



## KAMUYU AYDINLATMA PLATFORMU

# OYAK ÇİMENTO FABRİKALARI A.Ş. Sustainability Compliance Report 2025 - Annual Notification

### Summary

Sustainability Compliance Report



**MERKEZİ KAYIT  
İSTANBUL**

Türkiye Sermaye Piyasası - Merkezi  
Saklanması ve Veri Depolama Kuruluşu

Related Companies

Related Funds

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	Not Applicable		
<b>Sustainability Compliance Report</b>						
<b>A. GENERAL PRINCIPLES</b>						
<b>A1. Strategy, Policy and Goals</b>						
A1.1. The prioritised environmental, social and corporate governance (ESG) issues, risks and opportunities have been determined by the Company's Board of Directors.	X				At OYAK Çimento Fabrikaları A.Ş., priority ESG ( Environmental, Social, and Governance) topics, along with associated risks and opportunities, are identified under the supervision of the Sustainability Committee and evaluated at the Sustainability Board level. The determined priority topics are disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report.	Integrated Report, Page 25: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 11: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
A1.1. The ESG policies (Environmental Policy, Energy Policy, Human Rights and Employee Policy etc.) have been created and disclosed to the public by the Company's Board of Directors.	X				ESG Policies have been established with the approval of the Board of Directors and have been disclosed to the public. The Integrated Management System ( IMS) Policy, published in 2021 and communicated to all stakeholders, is grounded in sustainability principles, and the integration of ESG matters into the IMS Policy has been completed.	Integrated Management System (IMS) Policy: <a href="https://oyakcimento.com/en/about-us/integrated-management-system-policy">https://oyakcimento.com/en/about-us/integrated-management-system-policy</a>
A1.2. The short and long-term targets set within the scope of ESG policies have been disclosed to the public.	X				Short-, medium-, and long-term targets determined in line with ESG policies are defined in alignment with the Company's strategy. These targets are reviewed on a regular annual basis and disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report. Within the scope of its climate change mitigation efforts, OYAK Çimento Fabrikaları A.Ş. has established short- and long-term emission reduction targets aligned with the Science Based Targets initiative (SBTi). These targets have been validated and	Integrated Report, Page 13: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 11: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>

			approved by SBTi as being in compliance with science-based criteria.	
<b>A2. Implementation/Monitoring</b>				
A2.1. The responsible committees and/or business units for the implementation of ESG policies and the senior officials related to ESG issues in the Company and their duties have been identified and disclosed to the public.	X		In order to oversee the implementation of the ESG Policy, a Sustainability Board has been established at the highest level, and a Sustainability Committee has been formed at the operational level. The members of the Board , along with their duties and responsibilities, are disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report published annually. Within the scope of corporate governance , an Early Detection of Risk Committee, an Audit Committee, and a Corporate Governance Committee have also been established, and the duties and responsibilities of these committees have been publicly disclosed. The duties and authorities envisaged for the Nomination Committee and the Remuneration Committee are fulfilled by the Corporate Governance Committee.	Integrated Report, Page 20: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 11: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
A2.1. The activities carried out within the scope of policies by the responsible committee and/or unit have been reported to the Board of Directors at least once a year.	X		Activities carried out within the scope of ESG policies are monitored by the Sustainability Board and reported to the Board of Directors at least once a year. The Sustainability Committee, operating at the operational level, is responsible for monitoring sustainability performance indicators, analyzing climate-related risks and opportunities, and implementing strategic priorities; the outputs of these activities are presented to the Sustainability Board at least annually. In addition, the decisions taken and activities carried out within the scope of the Corporate Governance Committee, the Early Detection of Risk Committee, and the Audit Committee are disclosed to the public through the annual activity report.	Integrated Report, Page 38: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 13: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>

