

2021-22

Sustainability Report

ENERJI
Naturel

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Nature, Period and Scope of the Report

This first Sustainability Report of Naturel Yenilebilir Enerji Ticaret A.Ş. ("Naturel Enerji" or "the Company"), includes the sustainability performance and targets of the Company for the period between 1 January 2021 and 31 December 2022. Naturel Enerji aims to report its sustainability activities on an annual basis.

With the report, Naturel Enerji's environmental, social and governance (ESG) performance for 2021 and 2022 is presented to its stakeholders. The report is available on the Public Disclosure Platform (PDP) and at www.naturelenerji.com.tr.

COMPLIANCE WITH LEGISLATION AND REGULATORY FRAMEWORK

This report was prepared in accordance with the "GRI Standards" published by the Global Reporting Initiative (GRI).

The content of the report was compiled according to the methods described in the "GRI Standards", primarily with the the materiality principle. Performance disclosures are presented mainly within the scope of "GRI Standards" disclosure and the Capital Markets Board's (CMB) Sustainability Principles Compliance Framework has also been taken into consideration.

The report includes the Company's sustainability strategy, ESG performance and contributions to the United Nations Sustainable Development Goals (UN SDGs).

Chairman's Message



Dear Stakeholders,

Global trends, the effects of climate change, environmental and social risk, and stakeholders' expectations require companies to be more sustainable, equal, transparent and accountable when conducting their business. Having adopted these principles as a compass, Naturel Enerji left behind yet another year, contributing to the wellbeing of our planet and our humanity with whom we share a common future.

In 2021 and 2022, we identified the areas of priority for us to become more sustainable and to integrate ESG principles into our strategy and operations. While contributing to the economy with our renewable energy experience, we continued to create sustainable value for all our stakeholders.

Renewable energy is at the centre of global climate change policies and as a strategy to reduce carbon emissions to combat climate change. According to the latest World Energy Outlook report published by the International Energy Agency, the share of wind and solar panels in electricity generation is expected to reach 40% by 2030 and 70% by 2050. Photovoltaic solar energy systems are expected to increase more

than 4 times and reach 650 GW by 2030. In Turkey, the existing capacity has doubled since 2019, as a result of the renewable energy capacities commissioned in the last 2 years.

Our commitment to sustainability extends to include our entire value chain. While protecting nature with our renewable energy services, we support the social welfare of our stakeholders with our corporate social responsibility and sustainability projects. To date, these projects focused on supporting the vulnerable groups of our society, meeting educational needs and increasing awareness on sustainability goals. Looking forward, we are aiming to make broader collaborations with key academic, social and state institutions to create more impact for a more sustainable world.

In 2022, we became a UN Global Compact member and showed our commitment to operate in alignment with the principles of human rights, labour, environment and anti-corruption. We also applied to become a UNPRI Signatory, as managing our investments according to ESG principles is key for us and for the benefit of our stakeholders. During 2023-2026, we will

strive to continue our sustainable growth and contribute to the growth of global renewable energy sector and reduction of global emissions.

I would like to thank all our stakeholders, especially our employees, for their valuable efforts, trust, and support for the goals we set in our sustainable journey. I am pleased to present Naturel Enerji's first sustainability report, summarizing our sustainability journey and vision for our valuable stakeholders on the 100th anniversary of the Republic of Türkiye.

Yours sincerely,

Yusuf Şenel
Chairman of the Board of Directors

About Naturel Enerji

→ Our Services

→ Milestones

We started our journey in 2009, to provide high quality renewable energy solutions in the solar energy sector, with our vision to become a leading, reliable, global business partner in the renewable energy sector.

Naturel Enerji is a renewable energy company, providing turnkey EPC services, including project design, project development and installation of land-type and hybrid solar power plants (SPPs) on behalf of its customers.

Naturel Enerji offers a wide range of services in the energy sector through its direct and indirect subsidiaries. Esenboğa Elektrik provides SPP

project development and turnkey installation services for industrial and residential roofs. Margün Enerji, an indirect subsidiary of Naturel Enerji, provides SPP project development and turnkey installation services in the international arena. Angora Elektrik provides the operating and maintenance services to all SPPs within the group and also to non-group companies.

Looking forward, between 2023-2028, we project to complete EPC projects with a total installed SPP capacity of 825 MW in Turkey, Europe and the USA.

Our Approach to Sustainable Financial Growth

With our expertise in renewable energy, we grow our existing financial capital and profitability in line with the UN SDGs. In this context, we adopt the values and principles to ensure the continuity of our services and operations for all our stakeholders.

The balance of our income and expenses is monitored by our budget and reporting teams,

so that we can take necessary measures to ensure the continuity of the company's profitability. Going forward, as Naturel Enerji, we will continue to allocate capital to sustainable investments, distribute more sustainable profits to our stakeholders, driven by our sustainable growth.



OUR SERVICES

As Naturel Enerji, we offer a wide range of services in the renewable energy sector with its subsidiaries and indirect subsidiaries. Our main services we offer to our customers for renewable

energy in Turkey and European countries are project development, turnkey EPC services and operation and maintenance services.

PROJECT DEVELOPMENT

TURNKEY EPC SERVICES

- Land Type SPP Installation
- Roof Type SPP Installation
- Hybrid Type SPP Installation

OPERATION AND MAINTENANCE

As Naturel Enerji, we consider national and international standards and apply quality management standards in our operations.

Accordingly, we carry out our activities within the framework of our ISO certificates:

- ISO 9001 - Quality Management Certificate
- ISO 14001 - Environmental Management Certificate
- ISO 50001 - Energy Management System Certificate
- ISO 27001 - Information Security Management Certificate
- ISO 45001 - Occupational Health and Management Certificate



MILESTONES

2009

Our journey started on 8 October 2009 to generate electricity from renewable energy sources.

2019

Naturel Enerji became a publicly listed company on BIST with its IPO in September.

2020

We completed our renewable energy investments in Afyon, Yozgat, Nevşehir and Eskişehir provinces.

We opened our office in Palermo, Italy.

We started our sustainability journey.

2022

We applied for the license to build two SPPs with a capacity of MW 150/100, with a connected battery storage capacity of MW 100.



