicable for the above mentioned operations.

Water

(3.6.2.1) Financial metric

Select from:

☑ Revenue

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

3300000000

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

Select from:

☑ 81-90%

(3.6.2.4) Explanation of financial figures

Excluding natural gas-fired power plants, all of ENKA’s assets are aligned with the substantive effects of environmental opportunities.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

ENKA's workforce consists of talented professional teams from all over the world who are committed to achieving the perfect results for all stakeholders. ENKA's goal is to benefit from its diverse workforce by leveraging the knowledge and talents of each individual and to strengthen and develop them while promoting diversity, inclusion, variety, intercultural understanding and collaboration. To this end, all ENKA employees are required to show dignity and respect for all ENKA employees, and to place value in the diverse backgrounds, experiences and ideas of their colleagues and employees in all locations in which ENKA operates. Employees are also expected to respect cultural differences at all times, to promote an inclusive work environment, and to act in an appropriate and fair manner towards subcontractors,

customers and members of the local community. ENKA employees are expected to be objective when making business decisions, and to ensure that their personal views, prejudices or preferences do not affect their business or employment decisions. Verbal or written statements that may be perceived as discriminatory, offensive or insulting at work or during job-related interviews are to be avoided. ENKA's diversity and inclusion policy, like the rest of the Code of Business Conduct, applies to all levels of ENKA and its subsidiaries, including the Board of Directors.

(4.1.6) Attach the policy (optional)

ENKA_Code_of_Conduct_en.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Board-level committee

☑ President

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding public policy engagement

☑ Reviewing and guiding innovation/R&D priorities

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Chairman of the Board has undertaken the responsibility at the highest level to ensure the conformity of the company's performance in terms of sustainability, climate change, water and overall environmental management. The ENKA Board of Directors has oversight of all areas of risk, including climate change, water and environment. The sustainability strategy covering environment, climate change and water, is reviewed every year by the Corporate Sustainability and Compliance Department together with the Chairman of the Board, and with inputs provided by the members of the Sustainability Committee, the Board of Directors and the Executive Committee. The revisions made to the strategy in accordance with this review are assessed, 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. 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, water 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.The Sustainability Committee is responsible for assessing economic, social and environmental (including water and climate related) risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability issues, to identify the sustainability strategy and to undertake projects to realize goals. The Committee, which is led by ENKA's Chairman of the Board, reports results obtained from all operations to ENKA's senior management. The Committee's role is to review and advise the Board and CEO on policies and performance against ENKA's sustainability procedures, ENKA's Code of Business Conduct, and mandatory HSE standards as well as ENKA's Sustainability Goals. All group companies either employ HSE and/or Sustainability experts or have established sustainability departments. HSE and sustainability performance is reported monthly to the Sustainability Committee. The committee meets quarterly and the outcomes from the Sustainability Committee meetings are reported to the Chairman of the Board by the Vice President of Quality, HSE, Sustainability & Compliance, Communications and IT.

Forests

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Board-level committee

☑ President

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Sporadic – agenda item as important matters arise

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Approving corporate policies and/or commitments

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding public policy engagement

☑ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

Chairman of the Board has undertaken the responsibility at the highest level to ensure the conformity of the company's performance in terms of sustainability, climate change, water and overall environmental management including forests. The ENKA Board of Directors has oversight of all areas of risk, including climate change, water and environment. The sustainability strategy covering environment, climate change and water, is reviewed every year by the Corporate Sustainability and Compliance Department together with the Chairman of the Board, and with inputs provided by the members of the Sustainability Committee, the Board of Directors and the Executive Committee. The revisions made to the strategy in accordance with this review are assessed, 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. 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, water 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.The Sustainability Committee is responsible for assessing economic, social and environmental (including water and climate related) risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability issues, to identify the sustainability strategy and to undertake projects to realize goals. The Committee, which is led by ENKA's Chairman of the Board, reports results obtained from all operations to ENKA's senior management. The Committee's role is to review and advise the Board and CEO on policies and performance against ENKA's sustainability procedures, ENKA's Code of Business Conduct, and mandatory HSE standards as well as ENKA's Sustainability Goals. All group companies either employ HSE and/or Sustainability experts or have established sustainability departments. HSE and sustainability performance is reported monthly to the Sustainability Committee. The committee meets quarterly and the outcomes from the Sustainability Committee meetings are reported to the Chairman of the Board by the Vice President of Quality, HSE, Sustainability & Compliance, Communications and IT.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Board-level committee

☑ President

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing reporting, audit, and verification processes
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Overseeing and guiding public policy engagement
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

Chairman of the Board has undertaken the responsibility at the highest level to ensure the conformity of the company's performance in terms of sustainability, climate change, water, biodiversity and overall environmental management. The ENKA Board of Directors has oversight of all areas of risk, including climate change, water, biodiversity and environment. The sustainability strategy covering environment, climate change, biodiversity and water, is reviewed every year by the Corporate Sustainability and Compliance Department together with the Chairman of the Board, and with inputs provided by the members of the Sustainability Committee, the Board of Directors and the Executive Committee. The revisions made to the strategy in accordance with this review are assessed, 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. 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, water 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.The Sustainability Committee is responsible for assessing economic, social and environmental (including water, biodiversity and climate related) risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability issues, to identify the sustainability strategy and to undertake projects to realize goals. The Committee, which is led by ENKA's Chairman of the Board, reports results obtained from all operations to ENKA's senior management. The Committee's role is to review and advise the Board and CEO on policies and performance against ENKA's sustainability procedures, ENKA's Code of Business Conduct, and mandatory HSE standards as well as ENKA's Sustainability Goals. All group companies either employ HSE and/or Sustainability experts or have established sustainability departments. HSE and sustainability performance is reported monthly to the Sustainability Committee. The committee meets quarterly and the outcomes from the Sustainability Committee meetings are reported to the Chairman of the Board by the Vice President of Quality, HSE, Sustainability & Compliance, Communications and IT.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Board-level committee

☑ President

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing reporting, audit, and verification processes

☑ Overseeing and guiding public policy engagement

☑ Reviewing and guiding innovation/R&D priorities

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Chairman of the Board has undertaken the responsibility at the highest level to ensure the conformity of the company's performance in terms of sustainability, climate change, water, biodiversity and overall environmental management. The ENKA Board of Directors has oversight of all areas of risk, including climate change, water, biodiversity and environment. The sustainability strategy covering environment, climate change, biodiversity and water, is reviewed every year by the Corporate Sustainability and Compliance Department together with the Chairman of the Board, and with inputs provided by the members of the Sustainability Committee, the Board of Directors and the Executive Committee. The revisions made to the strategy in accordance with this review are assessed, 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. 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, water 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.The Sustainability Committee is responsible for assessing economic, social and environmental (including water, biodiversity and climate related) risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability issues, to identify the sustainability strategy and to undertake projects to realize goals. The Committee, which is led by ENKA's Chairman of the Board, reports results obtained from all operations to ENKA's senior management. The Committee's role is to review and advise the Board and CEO on policies and performance against ENKA's sustainability procedures, ENKA's Code of Business Conduct, and mandatory HSE standards as well as ENKA's Sustainability Goals. All group companies either employ HSE and/or Sustainability experts or have established sustainability departments. HSE and sustainability performance is reported monthly to the Sustainability Committee. The committee meets quarterly and the outcomes from the Sustainability Committee meetings are reported to the Chairman of the Board by the Vice President of Quality, HSE, Sustainability & Compliance, Communications and IT.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ No, but we plan to within the next two years

(4.2.4) Primary reason for no board-level competency on this environmental issue

Select from:

☑ Not an immediate strategic priority

(4.2.5) Explain why your organization does not have a board with competence on this environmental issue

Our Board's competency and skill matrix are strategically aligned with the environmental issues identified as highly material to our core business operations. Based on our materiality assessments, our activities do not pose a significant or material risk to forests. While we utilize timber products for formwork within our construction projects, this minor footprint is mitigated through responsible sourcing practices managed by our procurement and project teams.

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing acquisitions, mergers, and divestitures related to environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ Quarterly

(4.3.1.6) Please explain

The Sustainability Committee is responsible for assessing economic, social and environmental (including climate, water and biodiversity) risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability (including climate, water and biodiversity) issues, to identify the sustainability strategy and to undertake projects to realize goals. The Committee, which is led by ENKA's Chairman of the Board, reports results obtained from all operations to ENKA's senior management. The Committee's role is to review and advise the Board and CEO on policies and performance against ENKA's sustainability (including climate, water and biodiversity) procedures, ENKA's Code of Business Conduct, and mandatory HSE standards as well as ENKA's Sustainability Goals. ENKA Sustainability Committee is responsible for managing all projects related to the sustainability programs of ENKA Group and all its Subsidiaries. The Committee works towards identifying and assessing social and environmental risks and opportunities, including climate-related ones, monitors sustainability and climate-related developments and determines the sustainability strategy and targets. The committee meets semi-annually and the outcomes from the Sustainability Committee meetings are reported to the Chairman of the Board by the Vice President of Quality, HSE, Sustainability & Compliance, Communications and IT.

Forests

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Setting corporate environmental policies and/or commitments

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Sustainability Committee is responsible for assessing economic, social and environmental (including climate, water, biodiversity and forests) risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability (including climate, water and biodiversity) issues, to identify the sustainability strategy and to undertake projects to realize goals. The Committee, which is led by ENKA's Chairman of the Board, reports results obtained from all operations to ENKA's senior management. The Committee's role is to review and advise the Board and CEO on policies and

performance against ENKA's sustainability (including climate, water, biodiversity and forests) procedures, ENKA's Code of Business Conduct, and mandatory HSE standards as well as ENKA's Sustainability Goals. ENKA Sustainability Committee is responsible for managing all projects related to the sustainability programs of ENKA Group and all its Subsidiaries. The Committee works towards identifying and assessing social and environmental risks and opportunities, including climate-related ones, monitors sustainability and climate-related developments and determines the sustainability strategy and targets. The committee meets semi-annually and the outcomes from the Sustainability Committee meetings are reported to the Chairman of the Board by the Vice President of Quality, HSE, Sustainability & Compliance, Communications and IT.

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

The Sustainability Committee is responsible for assessing economic, social and environmental (including climate, water and biodiversity) risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability (including climate, water and biodiversity) issues, to identify the sustainability strategy and to undertake projects to realize goals. The Committee, which is led by ENKA's Chairman of the Board, reports results obtained from all operations to ENKA's senior management. The Committee's role is to review and advise the Board and CEO on policies and performance against ENKA's sustainability (including climate, water and biodiversity) procedures, ENKA's Code of Business Conduct, and mandatory HSE standards as well as ENKA's

Sustainability Goals. ENKA Sustainability Committee is responsible for managing all projects related to the sustainability programs of ENKA Group and all its Subsidiaries. The Committee works towards identifying and assessing social and environmental risks and opportunities, including climate-related ones, monitors sustainability and climate-related developments and determines the sustainability strategy and targets. The committee meets semi-annually and the outcomes from the Sustainability Committee meetings are reported to the Chairman of the Board by the Vice President of Quality, HSE, Sustainability & Compliance, Communications and IT.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

The Sustainability Committee is responsible for assessing economic, social and environmental (including climate, water and biodiversity) risks and opportunities that may have an impact on ENKA's assets and business activities, to monitor and analyse relevant sustainability (including climate, water and biodiversity) issues, to identify the sustainability strategy and to undertake projects to realize goals. The Committee, which is led by ENKA's Chairman of the Board, reports results obtained from all operations to ENKA's senior management. The Committee's role is to review and advise the Board and CEO on policies and performance against ENKA's sustainability (including climate, water and biodiversity) procedures, ENKA's Code of Business Conduct, and mandatory HSE standards as well as ENKA's Sustainability Goals. ENKA Sustainability Committee is responsible for managing all projects related to the sustainability programs of ENKA Group and all its

Subsidiaries. The Committee works towards identifying and assessing social and environmental risks and opportunities, including climate-related ones, monitors sustainability and climate-related developments and determines the sustainability strategy and targets. The committee meets semi-annually and the outcomes from the Sustainability Committee meetings are reported to the Chairman of the Board by the Vice President of Quality, HSE, Sustainability & Compliance, Communications and IT.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ President

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing acquisitions, mergers, and divestitures related to environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ More frequently than quarterly

(4.3.1.6) Please explain

The President of the company is also the Chairman of the Board of the Directors. Therefore actually the highest management level position with responsibility for climate related issues is the Chairman of the Board. The Chairman of the Board is also the sponsor and the leader of the Sustainability Committee.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level
☑ President

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The President of the company is also the Chairman of the Board of the Directors. Therefore actually the highest management level position with responsibility for water issues is the Chairman of the Board. The Chairman of the Board is also the sponsor and the leader of the Sustainability Committee.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ President

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Implementing a climate transition plan
☑ Conducting environmental scenario analysis
☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing acquisitions, mergers, and divestitures related to environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ More frequently than quarterly

(4.3.1.6) Please explain

The President of the company is also the Chairman of the Board of the Directors. Therefore actually the highest management level position with responsibility for biodiversity issues is the Chairman of the Board. The Chairman of the Board is also the sponsor and the leader of the Sustainability Committee.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Other

☑ Other, please specify :Vice President for Quality, HSE, Sustainability & Compliance, Communications and IT

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ More frequently than quarterly

(4.3.1.6) Please explain

Corporate Sustainability and Compliance Department directly reports to the Vice President and the Vice President reports to the Chairman of the Board. The Vice President is also the president of the Sustainability Committee.

Water

(4.3.1.1) Position of individual or committee with responsibility

Other
☑ Other, please specify :Vice President for Quality, HSE, Sustainability & Compliance, Communications and IT

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities
☑ Assessing environmental dependencies, impacts, risks, and opportunities
☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement
☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues
☑ Managing supplier compliance with environmental requirements
☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets
☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Implementing a climate transition plan
☑ Conducting environmental scenario analysis
☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ More frequently than quarterly

(4.3.1.6) Please explain

Corporate Sustainability and Compliance Department directly reports to the Vice President and the Vice President reports to the Chairman of the Board. The Vice President is also the president of the Sustainability Committee

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Other

☑ Other, please specify :Vice President for Quality, HSE, Sustainability & Compliance, Communications and IT

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ More frequently than quarterly

(4.3.1.6) Please explain

Corporate Sustainability and Compliance Department directly reports to the Vice President and the Vice President reports to the Chairman of the Board. The Vice President is also the president of the Sustainability Committee

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee
☑ Risk committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Risk management is a part of ENKA processes and activities; all the units and departments of the company contribute to risk management, and a risk-based approach is promoted by ENKA's senior management. ENKA's risk management is headed by 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 jeopardise 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 Committee convenes at least once every two months and at least 6 times a year and consist of the Non-Executive Members of the Board. 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. When determining &managing risks associated with sustainability, water, biodiversity and climate change, the Board and the Early Identification of Risks Committee receive technical support from the Sustainability Committee and Corporate Sustainability and Compliance Department, which also inform the Board and the Committee about the latest sustainability (including climate change, water &biodiversity) issues, risks and opportunities and the performance of the company through biannual reports. By addressing risks related to sustainability, water, biodiversity 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.

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Risk committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Risk management is a part of ENKA processes and activities; all the units and departments of the company contribute to risk management, and a risk-based approach is promoted by ENKA's senior management. ENKA's risk management is headed by 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 jeopardise 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 Committee convenes at least once every two months and at least 6 times a year and consist of the Non-Executive Members of the Board. 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. When determining &managing risks associated with sustainability, water, biodiversity and climate change, the Board and the Early Identification of Risks Committee receive technical support from the Sustainability Committee and Corporate Sustainability and Compliance Department, which also inform the Board and the Committee about the latest sustainability (including climate change, water &biodiversity) issues, risks and opportunities and the performance of the company through biannual reports. By addressing risks related to sustainability, water, biodiversity 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.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Risk committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Risk management is a part of ENKA processes and activities; all the units and departments of the company contribute to risk management, and a risk-based approach is promoted by ENKA's senior management. ENKA's risk management is headed by 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 jeopardise 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 Committee convenes at least once every two months and at least 6 times a year and consist of the Non-Executive Members of the Board. 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. When determining &managing risks associated with sustainability, water, biodiversity and climate change, the Board and the Early Identification of Risks Committee receive technical support from the Sustainability Committee and Corporate Sustainability and Compliance Department, which

also inform the Board and the Committee about the latest sustainability (including climate change, water &biodiversity) issues, risks and opportunities and the performance of the company through biannual reports. By addressing risks related to sustainability, water, biodiversity 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.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Other

☑ Other, please specify :Corporate Sustainability and Compliance Manager

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Developing a business strategy which considers environmental issues

☑ Implementing a climate transition plan
☑ Conducting environmental scenario analysis
☑ Managing annual budgets related to environmental issues
☑ Implementing the business strategy related to environmental issues
☑ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ More frequently than quarterly

(4.3.1.6) Please explain

Sustainability & Compliance Manager is responsible for determining the scope of sustainability and compliance systems, monitoring, implementing and continuously updating the sustainability strategy, goals and actions at ENKA and its subsidiaries. Corporate Sustainability and Compliance Manager is leading the operation of the Corporate Sustainability and Compliance Department and reports to the Chairman of the Board through the Vice President. 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; 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.

Water

(4.3.1.1) Position of individual or committee with responsibility

Other
☑ Other, please specify :Corporate Sustainability and Compliance Manager

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Sustainability & Compliance Manager is responsible for determining the scope of sustainability and compliance systems, monitoring, implementing and continuously updating the sustainability strategy, goals and actions at ENKA and its subsidiaries. Corporate Sustainability and Compliance Manager is leading the operation of the Corporate Sustainability and Compliance Department and reports to the Chairman of the Board through the Vice President. 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; 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.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Other

☑ Other, please specify :Corporate Sustainability and Compliance Manager

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Sustainability & Compliance Manager is responsible for determining the scope of sustainability and compliance systems, monitoring, implementing and continuously updating the sustainability strategy, goals and actions at ENKA and its subsidiaries. Corporate Sustainability and Compliance Manager is leading the operation of the Corporate Sustainability and Compliance Department and reports to the Chairman of the Board through the Vice President. 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; 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.

Forests

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Risk committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Risk management is a part of ENKA processes and activities; all the units and departments of the company contribute to risk management, and a risk-based approach is promoted by ENKA's senior management. ENKA's risk management is headed by 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 jeopardise 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 Committee convenes at least once every two months and at least 6 times a year and consist of the Non-Executive Members of the Board. 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. When determining &managing risks associated with sustainability, water, biodiversity, forest and climate change, the Board and the Early Identification of Risks Committee receive technical support from the Sustainability Committee and Corporate Sustainability and Compliance Department, which also inform the Board and the Committee about the latest sustainability (including climate change, water &biodiversity) issues, risks and opportunities and the performance of the company through biannual reports. By addressing risks related to sustainability, water, biodiversity 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.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

Incentives for successful management of sustainability, water and climate change related topics are provided in ENKA through the evaluation of the Executive Committee. Project managers are rewarded for achievements and good practices. Committee also monitors the financial management and environmental performance of corporate and project executives and rewarded with yearly premiums according to their seniority and experience. By implementing this incentive program, project management teams focus on projects' sustainability KPIs and targets including climate and related targets and performance in a more motivated way.On the basis of the targets adopted, performance criteria that incorporate sustainability, water 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 with the supervision of the Chairman of the Board of Directors.

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ No, but we plan to introduce them in the next two years

(4.5.3) Please explain

We do not provide monetary incentives for forest-related targets because this issue is not classified as a material risk to our core business operations.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

Incentives for successful management of sustainability, water and climate change related topics are provided in ENKA through the evaluation of the Executive Committee. Project managers are rewarded for achievements and good practices. Committee also monitors the financial management and environmental performance of corporate and project executives and rewarded with yearly premiums according to their seniority and experience. By implementing this incentive program, project management teams focus on projects' sustainability KPIs and targets including climate and related targets and performance in a more motivated way.On the basis of the targets adopted, performance criteria that incorporate sustainability, water 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 with the supervision of the Chairman of the Board of Directors.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

☑ Management group

(4.5.1.2) Incentives

Select all that apply

☑ Bonus – set figure

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

☑ Reduction in absolute emissions

Resource use and efficiency

☑ Energy efficiency improvement

☑ Reduction in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Incentives for successful management of sustainability, water and climate change related topics are provided in ENKA through the evaluation of the Executive Committee. Project managers are rewarded for achievements and good practices. Committee also monitors the financial management and environmental performance of corporate and project executives and rewarded with yearly premiums according to their seniority and experience.On the basis of the targets adopted, performance criteria that incorporate sustainability, water 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 with the supervision of the Chairman of the Board of Directors.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

By implementing this incentive program, the project management teams focus on their projects' sustainability KPIs and targets including climate-related targets and performance in a more motivated way. This helps the company in achieving its sustainability and climate related targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

☑ Management group

(4.5.1.2) Incentives

Select all that apply

☑ Bonus – set figure

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Strategy and financial planning

☑ Increased investment in environmental R&D and innovation

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

☑ Improvements in water efficiency – direct operations

Pollution

☑ Improvements in wastewater quality – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Incentives for successful management of sustainability, water and climate change related topics are provided in ENKA through the evaluation of the Executive Committee. Project managers are rewarded for achievements and good practices. Committee also monitors the financial management and environmental performance of corporate and project executives and rewarded with yearly premiums according to their seniority and experience.On the basis of the targets adopted, performance criteria that incorporate sustainability, water 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 with the supervision of the Chairman of the Board of Directors.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

By implementing this incentive program, the project management teams focuses on their projects' sustainability KPIs and targets including water-related targets and performance in a more motivated way. This helps the company in achieving its sustainability and water-related targets.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

☑ Other senior-mid manager, please specify

(4.5.1.2) Incentives

Select all that apply

☑ Bonus – set figure

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

☑ Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

On the basis of the targets adopted, performance criteria that incorporate sustainability, water 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 with the supervision of the Chairman of the Board of Directors.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

By implementing this incentive program, the project management teams focus on their projects' sustainability KPIs and targets including climate-related targets and performance in a more motivated way. This helps the company in achieving its sustainability and climate related targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

☑ Other senior-mid manager, please specify

(4.5.1.2) Incentives

Select all that apply

☑ Bonus – set figure

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

☑ Improvements in water efficiency – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

On the basis of the targets adopted, performance criteria that incorporate sustainability, water 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 with the supervision of the Chairman of the Board of Directors.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

By implementing this incentive program, the project management teams focus on their projects' sustainability KPIs and targets including climate-related targets and performance in a more motivated way. This helps the company in achieving its sustainability and climate related targets.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

ENKA Sustainability Policy covers the whole operations of ENKA and its subsidiaries. So, the percentage of the coverage is 100%.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to respect legally designated protected areas

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to avoidance of negative impacts on threatened and protected species

☑ Commitment to stakeholder engagement and capacity building on environmental issues

☑ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals

Climate-specific commitments

☑ Commitment to net-zero emissions

Water-specific commitments

☑ Commitment to reduce or phase out hazardous substances

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to reduce water consumption volumes

☑ Commitment to reduce water withdrawal volumes

☑ Commitment to the conservation of freshwater ecosystems

Social commitments

☑ Adoption of the UN International Labour Organization principles

☑ Commitment to promote gender equality and women's empowerment

☑ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities

☑ Commitment to respect internationally recognized human rights

☑ Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities

Additional references/Descriptions

☑ Description of environmental requirements for procurement

☑ Description of biodiversity-related performance standards

☑ Description of impacts on natural resources and ecosystems

☑ Acknowledgement of the human right to water and sanitation

☑ Description of dependencies on natural resources and ecosystems

☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

☑ Yes, in line with another global environmental treaty or policy goal, please specify

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

ENKA_Sustainability_Policy_ENG.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

ENKA Sustainability Strategy covers the whole operations of ENKA and its subsidiaries. So, the percentage of the coverage is 100%.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy
☑ Commitment to respect legally designated protected areas
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Commitment to avoidance of negative impacts on threatened and protected species
☑ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals

Climate-specific commitments

☑ Commitment to net-zero emissions

Water-specific commitments

☑ Commitment to reduce water consumption volumes
☑ Commitment to reduce water withdrawal volumes
☑ Commitment to reduce or phase out hazardous substances
☑ Commitment to control/reduce/eliminate water pollution
☑ Commitment to the conservation of freshwater ecosystems
☑ Commitment to water stewardship and/or collective action

Social commitments

☑ Adoption of the UN International Labour Organization principles
☑ Commitment to promote gender equality and women's empowerment
☑ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities
☑ Commitment to respect internationally recognized human rights
☑ Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities

Additional references/Descriptions

☑ Acknowledgement of the human right to water and sanitation
☑ Description of biodiversity-related performance standards
☑ Description of impacts on natural resources and ecosystems
☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

☑ Yes, in line with another global environmental treaty or policy goal, please specify

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

ENKA_Sustainability_Strategy.pdf

Row 3

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain
☑ Downstream value chain

(4.6.1.4) Explain the coverage

ENKA HSSE Policy covers the whole operations of ENKA and its subsidiaries. So, the percentage of the coverage is 100%.