<p>A2.2. In line with the ESG targets, the implementation and action plans have been formed and disclosed to the public.</p>	<p>X</p>		<p>Within the scope of the ESG targets defined in line with OYAK Çimento Fabrikaları A.Ş.'s sustainability strategy , short-, medium-, and long-term implementation and action plans have been established. These targets and the related actions are disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report. Under the 2050 Net Zero target approved by SBTi, the current status, progress performance, and the relevant roadmap are also disclosed through the Integrated Report and the TSRS-Aligned Sustainability Report.</p>	<p>Integrated Report, Page 17: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 19: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a></p>
<p>A2.3. The Key ESG Performance Indicators (KPI) and the level of reaching these indicators have been disclosed to the public on yearly basis.</p>	<p>X</p>		<p>Key Performance Indicators (KPIs) have been defined within the scope of ESG, and the annual performance results related to these indicators are disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report published each year.</p>	<p>Integrated Report, Page 62: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 15: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a></p>
<p>A2.4. The activities for improving the sustainability performance of the business processes or products and services have been disclosed to the public.</p>	<p>X</p>		<p>Innovation and R&amp;D activities aimed at improving sustainability performance in business processes as well as in products and services are carried out. Information regarding the initiatives undertaken and the resulting performance improvements is disclosed to the public through the Integrated Report published annually.</p>	<p>Integrated Report, Page 58: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 29: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a></p>
<p><b>A3. Reporting</b></p>				
<p>A3.1. The information about the sustainability performance, targets and actions have been given in annual reports of the Company an understandable, accurate and sufficient manner.</p>	<p>X</p>		<p>OYAK Çimento Fabrikaları A.Ş.'s sustainability performance, targets, and actions are monitored on a regular basis; such information is disclosed to the public in a clear, accurate, and sufficiently comprehensive manner through the Integrated Report and the TSRS-Aligned Sustainability Report published annually.</p>	<p>Integrated Report, Page 38: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 25: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a></p>
<p>A3.2. The information about activities which are related to the United Nations (UN) 2030 Sustainable Development Goals have been disclosed to the public.</p>	<p>X</p>		<p>Information regarding the alignment of OYAK Çimento Fabrikaları A.Ş.'s activities with the United Nations ( UN) 2030 Sustainable Development Goals ( SDGs) is disclosed to</p>	<p>Integrated Report, Page 52: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a></p>

				the public through the Integrated Report published annually.	
A3.3. The lawsuits filed and/or concluded against the Company about ESG issues which are material in terms of ESG policies and/or will significantly affect the Company's activities, have been disclosed to the public.	X			Lawsuits filed against and/or concluded regarding OYAK Çimento Fabrikaları A.Ş. that are deemed necessary or material are disclosed through the Public Disclosure Platform (KAP).	Board of Directors Report Page: 11 <a href="https://assets.oyakcimento.com/contents/pdf/2025306/86811762194007718196.pdf">https://assets.oyakcimento.com/contents/pdf/2025306/86811762194007718196.pdf</a>
<b>A4. Verification</b>					
A4.1. The Company's Key ESG Performance metrics have been verified by an independent third party and publicly disclosed.	X			OYAK Çimento Fabrikaları A.Ş.'s TSRS-Aligned Sustainability Report and the ESG Key Performance Indicators disclosed therein are subject to limited assurance by an independent third-party organization and are verified accordingly. Within the scope of sustainability parameters, greenhouse gas (GHG) emission data are verified by an authorized verification body in accordance with the relevant legislation and submitted to the Ministry. As of 2024, greenhouse gas emissions calculated under the ISO 14064-1 standard for all integrated plants, grinding facilities, and terminals have been verified by an accredited body. In addition, Environmental Product Declarations (EPDs) prepared for products are verified by independent third-party verification bodies.	TSRS Report, Page, Page 9: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a> Environmental Product Declarations (EPDs): <a href="https://epdturkey.org/tr/search?company=oyak-cimento-fabrikalari-a-s">https://epdturkey.org/tr/search?company=oyak-cimento-fabrikalari-a-s</a>
<b>B. ENVIRONMENTAL PRINCIPLES</b>					
B1. The policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programs have been disclosed.	X			OYAK Çimento Fabrikaları A.Ş. publicly discloses its policies, practices, and action plans related to environmental management. Environmental management processes within the Company are carried out under the Integrated Management Systems (IMS), and certification is maintained for all branches and the headquarters. Environmental management systems are implemented in line with relevant international standards, primarily ISO 14001.	OYAK Çimento Quality Approach: <a href="https://oyakcimento.com/en/about-us/quality-approach">https://oyakcimento.com/en/about-us/quality-approach</a>
B2. The environmental reports prepared to provide information on environmental management have been				In the reports prepared by OYAK Çimento Fabrikaları A.Ş., information regarding the scope of	