Corporate Governance

- Responsible and Accountable Management Approach
- Ethics and Compliance



RESPONSIBLE AND ACCOUNTABLE MANAGEMENT APPROACH

As Naturel Enerji, we are committed to being a transparent and accountable partner by adhering to the corporate governance practices in all areas of our operations. In order to fulfil this commitment, our Company founded several committees including Audit Committee, Sustainability Committee, Early Detection of Risk Committee and Corporate Governance Committee. Duties, working principles and members of the committees are determined by the Board of Directors, approved by the Board of Directors. These committees are responsible for determining the policies for their related purposes and functions, which are written documents, disclosed to the public on

our corporate website. All members of the Audit Committee are independent members of the Board of Directors. The Sustainability Committee, Early Detection of Risk Committee and Corporate Governance Committees are chaired by Independent Board Members.

As Naturel Enerji, we value diversity in all aspects, and gender diversity at all management levels especially at the Board and senior executive levels. In this regard, our board sustains a minimum rate of 33% in appointment of women members.

ETHICS AND COMPLIANCE

As Naturel Enerji, we do not compromise on ethics and compliance principles and we conduct all our operations within the framework of national and international legal standards. We have a guiding Code of Conduct signed by all our employees, as part of their employment contract. Our Code of Conduct document is available on our corporate website, accessible to all our stakeholders. We value the adoption of our ethical codes throughout our entire value chain and we require all our business partners to act in accordance with these codes as well. We know that sustainable growth can only be achieved with increased awareness of sustainability and ESG practices, in this regard, we take great care to integrate these in our business processes.

You can access the Naturel Enerji's Code of Conduct here.

As Naturel Enerji, we are committed to the principles of free and fair competition. We do not engage in any illegal and unethical activities

to gain advantage over other sector players and we undertake that we will continue doing so. We have a zero-tolerance policy against all kinds of misconduct such as bribery and corruption, as well as violations of competition laws.




We carry out our activities within the framework of our Ethical Principles, forming the basis of our relations with our stakeholders and our entire value chain.

You can access the Ethical Principles of Naturel Energy here.

We also strictly adhere to national and international laws in the context of child labour, forced and compulsory labour, bribery and corruption.



Accordingly, we adopted the following policies, which we also require our business partners to adopt and published them on our corporate website:

-   **Gift and Hospitality Policy**
-  **Child Labor, Non-Forced Labor and Youth Employment Policy**

If our employees encounter any ethical violations, we have a hotline (**ihbarhatti@naturelenerji.com.tr**) where they may notify us. From receiving a complaint to closing an investigation, we conduct all our processes in confidentiality and undertake to protect the

complainee from discrimination, retaliation or punishment, which can be caused directly or indirectly. We manage this process within the framework of our **Notification and Complaint Management Policy** which is also published on our corporate website.



Our Sustainability Strategy

- Sustainability Approach and Sustainability Management
- Our Sustainability Priorities
- Alignment with UN Sustainable Development Goals

SUSTAINABILITY APPROACH AND SUSTAINABILITY MANAGEMENT

As a renewable energy provider, we take our role in the fight against climate change very seriously. In this regard, we run and expand our operations in line with UN SDGs to leave a sustainable world for future generations. As a signatory, we operate in alignment with UN Global Compact Principles. We also applied to become a UNPRI Signatory. We integrated ESG criteria in all our decisions and actions and report on ESG metrics via Refinitive.

We are committed to investing only in renewable and clean energy sources. We devote all our institutional resources for the protection of ecosystem balance and natural resources, to help reverse the adverse impact of climate change and to limit global warming to 1.5°C, as underlined by the Intergovernmental Panel on Climate Change (IPCC).

In 2020, we set up our Sustainability Committee which is responsible for determining our company's sustainability strategy, sub-policies and targets, making the relevant organisational and financial planning, monitoring and auditing our sustainability performance, and reporting to the Board of Directors.

In line with our company's sustainability strategy, between 2023-2026, we will take further measures to increase the sustainability of our operations, develop projects to create impact through collaborations with other institutions, and continue to report on ESG metrics.

Our **Sustainability Policy** is published on our corporate website.



OUR SUSTAINABILITY PRIORITIES

As Naturel Enerji, we have identified our sustainability priorities and material issues to serve as a roadmap for our sustainability journey. We have done this by integrating our company values, policies, strategies and targets and the inputs of our internal and external stakeholders.

When determining our material issues, we examined the corporate sustainability strategies of leading peer institutions, global trends, international sustainability frameworks (GRI Standards, CDP, TCFD, SASB, UN SDGs, UN Global Compact, etc.), World Economic Forum (WEF) Global Risks Report, United Nations Principles for Responsible Investment (UNPRI). Together with the feedback received from our internal and external stakeholders, we generated our materiality matrix. With this study, we have seen that Combating Climate Change and Adaptation is the top material issue for both our internal and external stakeholders. Among the 19 material topics, our company's highest priority topics are as follows:

- Combating Climate Change and Adaptation
- Occupational Health and Safety
- Compliance with Ethical Principles and Laws
- Renewable and Reliable Energy Solutions
- Combating Bribery and Corruption
- Compliance with Corporate Governance Principles and Effective Risk Management
- Community Contribution and Corporate Social Responsibility
- Energy and Resource Efficiency Management
- Customer Satisfaction Approach
- Inclusion and Equality

EXTERNAL STAKEHOLDERS



INTERNAL STAKEHOLDERS

→ Environmental

- Waste Management Practices
- Energy and Resource Efficiency Management
- Combating Climate Change and Adaptation
- Product Life Cycle Assessment (LCA)
- Renewable and Reliable Energy Solutions

→ Social

- R&D and Innovation Studies
- Employee Rights and Satisfaction
- Digitalisation and Data Security
- Occupational Health and Safety
- Customer Satisfaction Approach
- Stakeholder Relations and Stakeholder Management
- Supply Chain Management
- Community Contribution and Corporate Social Responsibility
- Management of Product Quality and Safety
- Talent Management and Employee Development

→ Economic/Governance

- Compliance with Ethical Principles and Laws
- Inclusion and Equality
- Compliance with Corporate Governance Principles and Effective Risk Management
- Combating Bribery and Corruption

ALIGNMENT WITH UN SUSTAINABLE DEVELOPMENT GOALS

Being a renewable energy company and operating with minimum emissions, our sustainable growth aligned with UN SDGs directly impacts the growth of the global green

economy. Accordingly, we have carried out a comprehensive analysis in order to be a part of the solution and decided to act in line with these goals.