(4.6.1.5) Environmental policy content

Environmental commitments
☑ Commitment to avoidance of negative impacts on threatened and protected species
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals
☑ Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments
☑ Commitment to reduce water consumption volumes
☑ Commitment to reduce water withdrawal volumes
☑ Commitment to reduce or phase out hazardous substances
☑ Commitment to control/reduce/eliminate water pollution
☑ Commitment to the conservation of freshwater ecosystems
☑ Commitment to water stewardship and/or collective action

Social commitments
☑ Commitment to respect internationally recognized human rights

Additional references/Descriptions
☑ Description of biodiversity-related performance standards

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with another global environmental treaty or policy goal, please specify

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

HSSE_POLICY_ENG.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ UN Global Compact

☑ World Business Council for Sustainable Development (WBCSD)

☑ Other, please specify :TÜSİAD Environment and Climate Change Working Group, which contributes to process of forming environmental policies, and to the development of the regulations that are required within the framework of these policies in Türkiye.

(4.10.3) Describe your organization’s role within each framework or initiative

ENKA became a signatory to the United Nations (UN) Global Compact (UNGC) in 2017. 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) in Türkiye. ENKA is a part of the UN Global Compact Diversity and Inclusion Working Group, which was formed by the UNGC in Türkiye to contribute to the formulation of policies and practices that will allow its signatories to make a difference in their activities and value chains in terms of “Diversity and Inclusion”, and to engage in efforts to ensure the adoption of this issue in the business world by raising awareness in different industries in cooperation with the public and private

sectors and nongovernmental organizations. TÜSİAD Environment and Climate Change Working Group, which contributes to process of forming environmental policies, and to the development of the regulations that are required within the framework of these policies in Türkiye, evaluates the effective implementation of these regulations, carries out studies, and presents its recommendations to the relevant institutions and organizations. The Steering Committee for the report on "The Role of Forests and Sinks in Combating the Climate Crisis in Türkiye" which is being developed with TÜSİAD and the Nature Conservation Centre (DKM).
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Yes

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ No, but we plan to have one in the next two years

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Unknown

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

ENKA's Corporate Sustainability and Compliance Department, and the Sustainability Committee, oversees all external engagement activities related to environmental issues to ensure alignment with our environmental commitments across all divisions and regions. ENKA has established standardized engagement guidelines and a centralized review process that integrate company's environmental strategies and commitments. These guidelines are communicated throughout the organization, and training is provided to employees involved in external communications and partnerships to ensure a consistent approach. Corporate Communications Department continuously monitor external engagements through stakeholder feedbacks and media monitoring. When discrepancies arise, the Corporate Sustainability and Compliance Department, in coordination with the Sustainability Committee, leads corrective actions, which include revising communications, reinforcing guidelines with responsible teams, and updating processes as necessary. This governance structure ensures that our external activities not only reflect but actively support our environmental strategy and transition objectives, fostering credibility and accountability across all levels of the organization.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

ENKA engaged directly with policymakers and relevant public authorities by providing technical and implementation-focused input on several significant environmental policy initiatives in Türkiye. ENKA contributed to consultations on the Turkish Climate Law, the development of the national Emissions Trading System (ETS), and the draft Water Law. The Company's engagement focused on reviewing draft legislation, and providing practical feedback on operational feasibility of the regulation.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Transparency and due diligence

☑ Traceability requirements

☑ Corporate environmental reporting

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Turkey

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Neutral

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The Turkish Climate Law, the national Emissions Trading System (ETS), and the draft Water Law are highly relevant to ENKA's environmental commitments, as they establish the regulatory framework for climate action, greenhouse gas emissions management, and sustainable water resource management across the sectors in which the Company operates. These regulatory developments support ENKA's commitments to reducing environmental impacts, improving water and energy efficiency, strengthening environmental governance, and ensuring compliance with evolving legal requirements. By engaging during the policy development process,

ENKA seeks to contribute practical operational insights that help ensure the regulations are effective, implementable, and capable of delivering their intended environmental outcomes.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :TUSIAD (Turkish Industry and Business Association) and BCSD Turkiye

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

ENKA has actively supported TUSIAD and BSCD Turkiye by providing expert insights and collaborating closely during their consultation process on the new Turkish climate change regulation. Through this partnership, ENKA has contributed practical feedback to help shape effective, actionable policies that align with both national goals and international environmental standards. ENKA was included in TÜYİD (Turkish Investor Relations Society) Sustainability Working Group, which was established to follow current sustainability efforts in the capital markets and to coordinate the efforts carried out to contribute and to develop when necessary, in 2020. TÜYİD supports all sustainability initiatives in Turkey's capital markets. Recent inclusion of mandatory sustainability reporting for public companies in Turkey includes reporting climate-related strategy and GHG emissions as well (report of explain). TUSIAD publishes its responses to climate related issues in its website. For Climate finance, TUSIAD has assessed this in a session under climate conference. TUSIAD supports low carbon development technology investments, energy efficiency investments for a sustainable industry. TUSIAD recommends to develop and implement a national policy for climate mitigation and low carbon development. ENKA joined the TUSIAD Environment and Climate Change Working Group which is in support for the upcoming ETS regulation and climate law in Turkey. ENKA was included in TÜYİD Sustainability Working Group, which was established to follow current sustainability efforts in the capital markets and to coordinate the efforts carried out to contribute and to develop when necessary, in 2020. TÜYİD supports all sustainability initiatives in Turkey's capital markets. The aim of ENKA's support and involvement in TÜSİAD's Environment and Climate Change Workgroup is to contribute to the development, implementation, and improvement of environmental policies and climate-related regulations in Turkey. By endorsing TÜSİAD's position paper and participating as a board member, ENKA seeks to influence national

climate action strategies—particularly in aligning Turkey's stance with the Paris Agreement—through multi-stakeholder engagement. This involvement enables ENKA to help shape legal and regulatory frameworks that support low-carbon development and climate change mitigation.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement
[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:
☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In voluntary sustainability reports

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

Select from:

☑ Yes

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

Select all that apply

☑ GRI

☑ IFRS

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☑ Complete

(4.12.1.6) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Risks & Opportunities

☑ Water-related targets

☑ Value chain engagement

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Public policy engagement

☑ Climate-related targets

☑ Water accounting figures

☑ Water pollution indicators
☑ Greenhouse gas emissions figures
☑ Content of environmental policies

(4.12.1.7) Page/section reference

All pages of the sustainability report.

(4.12.1.8) Attach the relevant publication

ENKA_Sustainability_Report_2025.pdf

(4.12.1.9) Comment

ENKA İnşaat ve Sanayi A.Ş. (ENKA) presents its sustainability (ESG - environmental, social and governance) strategy, activities and goals, its approach to material issues that are important to its stakeholders and its performance to the attention of all its stakeholders through its annual sustainability reports. This report, which is ENKA's 9th sustainability report, covers the performance of ENKA's and its subsidiaries' activities in Türkiye and various regions of the world in 2025 (January 1, 2025 – December 31, 2025).

Row 2

(4.12.1.1) Publication

Select from:
☑ In mainstream reports

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

Select from:
☑ No

(4.12.1.4) Environmental issues covered in publication

Select all that apply
☑ Climate change

☑ Water
☑ Biodiversity

(4.12.1.5) Status of the publication

Select from:
☑ Complete

(4.12.1.6) Content elements

Select all that apply
☑ Strategy
☑ Governance
☑ Risks & Opportunities
☑ Climate-related targets
☑ Water accounting figures
☑ Greenhouse gas emissions figures
☑ Content of environmental policies

(4.12.1.7) Page/section reference

211-223

(4.12.1.8) Attach the relevant publication

Enka_Annual_Report_31.12.2025.pdf

(4.12.1.9) Comment

The Company's Environmental, Social and Governance (ESG) systems, efforts, performance, and goals are presented to all stakeholders under the heading "Sustainability Principles Compliance Report" of the Annual Report.

Row 3

(4.12.1.1) Publication

Select from:

☑ In other regulatory filings

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

Select from:

☑ Yes

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

Select all that apply

☑ IFRS

☑ Other, please specify :Turkish Sustainability Reporting Standards (TSRS), which is direct translation of IFRS S1 & S2 into Turkish

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☑ Complete

(4.12.1.6) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Risks & Opportunities

☑ Water-related targets

☑ Value chain engagement

☑ Climate-related targets

☑ Water accounting figures

☑ Greenhouse gas emissions figures

☑ Content of environmental policies

(4.12.1.7) Page/section reference

All pages.

(4.12.1.8) Attach the relevant publication

ENKA TSRS report 2025.pdf

(4.12.1.9) Comment

This is ENKA's Turkish Sustainability Reporting Standards aligned report. This standard is direct translation of IFRS S1 and S2 standards into Turkish and it is a regulatory requirement.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

Forests

(5.1.1) Use of scenario analysis

Select from:

☑ No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☑ Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

Scenario analysis is reserved for environmental issues that present material strategic or financial risks to our business. Since our environmental assessments show no significant impact on forests, we do not conduct specialized scenario analysis for this area.

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios
☑ RCP 1.9

(5.1.1.2) SSPs used in conjunction with scenario

Select from:
☑ SSP1

(5.1.1.3) Approach to scenario

Select from:
☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2015

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☑ Consumer attention to impact

☑ Other stakeholder and customer demands driving forces, please specify :Changes in customer expectation and requirements

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions made about the future trends of population, economic development, technological progress and policy frameworks. Additional assumptions were made on customer preferences. These areas are also the areas of uncertainties. Scenario analyses are consulted in countries ENKA is active for short, medium- and long-term strategies, especially when it comes to Energy investments. ENKA owns and operates 3 natural gas plants in Turkey, therefore Turkey's NDC of 41% reduction from BAU scenario by 2030 is considered. In addition, IEA's Sustainability Development Scenario is taken into consideration for energy tenders and future pipelines. ENKA has recently finalized a 45 MWp solar power investment in Bulgaria, representing a key milestone in its divestment from fossil fuel-based power generation. However, ENKA is also aware that its expertise on natural gas combined cycle power plant projects are also going to play an important role for developing countries' transition towards cleaner energy. In addition to macro climate-scenarios, ENKA also conducts micro-climate assessments for specific projects where necessary.

(5.1.1.11) Rationale for choice of scenario

SSP1–RCP1.9 was selected as the optimistic scenario to represent a low-emission pathway aligned with the Paris Agreement, under which global warming is limited and physical climate risks occur with lower intensity and frequency. This scenario allows ENKA to assess the lower bound of physical climate risk exposure across its operations. Under this pathway, physical risks — including extreme heat, precipitation events, drought, and water stress — remain at a manageable level for ENKA's construction, manufacturing, power generation, and real estate segments. The scenario reflects a "persistent but controllable" risk profile, where impacts can be largely managed through work planning, preventive maintenance, equipment protection, and occupational health and safety practices. Including this scenario in ENKA's climate risk assessment ensures that the analysis captures a best-case trajectory and provides a baseline against which more adverse scenarios can be compared.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2019

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030
☑ 2050
☑ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Changes to the state of nature
☑ Number of ecosystems impacted
☑ Climate change (one of five drivers of nature change)

Finance and insurance
☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands
☑ Consumer attention to impact

Regulators, legal and policy regimes
☑ Global regulation
☑ Global targets

Macro and microeconomy
☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions made about the future trends of population, economic development, technological progress and policy frameworks. Additional assumptions were made on customer preferences. These areas are also the areas of uncertainties. Energy generation is one of ENKA's major business activities. Energy-Water relation is two-sided for ENKA since all three ENKA power plants relies on water for cooling and process. Any limitation in access to sufficient water or increase in water temperature will reduce efficiency and cause further increase in fuel consumption and emissions.

(5.1.1.11) Rationale for choice of scenario

WRI Aqueduct was selected as the water risk scenario tool to assess water-related physical risks across ENKA Group's operational geographies. ENKA operates across multiple regions with varying water risk profiles, including Türkiye, Russia, Saudi Arabia, and Middle East — several of which are identified as facing high or extremely high water stress. WRI Aqueduct 4.0 provides sub-basin level water risk indicators covering water stress, water depletion, and interannual variability, enabling a granular, location-specific assessment of water risks relevant to ENKA's construction sites, manufacturing facilities, power generation assets, and real estate operations. The tool projects future water conditions for 2030, 2050, and 2080 under multiple climate scenarios (SSP1–RCP2.6, SSP3–RCP7.0, SSP5–RCP8.5), allowing ENKA to evaluate both near- and long-term water risk exposure across different emissions trajectories. As a publicly available, peer-reviewed, and CDP-recognized tool, WRI Aqueduct provides a transparent and comparable basis for water risk disclosure.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Acute physical

☑ Market
☑ Liability
☑ Reputation
☑ Technology
☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:
☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2015

(5.1.1.8) Timeframes covered

Select all that apply
☑ 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Changes to the state of nature
☑ Number of ecosystems impacted
☑ Climate change (one of five drivers of nature change)

Finance and insurance
☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands
☑ Consumer attention to impact

Regulators, legal and policy regimes
☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions made about the future trends of population, economic development, technological progress and policy frameworks. Additional assumptions were made on customer preferences. These areas are also the areas of uncertainties. Scenario outcomes have been integrated in Early Identification of Risks Committee procedures, submitted to executive committee and integrated to individual risk assessments for projects. Diversification of business lines, new opportunities and potential investment areas have been identified as below; Together with other inputs and practical experience, scenario analysis has enabled company strategy to focus on low carbon business opportunities. ENKA has seen the trend and need for reducing energy related emissions and have started to update strategy considering the demand from market and clients. Conversion of single cycle NG power plants, investing in wind turbine parts and construction new buildings using green building standards are concrete results of this strategy. Results are made public through the sustainability report, company newsletters, website and sectoral publications. Main reflections to ENKA's business strategy are as below; - Producing parts for wind Turbines in Çimtaş Focusing on non-fossil fuel and renewable energy investments -Monitoring and bidding to wind turbine tenders -Monitoring hydropower tenders -Participating solar power plant tenders - Designing new construction as per the green building standards and considering extreme weather events. - Integrating risk assessment to new investment decisions (such as switching to sea water for cooling) or using weather/climate data in construction projects. For adaptation risk assessment, ENKA prepares and applies the procedures for extreme water conditions in all projects. (Winterization plans are developed. In this plan, it is indicated what kind of precautions should be taken in extremely hot and cold weather conditions. Risk analyses are performed for extreme weather conditions in every project, and working hours are set by considering the consequences of these analyses. Furthermore, flood plans are developed when necessary, and they are attached to the site emergency plan.)

(5.1.1.11) Rationale for choice of scenario

SSP2–RCP4.5 was selected as the current trend scenario to represent a middle-of-the-road pathway under which current policy trends continue and physical climate risks strengthen in terms of frequency, intensity, and co-occurrence. This scenario enables ENKA to assess a plausible baseline trajectory against which the effectiveness of adaptation measures can be evaluated. Under this pathway, physical risks — including increased heatwave frequency, heavy precipitation, drainage capacity exceedances, prolonged drought and low-flow periods, and intensified temperature-humidity combinations — become more structurally embedded in ENKA's operational environment across its construction, power generation, manufacturing, and real estate segments. The scenario is particularly relevant for assessing risks to EPC site operations, power plant asset performance, and water-dependent operations in regions where ENKA is active. As physical risks under this scenario may become a permanent determinant of operational continuity, cost structure, and business planning, SSP2–RCP4.5 provides a critical reference point for identifying where adaptation measures — such as site management adjustments, process optimization, and supply chain resilience — are most needed across ENKA's geographies.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2015

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☑ Consumer attention to impact

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions made about the future trends of population, economic development, technological progress and policy frameworks. Additional assumptions were made on customer preferences. These areas are also the areas of uncertainties. Scenario outcomes have been integrated in Early Identification of Risks Committee

procedures, submitted to executive committee and integrated to individual risk assessments for projects. Diversification of business lines, new opportunities and potential investment areas have been identified as below; Together with other inputs and practical experience, scenario analysis has enabled company strategy to focus on low carbon business opportunities. ENKA has seen the trend and need for reducing energy related emissions and have started to update strategy considering the demand from market and clients. Conversion of single cycle NG power plants, investing in wind turbine parts and construction new buildings using green building standards are concrete results of this strategy. Results are made public through the sustainability report, company newsletters, website and sectoral publications. Main reflections to ENKA's business strategy are as below; - Producing parts for wind Turbines in Çimtaş Steel - Focusing on non-fossil fuel and renewable energy investments -Monitoring and bidding to wind turbine tenders -Monitoring hydropower tenders -Participating solar power plant tenders - Designing new construction as per the green building standards and considering extreme weather events. - Integrating risk assessment to new investment decisions (such as switching to sea water for cooling) or using weather/climate data in construction projects. For adaptation risk assessment, ENKA prepares and applies the procedures for extreme water conditions in all projects. (Winterization plans are developed. In this plan, it is indicated what kind of precautions should be taken in extremely hot and cold weather conditions. Risk analyses are performed for extreme weather conditions in every project, and working hours are set by considering the consequences of these analyses. Furthermore, flood plans are developed when necessary, and they are attached to the site emergency plan.)

(5.1.1.11) Rationale for choice of scenario

SSP5–RCP8.5 was selected as the pessimistic scenario to represent a high-emission pathway under which global warming and climate extremes reach their highest levels, physical risks occur more frequently, last longer, and increasingly manifest as compound events. This scenario enables ENKA to assess the upper bound of climate risk exposure and to stress-test the resilience of its operations, assets, and business continuity planning against severe climate conditions. Under this pathway, extreme temperatures and heatwaves become a dominant climate feature across all geographies where ENKA operates - including Türkiye, China, Saudi Arabia, Iraq, and the Western Balkans - with direct implications for EPC site productivity, occupational health and safety, power plant efficiency, and real estate asset performance. Extreme precipitation and flooding events, prolonged drought, soil saturation, slope failures, and dominant humidity periods further compound operational risks across construction, power generation, manufacturing/fabrication, and water-dependent operations. As physical risks under this scenario may transition from temporary to structural in nature, SSP5–RCP8.5 provides the critical reference point for identifying where comprehensive strengthening of planning, infrastructure resilience, water and energy continuity, and maintenance strategies is required across ENKA's global operations.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

Relevant technology and science

☑ Data regime (from closed to open)

Direct interaction with climate

☑ On asset values, on the corporate

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions were made regarding the pace and scope of climate policy implementation, carbon pricing trajectories, and the phase-in of regulatory mechanisms such as ETS, CBAM, and EPD/LCA and MRV requirements across ENKA's operating geographies. STEPS assumes that only firmly implemented and clearly announced policies take effect, resulting in a gradual transition with preserved regional differences and a relatively wider compliance window. Key uncertainties include the timing and stringency of future regulation, the speed of low-carbon technology and material adoption, carbon price levels, and the extent to which higher-carbon methods retain market accessibility in the short term. A central constraint is that STEPS does not eliminate transition risk: delayed investment may lead to higher retrofit costs and vulnerability to sudden policy acceleration in later years.

(5.1.1.11) Rationale for choice of scenario

IEA STEPS was selected as a moderate transition scenario to represent a pathway in which climate policy and regulatory tightening advance gradually and unevenly across regions, rather than through abrupt or fully aligned action. This scenario allows ENKA to assess transition risks and opportunities across its power generation, construction, manufacturing, and real estate activities under a realistic "current policies" trajectory. It complements ENKA's RCP-based physical scenarios by capturing carbon cost pressure, compliance and verification obligations (ETS, CBAM, EPD/LCA, MRV), and supply-chain and procurement implications. STEPS provides ENKA with a longer adaptation window to institutionalize MRV, supplier verification, and carbon data management, while highlighting that delayed investment could raise costs and competitive exposure over time.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA APS

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

Relevant technology and science

☑ Data regime (from closed to open)

Direct interaction with climate

☑ On asset values, on the corporate

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions were made that announced national climate pledges are fully and timely implemented, with carbon pricing, ETS scope, CBAM, and low-carbon procurement rules tightening more rapidly and stringently than under STEPS. Embedded carbon limits and mandatory EPD/LCA documentation are assumed to come into effect earlier for projects linked to Türkiye, the United Kingdom, Germany, the Western Balkans, and Saudi Arabia. Key uncertainties include the availability, approval, and cost volatility of low-carbon alternatives for steel, cement, asphalt, and aggregates, and the extent to which carbon performance becomes a decisive elimination or scoring criterion in large-scale construction tenders. The principal constraint is that APS compresses ENKA's adaptation period and raises the competitive threshold: if MRV, LCA/EPD, supplier due diligence, and digital reporting infrastructures are not established rapidly, transition risks — including reduced access to tenders, higher cost exposure, and restricted access to finance — may materialize earlier.