disclosed to the public which is including the scope, reporting period, reporting date and limitations about the reporting conditions.	X		the report, the reporting period, the publication date, and the reporting basis is disclosed to the public .	Integrated Report, Page 62: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 41: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B4. The environmental targets within the scope of performance incentive systems which included in the rewarding criteria have been disclosed to the public on the basis of stakeholders (such as members of the Board of Directors, managers and employees).	X		Environmental indicators defined within the scope of sustainability are integrated into the performance scorecards and remuneration policies of stakeholders ( including members of the Board of Directors, executives, and employees). Progress related to these indicators is monitored as part of the annual performance evaluation processes and disclosed to the public through the TSRS-Aligned Sustainability Report.	Integrated Report, Page 15: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
B5. How the prioritised environmental issues have been integrated into business objectives and strategies has been disclosed.	X		OYAK Çimento Fabrikaları A.Ş. adopts a double materiality approach in assessing its environmental impacts, evaluating these impacts in terms of both financial implications and stakeholder expectations, and accordingly identifying priority environmental topics. The identified priority environmental topics have been incorporated as core elements of the corporate sustainability strategy and integrated into business objectives, investment plans, and performance indicators. Targets and performance outcomes related to these topics are disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report published annually.	Integrated Report, Page 50-51: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page, Page 15: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B7. The way of how environmental issues has been managed and integrated into business objectives and strategies throughout the Company's value chain, including the operational process, suppliers and customers has been disclosed.	X		In line with the double materiality approach, OYAK Çimento Fabrikaları A.Ş. identifies and evaluates environmental topics across its value chain, including operational processes as well as suppliers and customers. The identified environmental priorities have been integrated into the sustainability strategy and business objectives. The approach and practices regarding the management of environmental topics throughout the value chain are disclosed to	Integrated Report, Page 24: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 23: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>

			the public through the Integrated Report and the TSRS-Aligned Sustainability Report.	
B8. Whether the Company have been involved to environmental related organizations and non-governmental organizations' policy making processes and collaborations with these organizations has been disclosed.	X		OYAK Çimento Fabrikaları A.Ş. holds active memberships and engages in collaborative initiatives with various national and international organizations, including TÜRKÇİMENTO, TOBB, TAYÇED, ERTA, ÇEİS, the World Cement Association (WCA), and the Turkish Ready Mixed Concrete Association, among others. Information regarding these corporate memberships and collaborations is disclosed to the public through the Integrated Report published annually.	Integrated Report, Page 14: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
B9. In the light of environmental indicators (Greenhouse gas emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect), air quality, energy management, water and wastewater management, waste management, biodiversity impacts)), information on environmental impacts is periodically disclosed to the public in a comparable manner.	X		The Company regularly monitors environmental indicators, primarily Scope 1 (direct), Scope 2 (energy indirect), and Scope 3 (other indirect) greenhouse gas emissions, as well as flue gas emissions, energy consumption, water withdrawal, waste and wastewater volumes, and biodiversity indicators . Data related to these environmental indicators are reported on a periodic and comparable basis and disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report.	Integrated Report, Page 68: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 40: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B10. Details of the standard, protocol, methodology, and baseline year used to collect and calculate data has been disclosed.	X		The standards, protocols, methodologies, and base year details used in data collection and calculation are disclosed in the Integrated Report and the TSRS-Aligned Sustainability Report. In this context, greenhouse gas emission calculations are conducted in accordance with the ISO 14064-1 standard.	Integrated Report, Page 68: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 40: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B11. The increase or decrease in Company's environmental indicators as of the reporting year has been comparatively disclosed with previous years.	X		Increases or decreases in environmental indicators for the reporting year are disclosed in the Integrated Report on a comparative basis with previous years.	Integrated Report, Page 67: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
B12. The short and long-term targets for reducing the environmental impacts have been determined and the	X		Short-, medium-, and long-term targets have been established to reduce environmental impacts. These targets, along with the progress status	Integrated Report, Page 68: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS

<p>progress compared to previous years' targets has been disclosed.</p>			<p>regarding targets set in previous years, are disclosed to the public in the Integrated Report and the TSRS-Aligned Sustainability Report.</p>	<p>Report, Page 24: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a></p>
<p>B13. A strategy to combat the climate crisis has been created and the planned actions have been publicly disclosed.</p>	<p>X</p>		<p>OYAK Çimento Fabrikaları A.Ş. has established a strategy to combat the climate crisis, and the planned actions are disclosed to the public. Climate-related risks and opportunities have been identified through scenario analyses. The Company has set interim targets for 2030 and a 2050 Net Zero carbon reduction target, which have been validated and approved by the Science Based Targets initiative (SBTi).</p>	<p>Integrated Report, Page 25: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 30: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a></p>
<p>B14. The programs/procedures to prevent or minimize the potential negative impact of products and/or services on the environment have been established and disclosed.</p>	<p>X</p>		<p>Programs and procedures are implemented to prevent and mitigate the potential adverse environmental impacts of products and services, and the environmental impacts of products are systematically assessed based on a life cycle approach. Environmental Product Declarations (EPDs) are prepared for products and made publicly available. In addition, initiatives aimed at reducing the carbon footprint of products, together with related performance outcomes, are transparently disclosed to the public through the Integrated Report.</p>	<p>Integrated Report, Page 62: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 34: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a> EPD Declarations: <a href="https://epdturkey.org/search?company=oyak-cimento-fabrikalari-a-s">https://epdturkey.org/search?company=oyak-cimento-fabrikalari-a-s</a></p>
<p>B14. The actions to reduce greenhouse gas emissions of third parties (suppliers, subcontractors, dealers, etc.) have been carried out and disclosed.</p>	<p>X</p>		<p>Actions are undertaken across the value chain to reduce third-party greenhouse gas emissions. Scope 3 emissions are monitored, and reduction strategies are integrated into sustainability targets. The Company has set a 2030 interim target and a 2050 Net Zero target, covering Scope 3 emissions, which have been validated and approved by the Science Based Targets initiative (SBTi). These targets and the progress achieved toward them are transparently disclosed to the public through the OYAK Çimento Fabrikaları A.Ş. Integrated Report and the TSRS-Aligned Sustainability Report published annually.</p>	<p>Integrated Report, Page 84: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 18: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a></p>

B15. The environmental benefits/gains and cost savings of initiatives/projects that aims reducing environmental impacts have been disclosed.	X			The information is disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report.	Integrated Report, Page 62: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 32: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B16. The data related to energy consumption (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) has been disclosed as Scope-1 and Scope-2.	X			The information is publicly disclosed through the Integrated Report and the TSRS-Aligned Sustainability Report.	Integrated Report, Page 67: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 40: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B17. The information related to production of electricity, heat, steam and cooling as of the reporting year has been disclosed.	X			The relevant information is disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report.	Integrated Report, Page 67: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 40: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B18. The studies related to increase the use of renewable energy and transition to zero/low carbon electricity have been conducted and disclosed.	X			Initiatives are being undertaken to increase the use of renewable energy and transition to low-carbon electricity sources. Completed implementations and planned projects are carried out and monitored in line with the sustainability strategy. Developments are transparently disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report.	Integrated Report, Page 67: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 40: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B19. The renewable energy production and usage data has been publicly disclosed.	X			Data regarding renewable energy generation and consumption are transparently and comparably disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report.	Integrated Report, Page 67: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 40: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B20. The Company conducted projects about energy efficiency and the amount of reduction on energy consumption and emission achieved through these projects have been disclosed.	X			OYAK Çimento Fabrikaları A.Ş. implements energy efficiency projects, and completed as well as planned initiatives are regularly disclosed to the public. Information regarding the energy savings achieved and the emission reductions realized within the scope of energy efficiency projects is disclosed through the Integrated Report and the TSRS-Aligned Sustainability Report.	Integrated Report, Page 67: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 31: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
B21. The water consumption, the amount, procedures and sources of recycled and discharged water from underground or above ground (if any), have been disclosed.	X			It is disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report.	Integrated Report, Page 63: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 41: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
				Currently, there is no carbon pricing mechanism in force in Türkiye (such as an Emissions Trading System, etc.) that includes the Group's operations. However, under the Climate Law that has entered into force, the establishment of an Emissions Trading System (ETS) in Türkiye is envisaged,	