Climate Change Vision and Management of Environmental Impacts

- Combating Climate Change and Emissions Management
- Energy Efficiency
- Water Management
- Waste Management

As Naturel Enerji, we share the vision to act respectfully and responsibly towards the environment in all our operations and to raise environmental awareness amongst all our stakeholders. We focus on reducing the negative impacts of our activities on the environment and ecosystems by continuously improving our sustainability and ESG performance.

investments with our sustainable growth vision and in order to show our commitment in this we have applied to become a UNPRI signatory. Our goal going forward is to ensure that all our activities to reach a net-zero carbon level by 2024. In this context, we are taking concrete steps to measure our carbon footprint and reduce greenhouse gas emissions.

We regularly monitor our corporate carbon footprint and strive to reduce it. We make



COMBATING CLIMATE CHANGE AND EMISSIONS MANAGEMENT

As Naturel Enerji, we closely follow national and international developments, strive to take necessary decisions and actions, in order to do our share to stop the climate change and to ensure the continuity of ecosystems. With the goal of keeping global warming constant at 1.5°C, and limiting it to a maximum of 2°C set by the Paris Climate Agreement, reduction of greenhouse gases by preventing emissions are critical for the humanity and the planet. In order to minimise and prevent the carbon emissions resulting from our fossil fuel consumption, which constitute a large part of our Scope 1 emissions, we replaced most of

our petrol and diesel vehicles with electric and hybrid vehicles during the reporting period. We share our electric / hybrid vehicle use and carbon emission reduction commitments with all our stakeholders in our **Electric / Hybrid Vehicle and Emission Reduction Policy**.

In Scope 2, majority of the carbon emissions result from the electricity consumption in our power plants, which is followed by the electricity consumption for heating, cooling, air conditioning in our offices. Our business related flights generate majority of our Scope 3 emissions.



Tablo 1. 2021 – 2022 Carbon Emissions (tonnes)

| | 2021 | 2022 |
|---------|--------|--------|
| Scope 1 | 0.22 | 0.15 |
| Scope 2 | 505.42 | 545.57 |
| Scope 3 | 6.48 | 18.30 |

Our target is to achieve net-zero for all our activities. Accordingly, we are taking solid steps to measure our carbon foot print and to reduce our carbon emissions.

In 2022, we applied for GCC carbon certification programme for all our projects. We will be confirming the carbon certifications with

international accreditation bodies and carry out emission reduction certification studies.

As part of our carbon emissions offset strategy, we donated to TEMA Foundation, for planting trees and contributing to afforestation efforts. We are also working towards creating a memorial forest by the end of 2023.



ENERGY EFFICIENCY

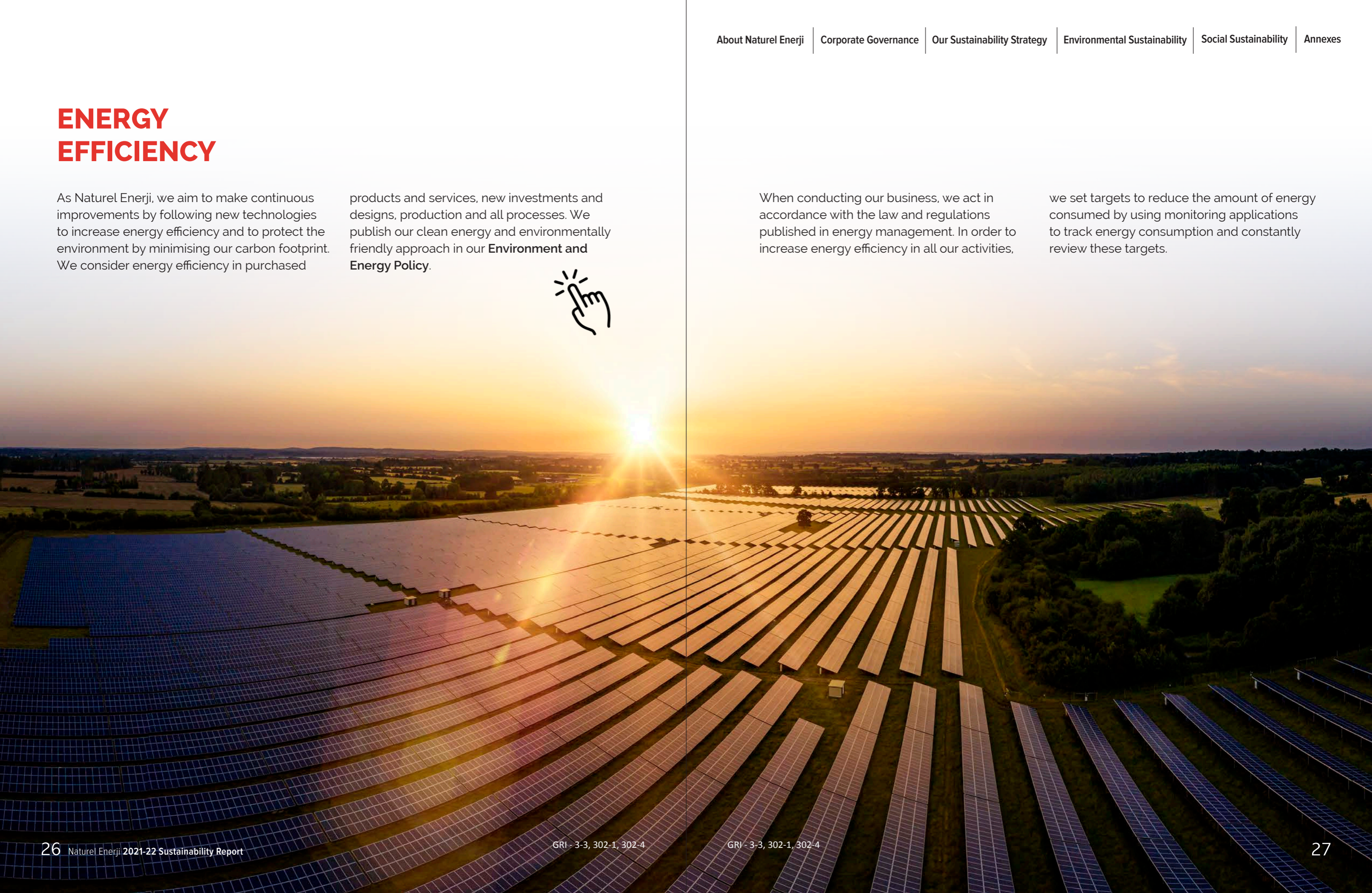
As Naturel Enerji, we aim to make continuous improvements by following new technologies to increase energy efficiency and to protect the environment by minimising our carbon footprint. We consider energy efficiency in purchased