(5.1.1.11) Rationale for choice of scenario

IEA APS was selected as an ambitious transition scenario to represent a pathway in which announced national climate pledges are fully realized and carbon pricing, regulatory scope, and low-carbon procurement requirements tighten rapidly and early. This scenario enables ENKA to assess the upper bound of transition pressure across its core operations and to stress-test the resilience of its competencies in bidding, procurement, data governance, and operational planning. APS complements ENKA's physical (RCP) scenarios by illustrating how an accelerated policy environment could bring carbon cost pressure and compliance obligations forward, shortening the available adaptation window and making early investment in low-carbon procurement, supplier engagement, and carbon data management strategically critical.
[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

In 2025, ENKA updated its climate scenario analysis covering 100% of its operational scope, assessing physical risks under three IPCC SSP scenarios and transition risks under IEA STEPS and APS scenarios. Under the optimistic scenario (SSP1–RCP1.9), physical risks including extreme heat, water stress, and increased precipitation are identified as manageable through existing operational controls, characterised as "persistent but controllable." Under the current trend scenario (SSP2–RCP4.5), these risks are projected to become more structural, with heatwaves reducing power plant efficiency, intensified precipitation increasing site management costs, and prolonged drought requiring alternative water supply strategies across ENKA's construction, power generation, manufacturing, and real estate operations. Under the pessimistic scenario (SSP5–RCP8.5), compound physical risk events may fundamentally challenge operational continuity, necessitating comprehensive strengthening of infrastructure resilience, water and energy continuity, and long-term asset management strategies. On the transition side, IEA STEPS indicates a gradual increase in carbon cost and compliance pressure, while IEA APS points to a more rapid tightening of carbon pricing, CBAM obligations, EPD/LCA requirements, and low-carbon procurement criteria — particularly for projects in Türkiye, the UK, Germany, the Western Balkans, and Saudi Arabia. The scenario analysis also reveals implications for water security, biodiversity, and land use, as intensifying drought, flooding, and habitat disruption under higher-emission pathways create cascading risks across ENKA's value chain and project geographies. Based on the 2025 assessment, no direct significant financial impact has been identified; however, climate-related risks and opportunities are systematically integrated into ENKA's short, medium, and long-term strategic planning and investment decision-making processes.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

Based on the scenario analysis outcomes documented in ENKA's sustainability report, water-related risks emerge as a cross-cutting theme across all three physical climate scenarios. Water risk projections were assessed using the WRI Aqueduct tool, which provides sub-basin level water risk indicators - including water stress,

water depletion, and interannual variability - across ENKA's operational geographies under SSP1–RCP2.6, SSP3–RCP7.0, and SSP5–RCP8.5 scenarios for the projection periods of 2030, 2050, and 2080. Under the optimistic scenario, drought and water stress are identified as risks that must be managed particularly in relation to power plant cooling water needs and site water supply in basins already experiencing water stress; however, the probability of a structural operational continuity break remains relatively low. Under the current trend scenario, low-flow periods are projected to lengthen, groundwater recharge to weaken, and water constraints to arise more frequently in water-dependent operations, highlighting the need for alternative supply strategies and process optimization across ENKA's power generation and construction assets. Under the pessimistic scenario, drought may create multi-year and deepening deficits with emergency supply needs arising more frequently; simultaneously, extreme precipitation and flooding events may frequently exceed drainage capacity, causing soil saturation, slope failures, and widespread access disruptions across project sites. The combined effect of water stress and extreme heat under higher-emission pathways is identified as a compounding risk particularly for power generation assets, where reduced water availability may increase the risk of load shedding, efficiency loss, and outages. These findings indicate that water security is a material risk factor embedded within ENKA's broader climate resilience strategy, with implications for site planning, basin management, emergency procedures, and long-term asset management across all operational geographies.
[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

In the fight against climate change, the energy sector's transition to a low-carbon growth process and the acceleration of efforts in this direction play a vital role. However, considering the future of the energy sector, for safe energy supply, it is crucial to use of relatively clean-burning, constantly available and more reliable types of fuel efficiently, such as natural gas. ENKA considers natural gas as an important transition energy and uses its power plant design, engineering and construction experience for transition from coal and to transform open single-phase cycle natural gas power plants into much more modern and efficient dual-phase combined cycle power plants. This way, electricity production per unit of fuel and plant efficiency are increased and environmental impacts are reduced, and a secure energy supply is ensured. ENKA also prioritizes efficiency and low emission criteria in all of its energy projects. With its availability, natural gas plays a vital role for the first step of decarbonization of the power generation, since natural gas releases almost half the greenhouse gas emissions compared to coal. With its expertise as an EPCC contractor, it is ENKA's strategy to support the transition of the energy sector to a low carbon system and shift from coal through contracting combined cycle natural gas power plant projects. ENKA is experienced in natural gas power plant EPC projects and is currently undertaking multiple power plant projects. As renewable energy technologies become more affordable and climate-related regulations including carbon pricing initiatives increase pressure on fossil fuel consumption, power sector is shifting from conventional fossil fuel fired power plants to renewable energy. 20% of ENKA's EPC portfolio as a contractor consists of fossil fuel fired power plant and oil & gas projects. This is the main reason for not being able to commit to cease all revenue generation from activities that may contribute to fossil fuel expansion.

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

Select from:

☑ We have a different feedback mechanism in place

(5.2.11) Description of feedback mechanism

We receive feedback through meetings with our key stakeholder groups and through Sustainability Committee meetings.

(5.2.12) Frequency of feedback collection

Select from:

☑ Annually

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

Assumptions about the availability of financial, human, and technological resources needed to execute the plan effectively. Assumptions regarding compliance with relevant laws, regulations, and policies that may impact the transition. Assumptions about market stability, demand trends, and competitive landscape affecting the success of the transition. Dependencies on stakeholders' willingness (especially sustomers') and ability to collaborate and support the transition effort.

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

ENKA aims to turn every one of its projects into an opportunity for climate response. At the planning stage of every project, ENKA sets sustainability goals that encompass Scope 1 and Scope 2 reduction targets, and develops best practices for reducing Scope 3 emissions. As a result, it is carrying out sustainable EPC projects. In 2025, ENKA's wholly owned subsidiary Town Up 8 LTD completed construction of its 40 MW solar power plant in Burgas, Bulgaria as its own investment, with the facility ready for operation. The Kameno Solar Photovoltaic Power Plant investment project is being implemented on a 470,000 m2 site and is expected to be commissioned in mid-2026. The EPC contract for the Stade LNG Regasification Terminal in Germany, signed in 2023 as part of a consortium, is currently under implementation. The terminal will make utilize the waste heat from a nearby existing industrial facility and will therefore operate without any CO2 emissions. The project is an important element of Germany's energy policy, the objectives of which include the diversification of its natural gas supply with liquefied natural gas (LNG) and green gases and simultaneous preparations for the wider use of hydrogen in the market. ENKA continues its work to achieve the target of net zero emissions by 2050 which it made public in the final quarter of 2022, benefiting from the UN Sustainable Development Goals, the recommendations of the TFCD and the findings of the IPCC, as well as to attain the intermediate targets for 2030 which constitute a part of the roadmap it has drawn up to reach this overall target. The ongoing Dradenau Combined Heat and Power Plant Project in Hamburg is designed to achieve 92% net fuel efficiency through advanced heat recovery, duct firing HRSGs, and hydrogen-compatible systems. It will deliver 180 MW of electricity and 260 MW of heat, supported by 2,400 MWh of thermal storage. The design allows up to 30% hydrogen blending with natural gas, significantly reducing emissions and enhancing system flexibility. Additionally, ENKA UK Construction Ltd. signed an EPC contract with Essar Energy Transition for the Low Carbon Hydrogen Production Facility at Stanlow Refinery in the UK. The plant will have a 350 MW capacity and is expected to capture 600,000 tons of CO_2 annually. These efforts support ENKA's publicly declared 2050 net-zero target and align with UN SDGs, TCFD, and ISO 14001 standards, with performance monitored and externally assured. ENKA's support of the transition to renewable energy and a low carbon economy, which contributes to a more sustainable future, continues with the production of wind turbine towers and parts at Çimtaş Steel. 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.

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

Select all that apply

☑ Water

☑ Biodiversity

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

ENKA is well aware that climate change, the increase in the population and changes in consumption habits are making it more and more difficult to access reliable supplies of clean water. Conscious of the risks in water management and access to water, the company has adopted a responsible approach to water management in accordance with its Sustainability and HSE Policies and in compliance with the requirements of the ISO 14001 standard. Accordingly, it is working to increase its efforts in water recycling and re-use and to reduce the amount of water withdrawal. It is also pursuing its activities to extend responsible water management to the whole of its value chain. ENKA aims to make a positive impact through its actions to restore, maintain and enhance biodiversity and to prevent any potential negative impact. ENKA avoids all kinds of activities that could have a negative impact on local biological diversity. In accordance with its Biodiversity Policy, it takes all the necessary measures to protect the existing flora and fauna and manage any impacts it may have on them in all of its activities. 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 implemented throughout the duration of each project and required monitoring and measuring activities are carried out in line with the project-specific Biodiversity Management and Action Plans. We collaborate with relevant

stakeholders, including environmental organizations, government agencies, and local communities, to align our actions with regional conservation priorities and regulatory requirements. This collaborative approach ensures that our efforts contribute positively to broader environmental goals. Invest in education and awareness programs to foster understanding and appreciation of biodiversity and water issues among our workforce and stakeholders. This empowers individuals to act responsibly and support our environmental initiatives.

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

Select from:

☑ Yes

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

NKA's climate adaptation objectives are integrated into its climate transition approach and enterprise risk management framework. The Company aims to strengthen the resilience of its operations, construction projects, energy generation assets and supply chain against the increasing impacts of climate change while ensuring long-term business continuity, operational reliability and sustainable value creation. Climate adaptation is embedded within ENKA's governance structure and strategic decision-making process through climate-related risk identification, assessment and management aligned with IFRS S2. Strengthening climate resilience of assets and operations by identifying and managing physical climate risks, including extreme weather events, flooding, heat stress, water scarcity and other chronic climate hazards that may affect construction sites, power plants and supporting infrastructure. Integrating climate risk assessments into project planning and investment decisions to ensure that climate resilience considerations are incorporated throughout the project lifecycle, from design and engineering to construction and operation. Enhancing business continuity and operational reliability by implementing preventive measures, emergency preparedness procedures and resilient operational practices to reduce climate-related disruptions. Improving water resilience and resource management, particularly in water-stressed regions, through efficient water use, monitoring and site-specific water management practices. Strengthening supply chain resilience by evaluating climate-related vulnerabilities across the value chain and considering climate risks in procurement and contractor management processes. Supporting adaptive engineering and design solutions that enable infrastructure and industrial facilities to withstand future climate conditions while maintaining safety, quality and operational performance. Continuously improving climate risk governance through regular review of climate-related risks, scenario analysis, Board oversight and integration into enterprise risk management processes. To achieve these objectives, ENKA performs climate-related risk assessments covering both transition and physical risks, evaluates climate scenarios over different time horizons, and incorporates the outcomes into strategic planning, investment evaluation and operational decision-making.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

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

ENKA's mission is to design and execute construction projects in line with the highest environmental and social standards. The engineering team at the Design Center also performs increased research and development on impacts of climate change on material selection processes and alternative engineering solutions better suited to climate. ENKA includes sustainability criteria in its decision-making processes in business development activities. It takes its sustainability strategy and targets for combating climate change into consideration when selecting the tenders it will participate and the projects for which it will bid. It is looking out for opportunities to add solar power, energy storage, carbon capture and storage, and hydrogen projects to its project portfolio. Climate adaptation and water related

needs are considered early in the planning / design stages of all projects according to the ESIA studies. In 2025, ENKA Group allocated a total budget of more than USD 29 million for the projects managed by the Design Centers and this budget was financed entirely by internal resources. In 2025, ENKA's wholly owned subsidiary Town Up 8 LTD completed construction of its 40 MW solar power plant in Burgas, Bulgaria as its own investment, with the facility ready for operation.. The EPC contract for the Stade LNG Regasification Terminal in Germany, signed in 2023 as part of a consortium, remains under implementation.The terminal will make utilize the waste heat from a nearby existing industrial facility and will therefore operate without any CO2 emissions. The ongoing Dradenau Combined Heat and Power Plant Project in Hamburg is designed to achieve 92% net fuel efficiency through advanced heat recovery, duct firing HRSGs, and hydrogen-compatible systems. The design allows up to 30% hydrogen blending with natural gas, significantly reducing emissions and enhancing system flexibility. Additionally, ENKA UK Construction Ltd. signed an EPC contract with Essar Energy Transition for the Low Carbon Hydrogen Production Facility at Stanlow Refinery in the UK. The plant will have a 350 MW capacity and is expected to capture 600,000 tons of CO_2 annually. These efforts support ENKA's publicly declared 2050 net-zero target and align with UN SDGs, TCFD, and ISO 14001 standards, with performance monitored and externally assured. ENKA İnşaat conducts many construction projects where clients are looking for lower emissions options whether it be shifting from thermal power generation to renewables such as hydroelectric power stations, to new buildings that conform to energy efficiency schemes (LEED, BREEAM) and regulations. Çimtaş manufactured wind products at its Gemlik and Gölcük facilities, contributing to the group's renewable energy product portfolio. Additionally, Çimtaş Steel signed a significant contract for the European Commission-supported BECCS project in Stockholm, Sweden, which aims to capture and store 800,000 tons of CO2 annually from the atmosphere.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

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

Increased collaboration between all stakeholders developed whilst performing business: Planners, Designers, Sub-contractors, Clients, Manufacturers and Regulatory Bodies. ENKA Pazarlama (Marketing) has started marketing fuel efficient and low carbon vehicles upon demand from downstream suppliers. 70%-80% of ENKA Pazarlama revenue were derived from low carbon products. Çimtaş manufactured wind products at its Gemlik and Gölcük facilities, contributing to the group's renewable energy product portfolio. Additionally, Çimtaş Steel signed a significant contract for the European Commission-supported BECCS project in Stockholm,

Sweden, which aims to capture and store 800,000 tons of CO2 annually from the atmosphere. Under the contract signed in 2025 with the project's EPC contractor, 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.. In addressing potential impacts and opportunities, the double materiality analysis updated in 2025, combining the "outside-in" and "inside-out" perspectives, determined materiality issues from both the impact and the financial point of view. The material issues were then determined by conducting an analysis which took into account – in addition to the results of the materiality surveys conducted with internal and external stakeholders – the reports of international organizations, environmental and social impact analyses, the results of risk and opportunity assessments, global and sectoral trends and legal arrangements, the feedback obtained from stakeholders during the course of the year and the outputs of national, international and sectoral conferences and events. 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 a total of 12,400 subcontractor and supplier employees in 2025 on the Code of Business Conduct, ethical practices, occupational health and safety and environment management, and technical issues. ENKA evaluates the environmental and social impacts of its supply chain. ENKA's supplier and subcontractor performance evaluation question list includes questions related to sustainability evaluation criteria, including environmental and social compliance in addition to the performance evaluation. 5,417 companies were assessed in 2025. 14% of the companies evaluated were deemed as high-risk suppliers. Within the ENKA group companies, 19% of all suppliers were audited for compliance with the Supplier Code of Conduct; and environmental, social, ethics and compliance requirements in 2025 and in the same year, 40% of suppliers were trained about Supplier Code of Conduct including environmental, water and climate change topics.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

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

ENKA's mission is to design and execute construction projects in line with the highest environmental and social standards. ENKA Design Center, the first company to be awarded the Design Center title by the Ministry of Science, Industry and Technology, includes three primary groups: Energy Engineering Design Group, Civil Engineering Design Group, and Architectural Project Design Group. The engineering team at the Design Center also performs increased research and development

on impacts of climate change on material selection processes and alternative engineering solutions better suited to climate. Climate adaptation needs are considered early in the planning / design stages of all projects according to the Environmental and Social Impact Assessment studies. 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. Investing in R&D for power projects is important for ENKA. All of ENKA's natural gas combined cycle power projects are built with the latest energy efficiency and emission control technology and are aimed to replace older, inefficient plants. ENKA's on-going project in Germany, Dradenau Combined Heat and Power Plant will have a net fuel efficiency of 92%. This unusually high fuel efficiency can be achieved with a very high level of heat integration, which results in extremely low emissions per kWh of energy utilized. 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. In addition, Çimtaş Steel produces wind power plant towers and is adapting technology shifts to its products as well. In 2020, Çimtaş invested in a new wind tower production plant and increased its annual wind tower production capacity by 100 towers/year to 250 towers/year. Çimtaş manufactured wind products at its Gemlik and Gölcük facilities, contributing to the group's renewable energy product portfolio. Additionally, Çimtaş Steel signed a significant contract for the European Commission-supported BECCS project in Stockholm, Sweden, which aims to capture and store 800,000 tons of CO2 annually from the atmosphere.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

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

All business-lines have been required to have a comprehensive Business Continuity Management Plan. Business decisions in all major processes (i.e. Engineering, Procurement and Construction) are made in compliance with the sustainability policy of the company to reduce emissions. Specific emissions targets for ENKA Power

(CO2/KWh), Çimtaş Group, Real Estate subsidiaries and ENKA's contruction projects has been set to improve monitoring and assessing potential operational improvements in terms of efficiency and new investments. ENKA has updated its sustainability and climate change related goals covering its power generation, construction, production and real estate operations. The current goals are available at: https://www.enka.com/sustainability/sustainability-targets/ https://www.enka.com/allfiles/pdf/ENKA_Sustainability_Report_2025.pdf. Emerging ETS regulation in Turkey has led ENKA Power to invest in lower emission technologies. Investment opportunities are investigated and listed for improving fuel efficiency and reducing emissions and investment costs. Also, emission intensity targets have been defined for all power plants in terms of CO2/kWh. To achieve this target, new solutions are developed and implemented continuously. ENKA business lines have implemented water-related issues to their long-term business plans. In order to reach these objectives, special ESIA studies and micro-climate assessments were completed in order to ensure water availability risks were being considered in the long-term. During assessment, possible changes in precipitations, humidity, intensification of fog and frost, quality of agricultural products are evaluated and investigated. The assessment is based on site surveys and measurements, Terra Climate data of the region, Climate Hazards Group InfraRed Precipitation with Station data, Precipitation Estimation from Remotely Sensed Information using Artificial Neural Networks – CLIMATE Data Record (PERSIAN- CDR), Moderate Resolution Imaging Spectroradiometer (MODIS) Aqua Daily data and World Bank Climate-Change Knowledge Portal.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply
☑ Revenues
☑ Direct costs
☑ Indirect costs

(5.3.2.2) Effect type

Select all that apply
☑ Physical risks
☑ Transition risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

In recent years, ENKA has consistently increased the share of "green" products in its portfolio. ENKA considers climate change and water risk assessment an integral tool for revenue projection, especially because of its expertise in oil & gas projects that may be impacted in the future. To replace the potential revenue loss from projects that might be impacted by climate related transition risks; ENKA has invested in energy transition projects and renewable energy contracting and supply. Çimtaş Steel has increased revenues from "green" products by selling wind turbine parts (towers, rotors & stators).. 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 2025 with the project's EPC contractor, 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. ENKA Pazarlama (Marketing) has managed to generate 70%-80% of its revenues from the sales of its vehicles and equipment that is considered "green" (vehicles built with green parts/low emission vehicle). Increasing the share of "green" products in ENKA's revenues is an important step of ENKA's risk and opportunity management process. In order to help countries with their low carbon energy transition, ENKA is utilizing its experience in building natural gas combined cycle power plants. All of ENKA's natural gas combined cycle power projects are built with the latest energy efficiency and emission control technology and are aimed to replace older, less efficient plants.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Assets

☑ Revenues

☑ Liabilities

☑ Direct costs

☑ Indirect costs

☑ Access to capital

☑ Capital allocation

☑ Capital expenditures

☑ Acquisitions and divestments

(5.3.2.2) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

ENKA's mission is to design and execute construction projects in line with the highest of environmental and social standards. ENKA Design Center, the first company to be awarded the Design Center title by the Ministry of Science, Industry and Technology, includes three primary groups: Energy Engineering Design Group, Civil Engineering Design Group, and Architectural Project Design Group. The engineering team also performs research and development on impacts of climate change on material selection processes and alternative engineering solutions better suited to climate. Climate adaptation needs are considered early in the planning / design stages of all projects according to the ESIA studies. 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.Operating costs have decreased in Power Plants due to energy efficiency investments. To increase the fuel efficiency and reduce carbon footprint, AGP & DLN (Advanced Gas Path & Dry Low NOx) 2.6 technology investment was made in our Natural Gas Combined Cycle Power Plants. which lowered the NG consumption approximately 2.6% for each turbine. For ENKA Insaat, operating costs have increased due to more stringent ESIA requirements, especially in projects that are financed by IFIs. Two recent projects in Southern Iraq required major revisions to their ESIA reports as well as project plans and procedures that resulted in additional costs due to work stops, deviation from the schedule and hiring extra personnel. Due to investments made for efficiency, new product lines and adaptation, CAPEX have increased, and a specific budget has been allocated for realization of such opportunities. In 2020, Çimtaş has invested in a new facility in the Kocaeli Organized Industrial Zone to increase its wind tower production capacity.

Row 3

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Assets

☑ Liabilities

☑ Direct costs

☑ Capital allocation

☑ Capital expenditures

☑ Acquisitions and divestments

☑ Indirect costs

☑ Access to capital

(5.3.2.2) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

ENKA is also transforming its own operations to use renewable energy where possible, making the necessary capital investments produce its own electricity from renewable sources. 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. Accordingly, at Çimtaş Steel, Çimtaş Shipyard, and Cimtas Pipe facilities in Türkiye, rooftop solar power plants with a total capacity of 15.1 MWp continue their operations. Cimtas Ningbo, which operates in China, actively utilizes a 1.6 MWp rooftop solar power plant that covers 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. Cimtas 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.

Row 4

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Assets
☑ Liabilities
☑ Access to capital
☑ Capital allocation
☑ Capital expenditures
☑ Acquisitions and divestments

(5.3.2.2) Effect type

Select all that apply

☑ Physical risks
☑ Transition risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change
☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

ENKA Insaat has been working on diverting from thermal power plant EPC projects to renewable energy projects. In 2025, ENKA's wholly owned subsidiary Town Up 8 LTD completed construction of its 40 MW solar power plant in Burgas, Bulgaria as its own investment, with the facility ready for operation. The Kameno Solar Photovoltaic Power Plant investment project is being implemented on a 470,000 m2 site and is expected to be commissioned in mid-2026.. The EPC contract for the Stade LNG Regasification Terminal in Germany, signed in 2023 as part of a consortium, is currently under implementation. The terminal will make utilize the waste heat from a nearby existing industrial facility and will therefore operate without any CO2 emissions. The project is an important element of Germany's energy policy, the objectives of which include the diversification of its natural gas supply with liquefied natural gas (LNG) and green gases and simultaneous preparations for the wider use of hydrogen in the market.

Row 5

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Acquisitions and divestments

☑ Access to capital

☑ Assets

☑ Liabilities

(5.3.2.2) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Access to finance for fossil fuel investments have reduced whereas availability of finance for low carbon investments have increased. International Finance Institutions, Funds etc. have been more sensitive about climate impacts of the projects financed. Environmental Impact Assessments (EIA) and Environmental and Social Impact Assessments (ESIA) are usually completed by the contracting entity. ENKA then carries out its own environmental aspects and impact assessments to take the necessary precautions. However, in some cases, ENKA is involved in the ESIA process where climate-related risks were assessed as well. Assets owned by ENKA Real Estate have been reconstructed as per green building requirements to reduce operational costs and meet demand from market. ENKA Power plants have been rehabilitated to improve technical/financial performance of the assets. To date, no assets have been impacted negatively from climate change, however operating costs and capital expenditures have been impacted due to the need to strengthen and future-proof assets regarding climate related risks. Requirement and liabilities have been considered by risk committee and reflected in investment/procurement decisions. ENKA always carries out its own environmental impact assessments to take necessary precautions to complete its construction projects. ENKA's assessments include climate-related physical risks as well. ENKA İnşaat considers its sustainability strategy and targets to combat climate change while determining the projects to which it will participate and bid.

Row 6

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☑ Assets
- ☑ Revenues
- ☑ Liabilities
- ☑ Direct costs
- ☑ Indirect costs
- ☑ Access to capital
- ☑ Capital allocation
- ☑ Capital expenditures
- ☑ Acquisitions and divestments

(5.3.2.2) Effect type

Select all that apply

- ☑ Physical risks
- ☑ Transition risks
- ☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☑ Climate change
- ☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Early Identification of Risks Committee and Risk Management Work Group assess the risk and impact on operations. Measure to abate identified risks are developed by risk committee and engineering team. Potential cost of the risk, probability, impact are evaluated against the cost of abatement. Prioritized investments are included in financial planning of the company. ENKA business lines have implemented water-related issues to their long-term business plans. For example, due to the impacts of climate change, ENKA's bidding strategy has been diverted to cover more environmental friendly projects.
[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from: ☑ No, but we plan to in the next two years

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
	Select from: ☑ Yes	*Total R&D investment of ENKA comprises of design and engineering investment into low-environmental impact projects and products.*

[Fixed row]

(5.5.6) Provide details of your organization's investments in low-carbon R&D for real estate and construction activities over the last three years.

Row 1

(5.5.6.1) Technology area

Select from:

☑ Other, please specify :Engineering and design works of environment-friendly projects.

(5.5.6.2) Stage of development in the reporting year

Select from:

☑ Large scale commercial deployment

(5.5.6.3) Average % of total R&D investment over the last 3 years

80

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

5500000

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

80

(5.5.6.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

ENKA's mission is to design and execute construction projects in line with the highest environmental and social standards. ENKA Design Center, the first company to be awarded the Design Center title by the Ministry of Science, Industry and Technology, includes three primary groups: Energy Engineering Design Group, Civil Engineering Design Group, and Architectural Project Design Group. The engineering team at the Design Center also performs increased research and development on impacts of climate change on material selection processes and alternative engineering solutions better suited to climate. Climate adaptation needs are considered early in the planning / design stages of all projects according to the Environmental and Social Impact Assessment studies. Investing in R&D for power projects is important for ENKA. All of ENKA's natural gas combined cycle power projects are built with the latest energy efficiency and emission control technology and are aimed to replace older, unefficient plants. ENKA's newproject in Germany, Dradenau Combined Heat and Power Plant will have a net fuel efficiency of 92%. This unusually high fuel efficiency can be achieved with a very high level of heat integration, which results in extremely low emissions per kWh of energy utilized. 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. ENKA has increased its renewable energy contracting capacity, resulting in winning hydropower tenders recently. In addition, Çimtaş Steel produces wind power plant towers and is adapting technology shifts to its products as well. In 2020, Çimtaş invested in a new wind tower production plant and increased its annual wind tower production capacity by 100 towers/year to 250 towers/year. Çimtaş manufactured wind products at its Gemlik and Gölcük facilities, contributing to the group's renewable energy product portfolio. 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.