<p>B22. The information related to whether Company's operations or activities are included in any carbon pricing system (Emissions Trading System, Cap &amp; Trade or Carbon Tax).</p>	<p>X</p>			<p>and developments regarding carbon pricing mechanisms are closely monitored. In addition, as of 2026, the implementation process of the Carbon Border Adjustment Mechanism (CBAM) has commenced for products exported to the European Union, and the necessary monitoring and reporting activities are being carried out in line with the relevant obligations.</p> <p>Integrated Report, Page 31: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 31: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a></p>
<p>B23. The information related to accumulated or purchased carbon credits within the reporting period has been disclosed.</p>	<p>X</p>		<p>OYAK Çimento Fabrikaları A.Ş. has not purchased any carbon credits to date within the scope of its carbon reduction strategies.</p>	<p>Integrated Report, Page 32: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a></p>
<p>B24. If carbon pricing is applied within the Company, the details have been disclosed.</p>	<p>X</p>		<p>Within the Company, the IEA's Net Zero Emissions (NZE) and Announced Pledges Scenario (APS) carbon price scenarios are taken as references. This information is disclosed to the public within the scope of TSRS reporting.</p>	<p>Integrated Report, Page 26: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a></p>
<p>B25. The platforms where the Company discloses its environmental information have been disclosed.</p>	<p>X</p>		<p>OYAK Çimento Fabrikaları A.Ş. discloses its environmental information to the public through various platforms. Environmental data are regularly reported to the relevant Ministries and affiliated organizations in accordance with applicable legislation. In addition, information regarding environmental performance is disclosed to the public through the Integrated Report and the TSRS-Aligned Sustainability Report published annually.</p>	<p>Integrated Report: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a></p>
<p><b>C. SOCIAL PRINCIPLES</b></p>				
<p><b>C1. Human Rights and Employee Rights</b></p>				
<p>C1.1. The Institutional Human Rights and Employee Rights Policy has been established in the ligh of the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey and other relevant legislation. The policy and the officials that responsible for the implementation of it have been determined and disclosed.</p>	<p>X</p>		<p>OYAK Çimento adopts respect for human rights as a fundamental corporate principle in line with the Universal Declaration of Human Rights, the ILO Conventions ratified by Türkiye, the principles of the United Nations Global Compact, and the applicable national labor and social security legislation. Principles related to human rights are set out in the OYAK Çimento Code of Business Ethics and have been adopted by all employees and stakeholders.</p>	<p>OYAK Çimento Code of Business Ethics, page 1-19: <a href="https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf">https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf</a></p>