products and services, new investments and designs, production and all processes. We publish our clean energy and environmentally friendly approach in our **Environment and Energy Policy**.



When conducting our business, we act in accordance with the law and regulations published in energy management. In order to increase energy efficiency in all our activities,

we set targets to reduce the amount of energy consumed by using monitoring applications to track energy consumption and constantly review these targets.



WATER MANAGEMENT

We are committed to using water efficiently and in harmony with the environment. We carry out our studies on reducing water consumption rates, determining methods for effective and reuse of water and developing water saving models for sustainable water management both in our main operations. Our main target is to

use water with maximum efficiency, to reduce the consumption of fresh water resources and the amount of wastewater through recovery practices, and to discharge wastewater without harming the environment and biodiversity.

WASTE MANAGEMENT

We continuously improve our waste management system designed in accordance with ISO 14001, complying with the applicable regulations and declared sustainability targets. We follow-up waste management processes, do regular checks for compliance and report the results to the Sustainability Committee.

In order to achieve our environmental management targets, we are ensuring that waste is reduced, minimised and recycled in

all our facilities. The waste generated from our main operations is separated into glass, metal, plastic, paper, packaging waste and is recycled by companies contracted by the municipality. In 2021 and 2022, we calculated our total waste from all our operations as 14,85 and 16,40 tons, respectively. Going forward, we aim to reduce this waste and implement reach a Zero Waste System with circular economy practices.

GREEN OFFICE PROJECT

Our Green Office project is developed with an objective to increase awareness on waste, reduce waste generation and increase energy efficiency in Naturel Enerji offices. In the office restrooms, we increased energy saving by installing sensor lighting systems and water saving by installing sensors taps. We eliminated the use of plastic water bottles by switching to glass water bottles. In the kitchen, we are using a water treatment system providing filtered drinking water from the tap. Within the scope of the Zero Waste System, we separate our waste at the source with the recycling bins placed in the common areas of the office. Our employees are asked to use both sides of the paper when printing and to minimise the use of paper by continuing their work digitally when possible. We use personal PIN numbers for individuals printing documents and monitor individual usage. We collect papers printed on one side in a tray, ensuring that their unprinted side can be used as scribble paper before they are recycled.



Social Value Creation and Stakeholder Relations

- Sustainable Value Chain
- Human Resources Approach
- Corporate Social Responsibility

SUSTAINABLE VALUE CHAIN

One of the cornerstones of our sustainability strategy is to address any material issues that impacts our stakeholders and our performance. In this regard, we handle our communication

with our stakeholders with the principles of accountability and transparency, by regularly informing them through various communication channels.

| STAKEHOLDERS | METHOD OF COMMUNICATION |
|--|---|
| Employees | E-mail, telephone and face-to-face interviews Meetings and trainings Digital communication tools Digital training programmes Special events organised for employees Committee meetings Announcements and notifications In-house publications |
| Customers | E-mail, telephone and face-to-face interviews Customer visits and meetings Exhibitions, conferences, fairs Website News |
| Suppliers | E-mail, telephone and face-to-face interviews Meetings Supplier audits |
| Public Institutions and Regulatory Bodies | Periodic reporting Meetings and conferences E-mail, telephone and face-to-face interviews Audits |

We carry out all our activities within the framework of our Ethical Principles and ensure that all our stakeholders fully comply with them.

Responsible Procurement Approach

As Naturel Enerji, we are committed to contribute to the development of a sustainable supply chain. In our supplier selection, we seek and support business partners that share our values in sustainability and ESG criteria and ask for certifications and accreditations in relation to their ESG practices, UN Global Compact principles. We require all our new suppliers to comply with these values via our supplier agreements and we terminate our relations with our existing suppliers who fail to comply with these principles and values.

You can reach our [Policy on Failure to Meet Environmental Criteria for Naturel Enerji Supplier and Termination of Partnership here](#).

You can reach [Naturel Enerji Supply Chain Employee OHS Policy here](#).