Row 2

(5.5.6.1) Technology area

Select from:

☑ Other, please specify :Wind energy generation

(5.5.6.2) Stage of development in the reporting year

Select from:

☑ Large scale commercial deployment

(5.5.6.3) Average % of total R&D investment over the last 3 years

20

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

1000000

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

15

(5.5.6.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

ENKA's support of the transition to renewable energy and a low carbon economy, which contributes to a more sustainable future, continues with the production of wind turbine towers and parts at Çimtaş Steel. Çimtaş holds a position as one of the Europe's most important suppliers of turbine towers. In 2023, its success in this field upgraded ENKA into first place in the Engineering News Record (ENR) – Wind Generation category. Çimtaş manufactured wind products at its Gemlik and Gölcük facilities, contributing to the group's renewable energy product portfolio. 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 2025 with the project's EPC contractor, 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.
[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

0

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

0

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

0

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

0

(5.9.5) Please explain

We are not expecting a significant change currently.
[Fixed row]

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

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:
☑ No, but we plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☑ Not an immediate strategic priority

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

Internal assessments and feasibility studies are currently ongoing for internal mechanisms. Upon the completion of these studies, this issue will be discussed in 2026 sustainability committee meetings and there is a potential for strategy change in this direction.

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:

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

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☑ Not an immediate strategic priority

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

Internal assessments and feasibility studies are currently ongoing for internal mechanisms. Upon the completion of these studies, this issue will be discussed in 2026 sustainability committee meetings and there is a potential for strategy change in this direction.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

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

[Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Plastics

Smallholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Not relevant to our operations.

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Plastics

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

☑ Other, please specify :Impact on plastic waste and pollution

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Environmental management system, system certifications, carbon emissions data collection and reporting, climate commitments and targets, commitment to comply with ENKA's standards and procedures, fines and penalties. Products and services provided, procurement amount, country of sourcing is also considered.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

52

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on water

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Water related risks related to suppliers are assessed considering the procurement spend, importance of the material provided and also water dependency of the products or services. That assessment covers an impact assessment.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

56

Plastics

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:
☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:
☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply
☑ Procurement spend
☑ Regulatory compliance
☑ Reputation management
☑ Business risk mitigation
☑ Strategic status of suppliers
☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Business risk mitigation plays a pivotal role as suppliers heavily impacted by climate risks pose potential disruptions to our operations and supply chain resilience. Suppliers with significant exposure to climate hazards such as extreme weather events or regulatory changes should be prioritized for engagement to enhance overall risk management. Also, procurement spend is a key determinant. Suppliers with substantial procurement spend influence have a greater potential to drive meaningful climate action across our supply chain. Engaging with these suppliers can leverage our purchasing power to incentivize sustainable practices and reduce carbon footprints. Regulatory compliance is crucial. Suppliers operating in jurisdictions with stringent climate regulations face compliance risks that could affect their operations and our supply chain continuity. Prioritizing engagement with suppliers in high-regulation environments ensures alignment with evolving legal frameworks and reduces regulatory risks. Suppliers' environmental practices directly impact our corporate reputation and brand value. Engaging with suppliers perceived negatively in terms of environmental responsibility can mitigate reputational risks and enhance our sustainability credentials. Lastly, strategic status of suppliers must be considered. Strategic suppliers who contribute significantly to our projects or market presence are engaged proactively on climate issues.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Procurement spend

☑ Regulatory compliance

☑ Reputation management

☑ Business risk mitigation

☑ Strategic status of suppliers

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

Suppliers located in water-stressed regions or industries heavily reliant on water resources face increased operational risks from scarcity or water quality issues. Engaging with these suppliers can mitigate supply chain disruptions and ensure sustainable water management practices. Procurement spend also influences prioritization. Suppliers with significant procurement spend impact have the potential to implement water-saving technologies and practices at scale. Prioritizing engagement with these suppliers leverages our purchasing power to promote water efficiency and conservation throughout our supply chain. Suppliers operating in regions with strict water regulations must comply with local laws and standards. Engaging with these suppliers ensures adherence to regulatory requirements and reduces legal risks associated with water management practices. Suppliers' water stewardship practices reflect on our corporate reputation and brand integrity. Engaging with suppliers known for responsible water management enhances our sustainability profile and stakeholder trust. Strategic suppliers who play a vital role in

our projects or market positioning are engaged on water sustainability. Collaboration with these suppliers fosters innovation in water management and strengthens our competitive advantage in sustainable practices.

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ No, we do not prioritize which suppliers to engage with on this environmental issue

(5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

☑ Not an immediate strategic priority

(5.11.2.4) Please explain

We are currently at the early stages for this operation. We are planning to implement in the following 3 years.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Supplier of ENKA must follow the regulatory requirements and ensure full compliance while complying with ENKA's Supplier Code of Conduct, which also covers ENKA's sustainability requirements for its suppliers. 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.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Supplier of ENKA must follow the regulatory requirements and ensure full compliance while complying with ENKA's Supplier Code of Conduct, which also covers ENKA's sustainability requirements for its suppliers. 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.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Compliance with an environmental certification, please specify :ISO 14001

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Grievance mechanism/ Whistleblowing hotline

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

We assess suppliers' environmental performance through audits, certifications (like ISO 14001), and sustainability assessments. Non-compliance triggers corrective action plans and potential termination if issues persist, ensuring our supply chain maintains high environmental standards and sustainability practices. We provide trainings and information through regular meetings.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Regular environmental risk assessments (at least once annually)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Grievance mechanism/ Whistleblowing hotline

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

We assess suppliers' environmental performance through audits, certifications (like ISO 14001), and sustainability assessments. Non-compliance triggers corrective action plans and potential termination if issues persist, ensuring our supply chain maintains high environmental standards and sustainability practices. We provide trainings and information through regular meetings.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Regular environmental risk assessments (at least once annually)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Fines and penalties

☑ Grievance mechanism/ Whistleblowing hotline

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

We assess suppliers' environmental performance through audits, certifications (like ISO 14001), and sustainability assessments. Non-compliance triggers corrective action plans and potential termination if issues persist, ensuring our supply chain maintains high environmental standards and sustainability practices. We provide trainings and information through regular meetings.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Implementation of emissions reduction initiatives

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Grievance mechanism/ Whistleblowing hotline

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

We assess suppliers' environmental performance through audits, certifications (like ISO 14001), and sustainability assessments. Non-compliance triggers corrective action plans and potential termination if issues persist, ensuring our supply chain maintains high environmental standards and sustainability practices. We provide trainings and information through regular meetings.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Disclosure of GHG emissions to your organization (Scope 1 and 2)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Grievance mechanism/ Whistleblowing hotline

☑ Supplier scorecard or rating
☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

We assess suppliers' environmental performance through audits, certifications (like ISO 14001), and sustainability assessments. Non-compliance triggers corrective action plans and potential termination if issues persist, ensuring our supply chain maintains high environmental standards and sustainability practices. We provide trainings and information through regular meetings.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Waste and resource reduction and material circularity

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Grievance mechanism/ Whistleblowing hotline

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

We assess suppliers' environmental performance through audits, certifications (like ISO 14001), and sustainability assessments. Non-compliance triggers corrective action plans and potential termination if issues persist, ensuring our supply chain maintains high environmental standards and sustainability practices. We provide trainings and information through regular meetings.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Grievance mechanism/ Whistleblowing hotline

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

We assess suppliers' environmental performance through audits, certifications (like ISO 14001), and sustainability assessments. Non-compliance triggers corrective action plans and potential termination if issues persist, ensuring our supply chain maintains high environmental standards and sustainability practices. We provide trainings and information through regular meetings.
[Add row]

(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Adaptation to climate change

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to measure GHG emissions

☑ Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

☑ Feature environmental performance in supplier awards scheme

Information collection

☑ Collect environmental risk and opportunity information at least annually from suppliers

☑ Collect GHG emissions data at least annually from suppliers

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Engage with suppliers to advocate for policy or regulatory change to address environmental challenges

☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

ENKA has established robust supplier engagement strategies focusing on climate change and environmental compliance. Our approach prioritizes Tier 1 suppliers based on business volume and integrates sustainability criteria into supplier audits post-contract. We emphasize climate change training through ENKA Academy and subsidiary academies, enhancing stakeholder awareness and capability. Collaboration across stakeholders—Planners, Designers, Sub-contractors, Clients, Manufacturers, and Regulatory Bodies—has intensified, embedding environmental risks into procurement processes. Qualified suppliers participate in regular meetings and training sessions on ENKA's environment, quality, health, safety, and sustainability systems. Supplier audits are tailored to supplier size and risk, ensuring adherence to commitments. Audit outcomes are transparently shared, prompting action plans where necessary, monitored for effectiveness. We empower our supply chain with training and share best practices to bolster their environmental management systems, fostering continuous improvement. Incentives like featuring environmental performance in our supplier award scheme and advocating for policy changes underscore our commitment to sustainability. Collaboration on GHG emissions reduction and innovation initiatives further strengthens our supply chain's environmental impact mitigation efforts. Through campaigns and landscape collaborations, we champion innovation aimed at reducing environmental footprints. Annual collection of environmental risk and GHG emissions data informs our strategic partnerships with suppliers, promoting shared responsibility for sustainable practices. ENKA's holistic approach ensures suppliers not only meet environmental requirements but also thrive in sustainability, contributing to a resilient and responsible supply chain.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Better environmental management systems and more holistic and transparent approach to reporting.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Adaptation to climate change

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

☑ Feature environmental performance in supplier awards scheme

Information collection

☑ Collect environmental risk and opportunity information at least annually from suppliers

☑ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)

☑ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The environmental expectations within our ENKA Global Vendor Network (EGVN) were expanded to include comprehensive assessments covering environmental and social issues, with a specific focus on water management. By 2023, 32% of our suppliers underwent evaluations aligned with these criteria. We completed the transition to the ISO 14001:2015 standard across our group, emphasizing a life cycle approach and raising expectations for environmental stewardship among our vendors. Water management is integral to our sustainability and HSE policies. We incorporate stringent criteria into our vendor selection process, evaluating environmental management systems, water management plans, legal compliance regarding water sourcing and wastewater discharge, and policies on water efficiency and alternative sources (e.g., rainwater, treated water). Supplier contracts reflect our commitment to sustainable practices, requiring periodic performance reporting on parameters such as monthly water withdrawal, discharge volumes, recycled/reused water, and water quality analyses. Audits and site visits ensure compliance, with results shared transparently with suppliers. Non-compliance triggers corrective action plans monitored for effective implementation. Training initiatives ensure suppliers understand and adhere to our Supplier Code of Conduct, with 34% trained in 2023. Suppliers are classified based on business scope and size, with long-term subcontractors providing comprehensive reports on water management and service/goods suppliers reporting within their respective scopes. We emphasize the importance of ISO 14001 certification for relevant suppliers and have witnessed significant progress in implementing action plans for wastewater and waste management. Suppliers demonstrating compliance with these plans are prioritized in project allocations, underscoring our commitment to rewarding sustainable practices. Our ongoing efforts include fostering innovation through collaborative projects and campaigns aimed at reducing environmental impacts across our supply chain. By integrating sustainability into every facet of our operations, ENKA aims to lead by example in responsible business practices and environmental stewardship.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Better environmental management systems and more holistic and transparent approach to reporting.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Waste and resource reduction and improved end-of-life management

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

This initiative is at its early stages. We are communicating with our suppliers in terms of reducing plastic packaging or replacing existing ones with recyclable content.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Circular economy

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

☑ Feature environmental performance in supplier awards scheme

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

ENKA has established robust supplier engagement strategies focusing on climate change and environmental compliance. Our approach prioritizes Tier 1 suppliers based on business volume and integrates sustainability criteria into supplier audits post-contract. We emphasize climate change training through ENKA Academy and subsidiary academies, enhancing stakeholder awareness and capability. Collaboration across stakeholders—Planners, Designers, Sub-contractors, Clients, Manufacturers, and Regulatory Bodies—has intensified, embedding environmental risks into procurement processes. Qualified suppliers participate in regular meetings and training sessions on ENKA's environment, quality, health, safety, and sustainability systems. Supplier audits are tailored to supplier size and risk, ensuring adherence to commitments. Audit outcomes are transparently shared, prompting action plans where necessary, monitored for effectiveness. We empower our supply chain with training and share best practices to bolster their environmental management systems, fostering continuous improvement. Incentives like featuring environmental performance in our supplier award scheme and advocating for policy changes underscore our commitment to sustainability. Collaboration on GHG emissions reduction and innovation initiatives further strengthens our supply chain's environmental impact mitigation efforts. Through campaigns and landscape

collaborations, we champion innovation aimed at reducing environmental footprints. Annual collection of environmental risk and GHG emissions data informs our strategic partnerships with suppliers, promoting shared responsibility for sustainable practices. ENKA's holistic approach ensures suppliers not only meet environmental requirements but also thrive in sustainability, contributing to a resilient and responsible supply chain.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Better environmental management systems and more holistic and transparent approach to reporting.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to measure GHG emissions

☑ Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

☑ Feature environmental performance in supplier awards scheme

Information collection

☑ Collect environmental risk and opportunity information at least annually from suppliers

☑ Collect GHG emissions data at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

ENKA has established robust supplier engagement strategies focusing on climate change and environmental compliance. Our approach prioritizes Tier 1 suppliers based on business volume and integrates sustainability criteria into supplier audits post-contract. We emphasize climate change training through ENKA Academy and subsidiary academies, enhancing stakeholder awareness and capability. Collaboration across stakeholders—Planners, Designers, Sub-contractors, Clients, Manufacturers, and Regulatory Bodies—has intensified, embedding environmental risks into procurement processes. Qualified suppliers participate in regular meetings and training sessions on ENKA's environment, quality, health, safety, and sustainability systems. Supplier audits are tailored to supplier size and risk, ensuring adherence to commitments. Audit outcomes are transparently shared, prompting action plans where necessary, monitored for effectiveness. We empower our supply chain with training and share best practices to bolster their environmental management systems, fostering continuous improvement. Incentives like featuring environmental performance in our supplier award scheme and advocating for policy changes underscore our commitment to sustainability. Collaboration on GHG emissions reduction and innovation initiatives further strengthens our supply chain's environmental impact mitigation efforts. Through campaigns and landscape collaborations, we champion innovation aimed at reducing environmental footprints. Annual collection of environmental risk and GHG emissions data informs our strategic partnerships with suppliers, promoting shared responsibility for sustainable practices. ENKA's holistic approach ensures suppliers not only meet environmental requirements but also thrive in sustainability, contributing to a resilient and responsible supply chain.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Better environmental management systems and more holistic and transparent approach to reporting.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Other, please specify :Waste and resource reduction and improved end of life management

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

Information collection

☑ Collect environmental risk and opportunity information at least annually from suppliers

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

ENKA has established robust supplier engagement strategies focusing on climate change and environmental compliance. Our approach prioritizes Tier 1 suppliers based on business volume and integrates sustainability criteria into supplier audits post-contract. We emphasize climate change training through ENKA Academy and subsidiary academies, enhancing stakeholder awareness and capability. Collaboration across stakeholders—Planners, Designers, Sub-contractors, Clients, Manufacturers, and Regulatory Bodies—has intensified, embedding environmental risks into procurement processes. Qualified suppliers participate in regular meetings and training sessions on ENKA's environment, quality, health, safety, and sustainability systems. Supplier audits are tailored to supplier size and risk, ensuring adherence to commitments. Audit outcomes are transparently shared, prompting action plans where necessary, monitored for effectiveness. We empower our supply chain with training and share best practices to bolster their environmental management systems, fostering continuous improvement. Incentives like featuring environmental performance in our supplier award scheme and advocating for policy changes underscore our commitment to sustainability. Collaboration on GHG emissions reduction and innovation initiatives further strengthens our supply chain's environmental impact mitigation efforts. Through campaigns and landscape collaborations, we champion innovation aimed at reducing environmental footprints. Annual collection of environmental risk and GHG emissions data informs our strategic partnerships with suppliers, promoting shared responsibility for sustainable practices. ENKA's holistic approach ensures suppliers not only meet environmental requirements but also thrive in sustainability, contributing to a resilient and responsible supply chain.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Better environmental management systems and more holistic and transparent approach to reporting.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

☑ Feature environmental performance in supplier awards scheme

Information collection

☑ Collect environmental risk and opportunity information at least annually from suppliers

☑ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)

☑ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The environmental expectations within our ENKA Global Vendor Network (EGVN) were expanded to include comprehensive assessments covering environmental and social issues, with a specific focus on water management. By 2023, 32% of our suppliers underwent evaluations aligned with these criteria. We completed the transition to the ISO 14001:2015 standard across our group, emphasizing a life cycle approach and raising expectations for environmental stewardship among our

vendors. Water management is integral to our sustainability and HSE policies. We incorporate stringent criteria into our vendor selection process, evaluating environmental management systems, water management plans, legal compliance regarding water sourcing and wastewater discharge, and policies on water efficiency and alternative sources (e.g., rainwater, treated water). Supplier contracts reflect our commitment to sustainable practices, requiring periodic performance reporting on parameters such as monthly water withdrawal, discharge volumes, recycled/reused water, and water quality analyses. Audits and site visits ensure compliance, with results shared transparently with suppliers. Non-compliance triggers corrective action plans monitored for effective implementation. Training initiatives ensure suppliers understand and adhere to our Supplier Code of Conduct, with 34% trained in 2023. Suppliers are classified based on business scope and size, with long-term subcontractors providing comprehensive reports on water management and service/goods suppliers reporting within their respective scopes. We emphasize the importance of ISO 14001 certification for relevant suppliers and have witnessed significant progress in implementing action plans for wastewater and waste management. Suppliers demonstrating compliance with these plans are prioritized in project allocations, underscoring our commitment to rewarding sustainable practices. Our ongoing efforts include fostering innovation through collaborative projects and campaigns aimed at reducing environmental impacts across our supply chain. By integrating sustainability into every facet of our operations, ENKA aims to lead by example in responsible business practices and environmental stewardship.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Better environmental management systems and more holistic and transparent approach to reporting.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

☑ Collaborate with stakeholders in creation and review of your climate transition plan

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☑ Engage with stakeholders to advocate for policy or regulatory change

☑ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

At ENKA, we prioritize engaging our customers through a strategic approach that aligns with our commitment to environmental stewardship and sustainability. Our engagement framework encompasses various initiatives aimed at educating stakeholders on environmental risks, sharing product information and relevant certifications, and promoting collaborative innovations to reduce environmental impacts. Education and collaboration are core to our strategy. We work closely with stakeholders to raise awareness about environmental risks associated with our projects and operations. By sharing information about our products and relevant certification schemes, we empower stakeholders to make informed decisions that align with their sustainability goals. Aligning our organizational goals with those of our customers is integral to our approach. We collaborate closely with stakeholders to identify opportunities where our expertise can support their sustainability targets. This alignment not only enhances project outcomes but also strengthens our partnerships based on shared values and objectives. Innovation is key to driving sustainable change. We actively engage with stakeholders to foster innovations that reduce environmental impacts. By advocating for policy changes and running campaigns to promote innovation, we contribute to shaping regulatory environments that support sustainable practices. ENKA's reputation as a trusted solution partner stems from our track record of delivering safe, cost-effective, and timely projects. Our commitment to sustainability ensures that we offer solutions that meet

the highest environmental and social standards. We are dedicated to continuing this legacy by actively engaging with our customers and stakeholders to advance sustainability across all facets of our operations.

(5.11.9.6) Effect of engagement and measures of success

ENKA's engagement initiatives aim for tangible outcomes aligned with sustainability and environmental stewardship. Success is measured by increased stakeholder awareness of environmental risks, empowering informed decision-making. Sharing environmental information and certifications enhances transparency and builds trust, reflected in customer satisfaction and positive feedback. Aligning organizational goals with customers' sustainability targets strengthens partnerships. Collaborative innovation to reduce environmental impacts drives positive change and garners appreciation. Advocating for policy changes and running campaigns to promote environmental innovation further measures success. Our efforts ensure sustainable solutions, uphold environmental standards, and maintain leadership in sustainable engineering and construction, enhancing overall stakeholder satisfaction.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☑ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

At ENKA, we prioritize engaging our customers through a strategic approach that aligns with our commitment to environmental stewardship and sustainability, particularly in water management. Our engagement framework includes educating stakeholders on water-related risks, sharing product information and certifications relevant to water conservation, and fostering collaborative innovations to reduce water use and environmental impacts. Education and collaboration are central to our strategy. We work closely with stakeholders to raise awareness about water-related risks associated with our projects and operations. By sharing information about our products and certifications focused on water efficiency and conservation, we empower stakeholders to make informed decisions that align with their sustainability goals. Aligning our organizational goals with those of our customers is crucial. We collaborate closely to identify opportunities where our expertise can support their water sustainability targets. This alignment enhances project outcomes and strengthens partnerships based on shared environmental values and objectives. Innovation plays a pivotal role in driving sustainable water management. We actively engage with stakeholders to develop and implement innovative solutions that reduce water consumption and environmental impacts. Advocating for policy changes and running campaigns to promote water conservation initiatives further demonstrates our commitment to shaping regulatory environments that support sustainable practices. ENKA's reputation as a trusted solution partner is built on our track record of delivering safe, cost-effective, and timely projects with a strong emphasis on sustainability. Our dedication ensures that we provide solutions that meet the highest environmental and social standards. We remain committed to advancing sustainability across all aspects of our operations through ongoing engagement with customers and stakeholders alike.

(5.11.9.6) Effect of engagement and measures of success

ENKA's engagement initiatives aim for tangible outcomes aligned with sustainability and environmental stewardship. Success is measured by increased stakeholder awareness of environmental risks, empowering informed decision-making. Sharing environmental information and certifications enhances transparency and builds trust, reflected in customer satisfaction and positive feedback. Aligning organizational goals with customers' sustainability targets strengthens partnerships. Collaborative innovation to reduce environmental impacts drives positive change and garners appreciation. Advocating for policy changes and running campaigns to promote environmental innovation further measures success. Our efforts ensure sustainable solutions, uphold environmental standards, and maintain leadership in sustainable engineering and construction, enhancing overall stakeholder satisfaction.
[Add row]

C6. Environmental performance - Consolidation approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

ENKA applies the operational control approach for the consolidation of environmental performance data, including greenhouse gas emissions, energy consumption, water withdrawal, waste generation and other environmental indicators. Under this approach, environmental data from operations over which ENKA has operational control are consolidated and reported as part of the Company's sustainability performance. This consolidation approach has been selected to ensure that environmental impacts are accurately reflected based on ENKA's ability to implement operational policies, manage environmental performance, establish procedures and influence resource efficiency practices at the relevant sites and projects. The approach is aligned with ENKA's organizational structure, operational responsibilities and sustainability management framework. The reporting boundary includes ENKA's controlled operations across its diverse business segments, including construction projects, power generation facilities, manufacturing operations, real estate activities and other subsidiaries where ENKA has operational control. Environmental data is collected from relevant operational units through established reporting processes, reviewed for consistency and consolidated at the corporate level. For joint ventures, partnerships and other activities where ENKA does not have operational control, environmental impacts are managed and disclosed according to the applicable reporting boundaries and available data arrangements. If the operational control of the joint ventures in 50% or above for ENKA, the relevant entity/operation has been included into the reporting. This approach enables ENKA to provide transparent, consistent and comparable environmental performance information while ensuring that reported impacts reflect the areas where the Company has direct influence and accountability.