<p>C1.2. Considering the effects of supply and value chain, fair workforce, improvement of labor standards, women's employment and inclusion issues (gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc.), such as non-discrimination) are included in its policy on employee rights.</p>	X		<p>OYAK Çimento Fabrikaları A.Ş.'s approach to employee rights is regulated under the Code of Business Ethics and the relevant human resources policies and procedures. The Code of Business Ethics includes provisions on fair labor practices, the principle of equal opportunity, prevention of discrimination, respect for human dignity, and the provision of a safe working environment.</p>	<p>OYAK Çimento Code of Business Ethics, page 1-19: <a href="https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf">https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf</a> Human Resources Policy: <a href="https://oyakcimento.com/en/employee-policy">https://oyakcimento.com/en/employee-policy</a></p>
<p>C1.3. The measures taken for the minority rights/equality of opportunity or the ones who are sensitive about certain economic, environmental, social factors (low income groups, women, etc.) along the supply chain have been disclosed.</p>	X		<p>OYAK Çimento Fabrikaları A.Ş. adopts the principles of equal opportunity and non-discrimination within the scope of its Code of Business Ethics. Information regarding its approach to equal opportunity and inclusion, as well as value chain practices, is disclosed to the public through the Integrated Report and corporate documents published annually.</p>	<p>OYAK Çimento Code of Business Ethics, page 1-19: <a href="https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf">https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf</a> Human Resources Policy: <a href="https://oyakcimento.com/en/employee-policy">https://oyakcimento.com/en/employee-policy</a> Integrated Report, Page 74: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a></p>
<p>C1.4. The developments regarding preventive and corrective practices against discrimination, inequality, human rights violations, forced and child labor have been disclosed.</p>	X		<p>OYAK Çimento Fabrikaları A.Ş. addresses the prevention of discrimination and inequality, respect for human rights, and the prohibition of forced labor and child labor within the scope of its Code of Business Ethics and the relevant human resources policies and procedures. Information regarding these practices and developments in this area is disclosed to the public through the Integrated Report and the relevant corporate documents published annually.</p>	<p>OYAK Çimento Code of Business Ethics, page 1-19: <a href="https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf">https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf</a> Human Resources Policy: <a href="https://oyakcimento.com/en/employee-policy">https://oyakcimento.com/en/employee-policy</a> Integrated Report, Page 74: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a></p>
<p>C1.5. Investments in employees (education, development policies), compensation, fringe benefits, right to unionize, work/life balance solutions and talent management are included in the employee rights policy.</p>	X		<p>OYAK Çimento's approach to employee rights is regulated within the framework of its Code of Business Ethics and Human Resources Policy. The Company regards its human capital as its most valuable asset, and its human resources management approach aims to build a highly productive, development-oriented, motivated, and high-performing workforce that supports the Company's strategies.</p>	<p>OYAK Çimento Code of Business Ethics, page 1-19: <a href="https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf">https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf</a> Human Resources Policy: <a href="https://oyakcimento.com/en/employee-policy">https://oyakcimento.com/en/employee-policy</a></p>
			<p>OYAK Çimento Fabrikaları A.Ş. has established mechanisms for addressing employee</p>	

C1.5. The mechanism for employee complaints and resolution of disputes have been established and related solution processes have been determined.	X			grievances and resolving disputes. Employees may submit their complaints and notifications through Human Resources units, managerial communication channels, and the Ethics Hotline mechanism defined under the Code of Business Ethics.	OYAK Çimento Code of Business Ethics, page 1-19: <a href="https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf">https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf</a>
C1.5. The activities carried out within the reporting period which related to ensure employee satisfaction have been disclosed.	X			OYAK Çimento Fabrikaları A.Ş. regularly carries out initiatives aimed at enhancing employee satisfaction and discloses these activities to the public through the Integrated Report.	Integrated Report, Page 74: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
C1.6. The occupational health and safety policies have been established and disclosed.	X			Occupational Health and Safety (OHS) policies at OYAK Çimento Fabrikaları A.Ş. have been established within the scope of the Integrated Management System (IMS) and have been publicly disclosed.	Integrated Management System (IMS) Policy: <a href="https://oyakcimento.com/en/about-us/integrated-management-system-policy">https://oyakcimento.com/en/about-us/integrated-management-system-policy</a>
C1.6. The measures taken for protecting health, preventing occupational accidents and related statistics have been disclosed.	X			Measures taken to prevent occupational accidents and protect employee health, as well as occupational accident statistics, are disclosed to the public through the OYAK Çimento Fabrikaları A.Ş. Integrated Report published annually.	Integrated Report, Page 84: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
C1.7. The personal data protection and data security policies have been established and disclosed.	X			It has been disclosed in the OYAK Çimento Fabrikaları A.Ş. Integrated Report.	Integrated Report, Page 94: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
C1.8. The ethics policy have been established and disclosed.	X			Ethical principles at OYAK Çimento Fabrikaları A.Ş. have been established under the Code of Business Ethics and have been publicly disclosed.	OYAK Çimento Code of Business Ethics, page 1-19: <a href="https://cimporethico.com/OYAK_ETIK_KURALLARI_TR.pdf">https://cimporethico.com/OYAK_ETIK_KURALLARI_TR.pdf</a>
C1.9. The studies related to social investment, social responsibility, finansal inclusivity and access to finance have been explained.	X			OYAK Çimento Fabrikaları A.Ş. considers contributing to economic and social development in the regions where it operates as part of its corporate responsibility. Initiatives carried out within this scope are disclosed to the public through the Integrated Report.	Integrated Report, Page: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
C1.10. The informative meetings and training programs related to ESG policies and practices have been organized for employees.	X			Within OYAK Çimento Fabrikaları A.Ş., information meetings and training programs on ESG policies and practices are organized for employees in line with annual planning.	Integrated Report, Page 78: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
<b>C2. Stakeholders, International Standards and Initiatives</b>					
				Principles regarding the management of customer satisfaction and complaints are regulated under the	OYAK Çimento Code of Business Ethics, page 1-19: <a href="https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf">https://cimporethico.com/CIMPOR_ETHICO_ENG_REV.pdf</a>