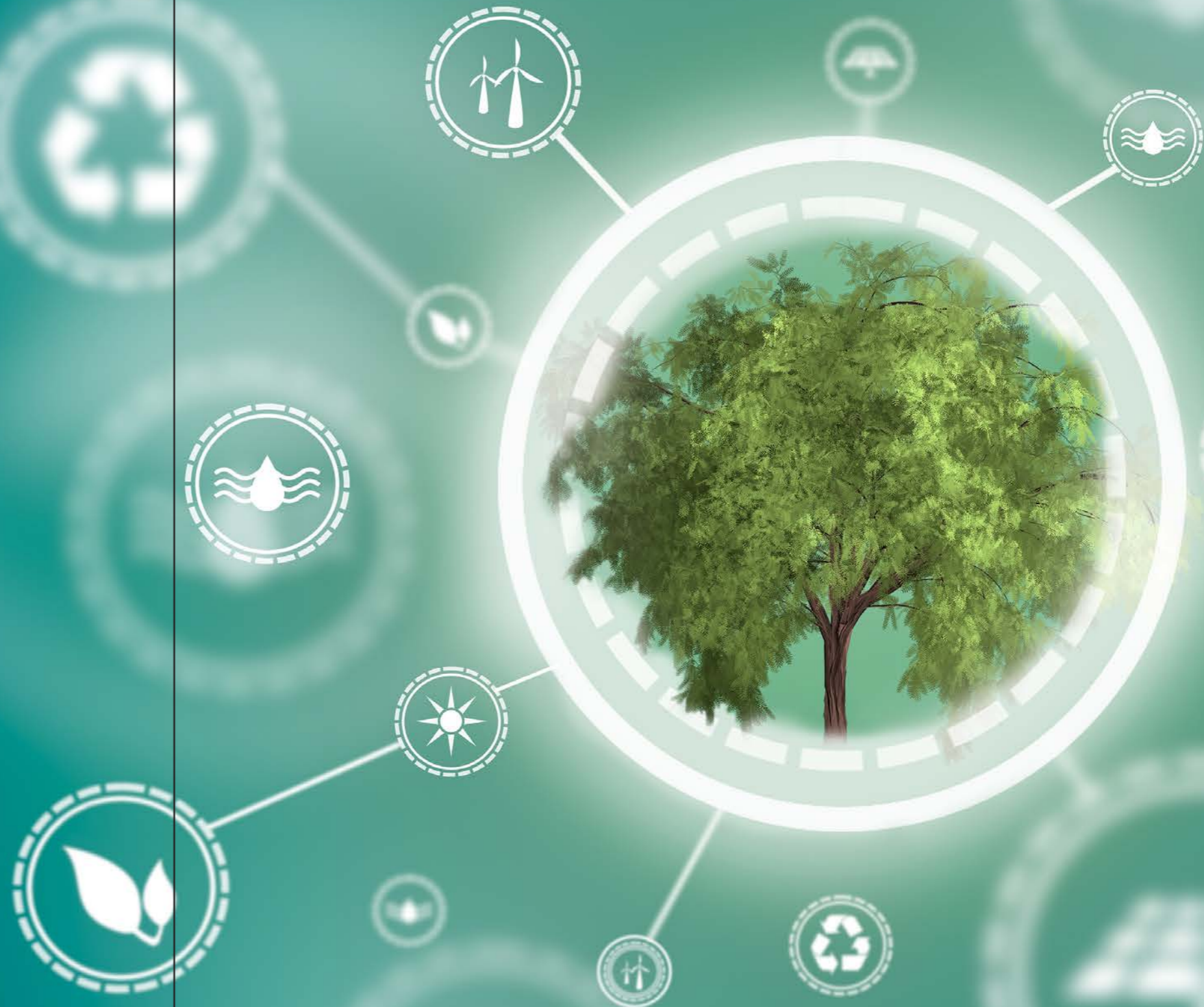


Customer Satisfaction

As Naturel Enerji, we aim to ensure full customer satisfaction by providing sustainable, effective, high quality services and by continuously improving our services based on our customers valuable feedback. We adopt honest, fair, transparent and accountable approach in all our business relations and practices, in accordance with UN Global Compact principles, general rules of business ethics, sustainability and ESG principals.

to gather their timely feedback. During SPP installation process, our hands-on project managers take instant action on the site. When the SPP becomes operational, our maintenance and operation unit carries out periodic, regular maintenance services and provides customer-specific reports and feedback.

We value a transparent and fast communication process with our customers



HUMAN RESOURCES APPROACH

As Naturel Enerji, we continuously develop and improve the working conditions, in line with the global developments and sector specific needs, to increase the loyalty of our employees. In all human resources processes, we have a strict non-discrimination policy and we encourage diversity on the basis of religion, language, race, ethnic origin, gender and sexual orientation. We respect our employees' freedom of association, union membership and collective bargaining rights. We do not have any employees, who are

members of any trade union within Naturel Enerji, but we have colleagues who are members of chambers in our companies. As Naturel Enerji, one of our top priorities is to manage our human resources by adopting the principle of equal opportunity for all. In this respect, we are committed to generating a safe and healthy working environment, ensuring gender equality and keeping the female employment rate above 33%, which is the current rate at the Board Level.



Talent Management and Employee Development

As Naturel Enerji, we take the skill and talent development of our human resources seriously. Accordingly, we provide continuous training programmes for the professional and personal development of our employees. We create a list of annual vocational trainings with our unit managers and share the training programme with the relevant teams. We meticulously plan and execute individual personal development trainings for all our employees. The company

uses both 3rd party companies and internal resources/employees' expertise, to meet the technical needs of the teams.

We apply a flexible working programme for our employees in higher education to support their career development. In order to increase the knowledge and skills of our employees and contribute to their professional development, we offer a wide range of training opportunities listed below.

- Sustainability
- Advanced Excel Applications
- ISO 14064-1 2018 Corporate Carbon Footprint Calculation and Reporting Training
- Communiqué on Significant Transactions and Exit Right (II-23.3) Training
- Related Party Transactions within the Framework of Capital Markets Legislation
- Inflation Accounting Training
- Safe Working at Height Training
- Electrical Installations Construction Works Training in Dangerous and Very Dangerous Works
- Related Party Transactions within the Framework of Capital Markets Legislation
- ISO-9001 QMS, ISO-14001 EMS, ISO-27001 ISMS, ISO-45001 OHSMS, ISO-5001 EMS Basic Training
- New Trends in the Electricity Market Training
- OHS Training
- System Development Management
- ISO Basic Trainings
- ISO 19011 Internal Audit Training

Employee Engagement

An orientation training programme is provided to new employees by the Human Resources department for their fast adaptation to the Company. We value the work-life balance of our employees and act to meet their personal needs. We regularly evaluate the feedback received from our employees. HR department installed

a complaint box for our employees to develop solutions that respond to common and individual demands. Within the scope of economic support to our employees, we offer additional meal tickets and income to cover the rise in energy bills during winter months.



Occupational Health and Safety

As Naturel Enerji, we act in accordance with all relevant laws and regulations to protect the occupational health and safety of all our employees, to minimise possible occupational accidents and their effects. We had no work accidents or lost working days due to work accidents since its foundation in 2009. With our Occupational Health and Safety Policy (OHS), we undertake to create a healthy and safe work environment for all our employees, targeting zero occupational accidents. We also develop our OHS system by setting new goals and targets every year.

We carry out training activities for our employees, as well as our contractors' employees, in order to raise awareness on

OHS. In 2021 and 2022, we provided 2,515 and 1,216-person hours of OHS training to our employees, respectively. We monitor the OHS performance of our suppliers and provide support for their improvement and terminate our business relations in case of any violations. As Naturel Enerji, our companies have a Supply Chain Employee OHS Policy and this policy is publicly available on their websites.