Forests

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

ENKA applies the operational control approach for the consolidation of environmental performance data, including greenhouse gas emissions, energy consumption, water withdrawal, waste generation and other environmental indicators. Under this approach, environmental data from operations over which ENKA has operational control are consolidated and reported as part of the Company's sustainability performance. This consolidation approach has been selected to ensure that environmental impacts are accurately reflected based on ENKA's ability to implement operational policies, manage environmental performance, establish procedures and influence resource efficiency practices at the relevant sites and projects. The approach is aligned with ENKA's organizational structure, operational responsibilities and sustainability management framework. The reporting boundary includes ENKA's controlled operations across its diverse business segments, including construction projects, power generation facilities, manufacturing operations, real estate activities and other subsidiaries where ENKA has operational control. Environmental data is collected from relevant operational units through established reporting processes, reviewed for consistency and consolidated at the corporate level. For joint ventures, partnerships and other activities where ENKA does not have operational control, environmental impacts are managed and disclosed according to the applicable reporting boundaries and available data arrangements. If the operational control of the joint ventures in 50% or above for ENKA, the relevant entity/operation has been included into the reporting. This approach enables ENKA to provide transparent, consistent and comparable environmental performance information while ensuring that reported impacts reflect the areas where the Company has direct influence and accountability.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

ENKA applies the operational control approach for the consolidation of environmental performance data, including greenhouse gas emissions, energy consumption, water withdrawal, waste generation and other environmental indicators. Under this approach, environmental data from operations over which ENKA has operational control are consolidated and reported as part of the Company's sustainability performance. This consolidation approach has been selected to ensure that environmental impacts are accurately reflected based on ENKA's ability to implement operational policies, manage environmental performance, establish procedures and influence resource efficiency practices at the relevant sites and projects. The approach is aligned with ENKA's organizational structure, operational responsibilities and sustainability management framework. The reporting boundary includes ENKA's controlled operations across its diverse business segments, including construction projects, power generation facilities, manufacturing operations, real estate activities and other subsidiaries where ENKA has operational control. Environmental data is collected from relevant operational units through established reporting processes, reviewed for consistency and consolidated at the corporate level. For joint ventures, partnerships and other activities where ENKA does not have operational control, environmental impacts are managed and disclosed according to the applicable reporting boundaries and available data arrangements. If the operational control of the joint ventures in 50% or above for ENKA, the relevant entity/operation has been included into the reporting. This approach enables ENKA to provide transparent, consistent and comparable environmental performance information while ensuring that reported impacts reflect the areas where the Company has direct influence and accountability.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

ENKA applies the operational control approach for the consolidation of environmental performance data, including greenhouse gas emissions, energy consumption, water withdrawal, waste generation and other environmental indicators. Under this approach, environmental data from operations over which ENKA has operational control are consolidated and reported as part of the Company's sustainability performance. This consolidation approach has been selected to ensure that environmental impacts are accurately reflected based on ENKA's ability to implement operational policies, manage environmental performance, establish procedures and influence resource efficiency practices at the relevant sites and projects. The approach is aligned with ENKA's organizational structure, operational responsibilities and sustainability management framework. The reporting boundary includes ENKA's controlled operations across its diverse business segments, including construction projects, power generation facilities, manufacturing operations, real estate activities and other subsidiaries where ENKA has operational control. Environmental data is collected from relevant operational units through established reporting processes, reviewed for consistency and consolidated at the corporate level. For joint ventures, partnerships and other activities where ENKA does not have operational control, environmental impacts are managed and disclosed according to the applicable reporting boundaries and available data arrangements. If the operational control of the joint ventures in 50% or above for ENKA, the relevant entity/operation has been included into the reporting. This approach enables ENKA to provide transparent, consistent and comparable environmental performance information while ensuring that reported impacts reflect the areas where the Company has direct influence and accountability.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

ENKA applies the operational control approach for the consolidation of environmental performance data, including greenhouse gas emissions, energy consumption, water withdrawal, waste generation and other environmental indicators. Under this approach, environmental data from operations over which ENKA has operational control are consolidated and reported as part of the Company's sustainability performance. This consolidation approach has been selected to ensure that environmental impacts are accurately reflected based on ENKA's ability to implement operational policies, manage environmental performance, establish procedures and influence resource efficiency practices at the relevant sites and projects. The approach is aligned with ENKA's organizational structure, operational responsibilities and sustainability management framework. The reporting boundary includes ENKA's controlled operations across its diverse business segments, including construction projects, power generation facilities, manufacturing operations, real estate activities and other subsidiaries where ENKA has operational control. Environmental data is collected from relevant operational units through established reporting processes, reviewed for consistency and consolidated at the

corporate level. For joint ventures, partnerships and other activities where ENKA does not have operational control, environmental impacts are managed and disclosed according to the applicable reporting boundaries and available data arrangements. If the operational control of the joint ventures in 50% or above for ENKA, the relevant entity/operation has been included into the reporting. This approach enables ENKA to provide transparent, consistent and comparable environmental performance information while ensuring that reported impacts reflect the areas where the Company has direct influence and accountability.
[Fixed row]

C7. Environmental performance - Climate change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

☑ ISO 14064-1

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

(7.3) Describe your organization’s approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Indirect (Scope-2)greenhouse gas emissions from 2025 activities of ENKA were included in the calculation. In addition to the location-based figures, we are publicly reporting each subsidiaries’ and project’s scope-2 emissions which may provide market-based values as well.
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data?

Select from:

☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

9380851.17

(7.5.3) Methodological details

In the scope of ENKA's greenhouse gas emissions calculations for 2017, the greenhouse gas emissions arising from ENKA's activities constitute "Scope-1 direct greenhouse gas emissions".

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

192502.88

(7.5.3) Methodological details

Location-based result has been used as a proxy since a market-based figure cannot be calculated.

Scope 2 (market-based)

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

192502.88

(7.5.3) Methodological details

Location-based result has been used as a proxy since a market-based figure cannot be calculated for the base year.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

969198

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period. The Scope-3 emissions are available for the following years as of 2018.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

1224351

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

1790

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

948

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

8274

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

693

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

1266

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

106437

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

230

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/30/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope-3 other indirect greenhouse gas emissions were excluded from the calculations for the 2017 reporting period.
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

	Gross global Scope 1 emissions (metric tons CO2e)	End date	Methodological details
Reporting year	*2634965*	*Date input [must be between [10/27/2017 - 10/28/2025]*	*scope 1 emissions of whole ENKA group companies*
Past year 1	*1129174*	*12/30/2024*	*scope 1 emissions of whole ENKA group companies*
Past year 2	*1926462*	*12/30/2023*	*scope 1 emissions of whole ENKA group companies*
Past year 3	*2888652*	*12/30/2022*	*scope 1 emissions of whole ENKA group companies*
Past year 4	*4025525*	*12/30/2021*	*scope 1 emissions of whole ENKA group companies*
Past year 5	*53512*	*12/30/2020*	*scope 1 emissions of whole ENKA group companies*

[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

140675

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

140597

(7.7.4) Methodological details

scope 2 emissions of whole ENKA group companies

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

130357

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

130062

(7.7.3) End date

12/30/2024

(7.7.4) Methodological details

scope 2 emissions of whole ENKA group companies. market-based calculations started this year, previous years' calculation is not available.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

135094

(7.7.3) End date

12/30/2023

(7.7.4) Methodological details

scope 2 emissions of whole ENKA group companies

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

144809

(7.7.3) End date

12/30/2022

(7.7.4) Methodological details

scope 2 emissions of whole ENKA group companies

Past year 4

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

173813

(7.7.3) End date

12/30/2021

(7.7.4) Methodological details

scope 2 emissions of whole ENKA group companies

Past year 5

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

206475

(7.7.3) End date

12/30/2020

(7.7.4) Methodological details

scope 2 emissions of whole ENKA group companies
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

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

713524

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Hybrid method
☑ Spend-based method

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

0

(7.8.6) Please explain

There aren't any specific exclusions.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

5371

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average spend-based method

☑ Hybrid method

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

0

(7.8.6) Please explain

There aren't any specific exclusions.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

476588

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Other, please specify :Fuel-based method

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

10

(7.8.6) Please explain

There aren't any specific exclusions.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

162124

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Fuel-based method

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

0

(7.8.6) Please explain

There aren't any specific exclusions.

Waste generated in operations

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

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

6098

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Waste-type-specific method

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

5

(7.8.6) Please explain

There aren't any specific exclusions.

Business travel

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

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

13190

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

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

0

(7.8.6) Please explain

There aren't any specific exclusions.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

2150

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

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

0

(7.8.6) Please explain

There aren't any specific exclusions.

Upstream leased assets

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:
☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Upstream leased assets are not relevant to ENKA's operations. There are no upstream leased assets.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

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

1794

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

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

0

(7.8.6) Please explain

There aren't any specific exclusions.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Not relevant to our operations.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

115183

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Methodology for direct use phase emissions, please specify :Fuel-related emissions arising from sold excavators in the reporting year (calculated using lifetime fuel consumption rates and standard emission factors).

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

0

(7.8.6) Please explain

There aren't any specific exclusions.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

2

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

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

0

(7.8.6) Please explain

There aren't any specific exclusions.

Downstream leased assets

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

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

33035

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Asset-specific method

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

100

(7.8.6) Please explain

Data related to the tenants of the real estate subsidiaries included. Data collected by internal sources and also checked with the data collected from tenants.

Franchises

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization's activities

(7.8.6) Please explain

Not relevant to our operations.

Investments

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization's activities

(7.8.6) Please explain

Not relevant to our operations.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Not relevant to our operations.

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:
☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Not relevant to our operations.
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/30/2024

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

460103.5

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

10649.5

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

211890.3

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

546150.7

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

6290.6

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

27395

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

734.5

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

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

1937

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

24974.8

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

155.6

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

33233

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

There aren't any recalculations required for this year's scope-3 values. They remain unchanged from last year's reporting.

Past year 2

(7.8.1.1) End date

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

465034

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

1926

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

381067

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

200272

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

26452

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

23368

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

634

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

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

4205

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

27585

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

515

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

31169

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

There aren't any recalculations required for this year's scope-3 values. They remain unchanged from last year's reporting.

Past year 3

(7.8.1.1) End date

12/30/2022

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

579743

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

2588

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

734911

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

964165

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

7150

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

15491

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

139

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

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

1839

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

27790

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

43198

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

There aren't any recalculations required for this year's scope-3 values. They remain unchanged from last year's reporting

Past year 4

(7.8.1.1) End date

12/30/2021

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

355758

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

418

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

705854

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

427847

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

970

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

7358

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

300

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

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

23693

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

111

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

44696

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

There aren't any recalculations required for this year's scope-3 values. They remain unchanged from last year's reporting.

Past year 5

(7.8.1.1) End date

12/30/2020

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

349181

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

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

10617

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

207324

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

3535

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

2670

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

38171

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

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

205390

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

59012

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

95

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

There aren't any recalculations required for this year's scope-3 values. They remain unchanged from last year's reporting.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place

	Verification/assurance status
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

ENKA_Assurance_Statement_2025.pdf

(7.9.1.5) Page/section reference

ENKA 2025 Sustainability Report: Annex 1: Independent Assurance Statement/Page:167-168
https://www.enka.com/allfiles/pdf/ENKA_Sustainability_Report_2025.pdf

(7.9.1.6) Relevant standard

Select all that apply
☑ ISAE3000
☑ ISAE 3410

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.2.5) Attach the statement

ENKA_Assurance_Statement_2025.pdf

(7.9.2.6) Page/ section reference

ENKA 2025 Sustainability Report: Annex 1: Independent Assurance Statement/Page:167-168
https://www.enka.com/allfiles/pdf/ENKA_Sustainability_Report_2025.pdf

(7.9.2.7) Relevant standard

Select all that apply

☑ ISAE3000

☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.2.5) Attach the statement

ENKA_Assurance_Statement_2025.pdf

(7.9.2.6) Page/ section reference

ENKA 2025 Sustainability Report: Annex 1: Independent Assurance Statement/Page:167-168
https://www.enka.com/allfiles/pdf/ENKA_Sustainability_Report_2025.pdf

(7.9.2.7) Relevant standard

Select all that apply

☑ ISAE3000

☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- ☑ Scope 3: Capital goods
- ☑ Scope 3: Business travel
- ☑ Scope 3: Employee commuting
- ☑ Scope 3: Use of sold products
- ☑ Scope 3: Downstream leased assets
- ☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- ☑ Scope 3: Purchased goods and services
- ☑ Scope 3: Waste generated in operations
- ☑ Scope 3: End-of-life treatment of sold products
- ☑ Scope 3: Upstream transportation and distribution
- ☑ Scope 3: Downstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

ENKA_Assurance_Statement_2025.pdf

(7.9.3.6) Page/section reference

ENKA 2025 Sustainability Report: Annex 1: Independent Assurance Statement/Page:167-168
https://www.enka.com/allfiles/pdf/ENKA_Sustainability_Report_2025.pdf

(7.9.3.7) Relevant standard

Select all that apply
☑ ISAE3000
☑ ISAE 3410

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

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

285

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

0.02

(7.10.1.4) Please explain calculation

In 2024, ENKA avoided 7,205 t CO2e through renewable energy consumption (15,352 MWh self-generated + 949 MWh purchased). In 2025, avoided emissions decreased to 6,920 t CO2e (15,502 MWh self-generated + 443 MWh purchased), primarily due to a reduction in purchased renewable electricity from 949 MWh to 443 MWh. The net change in emissions attributable to renewable energy consumption is +285 t CO2e (6,920 – 7,205 = –285, i.e. 285 t CO2e less avoided in 2025 than in 2024).

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

1360

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.108

(7.10.1.4) Please explain calculation

In 2025, ENKA Group implemented a range of energy efficiency and process optimization initiatives across its subsidiaries, resulting in an estimated total reduction of approximately 1,360 t CO2e compared to 2024. Key activities and their quantified impacts are as follows: Lighting efficiency (Scope 2): LED conversions at Kuntsevo Plaza and Kapitoliy Belyaevo yielded combined electricity savings of 17,812 kWh (7.73 t CO2e). At CCI, LED replacements reduced electricity consumption by 4%

compared to 2024, saving approximately 1,303.3 MWh and avoiding 565.63 t CO2e. Heating system upgrade (Scope 1): Replacement of the boiler room at Kapitoliy Leningradskiy with modern gas boilers achieved approximately 30,566 m³ of natural gas savings, avoiding 62.17 t CO2e. Manufacturing process optimization – Çimtaş Group (Scope 1 & 2): Multiple Kaizen and process improvement initiatives eliminated unnecessary welding, cutting, and crane operations, collectively avoiding approximately 137.5 t CO2e from electricity savings and 33.49 t CO2e from natural gas and fuel reductions. Logistics optimization – Cimtas Pipe (Scope 1): Layout and space optimization studies eliminated the need for a 37-ton forklift and reduced mobile crane usage, preventing an estimated 495.8 t CO2e from diesel consumption reductions. Surface preparation optimization – Cimtas Pipe (Scope 1 & 2): Local blasting implementation reduced equipment operating time by approximately 58 hours per 100 parts, preventing approximately 1.8 t CO2e.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

1484484

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

117.9

(7.10.1.4) Please explain calculation

The increase in emissions is primarily driven by a significant rise in electricity generation output at ENKA's existing power plants due to increased customer demand. Power plant Scope 1 emissions increased from 1,039,189 t CO2e in 2024 to 2,542,544 t CO2e in 2025, corresponding to a rise in electricity generation from 2,785,411.8 MWh to 6,812,847.1 MWh. This increase reflects higher utilization of existing capacity in response to growing demand, with no new capacity additions. Partially offsetting this increase, the Tengiz Base Operations and Maintenance Works and 3GP Project completed its operations in 2025, resulting in the elimination of 18,871 t CO2e (Scope 1 and 2 combined) that had been reported under this project in 2024. Net change in emissions attributed to change in output: +1,484,484 t CO2e, calculated as power plant emission increase of +1,503,355 t CO2e offset by project completion reduction of -18,871 t CO2e.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change.
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Location-based

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

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

[Fixed row]

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

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from:	*Select from:*	*Select from:*

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	☑ No, explanation provided	☑ No relevant activities identified	☑ No

[Fixed row]

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

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☑ Yes, Scope 1 emissions only

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 and Scope 2 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

2626895

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

2626895

(7.15.1.8) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

5.08

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

137

(7.15.1.8) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

29.14

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

7955

(7.15.1.8) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

170.1

(7.16.2) Scope 2, location-based (metric tons CO2e)

3148.89

(7.16.3) Scope 2, market-based (metric tons CO2e)

3148.89

Republic of North Macedonia

(7.16.1) Scope 1 emissions (metric tons CO2e)

19562.84

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Russian Federation

(7.16.1) Scope 1 emissions (metric tons CO2e)

14609.42

(7.16.2) Scope 2, location-based (metric tons CO2e)

96161.26

(7.16.3) Scope 2, market-based (metric tons CO2e)

96161.26

Saudi Arabia

(7.16.1) Scope 1 emissions (metric tons CO2e)

10771.34

(7.16.2) Scope 2, location-based (metric tons CO2e)

280.79

(7.16.3) Scope 2, market-based (metric tons CO2e)

280.79

Serbia

(7.16.1) Scope 1 emissions (metric tons CO2e)

26388.45

(7.16.2) Scope 2, location-based (metric tons CO2e)

4729.05

(7.16.3) Scope 2, market-based (metric tons CO2e)

4729.05

Türkiye

(7.16.1) Scope 1 emissions (metric tons CO2e)

2563437.44

(7.16.2) Scope 2, location-based (metric tons CO2e)

36277.04

(7.16.3) Scope 2, market-based (metric tons CO2e)

36277.04

United Kingdom

(7.16.1) Scope 1 emissions (metric tons CO2e)

25.75

(7.16.2) Scope 2, location-based (metric tons CO2e)

78

(7.16.3) Scope 2, market-based (metric tons CO2e)

0
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Engineering & Construction*	*74501*
Row 2	*Trade*	*3018*
Row 3	*Power*	*2547323*
Row 4	*Real Estate*	*10124*

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Engineering & Construction*	*40866*	*40788*
Row 2	*Trade*	*480*	*480*
Row 3	*Power*	*20011*	*20011*
Row 4	*Real Estate*	*79317*	*79317*

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

2634965

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

140675

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

140597

(7.22.4) Please explain

The scope of the Annual Financial Report is parallel with the Company's annual Sustainability Reporting. The list of the companies included in the scope are aligned in both reports.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

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

0

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

0

(7.22.4) Please explain

There aren't any companies that are not covered by financial reporting.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

ENKAMOS Region B.V.

(7.23.1.2) Primary activity

Select from:

☑ Real estate owners & developers

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

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

1275

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

1275

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure. Scope 1 is not excluded, it is calculated as zero.

Row 2

(7.23.1.1) Subsidiary name

Gebze Elektrik Üretim Ltd. Şti. (ENKA Power Gebze)

(7.23.1.2) Primary activity

Select from:

☑ Energy services & equipment

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1178500

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

7069

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

7069

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 3

(7.23.1.1) Subsidiary name

Mosenka LLC

(7.23.1.2) Primary activity

Select from:

☑ Real estate owners & developers

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

30

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

2143

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

2143

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 4

(7.23.1.1) Subsidiary name

Adapazarı Elektrik Üretim Ltd. Şti. (ENKA Power Adapazarı)

(7.23.1.2) Primary activity

Select from:
☑ Energy services & equipment

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

402861

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

2753

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

2753

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 5

(7.23.1.1) Subsidiary name

Cimtas Boru İmalatları ve Tic. Ltd. Şti. (Çimtaş Pipe)

(7.23.1.2) Primary activity

Select from:
☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

6454

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

7700

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

7700

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 6

(7.23.1.1) Subsidiary name

City Center Investment(CCI) B.V.

(7.23.1.2) Primary activity

Select from:
☑ Real estate owners & developers

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

11

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

17681

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

17681

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 7

(7.23.1.1) Subsidiary name

İzmir Elektrik Üretim Ltd. Şti. (ENKA Power İzmir)

(7.23.1.2) Primary activity

Select from:
☑ Energy services & equipment

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

961183

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

8672

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

8672

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 8

(7.23.1.1) Subsidiary name

Otel Moskva Krasnye Holmy LLC (OMKH)

(7.23.1.2) Primary activity

Select from:
☑ Real estate owners & developers

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

459

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

3667

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

3667

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 9

(7.23.1.1) Subsidiary name

Moskva Krasnye Holmy LLC (MKH)

(7.23.1.2) Primary activity

Select from:

☑ Real estate owners & developers

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

569

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

8135

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

8135

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 10

(7.23.1.1) Subsidiary name

ENKA TC LLC

(7.23.1.2) Primary activity

Select from:

☑ Real estate owners & developers

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

9041

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

40138

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

40138

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 11

(7.23.1.1) Subsidiary name

Çimtaş Çelik İmalat Montaj ve Tesisat A.Ş. (Çimtaş Steel)

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

974

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

1786

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

1786

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 12

(7.23.1.1) Subsidiary name

Cimtas Ningbo Steel Processing Co., Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

170

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

3149

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

3149

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 13

(7.23.1.1) Subsidiary name

Çimtaş Hassas İşleme San. ve Tic. Ltd. Şti. (Çimtaş Precision Machining)

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

411

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

3445

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

3445

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 14

(7.23.1.1) Subsidiary name

Çimtaş Gemi İnşa Sanayi ve Ticaret A.Ş. (Çimtaş Module & Shipyard)

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

984

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

2123

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

2123

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 15

(7.23.1.1) Subsidiary name

Enka Pazarlama İhracat İthalat A.Ş.

(7.23.1.2) Primary activity

Select from:
☑ Other vehicle equipment & systems

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1133

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

457

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

457

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 16

(7.23.1.1) Subsidiary name

ENKA İnşaat ve Sanayi A.Ş.

(7.23.1.2) Primary activity

Select from:
☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

5202

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

23723

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

23723

(7.23.1.15) Comment

Headquarters, İzmir and İzmit refinery projects, Moscow projects and ENKA Invest are included. We are reporting a Scope 2, location-based and market-based figure.

Row 17

(7.23.1.1) Subsidiary name

Entaş Nakliyat ve Turizm A.Ş.

(7.23.1.2) Primary activity

Select from:

☑ Travel services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

20

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

23

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

23

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 18

(7.23.1.1) Subsidiary name

Airenka Hava Taşımacılığı A.Ş.

(7.23.1.2) Primary activity

Select from:
☑ Passenger airlines

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1794

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

0

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

0

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 19

(7.23.1.1) Subsidiary name

Kasktaş Kayar Kalıp Altyapı Sondaj Kazık ve Tecrit A.Ş.

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

3571

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

132

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

132

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 20

(7.23.1.1) Subsidiary name

Kasktaş Arabia Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

10771

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

281

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

281

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 21

(7.23.1.1) Subsidiary name

Enka UK Construction Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

20

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

0

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

0

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 22

(7.23.1.1) Subsidiary name

Bechtel Enka UK Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

26388

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

4729

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

4729

(7.23.1.15) Comment

Since this project is joint venture projects, 50% of the emission values have been reflected in the ENKA report. We are reporting a Scope 2, location-based and market-based figure.

Row 23

(7.23.1.1) Subsidiary name

Bechtel Enka UK 2 Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

19563

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

0

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

0

(7.23.1.15) Comment

Since this project is joint venture projects, 50% of the emission values have been reflected in the ENKA report. We are reporting a Scope 2, location-based and market-based figure.

Row 25

(7.23.1.1) Subsidiary name

Enka Construction S.A.

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

6

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

78

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

0

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 26

(7.23.1.1) Subsidiary name

Gemlik Deniz Taşımacılık Ltd. Şti,

(7.23.1.2) Primary activity

Select from:
☑ Marine freight

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

71

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

0

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

0

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.

Row 27

(7.23.1.1) Subsidiary name

Enka Kırklareli Elektrik Üretim A.Ş.