C2.1. The customer satisfaction policy regarding the management and resolution of customer complaints has been prepared and disclosed.	X		Code of Business Ethics and the Integrated Management System Policy.	Integrated Management System Policy: <a href="https://oyakcimento.com/en/about-us/integrated-management-system-policy">https://oyakcimento.com/en/about-us/integrated-management-system-policy</a>
C2.2. The information about the communication with stakeholders (which stakeholder, subject and frequency) have been disclosed.	X		OYAK Çimento Fabrikaları A.Ş. conducts stakeholder engagement in a continuous and transparent manner. The needs and expectations of stakeholder groups ( including employees, shareholders, customers, communities, suppliers, public authorities, and sectoral organizations ) are assessed within the scope of the sustainability approach and disclosed to the public . Communication activities carried out with stakeholders are managed within operational processes ; however, detailed information regarding communication tools, topics, and frequency is not included in publicly available reports.	Integrated Report, Page 53: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a> TSRS Report, Page 18: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a>
C2.3. The international reporting standards that adopted in reporting have been explained.	X		The OYAK Çimento Fabrikaları A.Ş. Integrated Report is prepared in accordance with the Global Reporting Initiative (GRI) Standards and disclosed accordingly. In addition, the TSRS Report is prepared in line with the Türkiye Sustainability Reporting Standards ( TSRS), aligned with IFRS S1 and IFRS S2, and is publicly disclosed.	TSRS Report: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/17592490579452498141759249141811948.pdf</a> Integrated Report: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
C2.4. The principles adopted regarding sustainability,the signatory or member international organizations, committees and principles have been disclosed.	X		The sustainability principles adopted, as well as the international organizations, committees, and initiatives to which OYAK Çimento Fabrikaları A.Ş. is a signatory or member, are disclosed to the public through the OYAK Çimento Fabrikaları A.Ş. Integrated Report published annually.	Integrated Report, Page 26: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a>
C2.5. The improvements have been made and studies have been carried out in order to be included in the Borsa Istanbul sustainability indices and/or international index providers.	X		OYAK Çimento Fabrikaları A.Ş. has undertaken initiatives to enhance its sustainability performance and, as of 2026, has been included in the BIST Sustainability Index and the BIST Sustainability 25 Index in line with LSEG 's 2025 ESG assessment scores.	<a href="https://kap.org.tr/tr/api/file/download/4028328d9af24264019b374e9b4a5656">https://kap.org.tr/tr/api/file/download/4028328d9af24264019b374e9b4a5656</a>
<b>D. CORPORATE GOVERNANCE PRINCIPLES</b>				

<p>D1. The opinions of stakeholders have been sought in the determination of measures and strategies related to sustainability field.</p>	<p>X</p>		<p>During the process of determining measures and strategies in the field of sustainability, double materiality analysis studies were conducted, and a stakeholder analysis was carried out in the course of developing the sustainability strategy. The results of the Double Materiality Analysis have been disclosed to the public within the scope of the Integrated Report.</p>	<p>Integrated Report, Page 50:<a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a></p>
<p>D2. The social responsibility projects, awareness activities and trainings have been carried out to raise awareness about sustainability and its importance.</p>	<p>X</p>		<p>During the process of determining measures and strategies in the field of sustainability, double materiality analysis studies were conducted, and a stakeholder analysis was carried out in the course of developing the sustainability strategy. The results of the Double Materiality Analysis have been disclosed to the public within the scope of the Integrated Report.</p>	<p>Integrated Report, Page 78: <a href="https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf">https://assets.oyakcimento.com/contents/pdf/2025272/86731759239534230487.pdf</a></p>