You can access Naturel Enerji's OHS Policy here.



CORPORATE SOCIAL RESPONSIBILITY APPROACH

As Naturel Enerji, our corporate social responsibility approach consists of supporting the vulnerable groups of the society, meeting their educational needs, awareness of social responsibility, meeting social and community needs, and encouraging public benefit activities

with donations. Similar to previous years, in 2021 and 2022, we carried out many CSR projects working with various associations and foundations. We make donations and provide aid within the framework of the **Donation and Charity Policy**.

Sustainability and Corporate Social Responsibility Projects



Hope for Tomorrow Project

Naturel Enerji made regular donations to Sosyal Yardimlasma ve Dayanisma Vakfi every month to support the wellbeing of 600 orphans and provided regular food aid the orphanage in Ankara.



Youth Education Support Project

Naturel Enerji committed to provide scholarships to students as part of its contribution to the Anatolian Scholars Programme developed by Koç University, which provides support to successful students in developing regions of Turkey.



Community Support Project

Naturel Enerji donated to General Directorate of Forestry to develop an aromatic forest which will also generate income for the villagers.



Sustainable Schools Project

Naturel Enerji signed a protocol with Ministry of National Education to install roof top solar panels for 28 schools in 10 provinces.



Green Vehicle Project

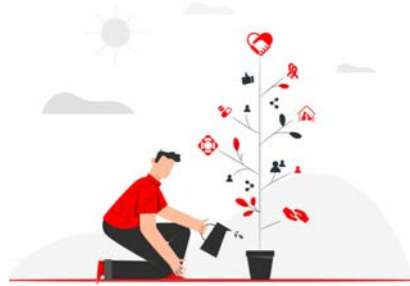
In order to minimise the use of fossil fuels, Naturel Enerji signed an agreement to replace all diesel and petrol company cars with electric and hybrid models by 2023.



Sustainable Consumer Project

Naturel Enerji management provided an online sustainability training to our SPP field employees in 10 provinces and 17 districts. They hung sign posts as a reminder efficient water and electricity use.





Contribution to Social Impact Areas Project

Naturel Enerji supports the improvement of the quality of local life in the villages where it operates within the scope of SPP projects and provides assistance in the construction of fountains, mosques and roads to meet the needs of the villages.



Let's Overcome Obstacles Together

Naturel Enerji has been making regular donations to Afyon Down Syndrome Association since 2021.



LÖSEV Foundation

Naturel Enerji donated to LÖSEV Foundation to support children with leukaemia.



Families and Students Support Project

Naturel Enerji donates to Kızılay to aid families in need of food, clothing and heating.

Within the scope of another project developed with Kızılay, Naturel Enerji provides scholarships to 100 university students every year between September and June.



AÇEV Foundation

Naturel Enerji donated to AÇEV, which works to ensure that children start life with equal opportunities.



TEMA Foundation

Naturel Enerji donates money to TEMA foundation for tree planting and afforestation projects.



Koruncuk Foundation

Naturel Enerji donated to AÇEV, which works to ensure that children start life with equal opportunities.



Annexes

PERFORMANCE INDICATORS

Social Performance Indicators

| Total Workforce | 2021 | 2022 |
|-------------------|------|------|
| Direct Employment | 95 | 122 |
| Woman | 14 | 26 |
| Male | 81 | 96 |

| Total Workforce by Age Groups | 2021 | | 2022 | |
|-------------------------------|-------|------|-------|------|
| | Woman | Male | Woman | Male |
| 18-30 | 6 | 18 | 13 | 22 |
| 30-45 | 8 | 40 | 11 | 48 |
| 45+ | 0 | 23 | 2 | 26 |

| Senior Management Structure | 2021 | 2022 |
|-----------------------------|------|------|
| Direct Employment | | |
| Woman | 4 | 6 |
| Male | 6 | 14 |

| Newly Recruited Employees | 2021 | 2022 |
|---------------------------|------|------|
| By Gender | | |
| Woman | 7 | 6 |
| Male | 8 | 14 |

| Employees Leaving | 2021 | 2022 |
|-------------------|------|------|
| By Gender | | |
| Woman | 5 | 4 |
| Male | 16 | 19 |

| Number of Employee on Maternity Leave | 2021 | 2022 |
|---------------------------------------|------|------|
| By Gender | | |
| Woman | 0 | 0 |
| Male | 0 | 0 |

| Number of Disabled Employees | 2021 | 2022 |
|------------------------------|------|------|
| By Gender | | |
| Woman | 1 | 1 |
| Male | 0 | 0 |

| Training (person x hour) | 2021 | 2022 |
|--------------------------|-------|----------|
| General Trainings | 3,230 | 2,688,50 |
| OHS Trainings | 2,515 | 1,216 |

| Supplier Data | 2021 | 2022 |
|--|------|------|
| Number of local suppliers (domestic) | 71 | 85 |
| Number of overseas suppliers | 20 | 39 |
| Number of audits conducted in FY | 1 | 5 |
| Number of suppliers identified as negative | 2 | 1 |
| Number of suppliers with correction/improvement plans | 0 | 0 |
| Number of suppliers whose employment contracts were terminated as a result of audit findings | 2 | 0 |

Environmental Performance Indicators

| Energy Consumption | 2021 | 2022 |
|---|--------------|--------------|
| Total direct or indirect energy consumption (kWh) | 1,240,171.22 | 1,249,448.82 |
| Direct purchased energy (kWh) | 1,240,171.22 | 1,249,448.82 |

| Greenhouse Gas Emissions (tons) | 2021 | 2022 |
|---------------------------------|--------|--------|
| Scope 1 | 0.22 | 0.15 |
| Scope 2 | 505.42 | 545.57 |
| Scope 3 | 6.48 | 18.30 |

| Water Consumption | Unit | 2021 | 2022 |
|------------------------------------|------|---------|---------|
| Total water consumption | lt | 832,000 | 893,390 |
| Total freshwater consumption | lt | 4,517 | 6,003 |
| Amount of water recycled or reused | lt | 0 | 0 |

| Waste | Unit | 2021 | 2022 |
|---|------|-------|-------|
| Total amount of waste generated | tons | 14,85 | 16,40 |
| Total amount of non-hazardous waste generated | tons | 14,85 | 16,40 |
| Total amount of hazardous waste generated | tons | 0 | 0 |
| Total amount of recycled and reused waste generated | tons | 0 | 0 |

GRI CONTENT INDEX



GRI 1

Naturel Enerji reported in accordance with GRI Standards for the period between 1 January 2021 and 31 December 2022.