(7.23.1.2) Primary activity

Select from:
☑ Energy services & equipment

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

4779

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

1518

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

1518

(7.23.1.15) Comment

We are reporting a Scope 2, location-based and market-based figure.
[Add row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 5% but less than or equal to 10%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ Yes
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

15142346

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

15142346.00

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

442.8

(7.30.1.3) MWh from non-renewable sources

240454.1

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

0

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

240896.90

Consumption of purchased or acquired heat

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

149681.8

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

149681.80

Consumption of purchased or acquired steam

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

3008.4

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

3008.40

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

15256.5

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

15256.50

Total energy consumption

(7.30.1.2) MWh from renewable sources

15681.3

(7.30.1.3) MWh from non-renewable sources

15535489.9

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

0

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

15551171.20
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:*

	Indicate whether your organization undertakes this fuel application
	☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ No
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.7) Comment

Not applicable.

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.7) Comment

Not applicable.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.7) Comment

Not applicable.

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.7) Comment

Not applicable.

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

398868

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

88921

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

309947

(7.30.7.7) Comment

MWh of fuel consumed for self-generation of electricity is calculated based on the total diesel consumption of electricity generators across ENKA operations. The MWh of fuel consumed for self-generation of heat includes the total diesel, gasoline, and fuel oil used in on-road and off-road transportation activities.

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

14743478

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

14625835

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

117643

(7.30.7.7) Comment

MWh of fuel consumed for self-generation of electricity includes the natural gas consumption of ENKA Power plants for electricity production. MWh of fuel consumed for self-generation of heat reflects the consumption of natural gas (excluding ENKA Power), LPG, propane, and CNG across ENKA operations.

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

(7.30.7.1) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.7) Comment

Not applicable.

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

15142346

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

14714756

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

427590

(7.30.7.7) Comment

Total of all consumption.
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

6828349

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

15238

(7.30.9.3) Gross generation from renewable sources (MWh)

15502

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

15238

Heat

(7.30.9.1) Total Gross generation (MWh)

0

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

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

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

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

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

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

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

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

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

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

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

0
[Fixed row]

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

China

(7.30.14.1) Consumption of purchased electricity (MWh)

2608.6

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

1359.1

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

3008.4

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

0

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

6976.10

Republic of North Macedonia

(7.30.14.1) Consumption of purchased electricity (MWh)

0

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

0

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

0

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

0

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

0.00

Russian Federation

(7.30.14.1) Consumption of purchased electricity (MWh)

139953.6

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

0

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

149681.8

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

0

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

289635.40

Saudi Arabia

(7.30.14.1) Consumption of purchased electricity (MWh)

470.6

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

0

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

0

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

0

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

470.60

Serbia

(7.30.14.1) Consumption of purchased electricity (MWh)

13833.7

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

0

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

0

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

0

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

13833.70

Türkiye

(7.30.14.1) Consumption of purchased electricity (MWh)

83587.7

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

13879.4

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

0

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

0

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

97467.10

United Kingdom

(7.30.14.1) Consumption of purchased electricity (MWh)

442.8

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

0

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

0

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

0

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

442.80
[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ United Kingdom

(7.30.15.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:
☑ Other biomass

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

443

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☑ REGO [UK]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ United Kingdom

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ No

(7.30.15.14) Comment

Renewable electricity purchased for the electricity consumption of the Shotton Paper Mill Project in the UK.
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0007

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

2775640

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

3966305377

(7.45.5) Scope 2 figure used

Select from:

☑ Location-based

(7.45.6) % change from previous year

71

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in output

☑ Change in revenue

(7.45.9) Please explain

The increase in emission intensity from 0.00041 to 0.00070 tCO2e per unit of revenue is primarily driven by a significant rise in electricity generation output at ENKA's existing power plants due to increased demand. Power plant Scope 1 emissions increased from 1,039,189 t CO2e in 2024 to 2,542,544 t CO2e in 2025, corresponding to a rise in electricity generation from 2,785,411.8 MWh to 6,812,847.1 MWh, with no new capacity additions.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Other, please specify :Water use

(7.52.2) Metric value

14

(7.52.3) Metric numerator

Water consumption in m3

(7.52.4) Metric denominator (intensity metric only)

Person-hours

(7.52.5) % change from previous year

1.4

(7.52.6) Direction of change

Select from:

☑ Increased

(7.52.7) Please explain

The scope reported within this metric has been expanded, more acitivies has been covered in the scope. Applies to all Çimtaş Group acitivities.

Row 2

(7.52.1) Description

Select from:

☑ Waste

(7.52.2) Metric value

0

(7.52.3) Metric numerator

Not encountering tier 3 (More than 20 m3) leaks

(7.52.4) Metric denominator (intensity metric only)

Operation number

(7.52.5) % change from previous year

0

(7.52.6) Direction of change

Select from:
☑ No change

(7.52.7) Please explain

This metric applies to all operations of ENKA Group.

Row 3

(7.52.1) Description

Select from:
☑ Waste

(7.52.2) Metric value

0.03

(7.52.3) Metric numerator

Total amount of waste recycled

(7.52.4) Metric denominator (intensity metric only)

Total person-hours spent

(7.52.5) % change from previous year

100

(7.52.6) Direction of change

Select from:
☑ Increased

(7.52.7) Please explain

This is a metric monitored by ENKA Projects

Row 5

(7.52.1) Description

Select from:
☑ Energy usage

(7.52.2) Metric value

16.7

(7.52.3) Metric numerator

Renewable energy investment at facilities

(7.52.4) Metric denominator (intensity metric only)

year

(7.52.5) % change from previous year

0

(7.52.6) Direction of change

Select from:

☑ No change

(7.52.7) Please explain

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.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

☑ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ No, but we anticipate setting one in the next two years

(7.53.1.5) Date target was set

10/31/2022

(7.53.1.6) Target coverage

Select from:

☑ Business division

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Location-based

(7.53.1.11) End date of base year

12/30/2018

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

12000

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

98300

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

110300.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

2

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

62

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

5

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

27

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

80519.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

10124

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

79317

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

89441.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

70.04

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

It is a target set for ENKA's real estate subsidiaries. The value for baseline inserted here in Scope 1 value is actually Scope 1 and Scope 2 total value. The target is set to reduce Scope 1 and Scope 2 total emissions of real estate operations by 27% by 2030.

(7.53.1.83) Target objective

Reduce Scope 1 and 2 total emissions by 27%.

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

Assessments conducted in each building to identify the areas that need energy transformation and an action plan has been developed. In 2025, as part of the work being carried out on compliance with the ISO 50001 Energy Management System Standard, certification has been completed and earned at ENKA's Real Estate subsidiaries. The ISO 50001 Energy Management System is planned to be extended throughout the ENKA Group by 2030. To reduce energy consumption and carbon emissions, work was carried out on the optimization of equipment work programs, the revision of equipment automation algorithms, the conversion of lighting fixtures to LED, the modernization of meters, the replacement of missing meters and the installation of motion detectors in common spaces. Additionally, an energy policy and energy manual were developed as part of the work on compliance with the ISO 50001 Energy Management Systems Standard.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ No, but we anticipate setting one in the next two years

(7.53.1.5) Date target was set

10/31/2022

(7.53.1.6) Target coverage

Select from:

☑ Site/facility

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Location-based

(7.53.1.11) End date of base year

12/30/2018

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

3500

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

8500

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

12000.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

1

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

1

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

1

(7.53.1.54) End date of target

12/30/2025

(7.53.1.55) Targeted reduction from base year (%)

51

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

5880.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

1299

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

11051

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

12350.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-5.72

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

It is a target set for ENKA's one Building Project. The project held various climate and sustainability target setting workshops and as a result identified its goals. The goal is to reduce its scope 1 emissions by 15% and reducing its scope 2 emissions by 51%.

(7.53.1.83) Target objective

The goal is to reduce its scope 1 emissions by 15% and reducing its scope 2 emissions by 51%.

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

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. Furthermore, the employees on the project were provided with training on "Measures

to Reduce Emissions", an important step towards reducing project emissions that are caused by the use of machinery and equipment. Machinery and equipment operators in particular took part in this training, which constitutes an important step towards achieving the project's sustainability and climate targets.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:
☑ Yes
[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:
☑ Int 1

(7.53.2.2) Is this a science-based target?

Select from:
☑ No, but we anticipate setting one in the next two years

(7.53.2.5) Date target was set

10/31/2022

(7.53.2.6) Target coverage

Select from:
☑ Business division

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

(7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per megawatt hour (MWh)

(7.53.2.12) End date of base year

12/30/2018

(7.53.2.13) Intensity figure in base year for Scope 1

0.4

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.4000000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

98

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

98

(7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

10

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.3600000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

10

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.376

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

0.3760000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

60.00

(7.53.2.83) Target status in reporting year

Select from:

☑ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

Target covers the power generation operations of ENKA. There are no exclusions in this business line.

(7.53.2.86) Target objective

Keeping greenhouse gas emissions released per unit of energy produced below 400 g CO2e/kWh (0.4 ton CO2e/MWh).

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

Non-greenhouse gas aerial emissions are being reduced at the ENKA Power plants by using dry low-nitrogen oxide (DLN) combustion technology as the combustion technology in the gas turbines. In order to reduce energy and fuel consumption, ENKA is committed to ensure energy efficiency for procured products and services, new investments and designs, production and in all processes. Accordingly, ENKA Power Plants have received the ISO 50001 Energy Management System certificate. Maintenance plans are updated accordingly and trainings are provided. Internal and external audits are regularly performed.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:
☑ Yes

Row 2

(7.53.2.1) Target reference number

Select from:
☑ Int 2

(7.53.2.2) Is this a science-based target?

Select from:
☑ No, but we anticipate setting one in the next two years

(7.53.2.5) Date target was set

10/31/2022

(7.53.2.6) Target coverage

Select from:

☑ Business division

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

☑ Location-based

(7.53.2.11) Intensity metric

Select from:

☑ Other, please specify :intensity of Scope 1 and 2 greenhouse gas emissions per ton of production.

(7.53.2.12) End date of base year

12/30/2021

(7.53.2.13) Intensity figure in base year for Scope 1

0

(7.53.2.14) Intensity figure in base year for Scope 2

0.29

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.2900000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

0.19

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

11

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

0.63

(7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

34

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.1914000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

34

(7.53.2.60) Intensity figure in reporting year for Scope 1

0

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.27

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

0.2700000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

20.28

(7.53.2.83) Target status in reporting year

Select from:

☑ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

Target covers the operations of Cimtas Group of ENKA's subsidiaries. Our emission intensity reduction target covers both Scope 1 and Scope 2 emissions combined. Therefore, the reported emission intensity values for both the base year and the reporting year reflect combined Scope 1 and Scope 2 emissions.

(7.53.2.86) Target objective

Reducing the intensity of Scope 1 and 2 greenhouse gas emissions per ton produced.

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

Internal audits, energy efficiency initiatives, ISO 50001 energy management system certifications and solar energy investments at Çimtaş premises.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:
☑ Yes
[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply
☑ Targets to increase or maintain low-carbon energy consumption or production
☑ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:
☑ Low 1

(7.54.1.2) Date target was set

10/31/2022

(7.54.1.3) Target coverage

Select from:
☑ Business division

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Production

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2021

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

0

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

12/30/2030

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

50

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

29.5

(7.54.1.13) % of target achieved relative to base year

59.00

(7.54.1.14) Target status in reporting year

Select from:
☑ Underway

(7.54.1.16) Is this target part of an emissions target?

This target is a part of ENKA Group's climate, sustainability and emissions target.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply
☑ No, it’s not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

Target covers the operations of Cimtas Group of ENKA's subsidiaries.

(7.54.1.20) Target objective

Investing in renewable energy generation at facilities.

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

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 Cimtas Pipe facilities in Türkiye, rooftop solar power plants with a total capacity of 15.1 MWp continue their operations. Cimtas Ningbo, which operates in China, actively utilizes a 1.6 MWp rooftop solar power plant that

covers 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 30% of its total electricity consumption. ENKA plans to continue its renewable energy investments in the coming years.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

10/31/2022

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply
☑ Abs1
☑ Abs2
☑ Int1
☑ Int2
☑ Low1

(7.54.3.5) End date of target for achieving net zero

12/31/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ No, but we anticipate setting one in the next two years

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.54.3.10) Explain target coverage and identify any exclusions

ENKA is committed to achieve net-zero emissions by 2050 in all its operations. All ENKA Group companies are included in this scope.

(7.54.3.11) Target objective

ENKA commits to reach net zero emissions in its operations by 2050 and takes actions to reduce direct and indirect emissions from its projects and operations.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Unsure

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ No, but we plan to within the next two years

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

ENKA is striving to reduce energy consumption and ensure energy efficiency in all its operations. For this purpose, it has been measuring and reporting on its energy consumption – including all the group companies – since 2016. Work is being done to increase energy efficiency in the buildings of ENKA and the group companies and all construction projects are also assessed with this point of view. In order to reduce energy and fuel consumption, ENKA is committed to ensure energy efficiency for procured products and services, new investments and designs, production and in all processes. Accordingly, Çimtaş Steel, Cimtas Pipe and the ENKA Power Plants have received the ISO 50001 Energy Management System certificate. 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 Cimtas Pipe facilities in Türkiye, rooftop solar power plants with a total capacity of 15.1 MWp continue their operations. Cimtas Ningbo, which operates in China, actively utilizes a 1.6 MWp rooftop solar power plant that covers 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 30% of its total electricity consumption. 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.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

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

[Fixed row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*0*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*1*	*540*
Implemented	*13*	*8467*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Lighting

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

439

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

30000

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

15000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

LED conversion continued across ENKA Group buildings, shopping malls, and project camps. At Kuntsevo Plaza, 80 fixtures were replaced with LEDs, achieving approximately 10,512 kWh of annual energy savings (3.49 t CO2e). At Kapitoliy Belyaevo Shopping Mall, 100 fixtures were replaced, yielding approximately 7,300 kWh of annual savings (2.42 t CO2e). At CCI, lighting and parking lot fixtures were replaced with LED bulbs, reducing electricity consumption by 4% compared to 2024, saving approximately 1,303.3 MWh (432.70 t CO2e). At Çimtaş Shipyard, energy-inefficient fixtures in locker rooms and bathrooms were replaced with energy-efficient waterproof units.

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

426

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

40000

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

10000

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

Process optimization initiatives are collectively provided here, not each of them separately (There are more than one initiatives listed here). Multiple Kaizen and process improvement initiatives were implemented across Çimtaş Group and Cimtas Pipe in 2025. At Çimtaş Steel, process optimizations including elimination of carbon gouging (144,704 kWh saved), angular node fabrication improvements (120,080 kWh + 684 m³ natural gas saved), cutting process reduction (48,733 kWh saved), radial plate planer development (1,035 kWh saved), asymmetric beam welding optimization (3,432 kWh saved), beam flipping system design (12,546 m³ natural gas + 19,188 liters fuel saved), and subsea diaphragm fabrication restructuring (60 kWh + 3,917 m³ natural gas saved) were carried out. At Cimtas Pipe, layout and space optimization eliminated the need for a 37-ton forklift and reduced mobile crane usage, preventing an estimated 196.5 t CO2e (midpoint of reported range). A Kaizen study for elbow surface preparation reduced blasting time from 45 to 10 minutes per part, preventing approximately 1.82 t CO2e.

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Machine/equipment replacement

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

62

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

20000

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

5000

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

The boiler room at Kapitoliy Leningradskiy shopping mall, managed by ENKA TC, was replaced with modern gas boilers, resulting in 5–10% natural gas savings. Based on an annual natural gas consumption of 611,327 m³, a conservative 5% saving yields approximately 30,566 m³ of gas savings per year, corresponding to approximately 314,222 kWh of energy and 62 t CO2e avoided annually. At Çimtaş Precision Machining, improvements to the process recipe in the natural gas-fired atmospheric heat treatment furnace reduced the Flow Sleeve charging time from 15.6 to 10.8 hours, achieving approximately 30% reduction in natural gas consumption per charge.

Row 4

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Solar PV

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

7541

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

200000

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

1000000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

In 2025, the Çimtaş Group produced 15,502 MWh of electricity from rooftop solar power plants across its facilities in Türkiye (Çimtaş Steel, Çimtaş Shipyard, Cimtas Pipe — total capacity 15.1 MWp) and China (Cimtas Ningbo — 1.6 MWp), meeting approximately 30% of the Group's total electricity consumption. ENKA Kocaeli Schools produced 249 MWh of solar energy (195 kWp), covering approximately 69% of the school's annual electricity needs. The ENKA Foundation and ENKA İstanbul Schools solar plants at İstinye campus (130.9 kWp + 524.7 kWp) generated 591 MWh in 2025. At ENKA Adapazarı Schools, a newly completed solar power

plant (495 kWp / 400 kWe, 900 panels) produced 558 MWh in 2025, making it the first school in its region capable of meeting its entire annual electricity consumption from solar energy.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:
☑ Internal incentives/recognition programs

(7.55.3.2) Comment

Internal incentives and award programs are applied in all ENKA group companies. ENKA İnşaat HSE Incentive Procedure, includes sustainability and environment topics as well, states whoever reports or notifies extraordinary operating performance gets rewarded individually with individual KPI'S through premiums and behavior recognition. Executive Committee also monitors the financial management and environmental performance of corporate and project executives and rewarded with yearly premiums according to their seniority and experience. Çimtaş Steel and Pipe companies and ENKA Power also has detailed written procedures for employee incentives including recognition and monetary rewards. ENKA monthly publishes Sustainability and Compliance Newsletters through the group of companies. Initiatives and best practices on sustainability issues, including climate related ones, are covered in these newsletters, providing recognition to the success of the relevant employee(s). In addition to newsletters, outstanding achievements on sustainability are also published on company's website and corporate social media accounts to promote the employee's success. 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.

Row 2

(7.55.3.1) Method

Select from:
☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

Regulatory requirements are closely followed by HSE, Sustainability & Compliance and the legal teams. Activities are implemented as per the local regulations, international standards and company sustainability procedures and HSE standards.

Row 3

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Continuous improvement approach is employed by ENKA group companies. Recommendations from employees or the engineering team are evaluated, prioritized and implemented considering the budget allocation investment return and other benefits/requirements. 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 32 academic institutions. In addition, the expectations of customers, regulatory bodies and ESG rating agencies were assessed, Intergovernmental Panel on Climate Change (IPCC) scenarios were referred to, and opinions were obtained from supply chain representatives. 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 and 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.

Row 4

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

ENKA has a dedicated R&D budget for the Corporate Engineering Center, where renewable energy products and projects are designed.

Row 5

(7.55.3.1) Method

Select from:

☑ Employee engagement

(7.55.3.2) Comment

ENKA employees are provided with trainings on sustainability, environment, climate change, water management, waste management and circularity, biodiversity, energy management and efficiency. Thanks to these trainings, various departments of the projects are able to participate in sustainability and climate change target setting workshops and share their perspective and suggest initiatives.
[Add row]

(7.72) Does your organization assess the life cycle emissions of new construction or major renovation projects?

(7.72.1) Assessment of life cycle emissions

Select from:

☑ Yes, both qualitative and quantitative assessment

(7.72.2) Comment

Quantitatively, measuring life cycle emissions involves detailed assessments at each stage: procurement, transportation, construction, operational use, and potentially, demolition. Each phase contributes differently; for instance, transportation emissions vary with distance and method, while operational phase emissions depend on energy efficiency and use patterns. 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. Setting measurable targets also involves establishing Key Performance Indicators (KPIs) for each phase to track progress towards reducing overall emissions. Qualitatively, beyond emissions, assessing environmental impacts includes resource depletion, waste generation, and ecological disruption. ENKA conducts Environmental and Social Impact Assessments for its projects. Through the impact assessments conducted, environmental and social impacts, both positive and negative, as well as risks and improvement opportunities that the project may cause in the region are identified. During these studies, specialist consultants and academic institutions are engaged and action plans are developed based on the assessments. In line with the action plans, environmental and social impact

management plans are developed, aiming to enhance the positive impacts and eliminate the negative impacts. Integrating circular economy principles—reusing materials and reducing waste—fosters sustainability during both construction and demolition phases, especially relevant in ENKA's projects as an investor. For demolition phases within ENKA's investment projects, adherence to circular economy principles ensures materials are repurposed or recycled, reducing waste and promoting sustainable practices. This integrated approach not only mitigates environmental impacts but also enhances project resilience and stakeholder trust. [Fixed row]

(7.72.1) Provide details of how your organization assesses the life cycle emissions of new construction or major renovation projects.

(7.72.1.1) Projects assessed

Select from:

☑ All new construction and major renovation projects

(7.72.1.2) Earliest project phase that most commonly includes an assessment

Select from:

☑ Design phase

(7.72.1.3) Life cycle stage(s) most commonly covered

Select from:

☑ Use stage

(7.72.1.4) Methodologies/standards/tools applied

Select all that apply

☑ Embodied Carbon in Construction Calculator (EC3) Tool

☑ GHG Protocol - Product Life Cycle Accounting and Reporting Standard

(7.72.1.5) Comment

We prioritize conducting comprehensive assessments using methodologies such as the Embodied Carbon in Construction Calculator (EC3) tool for internal reporting and the GHG Protocol for internal and publicly available reporting. These approaches allow us to evaluate both operational and embodied carbon emissions throughout the life cycle of a project.
[Fixed row]

(7.72.2) Can you provide embodied carbon emissions data for any of your organization's new construction or major renovation projects completed in the last three years?

	Ability to disclose embodied carbon emissions	Comment
	Select from: ☑ No	*There are internal reports available, however they are not publicly reported.*

[Fixed row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:
☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:
☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify :General

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

ENKA Real Estate is owner of many buildings and rents to clients. ENKA Real Estate has started converting or reconstructing its assets as per green building standards. Thus, clients can benefit from lower energy consumption, lower emission services.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

10

Row 2

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Low-Carbon Investment (LCI) Registry Taxonomy

(7.74.1.3) Type of product(s) or service(s)

CO2 storage

☑ Other CO2 storage, please specify :Carbon capture and storage equipment

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

Çimtaş Steel signed a contract in February 2025 with Saipem, the EPC contractor of the European Commission-supported BECCS (Bioenergy with Carbon Capture and Storage) project in Stockholm, Sweden. The project aims to capture and store 800,000 tons of CO2 annually from the atmosphere. Under this contract, Çimtaş Steel will manufacture an Absorber column (85 meters in length, 1,200 tons) and a Stripper column (110 meters in length, 1,500 tons), representing the highest single-piece weight and length values in Çimtaş Steel's history.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

3

Row 3

(7.74.1.1) Level of aggregation

Select from:

☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Climate Bonds Taxonomy

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Other power, please specify :Construction Equipment

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

ENKA Pazarlama (Marketing) has managed to generate 70%-80% of its revenues from the sales of its vehicles and equipment that is considered “green” (vehicles built with green parts/low emission vehicle).

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

6

Row 4

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Low-Carbon Investment (LCI) Registry Taxonomy

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Other power, please specify :Wind tower production

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

Çimtaş Steel produces wind power plant towers and is adapting technology shifts to its products as well. In 2020, Çimtaş invested in a new wind tower production plant and increased its annual wind tower production capacity by 100 towers/year to 250 towers/year. Çimtaş manufactured a total of 40,000 tons of wind products at its facilities in Gemlik and Gölcük in 2024.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

[Add row]

(7.77) Did your organization complete new construction or major renovations projects designed as net zero carbon in the last three years?

Select from:

☑ No, but we plan to in the future

(7.78) Explain your organization's plan to manage, develop or construct net zero carbon buildings, or explain why you do not plan to do so.

ENKA 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. Over the past ten years, ENKA worked on converting its old buildings into more environment-friendly new buildings that also meet modern requirements. Thirteen of the projects ENKA has completed to date have been awarded LEED or equivalent green building certificates. The ongoing Yandex Headquarters Project is being built in accordance with the Building Research Establishment Environmental Assessment Method (BREEAM) standards. ENKA aims to turn every one of its projects into an opportunity for climate response. At the planning stage of every project, ENKA sets sustainability goals that encompass Scope 1 and Scope 2 reduction targets and develops best practices for reducing Scope 3 emissions. As a result, it is carrying out sustainable EPC projects. 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 and 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.

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☑ No

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	*Select from:* ☑ Yes

[Fixed row]

(8.1.1) Provide details on these exclusions.

Timber products

(8.1.1.1) Exclusion

Select from:

☑ Business activities

(8.1.1.2) Description of exclusion

ENKA mainly uses timber products as plywood for its formworks which are used during construction activities. The formworks that are bought before ENKA's initiation of timber reporting are not accounted in this report, since the total volume is not available.

(8.1.1.3) Value chain stage

Select from:

☑ Direct operations

(8.1.1.4) Reason for exclusion

Select from:

☑ Other, please specify :Data is not available

(8.1.1.5) Primary reason why data is not collected and/or reported for your disclosed commodity

Select from:

☑ Challenges associated with data collection and/or quality

(8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

Select from:

☑ No, the volume excluded is unknown

(8.1.1.10) Please explain

We don't have the exact volume, since these products have been bought by ENKA construction projects throughout years. But starting from 2025-2026, the data has been kept.
[Add row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

	Disclosure volume (metric tons)	Volume type	Sourced volume (metric tons)
Timber products	*157.2*	*Select all that apply* ☑ Sourced	*157.2*

[Fixed row]

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Russian Federation

(8.5.2) First level administrative division

Select from:

☑ Unknown

(8.5.4) Volume sourced from country/area of origin (metric tons)

134.5

(8.5.5) Source

Select all that apply

☑ Contracted suppliers (manufacturers)

(8.5.7) Please explain

Timber and plywood used for construction formwork. Timber and plywood are parts of the formwork purchased.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ United Kingdom

(8.5.2) First level administrative division

Select from:

☑ Unknown

(8.5.4) Volume sourced from country/area of origin (metric tons)

6.6

(8.5.5) Source

Select all that apply

☑ Contracted suppliers (manufacturers)

(8.5.7) Please explain

Timber and plywood used for construction formwork. Timber and plywood are parts of the formwork purchased.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Türkiye

(8.5.2) First level administrative division

Select from:

☑ Unknown

(8.5.4) Volume sourced from country/area of origin (metric tons)

3.2

(8.5.5) Source

Select all that apply

☑ Contracted suppliers (manufacturers)

(8.5.7) Please explain

Timber and plywood used for construction formwork. Timber and plywood are parts of the formwork purchased.

Timber products

(8.5.1) Country/area of origin

Select from:
☑ Ukraine

(8.5.2) First level administrative division

Select from:
☑ Unknown

(8.5.4) Volume sourced from country/area of origin (metric tons)

13

(8.5.5) Source

Select all that apply
☑ Contracted suppliers (manufacturers)

(8.5.7) Please explain

Timber and plywood used for construction formwork. Timber and plywood are parts of the formwork purchased.
[Add row]

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

No, but we plan to

☑ No, but we plan to have a no-deforestation or no-conversion target in the next two years

(8.7.2) Primary reason for not having an active no-deforestation or no-conversion target in the reporting year

Select from:

☑ Judged to be unimportant or not relevant

(8.7.3) Explain why you did not have an active no-deforestation or no-conversion target in the reporting year

Timber products are not the primary sourced materials of our operations.

(8.7.4) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

☑ No, and we do not plan to have other targets related to this commodity in the next two years

(8.7.5) Primary reason for not having other active targets in the reporting year

Select from:

☑ Judged to be unimportant or not relevant

(8.7.6) Explain why you did not have other active targets in the reporting year

Timber products are not the primary sourced materials of our operations.
[Fixed row]

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:
☑ Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply
☑ Value chain mapping
☑ Supplier engagement/communication
☑ Internal traceability system

(8.8.3) Description of methods/tools used in traceability system

ENKA's procurement management system EGPS enables the company to track the amount, location and certificates of timber products.
[Fixed row]

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Timber products

(8.8.1.1) % of sourced volume traceable to production unit

0

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

0

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

100

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00
[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:
☑ No, but we plan to do so within the next two years

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:
☑ No

(8.9.7) Primary reason for not assessing DF/DCF status

Select from:
☑ Judged to be unimportant or not relevant

(8.9.8) Explain why you have not assessed DF/DCF status

Timber products are not the primary sourced materials of our operations.
[Fixed row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

	Monitoring or estimating your deforestation and conversion footprint	Primary reason for not monitoring or estimating deforestation and conversion footprint	Explain why you do not monitor or estimate your deforestation and conversion footprint
Timber products	*Select from:* ☑ No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years	*Select from:* ☑ Judged to be unimportant or not relevant	*Timber products are not the primary sourced materials of our operations.*

[Fixed row]

(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

	Actions taken to increase production or sourcing of DCF volumes
Timber products	*Select from:* ☑ No, but we plan to within the next two years

[Fixed row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

☑ Yes, from suppliers

(8.14.2) Aspects of legislation considered

Select all that apply

☑ Environmental protection

☑ Labor rights

☑ Tax, anti-corruption, trade and customs regulations

(8.14.3) Procedure to ensure legal compliance

Select all that apply

☑ Supplier self-declaration

☑ Third party databases

(8.14.5) Please explain

ENKA conducts pre-qualification assessments and performance assessments of its suppliers.
[Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

(8.15.1) Engagement in landscape/jurisdictional initiatives

Select from:

☑ No, we do not engage in landscape/jurisdictional initiatives, and we do not plan to within the next two years

(8.15.2) Primary reason for not engaging in landscape/jurisdictional initiatives

Select from:

☑ No suitable initiatives to engage in

(8.15.3) Explain why your organization does not engage in landscape/jurisdictional initiatives

Not primarily relative to our operations.
[Fixed row]

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

☑ No, but we plan to within the next two years

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:

☑ No, but we plan to implement a project(s) within the next two years

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

☑ Specific groups, businesses, or organizations

(9.1.1.2) Description of exclusion

Some construction projects of ENKA İnşaat are receiving the water from the investor or the project owner. At these projects, water data cannot be tracked via externally verified resources however monitored internally. In addition, ENKA İnşaat and its subsidiaries do not have operational control over certain projects; therefore, water management at those sites is the responsibility of the customer and has been excluded from the report. Since the water management of Tüpraş İzmit Refinery Maintenance and Repair Works Project, Propylene Splitter Unit Project - İzmit Refinery, Propylene Splitter Unit Project - İzmir Refinery and Hinkley Point C Project is under the responsibility of the customer of the relevant operation, the water amounts are accounted as zero.

(9.1.1.3) Reason for exclusion

Select from:

☑ Shared premises

(9.1.1.4) Primary reason why data is not collected and/or reported

Select from:

☑ Other, please specify :Shared premises

(9.1.1.7) Country/area and river basin of exclusion

Türkiye

☑ Other, please specify :Marmara, Gediz

(9.1.1.8) Estimated volume of water the exclusion represents (megaliters)

4

(9.1.1.9) Estimated % of total water

0

(9.1.1.10) Please explain

Most of the water consumption/withdrawal, historically, is due to electricity generation facilities (three natural gas power plants) located in Turkey which are included in reporting. ENKA did not exclude any water intensive operations.
[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ At least once a month

(9.2.3) Method of measurement

Water meters, water bills, internal controls and inspections by 3rd parties.

(9.2.4) Please explain

Since ENKA undertakes operations that are in various locations of the world, both water scarcity and water abundance is encountered. This situation poses challenges in terms of water management and the way which water is supplied to the projects. In conditions where a water network system is not established, wells may be drilled for accessing to groundwater. In other cases, water supplied by the municipalities is used. All water usage, including withdrawal from surface/subsurface waters, water supplied by municipalities or water supplied / transported by third parties are regularly measured and 100% of the amount is recorded.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ At least once a month

(9.2.3) Method of measurement

Water meters, water bills, internal controls and inspections by 3rd parties.

(9.2.4) Please explain

Since ENKA undertakes operations that are in various locations of the world, both water scarcity and water abundance is encountered. This situation poses challenges in terms of water management and the way which water is supplied to the projects. In conditions where a water network system is not established, wells may be drilled for accessing to groundwater. In other cases, water supplied by the municipalities is used. All water usage, including withdrawal from surface/subsurface waters, water supplied by municipalities or water supplied / transported by third parties are regularly measured and 100% of the amount is recorded. For example, a water balance study is being developed for Morava Corridor Motorway Project located in Serbia, which reviews the project water withdrawal impact on the groundwater.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ At least once a quarter

(9.2.3) Method of measurement

Regular inspections and tests.

(9.2.4) Please explain

All water withdrawals are monitored in terms of quality and recorded where necessary.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ At least once a month

(9.2.3) Method of measurement

Water meters, water bills, internal controls and inspections by 3rd parties.

(9.2.4) Please explain

All water discharge volumes are known, monitored and reported. In cases of mains water use (e.g. in HQ offices etc.) we consider total water discharge the same as mains withdrawals.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ At least once a month

(9.2.3) Method of measurement

Water meters, water bills, internal controls and inspections by 3rd parties.

(9.2.4) Please explain

All water discharge destinations are known, monitored, and reported.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ At least once a month

(9.2.3) Method of measurement

Water meters, water bills, internal controls and inspections by 3rd parties.

(9.2.4) Please explain

Parameters such as BOD, TSS, oil and temperature are monitored for relevant facilities (ENKA Power's İzmir Plant, Çimtaş Steel and all construction projects that discharge into receiving bodies). For power plants, temperature is most relevant parameter and is monitored continuously to ensure compliance with relevant regulations. Relevant articles of Water Pollution Control Directive (SKKY) or relevant local regulation are used for monitoring requirements. For thermal power plants, table 9.3 of SKKY is used for monitoring and results are reported to Ministry Environment and Urbanization. BOD, COD, TSS, and Oil is monitored in Çimtaş Steel and construction projects. Real estate operations in Russia are subject to strict regulations. Discharges from real estate locations are monitored closely both by ENKA and authorities. Oil monitoring is relevant for food courts and monitored closely to ensure oil traps are functional. Discharges are tracked through water meters and water bills

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ At least once a month

(9.2.3) Method of measurement

Tests and inspections

(9.2.4) Please explain

Parameters such as BOD, TSS, oil and grease and temperature are monitored for relevant facilities (ENKA Power's İzmir Plant, Çimtaş Steel and all construction projects that discharge into receiving bodies). For power plants, temperature is the most relevant parameter and is monitored continuously to ensure compliance with

relevant regulations. Relevant articles of Water Pollution Control Directive (SKKY) or relevant local regulation are used for monitoring requirements. For thermal power plants, table 9.3 of SKKY is used for monitoring and results are reported to Ministry of Environment, Urbanization and Climate Change. BOD, COD, TSS, and Oil and grease are monitored in Çimtaş Steel and construction projects. Real estate operations in Russia are subject to strict regulations. Discharges from real estate locations are monitored closely both by ENKA and authorities. Oil monitoring is relevant for food courts and monitored closely to ensure oil traps are functional.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 51-75

(9.2.2) Frequency of measurement

Select from:

☑ At least once a quarter

(9.2.3) Method of measurement

Tests and inspections

(9.2.4) Please explain

Parameters such as BOD, TSS, oil and grease and temperature are monitored for relevant facilities (ENKA Power's İzmir Plant, Çimtaş Steel and all construction projects that discharge into receiving bodies). For power plants, temperature is the most relevant parameter and is monitored continuously to ensure compliance with relevant regulations. Relevant articles of Water Pollution Control Directive (SKKY) or relevant local regulation are used for monitoring requirements. For thermal power plants, table 9.3 of SKKY is used for monitoring and results are reported to Ministry Environment and Urbanization. BOD, COD, TSS, and Oil and grease are monitored in Çimtaş Steel and construction projects. Real estate operations in Russia are subject to strict regulations. Discharges from real estate locations are monitored closely both by ENKA and authorities. Oil monitoring is relevant for food courts and monitored closely to ensure oil traps are functional.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 76-99

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Tests and inspections

(9.2.4) Please explain

Temperature is relevant for ENKA Power's natural gas power plants in İzmir, Adapazarı and Gebze. For internal monitoring, monthly samples are taken from discharge point and analysis are made as per table 9.6 of the SKKY (Water Pollution Control Directive). Also, a station exits at the discharge point for continuous wastewater monitoring system (SAIS). Analysis are also made as per table 9.6 of SKKY and values declared by Ministry of Environment Urbanisation and Climate Change and Regulation on 24/06/2015 every three months.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ At least once a month

(9.2.3) Method of measurement

Water meters and internal controls.

(9.2.4) Please explain

Water consumed in each location, facility and process is monitored and reported. Process water is monitored in power plants directly. For other locations, "total withdrawals – total discharges" formula is used in order to calculate consumptions.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Continuously water meters and internal controls

(9.2.4) Please explain

ENKA has been recycling/reusing water in several facilities for many years. Starting from 2017, ENKA has initiated an incentive for reusing/recycling water in all possible facilities and monitoring all recycled/reused water in detail. Collected data will be analyzed and used for target setting in next years.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Tests, and inspections

(9.2.4) Please explain

ENKA provides potable water to all of its employees, either by treating water in its own treatment plants in its operations or through procured water by authorized third parties. By regular sampling, testing and monitoring, ENKA ensures the quality of the water is within the applicable standards.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters)

14397.96

(9.2.2.2) Comparison with previous reporting year

Select from:
☑ Much higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:
☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

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.

Total discharges

(9.2.2.1) Volume (megaliters)

9828.19

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

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

Total consumption

(9.2.2.1) Volume (megaliters)

6628.47

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

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

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

14043.6

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.4.5) Five-year forecast

Select from:

☑ Lower

(9.2.4.6) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

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

97.54

(9.2.4.8) Identification tool

Identification tool used

☑ WRI Aqueduct

(9.2.4.9) Please explain

Izmir Natural Gas Power Plant is located in a high-water stress location and uses seawater demineralization for cooling. Most of our facilities and projects in Turkey, Russia's Moscow region, China, Saudi Arabia, Serbia and North Macedonia are classified as either high or medium-to-high risk. Our natural gas power plant in Adapazarı province of Türkiye and projects in the UK are classified as low risk. If a water withdrawal area is located in a low-risk part of the Water Risk Atlas, it was not classified as a water-stressed area. Quantity of water withdrawn for all facilities are monitored constantly regardless of their water risks.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters)

69.96

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Fresh surface water withdrawal primarily originates from rivers and collected rainwater. River water is withdrawn to support motorway and building construction activities. Rainwater harvesting systems are implemented across several operations, including facilities operated by ENKA's real estate subsidiary, ENKA TC. In addition, rainwater is collected and used at two Turkish subsidiaries: Çimtaş Precision Machining and Cimtas Pipe.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters)

11767.86

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Sea water is only used for cooling demand in Izmir Natural Gas Power Plant. The change is the result of an increase in electricity generation.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters)

1036.52

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Groundwater is utilized for cooling and process water needs at the Adapazarı and Gebze power plants, and for process water at the İzmir power plant. Additionally, groundwater is used for process operations by Çimtaş, the Morava Corridor Motorway Project, North Macedonia Motorway Project, Moscow Projects, Kırklareli Combined Cycle Power Plant Project and, to a limited extent, ENKA Pazarlama facilities.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

not relevant

Produced/Entrained water

(9.2.7.1) Relevance

Select from:
☑ Not relevant

(9.2.7.5) Please explain

not relevant

Third party sources

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters)

1523.62

(9.2.7.3) Comparison with previous reporting year

Select from:
☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Water demand in all ENKA facilities except its natural gas power plants, are mainly supplied through municipal water mains networks. Several water efficiency initiatives and projects have been applied at ENKA group companies. Due to the increase in business activity, groundwater withdrawal slightly rose compared to the previous year.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters)

116.25

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.8.5) Please explain

As a result of increased water withdrawal, there was a corresponding incerase in water discharge volumes compared to the previous reporting year.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters)

7851.28

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Sea water is only used for cooling demand in Izmir Natural Gas Power Plant. The change is the result of increase in electricity generation activity. As a result of increased water withdrawal, there was a corresponding increase in water discharge volumes compared to the previous reporting year.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters)

121.39

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

The total volume of groundwater discharged by ENKA originated entirely from the piling operations of its subsidiary, Kasktaş, which specializes in geotechnical engineering and construction.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters)

1738.6

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

The observed slight increase in water discharges to third parties can be attributed to changes in the scale and nature of business operations during the reporting period.
[Fixed row]

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

Quaternary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

not relevant

Tertiary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

not relevant

Secondary treatment

(9.2.9.1) Volume (megaliters)

576.54

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☑ Much higher

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

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

Select from:

☑ 100

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

Select all that apply

☑ No other factors considered

(9.2.9.6) Please explain

Secondary treatment has been implemented at the Çimtaş Steel and Ningbo facilities, İzmir Natural Gas Power Plant, motorway construction project in North Macedonia and Combined Cycle Power Plant Project in Kırklareli. The Çimtaş Steel facility treats its domestic wastewater using a biological treatment process. Similarly, the power plant applies biological treatment for their domestic wastewater, while wastewater generated from demineralization and desalination processes is treated using chemical processes.

Primary treatment only

(9.2.9.1) Volume (megaliters)

25.3

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☑ Much higher

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

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

Select from:

☑ 100

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

Select all that apply

☑ No other factors considered

(9.2.9.6) Please explain

Volume of wastewater discharged following primary sedimentation and filtration processes at the Moscow Building Project and ENKA's real estate subsidiary, OMKH. Following treatment, wastewater is discharged into a third-party sewage network.

No treatment

(9.2.9.1) Volume (megaliters)

9323.48

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☑ Much higher

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

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

Select from:

☑ 100

(9.2.9.6) Please explain

82% of this volume, containing no pollutants, is discharged directly into the natural environment without treatment. It includes cooling water discharged into the sea from the İzmir Natural Gas Power Plant, as well as water supplied by third parties for use in piling activities, which is directly discharged into the groundwater. The remaining 18% is discharged into third-party networks without treatment. Wastewater from office and residential areas, power plant blowdown and turbine wash waters, and wastewater generated from construction projects are discharged into local sewage networks operated by municipal water authorities for treatment at public facilities. At Çimtaş's Pipe, Shipyard, Precision Machining, and Ningbo facilities, wastewater is primarily discharged into the sewage networks of permitted centralized treatment plants within their respective free trade or industrial zones without on-site pretreatment. These authorized facilities ensure full compliance with applicable environmental regulations and standards prior to any final discharge or reuse. The increased volume is primarily driven by expanded construction activities.

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

not relevant
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

	Emissions to water in the reporting year (metric tons)	Categories of substances included	Please explain
	0	*Select all that apply* ☑ Nitrates	*It is not yet calculated.*

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

26

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 76-99

(9.3.4) Please explain

Facilities included in reporting boundary constitute most of the facilities and revenue streams of the company. Each manufacturing plant, real estate company leasing assets (not each building), headquarters, power plant or construction site is considered as an individual facility.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ No, we have assessed this value chain stage but did not identify any facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

We have identified supplier risks, opportunities, impacts and dependencies however we are not reporting this in terms of facility number. We perform our reporting country based, not facility based for the upstream value chain.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

İzmir Elektrik Üretim Ltd. Şti.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye

☑ Other, please specify :Gediz

(9.3.1.8) Latitude

38.746445

(9.3.1.9) Longitude

26.95805

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

11789.01

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

11767.86

(9.3.1.17) Withdrawals from groundwater - renewable

21.16

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

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

7855.56

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much higher

(9.3.1.23) Discharges to fresh surface water

7.3

(9.3.1.24) Discharges to brackish surface water/seawater

7842.85

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

35.41

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

3903.46

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Much higher

(9.3.1.29) Please explain

Water withdrawals and discharge increased due to the rise in power generation activities.

Row 2

(9.3.1.1) Facility reference number

Select from:
☑ Facility 2

(9.3.1.2) Facility name (optional)

City Center Investment B.V.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Kazakhstan

☑ Volga

(9.3.1.8) Latitude

55.746968

(9.3.1.9) Longitude

37.536749

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

169.38

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

169.38

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

169.38

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

169.38

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Discharge is considered equal to water withdrawn in City Center Investment (CCI) because it is impossible to monitor discharges in real time. Withdrawal and discharge volumes were about the same.

Row 3

(9.3.1.1) Facility reference number

Select from:

☑ Facility 3

(9.3.1.2) Facility name (optional)

Mosenka

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Kazakhstan
☑ Volga

(9.3.1.8) Latitude

55.773687

(9.3.1.9) Longitude

37.614928

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

21.55

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

21.55

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

21.55

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

21.55

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Discharge is considered equal to water withdrawn in Mosenka because it is impossible to monitor discharges in real time. Withdrawal and discharge volumes were about the same.

Row 4

(9.3.1.1) Facility reference number

Select from:

☑ Facility 4

(9.3.1.2) Facility name (optional)

Moskva Krasnye Holmy

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Kazakhstan

☑ Volga

(9.3.1.8) Latitude

55.733032

(9.3.1.9) Longitude

37.644102

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

42.89

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

42.89

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

42.89

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

42.89

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.29) Please explain

Discharge is considered equal to water withdrawn in Moskva Krasyne Holmy because it is impossible to monitor discharges in real time. While reported together with OMKH in previous years, water withdrawal and discharge volumes for Moskva Krasnye Holmy are being disclosed independently for the first time this year.

Row 5

(9.3.1.1) Facility reference number

Select from:

☑ Facility 5

(9.3.1.2) Facility name (optional)

ENKA TC Limited Liability Company

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Kazakhstan

☑ Volga

(9.3.1.8) Latitude

55.746686

(9.3.1.9) Longitude

37.536488

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

504.44

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0.06

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

504.37

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

490.98

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

490.98

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

13.46

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Water withdrawal and discharge levels remained stable due to the absence of significant operational changes during the reporting period.

Row 6

(9.3.1.1) Facility reference number

Select from:
☑ Facility 6

(9.3.1.2) Facility name (optional)

ENKA Headquarters Offices

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye
☑ Other, please specify :Marmara

(9.3.1.8) Latitude

41.058568

(9.3.1.9) Longitude

29.016148

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

8.93

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

8.93

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

8.93

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

8.93

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

Water withdrawals and discharge were about the same.

Row 7

(9.3.1.1) Facility reference number

Select from:
☑ Facility 7

(9.3.1.2) Facility name (optional)

Gebze Elektrik Üretim Ltd. Şti.

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye
☑ Sakarya

(9.3.1.8) Latitude

40.863926

(9.3.1.9) Longitude

30.397573

(9.3.1.10) Located in area with water stress

Select from:
☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

232.61

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

232.61

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

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

232.61

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

232.61

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

The increase in water withdrawal was due to changes in ENKA Power Gebze operational activities.

Row 8

(9.3.1.1) Facility reference number

Select from:
☑ Facility 8

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye

☑ Other, please specify :Marmara

(9.3.1.8) Latitude

40.407436

(9.3.1.9) Longitude

29.109001

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

52.95

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0.47

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

52.47

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

52.47

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

52.47

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

0.47

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The total water withdrawal and discharge values increased as the operations increased.

Row 9

(9.3.1.1) Facility reference number

Select from:

☑ Facility 9

(9.3.1.2) Facility name (optional)

Morava Corridor Motorway Project

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Albania
☑ Danube

(9.3.1.8) Latitude

44.016521

(9.3.1.9) Longitude

21.005859

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

578.67

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

352.4

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

226.28

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

226.28

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

226.28

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

352.4

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Lower

(9.3.1.29) Please explain

Water consumption decreased relatively due to a decrease in construction activities.

Row 10

(9.3.1.1) Facility reference number

Select from:
☑ Facility 10

(9.3.1.2) Facility name (optional)

Cimtas Ningbo

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

China
☑ Other, please specify :Ningbo, Zhejiang, China Coast

(9.3.1.8) Latitude

29.868336

(9.3.1.9) Longitude

121.54399

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

18.09

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

18.09

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

18.09

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

18.09

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

Total water withdrawal and discharge volumes increased compared to the previous year, driven by a rise in manufacturing activities.