For the Content Index - Essentials Service, GRI Services reviewed that the GRI content index is clearly presented, in a manner consistent with the Standards, and that the references for disclosures 2-1 to 2-5, 3-1 and 3-2 are aligned with the appropriate sections in the body of the report. The service was performed on the English version of the report.

| GRI STANDARD | DISCLOSURE | PAGE NUMBERS, DESCRIPTIONS AND/OR URL |
|--|------------|---------------------------------------|
| GRI 1: FOUNDATION 2021 | | |
| GRI 2: GENERAL DISCLOSURES 2021 | | |

| CORPORATE PROFILE, CORPORATE GOVERNANCE AND EFFECTIVE RISK MANAGEMENT | | |
|--|--|--|
| GRI 2: GENERAL DISCLOSURES 2021 | 2-1 Organizational details | About Naturel Enerji, p.6-11 |
| | 2-2 Entities included in the organization's sustainability reporting | Nature, Period and Scope of the Report, p.3 Chairman's Message, p.4-5 |
| | 2-3 Reporting period, frequency and contact point | Nature, Period and Scope of the Report, p.3 |
| | 2-4 Restatements of information | This is the first sustainability report of Naturel Enerji. |
| | 2-5 External assurance | No external audit was conducted within the scope of the sustainability report. |
| | 2-6 Activities, value chain and other business relationships | About Naturel Enerji, p.6-11 |
| | 2-7 Employees | Human Resources Approach, p.34-39 |
| | 2-8 Workers who are not employees | Human Resources Approach, p.34-39 |
| | 2-9 Governance structure and composition | Corporate Governance, p.12-15 |
| | 2-10 Nomination and selection of the highest governance body | Privacy Restrictions Naturel Enerji does not share this information publicly in accordance with the privacy policies of the organization. |
| | 2-11 Chair of the highest governance body | Corporate Governance, p.12-15 |

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| GRI 2: GENERAL DISCLOSURES 2021 | 2-12 Role of the highest governance body in overseeing the management of impacts | Corporate Governance, p.12-15 Sustainability Approach and Sustainability Management, p.17 |
| | 2-13 Delegation of responsibility for managing impacts | Sustainability Approach and Sustainability Management, p.17 |
| | 2-14 Role of the highest governance body in sustainability reporting | Sustainability Approach and Sustainability Management, p.17 |
| | 2-15 Conflicts of interest | Ethics and Compliance, p.14-15 |
| | 2-16 Communication of critical concerns | Corporate Governance, p.12-15 During the reporting period, Naturel Enerji did not receive any critical issues. |
| | 2-17 Collective knowledge of the highest governance body | Corporate Governance, p.12-15 |
| | 2-18 Evaluation of the performance of the highest governance body | Privacy Restrictions Naturel Enerji does not share this information publicly in accordance with the privacy policies of the organization. |
| | 2-19 Remuneration policies | Human Resources Approach, p.34-39 |
| | 2-20 Process to determine remuneration | Human Resources Approach, p.34-39 |
| | 2-21 Annual total compensation ratio | Privacy Restrictions Naturel Enerji does not share this information publicly in accordance with the privacy policies of the organization. |
| | 2-22 Statement on sustainable development strategy | Sustainability Approach and Sustainability Management, p.17 Chairman's Message, p.4-5 |
| | 2-23 Policy commitments | Corporate Governance, p.12-15 |
| | 2-24 Embedding policy commitments | Corporate Governance, p.12-15 |
| | 2-25 Processes to remediate negative impacts | Corporate Governance, p.12-15 |
| | 2-26 Mechanisms for seeking advice and raising concerns | Ethics and Compliance, p.14-15 |
| 2-27 Compliance with laws and regulations | Ethics and Compliance, p.14-15 | |
| 2-28 Membership associations | Ethics and Compliance, p.14-15 | |
| 2-29 Approach to stakeholder engagement | Social Value Creation and Stakeholder Relations, p.30-43 | |
| 2-30 Collective bargaining agreements | Human Resources Approach, p.34-39 | |

MATERIAL TOPICS

| GRI STANDARD | DISCLOSURE | PAGE NUMBERS, DESCRIPTIONS AND/OR URL |
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GRI 3: MATERIAL TOPICS 2021

Material Topics

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| GRI 3: MATERIAL TOPICS 2021 | 3-1 Process to determine material topics | Our Sustainability Strategy, p.16-21 |
| | 3-2 List of material topics | Our Sustainability Priorities, p.18-19 <ul style="list-style-type: none"> Waste Management Practices Energy and Resource Efficiency Management Combating Climate Change and Adaptation Product Life Cycle Assessment (LCA) Renewable and Reliable Energy Solutions R&D and Innovation Studies Employee Rights and Satisfaction Digitalization and Data Security Occupational Health and Safety Customer Satisfaction Approach Stakeholder Relations and Stakeholder Management Supply Chain Management Community Contribution and Corporate Social Responsibility Management of Product Quality and Safety Talent Management and Employee Development Compliance with Ethical Principles and Laws Inclusion and Equality Compliance with Corporate Governance Principles and Effective Risk Management Combating Bribery and Corruption |
| | 3-3 Management of material topics | Our Sustainability Strategy, p.16-21 |

GRI 200: ECONOMIC STANDARD SERIES

Compliance with Corporate Governance Principles and Effective Risk Management

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Corporate Governance, p.12-15 |
| GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016 | 206-1 Total number and outcomes of lawsuits related to anti-competitive behavior and activities | There are no lawsuits regarding anti-competitive behaviors and activities. |

Compliance with Ethical Principles and Laws

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Ethics and Compliance, p.14-15 |
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Combating Bribery and Corruption

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Corporate Governance, p.12-15 |
| GRI 205: ANTI-CORRUPTION 2016 | 205-1 Operations assessed for risks related to corruption | Ethics and Compliance, p.14-15 |
| | 205-2 Communication and training about anti-corruption policies and procedures | Ethics and Compliance, p.14-15 |
| | 205-3 Confirmed incidents of corruption and actions taken | Ethics and Compliance, p.14-15 |

GRI 300: ENVIRONMENTAL STANDARDS SERIES 2016

Combating Climate Change and Adaptation

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Climate Change Vision and Management of Environmental Impacts, p.22-29 |
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Waste Management Practices

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Climate Change Vision and Management of Environmental Impacts, p.22-29 Waste Management, p.28-29 |
| GRI 306: WASTE 2020 | 306-1 Waste generation and significant waste-related impacts | Waste Management, p.28-29 |
| | 306-2 Management of significant waste-related impacts | Waste Management, p.28-29 |
| | 306-3 Waste generated | Waste Management, p.28-29 Environmental Performance Indicators, p.46-47 |
| | 306-4 Waste diverted from disposal | Waste Management, p.28-29 Environmental Performance Indicators, p.46-47 |
| GRI 303: WATER AND EFFLUENTS 2018 | 303-5 Water consumption | Water Management, p.28 Environmental Performance Indicators, p.46-47 |

Energy and Resource Efficiency Management

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Climate Change Vision and Management of Environmental Impacts, p.22-29 Energy Efficiency, p.26 |
| GRI 302: ENERGY 2016 | 302-1 Energy consumption within the organization | Energy Efficiency, p.10 Environmental Performance Indicators, p.46-47 |
| | 302-4 Reduction of energy consumption | Energy Efficiency, p.26 |
| GRI 305: EMISSIONS 2016 | 305-1 Direct (Scope 1) GHG Emissions | Climate Change Vision and Management of Environmental Impacts, p.22-29 Environmental Performance Indicators, p.46-47 |
| | 305-2 Energy Indirect (Scope 2) GHG Emissions | Combating Climate Change and Emissions Management, p.24-25 Environmental Performance Indicators, p.46-47 |
| | 305-5 Reduction of GHG emissions | Combating Climate Change and Emissions Management, p.24-25 Environmental Performance Indicators, p.46-47 |

Renewable and Reliable Energy Solutions

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | About Naturel Enerji, p.6-11 Customer Satisfaction Approach, p.32 |
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Product Life Cycle Assessment (LCA)

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Climate Change Vision and Management of Environmental Impacts, p.22-29 |
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GRAY 400: SOCIAL STANDARDS SERIES 2016

Employee Rights and Satisfaction

| | | |
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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Human Resources Approach, p.34-39 |
| GRI 401: EMPLOYMENT 2016 | 401-1 New employee hires and employee turnover | Social Performance Indicators, p.44-46 |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | Social Performance Indicators, p.44-46 |
| | 401-3 Rates of returning to work and staying at work after parental leave by gender | Social Performance Indicators, p.44-46 |

Occupational Health and Safety

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Occupational Health and Safety, p.38 |
| GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018 | 403-1 Occupational health and safety management system | Occupational Health and Safety, p.38 |
| | 403-2 Hazard identification, risk assessment, and incident investigation | Occupational Health and Safety, p.38 |
| | 403-3 Occupational health services | Occupational Health and Safety, p.38 |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | Occupational Health and Safety, p.38 |
| | 403-5 Worker training on occupational health and safety | Occupational Health and Safety, p.38 |
| | 403-6 Promotion of worker health | Occupational Health and Safety, p.38 |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Occupational Health and Safety, p.38 |
| | 403-10 Work-related patient cases | In the reporting period, there were no employees diagnosed with occupational diseases due to the activities. |

Inclusion and Equality

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Human Resources Approach, p.34-39 |
| GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016 | 405-1 Diversity of governance bodies and employees | Social Performance Indicators, p.44-46 |
| | 405-2 Ratio of base salary and remuneration of women to men | Privacy Restrictions Naturel Enerji does not share this information publicly in accordance with the privacy policies of the organization. |

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| GRI 406: NON-DISCRIMINATION 2016 | 406-1 Incidents of discrimination and corrective actions taken | Responsible and Accountable Management Approach, p.13 There were no cases of discrimination during the reporting period. |
| GRI 408: CHILD LABOR 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | Responsible and Accountable Management Approach, p.13 Ethics and Compliance, p.14-15 |
| GRI 409: FORCED OR COMPULSORY LABOR 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | Responsible and Accountable Management Approach, p.13 Ethics and Compliance, p.14-15 |

Talent Management and Employee Development

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Talent Management and Training, p.36 |
| GRI 404: TRAINING AND EDUCATION 2016 | 404-1 Average hours of training per year per employee | Social Performance Indicators, p.44-46 |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | Talent Management and Training, p.36 |

Supply Chain Management

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Responsible Procurement Approach, p.32 |
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Stakeholder Relations and Stakeholder Management

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Social Value Creation and Stakeholder Relations, p.30-43 |
| GRI 413: LOCAL COMMUNITY 2016 | 413-1 Percentage of operations with local community engagement, impact assessments and development programs in place | Social Value Creation and Stakeholder Relations, p.30-43 Social Performance Indicators, p.44-46 |

Customer Satisfaction Approach

| | | |
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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Customer Satisfaction Approach, p.32 |
| GRI 417: MARKETING AND LABELING 2016 | 417-1 Requirements for product and service information and labeling | Customer Satisfaction Approach, p.32 |
| | 417-2 Customer satisfaction and segment-based evaluation | There were no non-compliances during the reporting period. |
| | 417-3 Cases of non-compliance with product and service labeling | There were no non-compliances during the reporting period. |

Management of Product Quality and Safety

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Customer Satisfaction Approach, p.32 |
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Community Contribution and Corporate Social Responsibility

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Corporate Social Responsibility, p.40-43 |
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Digitalization and Data Security

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Our Sustainability Priorities, p.18-19 |
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R&D and Innovation Studies

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| GRI 3: MATERIAL TOPICS 2021 | 3-3 Management of material topics | Our Sustainability Priorities, p.18-19 |
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