Row 11

(9.3.1.1) Facility reference number

Select from:
☑ Facility 11

(9.3.1.2) Facility name (optional)

ENKA Pazarlama İhracat İthalat A.Ş.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye

☑ Other, please specify :Marmara

(9.3.1.8) Latitude

40.83389

(9.3.1.9) Longitude

29.321671

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

8.92

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0.36

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

8.56

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

8.56

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

8.56

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

0.36

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Total water withdrawal, discharge and consumption volumes were about the same compared to the previous year.

Row 12

(9.3.1.1) Facility reference number

Select from:

☑ Facility 12

(9.3.1.2) Facility name (optional)

Moscow Projects

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Kazakhstan
☑ Volga

(9.3.1.8) Latitude

55.680777

(9.3.1.9) Longitude

37.533892

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

169.36

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

11.27

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

158.09

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

168.52

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

11.27

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

157.25

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

840.4

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Higher

(9.3.1.29) Please explain

The total water withdrawal and discharge values increased as the operations increased.

Row 13

(9.3.1.1) Facility reference number

Select from:
☑ Facility 13

(9.3.1.2) Facility name (optional)

Çimtaş Module & Shipyard

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye
☑ Other, please specify :Marmara

(9.3.1.8) Latitude

40.724566

(9.3.1.9) Longitude

29.86677

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

18.88

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

18.88

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

7.57

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

7.57

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

11.31

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Higher

(9.3.1.29) Please explain

The total water withdrawal volume was about the same compared to the previous year.

Row 14

(9.3.1.1) Facility reference number

Select from:
☑ Facility 14

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Afghanistan

☑ Other, please specify :Marmara

(9.3.1.8) Latitude

40.411346

(9.3.1.9) Longitude

29.099122

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

28.69

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

27.94

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.75

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

8.12

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

8.12

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

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

20.57

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

The total water withdrawal and discharge values were decreased due to the operational changes and water efficiency initiatives.

Row 15

(9.3.1.1) Facility reference number

Select from:

☑ Facility 15

(9.3.1.2) Facility name (optional)

Adapazarı Elektrik Üretim Ltd. Şti.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye
☑ Sakarya

(9.3.1.8) Latitude

40.863926

(9.3.1.9) Longitude

30.397573

(9.3.1.10) Located in area with water stress

Select from:
☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

116.31

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

116.31

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

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

116.31

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

116.31

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

Total water withdrawal and discharge volumes increased compared to the previous year, driven by a rise in power generation activities.

Row 16

(9.3.1.1) Facility reference number

Select from:
☑ Facility 16

(9.3.1.2) Facility name (optional)

ENKA Invest

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Kazakhstan
☑ Volga

(9.3.1.8) Latitude

55.730215

(9.3.1.9) Longitude

34.635779

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

59.35

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

59.35

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

59.35

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

59.35

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

The total water withdrawal and discharge volumes were about the same compared to the previous year.

Row 18

(9.3.1.1) Facility reference number

Select from:
☑ Facility 18

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye

☑ Other, please specify :Marmara

(9.3.1.8) Latitude

40.40595

(9.3.1.9) Longitude

29.108002

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

21.31

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1.41

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

19.9

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

19.9

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

19.9

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

1.41

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Higher

(9.3.1.29) Please explain

Total water consumption increased due to enhanced rainwater harvesting efforts. Both water withdrawal and discharge volumes increased as a result of operational changes. During the reporting period, 2935 m³ of wastewater was reused within the process.

Row 19

(9.3.1.1) Facility reference number

Select from:

☑ Facility 19

(9.3.1.2) Facility name (optional)

Kırklareli 850 MW Natural Gas CCPP Project

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye
☑ Maritsa

(9.3.1.8) Latitude

40.7731

(9.3.1.9) Longitude

30.3948

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

124.39

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

124.39

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

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

2.94

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

2.94

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

121.45

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The water withdrawal volume increased as a result of operational changes. During the reporting period, 97132 m³ of wastewater was reused within the process. 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.

Row 20

(9.3.1.1) Facility reference number

Select from:

☑ Facility 20

(9.3.1.2) Facility name (optional)

Corridors 8 & 10d Motorway Project

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Republic of North Macedonia
☑ Danube

(9.3.1.8) Latitude

42.006191

(9.3.1.9) Longitude

20.959682

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

244.4

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

68.02

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

149.47

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

26.9

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

100.04

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much higher

(9.3.1.23) Discharges to fresh surface water

98.06

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.98

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

144.36

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Much higher

(9.3.1.29) Please explain

Total water withdrawal, discharge, and consumption amounts increased due to changes in operational activities.

Row 21

(9.3.1.1) Facility reference number

Select from:
☑ Facility 21

(9.3.1.2) Facility name (optional)

Shotton Paper Mill Project

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom

☑ Other, please specify :Deeside, Wales North

(9.3.1.8) Latitude

53.206272

(9.3.1.9) Longitude

-3.034264

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4.45

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

4.45

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

4.45

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

4.45

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Total water withdrawal and discharge amounts decreased due to changes in operational activities.

Row 22

(9.3.1.1) Facility reference number

Select from:
☑ Facility 22

(9.3.1.2) Facility name (optional)

ENKAMOS Region

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Russian Federation
☑ Volga

(9.3.1.8) Latitude

55.730215

(9.3.1.9) Longitude

37.635779

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

15.37

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

15.37

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

15.37

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

15.37

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

Total water withdrawal and discharge amounts decreased due to changes in operational activities.

Row 23

(9.3.1.1) Facility reference number

Select from:
☑ Facility 23

(9.3.1.2) Facility name (optional)

SOCAR Electromechanical Works Project

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye
☑ Other, please specify :Gediz

(9.3.1.8) Latitude

38.788541

(9.3.1.9) Longitude

26.949913

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.78

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.78

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

1.1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.1

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Total water withdrawal and discharge amounts decreased due to changes in operational activities. The lower withdrawn volume compared to the discharged volume may be due to water sources entering our boundary that are outside our operational control.

Row 25

(9.3.1.1) Facility reference number

Select from:

☑ Facility 25

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye

☑ Other, please specify :Marmara

(9.3.1.8) Latitude

41.058568

(9.3.1.9) Longitude

29.016148

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3.23

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0.62

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

2.61

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

3.23

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0.32

(9.3.1.25) Discharges to groundwater

0.3

(9.3.1.26) Discharges to third party destinations

2.61

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Withdrawal and discharge volumes are attributed to Kasktaş's geotechnical construction activities in Türkiye and Russia.

Row 26

(9.3.1.1) Facility reference number

Select from:
☑ Facility 26

(9.3.1.2) Facility name (optional)

Entaş Nakliyat ve Turizm A.Ş.

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Türkiye
☑ Other, please specify :Marmara

(9.3.1.8) Latitude

41.058568

(9.3.1.9) Longitude

29.016148

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.52

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.52

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

0.52

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.52

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

At Entaş, water is used solely for domestic purposes. Volumes did not change compared to the previous year.

Row 27

(9.3.1.1) Facility reference number

Select from:
☑ Facility 17

(9.3.1.2) Facility name (optional)

OMKH

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

☑ Impacts
☑ Risks
☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Russian Federation
☑ Volga

(9.3.1.8) Latitude

55.733032

(9.3.1.9) Longitude

37.644102

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

42.89

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

42.11

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

42.11

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

42.11

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.29) Please explain

Discharge is considered equal to water withdrawn in Otel Moskva Krasyne Holmy (OMKH) because it is impossible to monitor discharges in real time. While reported together with Moskva Krasyne Holmy (MKH) in previous years, water withdrawal and discharge volumes for OMKH are being disclosed independently for the first time this year.

Row 28

(9.3.1.1) Facility reference number

Select from:

☑ Facility 24

(9.3.1.2) Facility name (optional)

Kasktaş Arabia Ltd.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Saudi Arabia

☑ Other, please specify :Red sea, east cost

(9.3.1.8) Latitude

21.529155

(9.3.1.9) Longitude

39.161086

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

121.39

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

121.39

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

121.39

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

121.39

(9.3.1.26) Discharges to third party destinations

0

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

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ This is our first year of measurement

(9.3.1.29) Please explain

Withdrawal and discharge volumes are attributed to Kasktaş's geotechnical construction activities in Saudi Arabia. Kasktaş is an ENKA subsidiary which is working on groundworks engineering and construction. All the amount was discharged by the Kasktaş into the goundwater related to its pile manufactiung activities.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply
☑ ISAE 3000

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply
☑ ISAE 3000

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:
☑ Not verified

(9.3.2.3) Please explain

Where required, this is performed by third party testing companies however, overall data was not verified.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:
☑ Not verified

(9.3.2.3) Please explain

Tracking and monitoring activities in place in accordance with the regulations.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:
☑ Not verified

(9.3.2.3) Please explain

Tracking and monitoring activities in place in accordance with the regulations.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

Tracking and monitoring activities in place in accordance with the regulations.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

Tracking and monitoring activities in place in accordance with the regulations.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

Tracking and monitoring activities in place in accordance with the regulations.
[Fixed row]

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

(9.5.1) Revenue (currency)

3966305377

(9.5.2) Total water withdrawal efficiency

275476.90

(9.5.3) Anticipated forward trend

We are not expecting a major change, since the majority of the water withdrawal occurs as a result of the operations of ENKA's power plants. However, with the planned water efficiency initiatives across the group of companies, minor decreases are expected.
[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
	Select from: ☑ No	*ENKA does not have any operations that would result in products that contain hazardous substances.*

[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

	Products and/or services classified as low water impact	Primary reason for not classifying any of your current products and/or services as low water impact	Please explain
	Select from: ☑ No, but we plan to address this within the next two years	*Select from:* ☑ Other, please specify :Lack of international guidelines and standards	*As a company operating in construction industry, we are searching for internationally recognized standards for our operations' classification.*

[Fixed row]

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

Water pollution

(9.15.1) Target set in this category

Select from:

☑ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☑ Other, please specify :Planning to set the target about water pollution within the next two years.

(9.15.4) Explain why you do not have a target set in this category

ENKA is continuing to conduct activities to reduce water withdrawals, increase water efficiency, improve monitoring systems, re-use and recycle water and harvest rainwater in order to improve its water performance in line with the long-term water consumption reduction targets which it has adopted for 2030. ENKA also plans to set the target about water pollution within the next two years.

Water withdrawals

(9.15.1) Target set in this category

Select from:

☑ Yes

(9.15.2) Science-based target set in this target category according to SBTN guidance

Select from:

☑ No, but we plan to within the next two years

Water, Sanitation, and Hygiene (WASH) services

(9.15.1) Target set in this category

Select from:

☑ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☑ Other, please specify :Planning to set the target about water, sanitation, and hygiene (WASH) services within the next two years.

(9.15.4) Explain why you do not have a target set in this category

ENKA is continuing to conduct activities to reduce water withdrawals, increase water efficiency, improve monitoring systems, re-use and recycle water and harvest rainwater in order to improve its water performance in line with the long-term water consumption reduction targets which it has adopted for 2030. ENKA also plans to set the target about water, sanitation, and hygiene (WASH) services within the next two years.

Other

(9.15.1) Target set in this category

Select from:

☑ Yes

[Fixed row]

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

Row 1

(9.15.1.1) Target reference number

Select from:

☑ Water target 1

(9.15.1.2) Target coverage

Select from:

☑ Business division

(9.15.1.3) Category of target & Quantitative metric

Product water intensity

☑ Reduction per unit of production

(9.15.1.4) Date target was set

08/31/2019

(9.15.1.5) End date of base year

12/30/2019

(9.15.1.6) Base year figure

0.04

(9.15.1.7) End date of target year

12/30/2025

(9.15.1.8) Target year figure

0.03

(9.15.1.9) Reporting year figure

0.05

(9.15.1.10) Target status in reporting year

Select from:
☑ Underway

(9.15.1.11) % of target achieved relative to base year

-100

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

Global environmental treaties/initiatives/frameworks aligned with or supported by this target
☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

Target covers the electricity generation activities of the company. There are no exclusions from this business unit.

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

System improvements, maintenance and monitoring plans, internal and external audits and new technology investments.

(9.15.1.18) Further details of target

This target was set for water consumption per unit of electricity produced (m^3/kWh).

Row 2

(9.15.1.1) Target reference number

Select from:

☑ Water target 2

(9.15.1.2) Target coverage

Select from:

☑ Business division

(9.15.1.3) Category of target & Quantitative metric

Product water intensity

☑ Reduction per unit of production

(9.15.1.4) Date target was set

12/31/2016

(9.15.1.5) End date of base year

12/30/2017

(9.15.1.6) Base year figure

20.0

(9.15.1.7) End date of target year

12/31/2030

(9.15.1.8) Target year figure

15

(9.15.1.9) Reporting year figure

14

(9.15.1.10) Target status in reporting year

Select from:
☑ Achieved

(9.15.1.11) % of target achieved relative to base year

120

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

Global environmental treaties/initiatives/frameworks aligned with or supported by this target
☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

Keeping domestic water consumption below 15 liters/ person-hours. The target covers all Çimtaş Group companies, there are no exclusions in this business unit.

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

Water-saving initiatives are being implemented across the entire Çimtaş Group to achieve the target.

(9.15.1.18) Further details of target

Çimtaş's target of keeping domestic water consumption below 15 litres/person-hour.

Row 3

(9.15.1.1) Target reference number

Select from:

☑ Water target 3

(9.15.1.2) Target coverage

Select from:

☑ Site/facility

(9.15.1.3) Category of target & Quantitative metric

Water recycling/reuse

☑ Increase in water use met through recycling/reuse

(9.15.1.4) Date target was set

10/31/2022

(9.15.1.5) End date of base year

12/30/2022

(9.15.1.6) Base year figure

1200.0

(9.15.1.7) End date of target year

12/30/2030

(9.15.1.8) Target year figure

3000

(9.15.1.9) Reporting year figure

4865

(9.15.1.10) Target status in reporting year

Select from:
☑ Achieved

(9.15.1.11) % of target achieved relative to base year

204

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

Global environmental treaties/initiatives/frameworks aligned with or supported by this target
☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

Increasing process water recycling, reuse and rainwater harvesting. The target covers all Çimtaş Group companies, there are no exclusions in this business unit.

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

Recycling of process water, especially for the water used for testing, has been increased.

(9.15.1.18) Further details of target

Çimtaş's target for increasing the water recycling and use of rainwater, in m3.

Row 4

(9.15.1.1) Target reference number

Select from:
☑ Water target 4

(9.15.1.2) Target coverage

Select from:

☑ Business division

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in total water withdrawals

(9.15.1.4) Date target was set

10/31/2022

(9.15.1.5) End date of base year

12/30/2022

(9.15.1.6) Base year figure

929995.0

(9.15.1.7) End date of target year

12/31/2030

(9.15.1.8) Target year figure

506233.0

(9.15.1.9) Reporting year figure

855074

(9.15.1.10) Target status in reporting year

Select from:

☑ Underway

(9.15.1.11) % of target achieved relative to base year

18

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

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

☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

Reducing water withdrawal with rainwater harvesting systems and operational mitigation measures. The target covers all real estate companies of ENKA, there are no exclusions in this business unit.

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

Besides the smart building systems and periodic maintenance work, a water use monitoring system was put into operation that makes it possible to monitor the water consumed in the buildings in real time. Thanks to this system, water savings were made, while the replacement of the water meters in the mechanical rooms led to the elimination of all leakage losses and excess withdrawal. As a result of this work, water withdrawal in 2025 fell by 8% in comparison with with the base year, 2022.

(9.15.1.16) Is this a science-based target according to SBTN?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation by the Accountability Accelerator within the next two years

(9.15.1.18) Further details of target

ENKA's real estate operations will decrease the amount of total water withdrawal in m3.
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets?

	Targets in place
	Select from: ☑ Yes

[Fixed row]

(10.1.1) Provide details of your plastics-related targets.

(10.1.1.1) Target reference number

Select from:

☑ Plastics target 1

(10.1.1.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(10.1.1.3) Category of target & quantitative metric

Plastic goods/products

☑ Reduce or eliminate single-use plastic products

(10.1.1.4) Date target was set

11/30/2022

(10.1.1.5) End date of base year

12/30/2022

(10.1.1.6) Base year figure

0

(10.1.1.7) End date of target

12/30/2030

(10.1.1.8) Target year figure

0

(10.1.1.9) Reporting year figure

0

(10.1.1.10) Target status in the reporting year

Select from:

☑ Underway

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

None, alignment not assessed

☑ None, alignment not assessed

(10.1.1.13) Explain target coverage and identify any exclusions

This target is monitored through procurement activities and policy implementation but specific figures are not available.

(10.1.1.14) Investment made toward achieving target during the reporting year

0

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

Training and awareness raising campaigns are planned for the next 2 years.
[Add row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.3) Please explain

ENKA does not engage in this activity, since this is not related to ENKA Group's fields of activity.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.3) Please explain

ENKA does not engage in this activity, since this is not related to ENKA Group's fields of activity.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

ENKA does not engage in this activity, since this is not related to ENKA Group's fields of activity.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

ENKA does not engage in this activity, since this is not related to ENKA Group's fields of activity.

Usage of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

ENKA does not engage in this activity, since this is not related to ENKA Group's fields of activity.

Provision of waste management

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.3) Please explain

ENKA implements robust waste management plans at all its locations and informs its suppliers and subcontractors accordingly.

Other plastics-related activities not specified

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

ENKA does not engage in this activity, since this is not related to ENKA Group's fields of activity.
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Land/water protection

☑ Land/water management

☑ Species management

☑ Education & awareness

☑ Livelihood, economic & other incentives

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ State and benefit indicators

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
		☑ Pressure indicators ☑ Response indicators ☑ Other, please specify :Framework alignment and data sources used

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

ENKA's activities are not located in or near to the legally protected areas.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

ENKA's activities are not located in or near to the UNESCO World Heritage sites.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ No

(11.4.2) Comment

ENKA's activities are not located in or near to the UNESCO Man and the Biosphere Reserves.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ No

(11.4.2) Comment

ENKA's activities are not located in or near to the Ramsar sites.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

ENKA avoids all kinds of activities that could have a negative impact on local biological diversity. In accordance with its Biodiversity Policy, it takes all the necessary measures to protect the existing flora and fauna and manage any impacts it may have on them in all of its activities. 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 implemented throughout the duration of each project and required monitoring and measuring activities are carried out in line with the project-specific Biodiversity Management and Action Plans.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ No

(11.4.2) Comment

ENKA's activities are not located in or near to the other areas important for biodiversity.
[Fixed row]

(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Serbia

(11.4.1.5) Name of the area important for biodiversity

Morava Corridor

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

268

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

ENKA is involved in the construction of the Morava Corridor Motorway Project in Serbia. Biodiversity management is conducted within the framework of an Environmental and Social Impact Assessment (ESIA) prepared in accordance with IFC Performance Standard 6 (PS6), UKEF, and MIGA requirements. Habitats within the project's area of influence were classified as Critical, Natural, and Modified through comprehensive habitat mapping and field validation studies. Pre-construction ecological surveys and field validation revised the initially projected impact of 962.2 hectares on selected natural habitats down to 268.0 hectares – a reduction of approximately 72%. On a Quality Hectares (QH) basis, total impact was similarly reduced from 577.3 QH to approximately 160.7 QH. Proximity and overlap were determined through ESIA-based habitat mapping combined with pre-construction ecological field surveys and independent audit verification.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Site selection

☑ Scheduling
☑ Physical controls
☑ Operational controls
☑ Restoration

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Construction activities associated with the Morava Corridor Motorway Project have the potential to negatively affect biodiversity through habitat loss, disturbance to protected species, introduction and spread of invasive alien species (IAS), and impacts on aquatic ecosystems. These risks were identified and assessed through comprehensive ESIA-based habitat mapping, pre-construction ecological surveys, and ongoing field monitoring. Mitigation measures are implemented in line with the mitigation hierarchy (avoidance, minimization, restoration, offset), with the overarching objectives of No Net Loss in Natural Habitats and, where appropriate, Net Gain. Specific measures implemented in 2025 include: (i) Scheduling: Construction activities are planned and postponed where necessary to avoid breeding and wintering periods of birds and spawning seasons of fish. (ii) Physical and operational controls: Buffer zones are established in areas where protected species or active nests are detected. When a stork species protected under Serbian legislation was observed within the project footprint during construction, speed bumps and temporary traffic warning signs were immediately installed to prevent disturbance and minimize collision risk, in accordance with IFC PS6 requirements. (iii) Invasive Alien Species (IAS) management: 21 invasive alien species were identified within the project footprint. An IAS Management Campaign in 2025 involved training of 321 personnel across 13 session-days, and targeted chemical control was applied by licensed specialists over 157,165 m². IAS monitoring audits are conducted twice a year. (iv) Aquatic ecosystem protection: 8 aquatic ecological surveys were completed in 2025, and fish translocation studies were carried out at two locations prior to construction activities to prevent direct impacts on aquatic fauna. Biodiversity performance is monitored through regular field surveys; since 2022, a total of 187 bird and otter surveys have been conducted (annual average: ~47 surveys). All practices are independently reviewed within the scope of an annual environmental and social audit programme.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Electricity/Steam/Heat/Cooling consumption

☑ Emissions breakdown by business division

☑ Fuel consumption

☑ Renewable Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

☑ ISAE 3410

(13.1.1.4) Further details of the third-party verification/assurance process

The selected energy, greenhouse gas emissions, water withdrawal and occupational health and safety indicators received limited assurance according to ISAE 3000 and ISAE 3410 standards by DRT Bağımsız Denetim ve SMMM A.Ş. ("Deloitte") Independent Assurance Statement. A limited assurance engagement on a Selected Information consists of making inquiries, primarily of persons responsible for the preparation of information presented in the Selected Information, and applying analytical and other evidence gathering procedures, as appropriate. These procedures included: Interviews with relevant staff at the corporate and business unit level responsible for providing the information in the Selected Information. Re-performing, on a sample basis, the calculations used to prepare the Selected Information for the reporting period, Comparing the information presented in the Selected Information to corresponding information in the relevant underlying sources to determine whether all the relevant information contained in such underlying sources has been included in the Selected Information. Reading the information presented in the Selected Information to determine whether it is in line with our overall knowledge of, and experience with, the sustainability performance of ENKA.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

ENKA_Assurance_Statement_2025.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water withdrawals– total volumes

☑ Water withdrawals – volumes by source

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

The selected energy, greenhouse gas emissions, water withdrawal and occupational health and safety indicators received limited assurance according to ISAE 3000 and ISAE 3410 standards by DRT Bağımsız Denetim ve SMMM A.Ş. (“Deloitte”) Independent Assurance Statement. A limited assurance engagement on a Selected Information consists of making inquiries, primarily of persons responsible for the preparation of information presented in the Selected Information, and applying analytical and other evidence gathering procedures, as appropriate. These procedures included: Interviews with relevant staff at the corporate and business unit level responsible for providing the information in the Selected Information. Re-performing, on a sample basis, the calculations used to prepare the Selected Information for the reporting period, Comparing the information presented in the Selected Information to corresponding information in the relevant underlying sources to determine whether all the relevant information contained in such underlying sources has been included in the Selected Information. Reading the information presented in the Selected Information to determine whether it is in line with our overall knowledge of, and experience with, the sustainability performance of ENKA.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

ENKA_Assurance_Statement_2025.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

ENKA İnşaat ve Sanayi A.Ş. (ENKA) presents its sustainability (ESG - environmental, social and governance) strategy, activities and goals, its approach to material issues that are important to its stakeholders and its performance to the attention of all its stakeholders through its annual sustainability reports and CDP responses. This year ENKA has published its 9th sustainability report, which covers the performance of ENKA’s and its subsidiaries’ activities in Türkiye and various regions of the world in 2025. For access to the ENKA 2025 Sustainability Report, please visit the following link
https://www.enka.com/allfiles/pdf/ENKA_Sustainability_Report_2025.pdf

(13.2.2) Attachment (optional)

ENKA_Sustainability_Report_2025.pdf
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chairman of the Board and President and Corporate Sustainability and Compliance Department

(13.3.2) Corresponding job category

Select from:
☑ Board/Executive board
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins.

Select from:
☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute