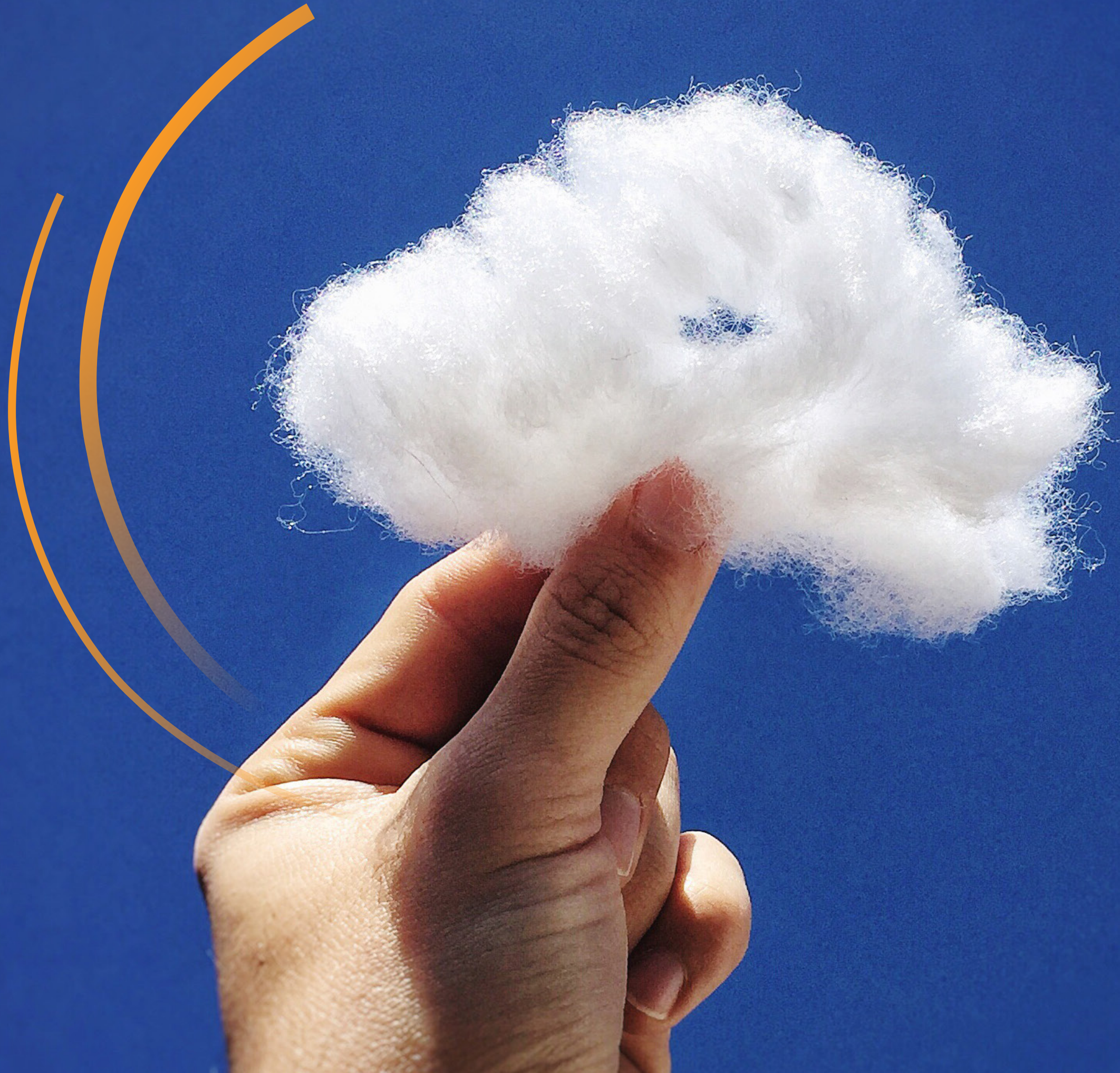




SASA

SUSTAINABILITY REPORT

2024

Drafted by Escarus (TSKB Sustainability Consultancy), this report represents SASA's sustainability efforts and overall sustainability goals for 2024.

All information and opinions contained in the report, which do not purport to be complete, were provided by SASA. All of the data and information contained in this report have not been independently verified, have only been presented for informational purposes and do not constitute any form of advice for investment decisions.

SASA, the members of its Board of Directors, SASA employees, and reporting consultants shall not be held liable for any loss or damage that may be incurred, directly or indirectly, by any natural or legal person due to any data, information, interpretations based on these, or evaluations arising from such interpretations included in this report.

Any written or visual content in this report cannot be used, copied, reproduced, published, distributed or sold in whole or in part without attribution.

The logo for SASA, featuring the word "SASA" in a bold, blue, sans-serif font. The letters are closely spaced, and the "S" and "A" are stylized with horizontal bars.



TABLE OF CONTENTS

12	SASA at a Glance		
18	About the Report		
20	Messages From Senior Management		
28	ABOUT SASA		
30	Corporate Profile		
32	History and Milestones		
36	Vision, Mission and Values		
40	Products and Services		
46	Green Investments and Projects		
52	Memberships and Partnerships		
54	CORPORATE GOVERNANCE		
56	Corporate Governance Approach		
58	Governance Structure		
68	Corporate Policies		
70	Business Ethics		
74	Anti-Corruption and Anti-Bribery Approach		
76	Risk Management Approach		
82	SUSTAINABILITY APPROACH		
84	Sustainability Strategy and Policy		
86	Sustainability Governance		
88	Sustainability Committee		
94	Materiality Analysis		
100	Sustainability Goals		
116	ENVIRONMENTAL SUSTAINABILITY		
118	Environmental Management Approach		
124	Combating Climate Change		
136	Energy Management		
140	Water and Wastewater Management		
146	Waste Management		
150	Biodiversity Conservation		
152	Environmentally Friendly Projects		
156	SOCIAL SUSTAINABILITY		
158	Human Resources Management		
162	Human Rights Approach		
164	Employee Rights and Working Conditions		
166	Training and Development Opportunities		
170	Equality, Diversity and Inclusion		
174	Occupational Health and Safety		
182	RESPONSIBLE SOURCING AND SUSTAINABLE PRODUCT DEVELOPMENT		
184	Responsible Sourcing Practices		
192	Sustainable Product Development		
218	DIGITALIZATION AND INFORMATION SECURITY		
220	Industry 4.0 and Digitalization		
224	Information Privacy and Security		
226	STAKEHOLDER INTERACTION		
228	Stakeholder Interaction		
232	Customer Relations		
234	Investor Relations		
236	Social Investments		
242	PERFORMANCE INDICATORS		
244	Environmental Performance Indicators		
252	Social Performance Indicators		
264	Economic Performance Indicators		
268	APPENDICES		
270	GRI Content Index		
294	UNGC Content Index		
296	2024 Water Footprint Verification Statement		
297	2024 Greenhouse Gas Verification Statement		
298	Waste Certificate		
299	Independent Assurance Report		

ABBREVIATIONS

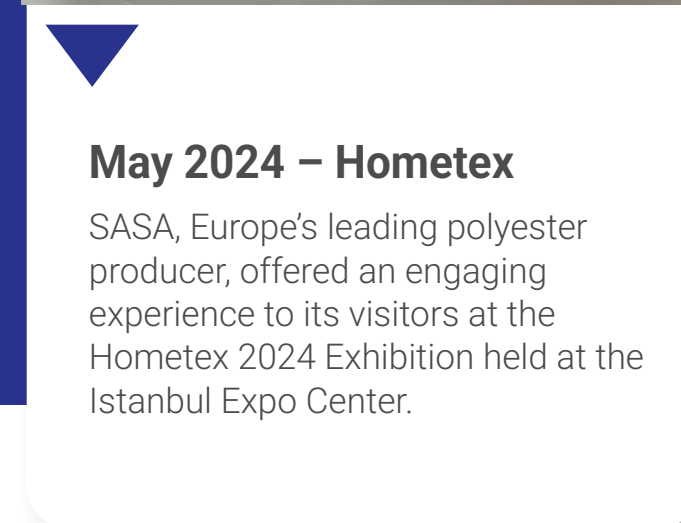
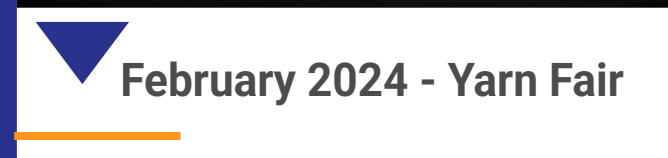
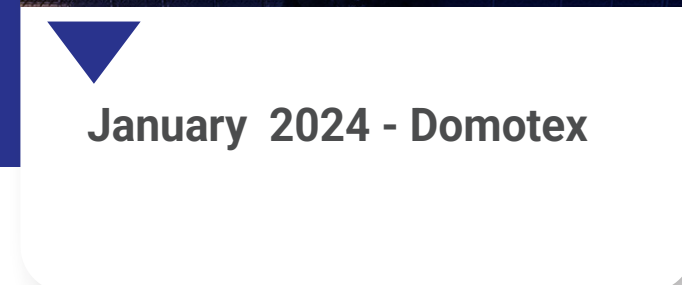
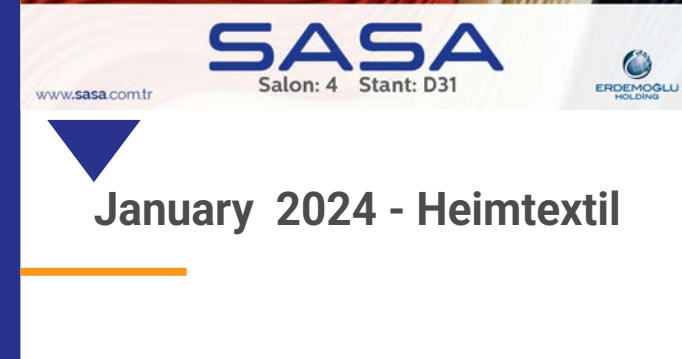
ADASO: Adana Chamber of Industry
ADSIAD: Adana Industry and Business Association
AKMIB: Mediterranean Chemicals and Chemical Products Exporters’ Association
AOSB: Adana Hacı Sabancı Organized Industrial Zone
ATO: Adana Chamber of Commerce
BDO: Butanediol
BIST: Borsa Istanbul
CBAM: Carbon Border Adjustment Mechanism
CDP: Carbon Disclosure Project
CEMS: Continuous Emission Measurement Systems
CITES: Convention on International Trade in Endangered Species of Wild Fauna and Flora
CMB: Capital Markets Board
CWMS: Continuous Wastewater Monitoring System
DCA: Dichloroacetic Acid
DCS: Distributed Control System
DMT: Dimethyl Terephthalate
DSI: General Directorate of State Hydraulic Works
DTO: Chamber of Shipping
DTY: Drawn Textured Yarns
EBITDA: Earnings Before Interest, Tax, Depreciation and Amortization
EG: Ethylene Glycol
EGSB: Extended Granular Sludge Bed
EIA: Environmental Impact Assessment

ERP: Enterprise Resource Planning
ERT: Emergency Response Team
ESG: Environmental, Social, and Governance
ESIA: Environmental and Social Impact Assessment
ETS: Emissions Trading System
EU: European Union
GRI: Global Reporting Initiative
IPA: Isophthalic Acid
ILO: International Labor Organization
IPPC: Integrated Pollution Prevention and Control
ISO: International Organization for Standardization
İSO: Istanbul Chamber of Industry
IUCN: International Union for Conservation of Nature and Natural Resources
KPI: Key Performance Indicator
LCA: Life Cycle Assessment
LTIR: Lost Time Injury Frequency Rate
MEG: Monoethylene Glycol
METU: Middle East Technical University
MTR: Melt to Resin
MWTS: Mobile Waste Tracking System
NDC: Naphthalate Dicarboxylic Acid
NGO: Non-Governmental Organization
NOx: Nitrogen Oxides
OCP: Orthochlorophenol

OECD: Organization for Economic Cooperation and Development
OHS: Occupational Health and Safety
P&D: Production Development
PDP: Public Disclosure Platform
PET: Polyethylene Terephthalate
POY: Partially-Oriented Yarn
PSM: Process Security Management System
PTA: Purified Terephthalic Acid
QDMS: Quality Document Integrated Management System Software
R&D: Research and Development
RCP: Representative Concentration Pathway
REACH: Registration, Evaluation, Authorization and Restriction of Chemicals
SDG: Sustainable Development Goals
SOx: Sulfur Oxides
SPP: Solar Power Plant
TAPDK: Tobacco and Alcohol Market Regulatory Authority
TCFD: Task Force on Climate-related Financial Disclosures
TEIAS: Turkish Electricity Transmission Corporation
TSRS: Turkish Sustainability Reporting Standards
TUBITAK: Scientific and Technological Research Council of Türkiye
TURKKEP: Turkish Registered Electronic Mail Service Provider
UNGC: United Nations Global Compact
VCU: Verified Carbon Unit

SASA AT A GLANCE

EXHIBITION AND CONFERENCE ATTENDANCE IN 2024



EXHIBITION AND CONFERENCE ATTENDANCE IN 2024



September 2024 - Texhibition



September 2024 - National Çukurova Textiles Congress (UÇTEK 2024)

SASA participated in the National Çukurova Textiles Congress (UÇTEK) hosted and sponsored by Çukurova University. During the congress, the Company made presentations titled "Sustainability Roadmap - SASA Example", "Polyester Fiber Production", "Areas of Use and Market Information".



October 2024 - Teknofest

SASA hosted visitors at its booth at TEKNOFEST, the world's largest Aerospace and Technology Festival held at Adana Şakirpaşa Airport.



October 2024 Eurasia Packaging Fair



October 2024 - 5th Process Safety Symposium and Exhibition

SASA attended the panel titled 'How Should the Survival Scenarios in the Business World be Shaped in the Aftermath of Natural Disasters? What are the Action Points?', a panel organized by Kocaeli Chamber of Industry. Ayten Döğer, Sustainability, Environment and OHS Manager at SASA, was a panelist during the panel. The Company had the opportunity to share its best practices and field experiences with the participants during the panel.



December 2024 - Plast Eurasia



ABOUT THE REPORT

We are pleased to share SASA's governance, environmental and social activities with our valuable stakeholders in this GRI-compliant report. This report is created in the light of our sustainability priorities and material topics and covers our relevant activities in 2024. It also includes the goals we have set and our progress towards these goals.

The report covers the 12-month period between January 1, 2024 and December 31, 2024 and includes environmental, social and economic data on SASA's production facilities in Adana as well as the raw material storage and shipment facilities in Iskenderun. To provide measurable and comparable information, the report presents in the relevant sections publicly accessible data from the last three years.

At SASA, we intend to report our sustainability activities regularly in the coming years. We care

about transparently sharing our efforts to contribute to Türkiye's sustainable development journey. To that end, this report has been drafted in consideration of stakeholder feedback and comprehensively presents SASA's sustainability practices, future goals and participation in various global initiatives. The report also elaborates on the activities we have delivered in line with the United Nations Global Compact (UNGC) and Sustainable Development Goals (SDGs), of which we are a signatory.

We deeply cherish any opinions and suggestions that could potentially make a contribution to improving SASA's sustainability performance. Please feel free to send your questions, comments and evaluations regarding the report to sustainability@sasa.com.tr.

MESSAGE FROM SASA CHAIRMAN

Esteemed stakeholders,

SASA is a leading producer of polyester, fiber, filament yarn, polyester-based polymers, specialty polymers and intermediate products in Türkiye and the world. SASA attained significant developments in various areas from production to finance and from investment to sustainability in 2024. Despite challenging market conditions, SASA maintains its leadership position in integrated polyester production and continuously expands its contribution to the value chain. In 2024, we produced a total of 1.08 million tons of polyester fiber, filament yarn, polyester chips and POY. The capacity utilization rate at the Company's polymerization plants reached 77%, marking an increase compared to the previous year. Such a strong operational performance by SASA is proof that the Company maintains its efficiency-oriented production approach.

From a financial perspective, 2024 has been a year in which SASA has maintained its stable profitability, taking into account global demand fluctuations and operations for new investments. Net sales revenues amounted to TL 48.6 billion, while EBITDA reached TL 7.5 billion. Throughout the year, SASA has maintained its financial discipline and succeeded in recording a high return on equity, despite the changes in raw material prices and the sluggish demand conditions in global markets. These results support the Company's healthy balance sheet and sustainable growth strategy.

In 2024, a year of key milestones in SASA's major strategic investments, the new Purified Terephthalic Acid (PTA) Production Facility with an annual capacity of 1.75 million tons started trial production in December 2024, subsequently yielding the initial product outputs. This giant investment with an approximate cost of USD 1.72 billion will be operational in 2025 following the completion of construction and commissioning processes and will largely free SASA from foreign dependence on PTA, its main raw material for production. The PTA plant is expected to generate an additional EBITDA of approximately USD 200 million per annum upon commissioning at full capacity. The Dimethyl Terephthalate (DMT) Production Facility, which operated on outdated technology, was permanently closed as of January 2024 in line with profitability and performance targets. The capacity loss due to the shutdown of the DMT Plant is offset by increasing the amount of PTA-based production. This transformation demonstrates the Company's commitment to transition to modern and sustainable production technologies.

In 2024, there has been significant progress in the ongoing Fiber and Textile, Bottle and Pet Chips (MTR) investments, which aim to expand polyester production capacity. The new MTR Production Facility with an annual capacity of 330,000 tons and the new Fiber Production Facility with an annual capacity of 402,500 tons are both under construction at the Adana plant, pending commissioning in 2025. Once complete, these investments are expected to increase SASA's polyester production capacity to approximately

2 million tons. As the largest polyester producer in the region, SASA enhances its ability to respond to increasing global demand through domestic production. A specific section of the New Fiber Production Facility will be exclusively designed to produce low-melt polyester for the first time in Türkiye, thus reducing the need for imported input in the hygiene, textiles and healthcare sectors. These action steps not only expand SASA's innovative product portfolio but also make a positive contribution to national economy.

SASA also continues to make infrastructure-level preparations for its planned petrochemical investment in Adana's Yumurtalık region. As part of this project, which is dubbed as Türkiye's largest petrochemical project, approximately 6.5 million m² of land was acquired by the end of 2024. The total targeted land size is 11 million m², and additional land acquisitions are ongoing. Following the completion of legal permits and procedures, the integrated petrochemical investment worth USD 20 billion is planned to start in 2026. This major project is expected to take approximately 12 years and will allow for the domestic production of all semi-processed raw materials and some high added value products used in polyester production. The commissioning of Yumurtalık facilities serves to reduce Türkiye's current account deficit and to make SASA one of the leading players in petrochemicals on a global scale.

SASA, ranked 36th in the Istanbul Chamber of Industry's "Turkey's Top 500 Industrial Enterprises of 2024" study, is also among Turkey's 52nd largest exporters. With our increasing production capacity, our goal is to secure a permanent place in the top 10 of both lists.



Our sustainability performance has repercussions before international rating platforms, and our ESG progress is evaluated by various independent organizations. In the Sustainalytics ESG risk assessment for 2024, SASA reduced its risk score by 0.5 points year on year. Thus, with a score of 14.9 points, SASA ranked in the “Low Risk” category, securing a spot among the top companies in the global chemical industry. According to Sustainalytics, SASA ranked 5th out of 581 global chemical manufacturers and 1st out of 280 commodity chemicals companies. This huge success is an indication that SASA’s ESG performance is at world standards. Furthermore, as part of our efforts to combat climate change, SASA annually prepares Carbon Disclosure Project (CDP) Climate Change and Water Security Report. In 2024, in line with the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD), reporting on climate risks and opportunities is being expanded in a way to cover all our facilities. As part of our new PTA investment, biodiversity impact assessments were conducted, and a Biodiversity Management Plan covering both the project site and all our facilities has been prepared. This comprehensive effort includes detailed actions for the conservation of flora and fauna species around the facility. In addition, SASA has exhibited a high performance and increased its sustainability index score calculated by LSEG (Refinitiv) year on year. SASA is also among the companies listed in Borsa Istanbul’s sustainability index. All these reporting and rating processes enable us to present our sustainability roadmap to our stakeholders in a transparent and accountable manner.

In line with our energy management and low carbon targets, the 16.4 MWp Solar Power Plant (SPP)

commissioned at our Adana plant in 2024 has continued to generate energy, while the 45.7 MWp land SPP investment in Gaziantep is nearing completion. These two investments have enabled SASA to meet approximately 10% of the consumed electricity from renewable sources. Our Company’s 2030 target is to increase the rate of renewable energy use to 50%. As of 2024, in terms of greenhouse gas management, our Scope 1 and Scope 2 emissions decreased by 42.93% and 10.72% respectively, and our Scope 1 and Scope 2 total emission intensity dropped by 10.41% year on year, all thanks to cleaner production processes and efficiency enhancing measures at our facilities. However, the increase in paraxylene consumption after the commissioning of our PTA plant in 2024, coupled with the inclusion of new raw material items in calculations and the methodological changes in emission factors, led to a 5.49% increase in our Scope 3 emissions. SASA continues to strengthen carbon management practices in its supply chain to reduce its relevant impact.

For SASA, the development and diversity of human resources is one of the cornerstones of sustainable success. In line with our mission to add value to society and our employees, training, scholarship and internship programs continue effectively in 2024. The professional and personal development of our employees is supported through in-house trainings. Thousands of hours of training programs are organized throughout the year. Moreover, activities are delivered to increase women’s employment and to improve women’s representation in decision-making mechanisms. As of 2024, the rate of female employees at SASA has steadily improved. This has been backed by an increase in the representation of women in senior management,

with three of the independent members of our Board of Directors being women. Acting on the principle of equal opportunities, SASA supports diversity and inclusion in the work environment. In the field of occupational health and safety (OHS), we resolutely pursue our goal of “Zero Accident, Zero Risk”. Including our new investments, all our operations have been carried out in line with the highest safety standards, our fire-fighting capacity has been enhanced, PSSR (Pre-Startup Safety Review) studies have been conducted, Process Safety Management System trainings have been provided, and our BEKRA notification has been updated in consideration of the increase in the amount of stored chemicals. To continuously improve our OHS culture, regular trainings are provided to our employees, and a proactive risk management approach is applied. In 2024, the social benefits offered to our employees were improved, and practices to support the work-life balance of our employees were launched.

Prioritizing ethical and sustainable supply chain management, SASA successfully completed comprehensive audits conducted by third-party auditors as part of supplier evaluations in 2024. Accordingly, human rights, occupational safety and environmental awareness standards were observed in every link of our supply chain. In addition, SASA sets an example in its sector by spreading sustainability principles not only in its own operations but also throughout its supply network. Thanks to its Green Procurement Policy, SASA prefers environmentally friendly materials and services and cooperates with suppliers that contribute to low carbon and circular economy.

Strengthening its focus on digital transformation and innovation day by day, SASA initiated an important

cooperation process in 2024 by applying for membership to ZEKI (Center for Tangible Artificial Intelligence and Digitalization Research), one of the world’s leading artificial intelligence research centers based in Germany. This step will make significant contributions to our goals of increasing efficiency with AI-supported solutions across all processes from production to management, enhancing digital security, and improving employee experience. Along with the transformation brought by artificial intelligence technologies, we aim to maximize our production capabilities while also reinforcing our sustainable and innovative growth approach.

SASA continues to lead the sector as Türkiye’s powerhouse in the polyester industry. SASA’s activities in 2024 once again demonstrated its commitment to minimizing environmental impacts, making a positive contribution to society, and digitalization. Our vision for the future is to make SASA one of the world’s top three polyester producers and a leading global player through petrochemical investments. In line with this goal, SASA’s primary mission includes ensuring sustainable growth by preserving its innovative spirit, providing fair value to all stakeholders and sharing this value within the framework of corporate and social responsibility principles. Last but not least, based on sustainability strategy and responsibility to leave a green and clean world to future generations while meeting today’s needs, SASA continues to contribute to Türkiye’s economic development and the construction of a more livable world, powered by the dedication of nearly 4,000 employees, its deep-rooted experience and the trust of its stakeholders.

İBRAHİM ERDEMOĞLU
SASA Chairman

MESSAGE FROM THE GENERAL MANAGER

Esteemed stakeholders,

As a pioneer in investment and transformation for over half a century, through its expertise in polyester and polymer production, SASA continues to pursue its commitment to sustainable growth with determination and strategic focus in 2024. This commitment is evidenced by concrete progress in a wide range of areas, from minimizing environmental impacts to creating social value.

In 2024, SASA implemented a range of energy efficiency projects and continued to monitor high-consumption areas through its annually updated “Energy Map.” By identifying these areas and developing targeted efficiency initiatives, the Company successfully reduced its total energy consumption from 7,021,738 GJ in 2023 to 4,410,222 GJ in 2024. SASA monitors energy consumption on a process-based basis, and electricity accounted for 1,459,110 GJ (33%) of the total energy consumption in 2024. Compared to 2023, SASA achieved a reduction of 572,813 GJ (39%) in electricity use. As a result of the energy efficiency projects implemented, SASA achieved annual savings of 2,616,448 kWh of electricity, 191,499 Sm³ of natural gas, and 20,430 tons of steam in 2024. These savings resulted in the prevention of 4,529 tons of CO₂e emissions, and the project for converting all lighting systems in the

facilities to 100% LED was successfully completed in 2024. The expansion of sustainable practices led to a reduction in SASA’s greenhouse gas emissions, compared to the previous year, Scope 1 emissions decreased by 42.93%, while Scope 2 emissions were reduced by 10.72% in 2024. The company’s emissions intensity per ton of product was 0.37 tons of CO₂e/tons of product as of 2024, representing a 45% improvement compared to 2019. This improvement is considered a significant step toward the goal of reducing emissions intensity to tons of CO₂e/tons of product by 2030.

Since 2019, SASA has systematically monitored water consumption data and taken strong steps toward the sustainability of water resources while conducting process-based water consumption analyses to optimize the amount of water used in its processes and implementing recovery projects in line with these analyses. As a result of monitoring activities carried out using key indicators such as groundwater extraction, surface water discharge, and total water consumption, total water consumption was measured at 1,338,705 m³ as of 2024. Compared to 2023, there has been a decrease by 30% in groundwater extraction, by 34% in surface water discharge, and by 25% in total water consumption. Aiming to reduce water use in existing operations

by 200,000 m³ annually, SASA exceeded this target by achieving a total water saving of 443,554 m³ by the end of 2024. The target water intensity was set at 2.90 m³/ton of product for 2024, while the actual water intensity value was determined to be 2.81 m³/ton of product, representing a 44% improvement in total water intensity compared to 2019. Advanced treatment systems and closed-loop usage solutions are being implemented to efficiently recover water used in processes, while monitoring and measurement activities aimed at protecting water resources in the field are being continuously carried out. The recovery systems developed within this scope reduce environmental impact and strengthen operational sustainability.

SASA strengthened its commitment to sustainable production in 2024 by documenting its product-based environmental performance. Within the Company, Life Cycle Assessment (LCA) software was adopted and LCA-based practices began to be developed; SASA submitted applications to the Türkiye Environmental Label Program and entitled to environmental labels for seven different product types in the fiber and chips product groups. The fact that these labels cover 16% of SASA’s total product groups, along with the Company’s goal to expand environmental label applications across a



broader product range by 2025, serves as a concrete indication of SASA’s commitment to integrating environmental criteria into its production processes.

In line with the principles of sustainable waste management and the circular economy, PET waste generated from production processes at SASA is directed to the licensed recovery facility of Merinos Carpet, a subsidiary of Erdemoğlu Holding, where it is utilized as raw material in Merinos Carpet’s production.

Additionally, production was carried out in accordance with circular economy principles using 7,958.40 tons of recycled Monoethylene glycol (MEG), while improvements in packaging design resulted in an annual savings of approximately 36 tons of packaging materials in 2024. In this way, both raw material consumption and waste generation are minimized, thereby reducing the overall environmental impact. SASA recognizes the critical importance of diversity and inclusion, particularly in enhancing women’s employment and their representation in decision-

making mechanisms. Despite regional and sector-specific challenges in accessing qualified talent, 6% of the Company’s total recruitment in 2024 comprised female employees. Additionally, attention has been paid to ensuring that 3% of employees are individuals with disabilities in order to support the participation of individuals with different abilities in the workforce in 2024. These data reveal that SASA has made steady progress in the areas of gender equality and equal opportunity and has taken strong steps toward promoting diversity.

SASA is committed to the development and effective management of human resources, recognizing them as the foundation for sustainable success. In 2024, a total of 87,927 hours of training were conducted through in-house training programs that support both professional and personal development, including OHS training. These investments not only enhance employees’ competencies but also strengthen their commitment to the company and contribute to business success.

SASA’s commitment to transparency, accountability, and high ethical standards in the field of corporate governance has been reflected in its sustainability performance, as evidenced by its inclusion in the Borsa Istanbul Sustainability Index. This positive development is further highlighted by an increase in its Refinitiv (LSEG) score compared to the previous year. This success is a result of SASA’s transparent approach to providing information to its stakeholders and presenting its sustainability roadmap in an accountable manner. SASA prioritizes ethical values

across all business processes and considers the highest standards of business ethics as a fundamental corporate responsibility. By operating in line with core principles such as integrity, transparency, fairness, respect for human rights, and environmental responsibility, the Company has embedded these values as an integral part of its corporate culture. SASA extends its corporate governance approach beyond its own operations to encompass its entire supply chain. In 2024, the Company maintained its focus on ethical and sustainable supply chain management by ensuring that its critical suppliers were audited by independent third parties with respect to human rights, occupational health and safety, and environmental responsibility. These efforts aim to support compliance with defined standards at every stage of the supply chain.

Guided by nearly 60 years of corporate experience and an innovative vision, we capitalize on technological advancements and embrace digital transformation to conduct our operations with a forward-looking perspective that considers not only today but also the future. I would like to extend my sincere thanks to all our employees, business partners, and stakeholders who contribute to our sustainable growth and transformation. I hope that 2025 will bring new opportunities for a more sustainable future.

DR. MUSTAFA KEMAL ÖZ
SASA Board Member, General Manager



ABOUT SASA

- CORPORATE PROFILE
- HISTORY AND MILESTONES
- VISION, MISSION AND VALUES
- PRODUCTS AND SERVICES
- GREEN INVESTMENTS AND PROJECTS
- MEMBERSHIPS AND PARTNERSHIPS

Ranked 36th in 'Türkiye's Top 500 Industrial Enterprises 2024' list by the Istanbul Chamber of Industry (İSO), SASA enjoys a competitive position in both national and global markets. It ranks 52nd in export rankings of the same list.



CORPORATE PROFILE

56.28%

As of 2024, Erdemoğlu Holding holds 56.28% of SASA shares.

36th

Ranked 36th in 'Türkiye's Top 500 Industrial Enterprises 2024' list by the Istanbul Chamber of Industry (İSO), SASA enjoys a competitive position in both national and global markets.

Adana-based SASA Polyester Sanayi A.Ş. (SASA) is a leading company in the global polyester industry thanks to its comprehensive product portfolio including polyester fiber, filament yarn, POY, PET, resin, and polyester chips.

Since its establishment in 1966, SASA has been strongly and resolutely committed to sustainability, technical expertise and innovation in the sector with its state-of-the-art production facilities and innovative vision.

SASA's corporate development process has been shaped by strategic partnerships and structural transformation. As a result of its partnership with DuPont, a global brand in chemicals, in 2000, the Company started performing operations under the trade name DupontSA. In 2004, the trade name of the company was changed to ADVANSA after Sabancı Holding acquired DuPont shares. In 2011, Sabancı Holding acquired all shares of ADVANSA BV to gain full ownership of the Company, which then began to operate under the trade name SASA. In 2015, after Erdemoğlu Holding's acquisition of the majority shares, there was a radical change in the ownership structure of the Company, which further strengthened SASA's position in the sector.

As of 2024, Erdemoğlu Holding holds 56.28% of SASA shares.

Following the foregoing structural change, the Company established its wholly-owned subsidiaries SASA Dış Ticaret A.Ş. and SASA Uluslararası Finansal Yatırım A.Ş. in 2015 and 2022 respectively in order to enhance its export and funding operations. In addition, SASA Trading BV, headquartered in the Netherlands and wholly owned by SASA Uluslararası Finansal Yatırım A.Ş., was launched to increase efficiency in international credit and capital markets.

In 2024, various changes occurred in the shareholding structure of SASA. As of year-end, Erdemoğlu Holding A.Ş. shares in SASA reached a nominal value of approximately TL 24,792 million as a result of the share purchase transaction as well as invested capital increase, capital increase through bonus issues and contingent capital increase. Moreover, the entirety of SASA shares with a nominal value of TL 8,817 million held by Merinos Hali Sanayi ve Ticaret A.Ş. were transferred to Erdemoğlu Global Gayrimenkul A.Ş., a wholly-owned subsidiary of Erdemoğlu Holding, on September 30, 2024.

With almost 4,000 employees, SASA has integrated production facilities in Adana on an outdoor area of 2,181,000 m² and a 55,625-m² raw material storage facility in İskenderun as well as liaison offices in Istanbul and Ankara. SASA houses major technologies such as Dynamit Nobel, ICI, DuPont, Udhe Inventa-Fischer (UIF), Oerlikon Barmag, AC Automation and INVISTA and develops innovative products and solutions through its Research and Development (R&D) Center, which started operations in 2002. This enables SASA to deliver high quality production at international standards.

Beyond its leading role in the Turkish market, SASA also enjoys a strategic position in terms of export operations. The Company exports to European countries, particularly Germany, as well as Middle Eastern countries. SASA is Germany's first choice for the supply of polyethylene terephthalate (PET) chips and is also a supplier to North American and Asian markets. Ranked 36th in 'Türkiye's Top 500 Industrial Enterprises 2024' list by the Istanbul Chamber of Industry (İSO), SASA enjoys a competitive position in both national and global markets. It ranks 52nd in export rankings of the same list. SASA goes beyond being a leading manufacturer in its sector and performs its operations by putting sustainability and social responsibility principles at the center.

In our times when the global population and human needs are constantly on the rise, SASA realizes conscious and long-term investments for the protection of natural resources with a responsible approach that considers the future as well as meeting current demands.



HISTORY AND MILESTONES

HISTORY OF SASA

1966 Establishment of legal entity and start of assembly works	1977 DMT investment (capacity: 60 kilotons/year)	2006 Sale of PET Resin Plants to La Seda (Artenius)	2017 Start of POY, Textured Yarn and PET Plant investment	2021 PTA investment started
1968 First production (6 kilotons/year polyester fiber) using ICI Batch Technology	1998 DMT capacity increase to 280 kilotons/year	2014 Change of trade name to SASA Polyester Sanayi A.Ş.	2018 - Incentive certificates for project-based investments obtained - R&D center certification	2022 - Additional declarations on product safety prepared in line with customer demands - Land acquisition for Yumurtalık Plant - Start of investment in new PET chips and new fiber plant. The new fiber plant will also produce low melt fiber, which is not currently manufactured in Turkey and is currently imported.
1974 Start of batch yarn production	2000 Change of trade name to SASA Dupont Sabancı Polyester Sanayi A.Ş.	2015 - Erdemoğlu Holding A.Ş. acquires SASA - Establishment of SASA Dış Ticaret A.Ş.	2019 - Environmental Impact Assessment (EIA) Report for petrochemical investment obtained - New fiber investment commissioned	2023 - SASA's Strategic Development Plan approved by the Ministry of Trade - Decision to close the DMT Plant - Introduction of Quality Document Integrated Management System (QDMS) - Launch of the 3D&Cobot (Dark Room) Project
1976 First Dupont CP1 production (14 kilotons/year fiber)	2002 Start of R&D activities	2016 - Solid State Polymerization Plant investment - New fiber investment	2020 POY and Textured Yarn Production Plant and PET Chip Plant (Bottle Chip-Textile Chip-Film Chip)commissioned	2024 Start of trial runs at the PTA Production Facility
	2004 Change of trade name to ADVANSA SASA Polyester Sanayi A.Ş.			

SASA'S SUSTAINABILITY JOURNEY

1992

- ISO 9001 Quality Management System Certificate obtained

2014

- ISO 50001 Energy Management Systems Certificate obtained

2016

- ISO 27001 Information Security Management Systems Certificate obtained

2019

- SASA achieves “Silver” rating by EcoVadis

2020

- COVID-19 Safe Production Certificate and Zero Waste Certificate obtained
- ISO 14064-1 Carbon Footprint Verification Declaration Certificate obtained

2021

- CMB Sustainability Principles Compliance Report published
- Environmental, Social and Governance (ESG) Policies and Internal Regulations updated

2022

- Start of ISO 31000 Corporate Risk Management trainings
- FSSC 22000 Food Safety Management System certificate obtained for PET-Resin production
- ISO 14046-1 Water Footprint Verification Declaration Certificate obtained
- Agreement with TURKKEP (Registered Electronic Mail) as part of digitalization and PDP (Personal Data Protection) efforts
- Vegan statement prepared for fiber SBU
- Life Cycle Assessment (LCA) conducted for all product groups
- Product-based CO2 calculations in line with customer demands
- Contract for SPP investment signed
- TCFD Report drafted for PTA Plant
- Working groups on Climate Change, Environmental Sustainability, Sustainable Products and Chemicals, Social Sustainability and Corporate Governance established
- Construction of new nurseries started in cooperation with Seyhan Municipality
- Cooperation with UNGC
- Afforestation work for SASA Memorial Forest
- SASA Carbon Roadmap drafted

2023

- The 2022 Sustainability Report published after GRI Services Team review and KPMG assurance
- The CDP Water Security and Climate Change Report published, with a subsequent award of B-score
- The rooftop SPP investment commissioned in trial mode
- Decision to establish a land-type SPP in Gaziantep
- Award of Sustainalytics ESG score 15.4
- Application for the Turkish Environmental Label for products
- SASA Carbon Roadmap drafted
- Previous Biodiversity and TCFD Report focusing on the PTA investment re-drafted to cover the entirety of SASA plants and operations
- SASA achieves ‘Silver’ rating by EcoVadis

2024

- Turkish Environmental Label User title obtained under the Environmental Labeling Regulation for textile products
- Acquisition of a licensed LCA software for the analysis of different product types and attendance to user trainings
- Advanced biological wastewater treatment plant commissioned
- 45.7 MWp land SPP investment started
- Application filed to the Ministry of Trade under the Responsible Program

- Reverse osmosis water treatment system commissioned
- İbrahim Erdemoğlu Sports High School Complex opened
- Construction of Ali Erdemoğlu Vocational School completed
- Construction of Islahiye Ali Erdemoğlu Teachers’ House and Evening Art School building started
- Completion of Nigar Erdemoğlu Secondary School building
- Adıyaman University Faculty of Architecture Lodging Project completed
- Construction of Mehmet Erdemoğlu Primary School completed
- Start of negotiations with France-based biochemical company CARBIOS for the establishment of a PET bio-recycling plant in Türkiye with an annual capacity of 100,000 tons
- Award received under the HIT-30 High Technology Investment Program
- Silver Award in the Environmental and Social Best Practice category at the Sustainability Awards organized by the European Bank for Reconstruction and Development (EBRD)
- Routine updating of sustainability risk scores by ESG rating agencies including Sustainalytics, EcoVadis and Refinitiv (LSEG) as in previous years
- B score received thanks to 2024 CDP Climate Change and Water Security reporting
- Drafting of 2023 Sustainability Report on a comprehensive scale in accordance with GRI Standards, with subsequent third-party independent assurance audit

VISION, MISSION AND VALUES

VISION

As Türkiye’s first and largest polyester & polymer producer and the leader of the Europe, Middle East and Africa region, SASA aims to make Türkiye one of the top three polyester manufacturers in the world within a sustainable growth perspective and to become one of the leading players on a global scale through its petrochemical investments.

MISSION

- To ensure sustainable growth,
- To create value for all stakeholders, particularly for employees, suppliers, customers, shareholders and society,
- To share this value fairly with all stakeholders in line with corporate and social responsibility principles,
- To develop continuously by maintaining a spirit of innovation,
- To accept all natural and non-living beings as a respectable whole with the awareness of our responsibility to leave a green and clean world to future generations while meeting the current needs of society.

VALUES

The core guiding values adopted by SASA with the principle of working in compliance with local and global ethical values are as follows:

- Not discriminating on the basis of race, ethnicity, language, religion, opinion, gender,
- Respecting fundamental human rights, children’s rights, animal rights and not engaging with parties known to violate these rights,
- Serving the society within a corporate citizenship awareness,
- Observing environmental sustainability in all fields of activity and raising the environmental responsibility awareness of its stakeholders,
- Using environmentally-friendly technologies and supporting their development and dissemination,
- Creating the highest value for employees, suppliers, customers, shareholders and society,
- Operating in line with the highest safety standards.





ETHICS APPROACH

Integrity:

Integrity and honesty are prioritized in all business processes and relationships. Employees act with integrity and honesty in their relations with stakeholders.

Confidentiality:

Confidential information is used only for the purposes of SASA and shared as particularly authorized. It is absolutely unacceptable to derive any commercial benefit including the trading of shares on stock exchanges.

Protection of Personal Data:

Employees shall not share, transfer, disclose or misuse personal data of employees, employers, customers, suppliers and other relevant persons without written consent.

Conflict of Interest:

Employees avoid conflicts of interest, do not seek personal gain and do not engage in business activities based on additional financial benefits. In case of a potential conflict of interest, legal and ethical procedures apply.

RESPONSIBILITIES

Legal Responsibilities:

All operations and activities are conducted within the framework of the laws of the Republic of Türkiye and of international law. Regulatory authorities are provided with accurate information. Relations with public institutions are maintained at arm’s length.

Responsibilities towards Suppliers/Business Partners:

Suppliers are treated fairly and respectfully. Confidential information is protected. Obligations are fulfilled on time.

Responsibilities towards Customers:

The focus is on customer satisfaction. Requests are quickly and accurately responded to. Services are delivered on time. Customers are treated respectfully.

Responsibilities towards Competitors:

Competition takes place within legal and ethical limits. Unfair competition is avoided. Competitiveness is supported.

Responsibilities towards Employees:

Employee rights are protected. A fair and safe working environment is provided. Individual development is supported. A work-life balance is observed.

Responsibilities towards Society and Humanity:

Democracy, human rights and environmental protection are emphasized. Social issues are handled sensitively. No bribes or excessive gifts are accepted.

Responsibilities towards Shareholders:

Sustainable profitability is aimed at. Financial discipline is observed. Work is delivered within an awareness of efficiency and savings. Timely and accurate information is provided.

Responsibilities towards the “SASA” Name:

Reputation is maintained. Services are offered in accordance with ethical rules and corporate policies. Professional competence is exercised. Company views are represented.

PRODUCTS AND SERVICES

Known for its innovative approach and high quality standards, SASA strengthens its position in the sector with its customer-oriented strategies and sustainable production methods.

Leveraging 59 years of experience in the polyester industry, SASA maintains its leading position as Türkiye's largest and one of the world's leading producers of PET Resin, PET Chips, polyester fiber, polyester filament yarn and POY.

SASA products are transformed into end products in various sectors such as automotive, packaging, medical, hygiene and textile, thus facilitating a wide range of applications in the daily lives of consumers.



MARKETS SERVED

1.

Home Textiles and Clothing (59.00%)

Fiber is subjected to combing, beading or fiber bonding processes and then made into pillows, toy stuffing, quilts, coats, furniture fillings, mattresses and decorative cushions.



4.

Industrial End Use (1.66%)

High viscosity polyester polymer products are used in industrial applications that require high strength depending on their end use.



2.

Technical Textiles (17.98%)

Custom solutions and products such as high viscosity and hydrolysis-resistant PETs are offered to customers in the textile industry.



5.

Automotive (1.00%)

Polymer, fiber and filament products are used in the production of automotive parts.



3.

Film, Bottles and Packaging (20.36%)



Film-type PET products are used in the production of films, bottles and packaging materials that may or may not come into contact with food and beverages.

The vertical integration approach, supported by state-of-the-art equipment and integrated production infrastructure with batch and continuous polymerization lines, gives SASA a strong advantage over its competitors in polyester production, solidifying its leadership. In PTA-based production, PTA is processed together with MEG before being sent to polymerization plants to obtain liquid polymer. SASA has a polymer production capacity of 1.2 million tons per year. The polymer transferred to the fiber, filament and polyester chips plants is then processed into staple fiber, POY, partially oriented yarn, yarn and polyester chips. The POY produced is partly converted into texturized yarn in the spinning mill, while the remaining part is offered directly to the market as POY. The Company's polymerization capacity utilization rate stood at 77% in 2024. With an annual capacity of 446,628 tons of fiber, 367,500 tons of POY, 218,750 tons of yarn, 1,197,000 tons of polyester chips and 132,300 tons of SSP chips, SASA aims to make Türkiye one of the three largest polyester producers in the world.

SASA PRODUCT GROUPS

1. PET Resin & PET Chips

Sales Volume
43%



POLYETHYLENE TEREPHTHALATE (PET) CHIPS

This is a thermoplastic polymer obtained by the combination of PTA and MEG. The products manufactured in batch and continuous polymerization lines are functionally differentiated by crystallization, drying and solid phase polymerization processes and are tailored to the needs of the market.

Areas of Use: Textiles, injection molding, industrial, film, medical



PET RESIN:

PTA is a polymer produced from isophthalic acid (IPA) and ethylene glycol (EG) as raw materials. Melt to Resin (MTR) technology is used in the production of bottle-type PET Resin and enables the production of high viscosity products at the desired level in a single stage, unlike the traditional two-stage method.

Areas of Use: Water bottle, carbonated drink bottle, mineral water bottle, PET sheet

2. Polyester Fiber

Sales Volume
34%



TEXTILE FIBER:

High tenacity, low elongation, semi-dull, raw-white fibers with perfect dye take-up properties are produced for open-end, ring and vortex yarn production for the textile industry. Colored and black polyester fibers with high color depth and fastness are also produced.

Areas of Use: Home textiles, ready-to-wear, denim



NONWOVEN FIBER:

Superior quality polyester staple fibers with minimum foaming tendency, hydrophilic quality, excellent thermal stability, high combing performance and high cohesion properties are produced for the Nonwoven industry. Production sizes range from 0.9 denier to 15 denier and from 22 mm to 150 mm.

Areas of Use: Automotive industry, filtration, hygiene and personal care products, medical textiles, construction and building materials, geotextiles



FIBERFILL:

Fiberfill is an environmentally-friendly product that consumes less water and dries faster than natural fibers. SASA offers hollow conjugated silicone, hollow conjugated, hollow and solid products in its fiberfill range and has secured a major place in the sector with the high volume, low weight, heat insulation and flame-retardant properties of its products. SASA is Europe's leading conjugated fiber producer. In order to meet the needs of the home textiles industry, SASA produces high-quality polyester fiber as part of its wide range of products.

Areas of Use: Shoulder padding, carpets, mattresses, beds, pillows, quilts, cushions, chairs, couches, toys, sleeping bags, coats

3. Polyester Filament

Sales
Volume
23%



POY:

Produced in fully-automated facilities using Industry 4.0 technology, POY has a partially-oriented, semi-drawn, non-crimped and non-twisted structure. POY yarns, the so-called primary form of polyester yarn, are used in DTY yarn production.

Areas of Use: Sportswear, ready-to-wear, technical clothing, home textiles



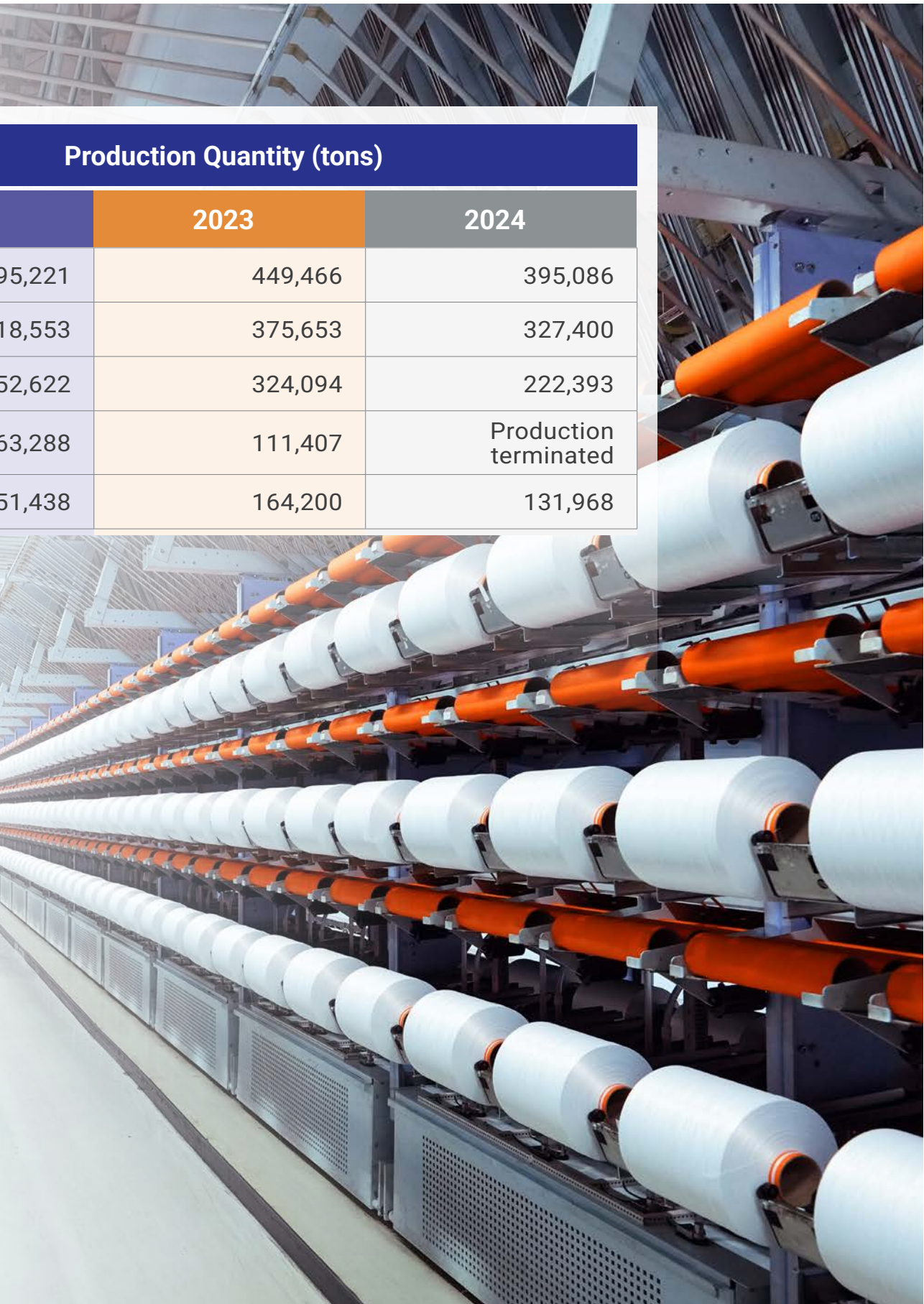
TEXTURED YARN (DTY):

DTY is obtained as a result of giving false twists to texturized POY by thermal and mechanical processes. The resulting yarn is softer, more flexible and has a higher heat retention capacity than plain yarn. In appearance and properties, it resembles natural fibers such as cotton, wool and linen.

Areas of Use: Outerwear, underwear, home textiles, packaging, denim, upholstery, socks, automotive industry, healthcare industry

Product Group	Production Quantity (tons)		
	2022	2023	2024
Polyester Chips	495,221	449,466	395,086
Polyester Fiber	418,553	375,653	327,400
POY	352,622	324,094	222,393
DMT	163,288	111,407	Production terminated
Polyester Yarn	151,438	164,200	131,968

SASA continues to be a preferred brand by prioritizing customer satisfaction thanks to its high production capacity, fast shipment capability, efficient production processes, technical support service offering customized solutions, solution-oriented approach and production in accordance with international certification. In addition to its value-added structure, SASA demonstrates its sensitivity to the environment and human health in both production processes and end products with its low energy and water consumption, minimal carbon emissions, compliance with the European Union's (EU) REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) regulations, allergy-tested products and food-safe production certificates.



GREEN INVESTMENTS AND PROJECTS



In line with its domestic and national production goal, SASA continues its investments that will reduce foreign dependency, contribute to economic development and have a positive impact on employment.

Through environmental investments aimed at reducing carbon emissions, integrating circular economy principles into production processes, using water resources responsibly and increasing energy efficiency, SASA strengthens its sustainability approach and aims to consolidate its leading role in the sector. Green investments and projects carried out in 2024 are detailed below.



Rooftop SPP and Land SPP Investments

As part of renewable energy investments initiated for clean and free electricity generation, SASA commissioned rooftop SPPs with an installed capacity of 16.4 MWp at its Adana facilities in the second quarter of 2023. Although the Company's sustainability targets include the plan to meet 4% of its electricity consumption from renewable sources in 2024, the actual share of renewables remained at 3.5% by the end of 2024. The existing SPP systems in Adana are capable of meeting approximately 4% to 5% of the electricity demand at facilities. In 2023, a total of 6,469.6 MWh was generated during the trial period, while total generation rose to 14,558.5 MWh in 2024. The savings provided by the SPP system are calculated at around USD 2.28 per MWh for 2024, and this is expected to offer a cost advantage of around 4% when operating at full capacity. In line with its environmental sustainability strategy, SASA also maintains its land-based solar power plant projects. Located in Şehitkamil district of Gaziantep province, the land SPP investment with a capacity of 45.7 MWp is expected to be completed in 2025. The incorporation of a land-based solar power plant investment is projected to contribute to the fulfillment of approximately 20% of SASA's current electricity requirements through renewable energy sources by the year 2025.



PTA Production Plant Investment



To reduce Türkiye's current account deficit and contribute to sustainable economic growth, SASA completed the construction of its PTA Production Plant, which aims to domestically produce PTA - a strategic raw material - at an annual capacity of 1.75 million tons. PTA, the main input in fiber and polyester production, has so far been mainly sourced from Asia, with SASA accounting for approximately 45% of Türkiye's total PTA

import volume. To that end, the commissioning of the plant both reduces foreign dependency and increases the strategic production power of our country in the field of petrochemicals. The plant is built on a 375-decare land. Trial production at the plant was successfully completed in December 2024, with commercial production planned to begin in early March 2025. The construction, mechanical assembly, commissioning and testing phases have been completed with the contribution of 150+ companies and approximately 40 million man-hours of labor. The need for PTA production will increase following capacity increase from SASA's existing facilities as well as ongoing and planned investments, and this plant is expected to generate an annual EBITDA of around USD 200 million. Designed in line with Industry 4.0 principles, this strategic investment also offers a high environmental sustainability performance. Thanks to new generation production technologies, the Company targets 75% less wastewater discharge, 65% less greenhouse gas emissions and 95% less solid waste generation compared to traditional PTA production methods. In addition, waste-to-energy generation, waste gas treatment and steam turbine systems enable the plant to meet its own electricity needs at a high efficiency. The expropriation and construction of the 154 kV South Adana-SASA Substation Power Transmission Line under the Project is completed by Turkish Electricity Transmission Corporation (TEİAŞ).

New Advanced Biological Wastewater Treatment and Recovery Facilities Investment

As part of the PTA Production Facility investment, SASA decommissioned the former wastewater treatment plant located within the existing operation site and built a centralized and advanced wastewater treatment plant that serves all production units. The new plant has the capacity and advanced treatment technologies to handle not only the high organic load wastewater from PTA production, but also the wastewater load from all SASA operations. The system integrates oxidation and advanced treatment processes and aims to reuse approximately 55% to 60% of the treated wastewater in on-site cooling towers. The anaerobic wastewater treatment unit will treat wastewater from PTA production using the VWT Biothane Biobed Expanded Granular Sludge Bed (EGSB) technology and has a capacity of 145 m³ per hour. In addition, biological treatment will be performed with the VWT AnoxKaldnes Moving Bed Biofilm Reactor (MBBR) system, while advanced treatment will be performed using VWT's patented Multiflo® and Activated Carbon Filters. Thanks to the Industry 4.0 smart control systems, the energy consumption of the Blower units, which consume the most energy, will be optimized using AI, with an estimated annual energy saving of 1,200 MWh to 2,200 MWh. This investment will be the first anaerobic wastewater treatment plant for PTA production plants in Türkiye and will be the largest industrial MBBR wastewater treatment plant, boasting a daily capacity of 45,600 m³. Moreover, it is designed in a way to produce drinking water quality process water from treated wastewater. Built with an investment of approximately EUR 32 million, this state-of-the-art treatment plant was partially commissioned in 2023 and is expected to be fully operational by 2025. The anaerobic treatment unit at the plant is expected to produce 28,900 Nm³ of biogas on a daily average, which will contribute to environmental sustainability through energy recovery.

Reverse Osmosis Water Treatment System Investment

The new reverse osmosis (RO) system commissioned at the Adana campus has significantly improved the water treatment infrastructure of the production facilities. Thanks to this investment, the purity of the water used in processes has been optimized, further improving water quality. Thus, the investment has not only improved product quality in production processes but also reduced production losses and unplanned downtime. The new RO system reduced the need for frequent maintenance of the previous system, increasing operational efficiency and preventing disruptions due to breakdowns. In addition, more effective and efficient use of water has led to a reduction in resource consumption and contributed to environmental sustainability goals.

Textile Chips, Bottle Chips, PET Chips (MTR) Production Plant Investment

The construction of the Textile Chips, Bottle Chips and Pet Chips (MTR) Production Plant with an annual capacity of 330,000 tons is ongoing at the Adana campus. The plant will be commissioned in the first quarter of 2025. This plant is built at an investment cost of approximately USD 250 million and is expected to generate an annual turnover of about USD 350 million.

Fiber Production Plant Investment

The Fiber Production Plant is under construction at the Adana campus. It will have a total annual capacity of 402,500 tons and is planned to be commissioned in the second quarter of 2025. Built at an investment cost of approximately USD 500 million, the plant is expected to contribute an average annual turnover of USD 480 million when fully operational. The plant consists of two separate production units: One is a standard fiber production line with an annual capacity of 350,000 tons, and the other is a Low-Melt Polyester Fiber production line with an annual capacity of 52,500 tons. This investment includes Türkiye's first Low-Melt Fiber production infrastructure and will eliminate a significant foreign dependency item by meeting the entirely import-based raw material need for nonwoven products used in the hygiene, textiles, healthcare and furniture sectors through domestic production.

Yumurtalık Petrochemical Plant Project

Under the Yumurtalık Petrochemical Plant Project, which will be one of the largest petrochemical investments in Türkiye, a land of approximately 4 million m² in Adana's Yumurtalık region was acquired through a privatization tender held in August 2022. By the end of 2024, the acquisition of a total land of approximately 6.5 million m² has been completed. While additional land acquisitions are ongoing, the required legal processes are being carried out to enable the start of the construction of the plant. SASA plans to develop this vast land as an integrated petrochemical plant producing semi-finished raw materials used in polyester polymer production as well as high value-added chemical products. This investment is expected to have a project site of 11 million m² when completed and will enable the domestic production of entirely import-dependent products. The investment cost for the project is around USD 25 billion. The plant is expected to be complete in 12 years, with the construction phase planned to start in 2026.



MEMBERSHIPS AND PARTNERSHIPS

As a global leading company in petrochemicals, SASA considers partnerships for international goals as a strategic tool to contribute to sustainable development. Thanks to its dedicated stakeholder interaction approach, SASA not only enhances sectoral interaction but also actively contributes to the regulatory processes of relevant industry associations and professional organizations. To that end, SASA supports the drafting of policy documents, draft regulations and sectoral guidelines and is involved in the process of creating shared value through organizational memberships. Believing in the power of collective action, the Company contributes not only to the polyester industry but also to the construction of a more sustainable industrial structure through knowledge sharing and

experience transfer. SASA aims to further expand these collaborations by 2030, serving the SDG 17: Partnerships for the Goals. Taking its corporate commitment one step further, SASA is also a signatory to the United Nations Global Compact (UNGC) and complies with global principles on human rights, labor standards, environmental practices and anti-corruption. Integrating the universal values of UNGC into its corporate strategy, SASA transparently fulfills its responsibility to both its internal stakeholders and the business community. The UNGC Principles Compliance Index is a part of regular reporting in this context and is included in the Appendices of this report. In addition, SASA participates in events organized by Republic of Türkiye Ministry of Environment, Urbanization and

Climate Change and Republic of Türkiye Ministry of Industry and Technology and closely monitors related developments. In 2024, SASA members participated in the Integrated Waste Management in Circular Economy Training organized by the Ministry of Environment, Urbanization and Climate Change, the Sectoral Value Chain Methodology Workshop of the Project for the Preparation of the National Action Plan for Sustainable Consumption and Production, the Integrated Pollution Prevention and Control (IPPC) Chemical Industry Workshop, and the Water Efficiency Mobilization: Industry and Water Meeting Program organized by the Ministry of Agriculture and Forestry.

MEMBERSHIPS AND PARTNERSHIPS

 United Nations Global Compact		 ADASO ADANA SANAYİ ODASI	 TÜRKİYE KİMYA SANAYİCİLERİ DERNEĞİ				
 İSKENDERUN TİCARET VE SANAYİ ODASI	 ADSIAD ADANA SANAYİCİ VE İŞ İNSANLARI DERNEĞİ	 BORSA İSTANBUL		 TÜBİTAK	 AKİB Akdeniz İhracatçı Birlikleri	 Responsible Care® OUR COMMITMENT TO SUSTAINABILITY	 Türkiye Tekstil Sanayii İşverenleri Sendikası
 AOSB Adana Hacı Sabancı Organize Sanayi Bölgesi	 İTÜ	 ODTÜ METU	 ADANA TİCARET ODASI	 HACETTEPE ÜNİVERSİTESİ	 KOCAELİ SANAYİ ODASI KOCAELİ CHAMBER OF INDUSTRY	 BOĞAZİÇİ ÜNİVERSİTESİ 1863	 YILDIZ TEKNİK ÜNİVERSİTESİ 1911

CORPORATE GOVERNANCE

- CORPORATE GOVERNANCE APPROACH
- GOVERNANCE STRUCTURE
- CORPORATE POLICIES
- BUSINESS ETHICS
- ANTI-CORRUPTION AND ANTI-BRIBERY APPROACH
- RISK MANAGEMENT APPROACH

SASA publicly shares its commitment to accountability, transparency, fairness and responsibility through the “Corporate Governance Principles and Compliance Report” published annually via the Public Disclosure Platform (PDP).

CORPORATE GOVERNANCE APPROACH



SASA bases its corporate sustainability approach on fundamental principles such as accountability, transparency, fairness, and responsibility, adopting corporate governance principles as a roadmap.

SASA believes that corporate governance is a fundamental element for long-term value creation and thus adopts a responsible governance approach that considers the expectations of all its stakeholders. Taking corporate governance principles as a roadmap, the Company transforms its corporate sustainability approach into a holistic structure by supporting basic principles such as accountability, transparency, fairness and responsibility with environmental sensitivity, ethical behavior, strategic orientation, compensation practices and risk management.

At the center of SASA's corporate governance approach is the Board of Directors as a decision-making body upholding openness, equality and functionality. This corporate structure has been designed with a perspective based on responsible governance and is systematically operationalized to ensure the continuity of SASA's governance culture. The Board of Directors, senior management and committees play a decisive role in maintaining ethical behavior standards, sustainability of corporate culture and transparent business processes. In line with the importance attached to ethical principles, policy documents regulating the internal functioning of the Company as well as its stakeholder relations are clearly defined.

SASA applies the mandatory principles stipulated by the Corporate Governance Communiqué published in the Official Gazette No. 28871 of January 3, 2014. As a publicly traded company, SASA publicly shares its commitment to accountability, transparency, fairness and responsibility through the "Corporate Governance Principles and Compliance Report" published annually via the Public Disclosure Platform (PDP). Published in 2024, the Compliance Report was an indicator of the Company's commitment to corporate governance principles.

The Corporate Governance Principles Compliance Report of the Company is available [here](#). Disclosures under the "Sustainability Principles Compliance Report", presented together with the Corporate Governance Principles Compliance Report, are available [here](#). In addition, SASA Corporate Governance Approach can be viewed [here](#).



GOVERNANCE STRUCTURE

As of March 28, 2024, SASA Board consists of 10 members including **3 women and 7 men.**



SASA considers transparent and uninterrupted communication between senior management and stakeholders as one of the fundamental elements of corporate governance. This approach ensures accurate and timely information flow and enables a trust-based relationship with all stakeholders. The Company's governance model is shaped by the Board of Directors and Senior Management, with İbrahim Erdemoğlu serving as the chairman of this structure. Detailed information on the formation of governance bodies and committees is made available to stakeholders in the SASA Corporate Governance Approach document.

The current governance body consists of the Board Chairman, General Manager, Deputy General Managers, Group Heads and Group Managers. The majority of the Board members are non-executive members as defined in the Corporate Governance Principles. Four of the Board members are independent members. Board members are elected by the General Assembly in accordance with the Corporate Governance Principles. Board members continue to assume an active and responsible role to increase the Company's value in line with the governance principles adopted. The SASA Board of Directors sets corporate goals by taking into account both company performance and stakeholder expectations and plays a guiding role for sustainable success.

As of March 28, 2024, SASA Board consists of 10 members including 3 women and 7 men.

The goal is to increase the ratio of female members in the Board of Directors to 25% by 2025. The Diversity and Inclusion Policy of the SASA Board is available [here](#).

Governance Structure

Senior Management

General Manager
Dr. Mustafa Kemal Öz

Deputy General Managers

Şakir Sabri Yener (CFO)
Güven Kaya
Abdullah Keleş
Alper Söğüt
Ersoy Nisanoğlu
Hasan Oğuzhan Öz
Sivakumar Natarajan
Taşkın Aytekin
Alphart Ernst Geissler
Günalp Sağlam

Board of Directors

Chairman
İbrahim Erdemoğlu

Vice Chairman
Ali Erdemoğlu

Board Members
Mehmet Şeker
Mehmet Erdemoğlu
Mustafa Kemal Öz
Güven Kaya
Kadir Bal (Independent)
Tuba Yağcı (Independent)
Ayten Topalkara (Independent)
Servi Sebe (Independent)

Working Groups

Climate Change Working Group

- Environmental Sustainability Working Group
- Sustainable Products and Chemicals Working Group
- Social Sustainability Working Group
 - Corporate Governance Working Group

Committees

- Early Detection of Risk Committee
- Audit Committee
- Corporate Governance Committee
- Sustainability Committee

← Nominates / Appoints → Informs / Reports

BOARD STRUCTURE

BOARD MEMBERS	EXECUTIVE COMMITTEE MEMBERS	INDUSTRY EXPERIENCE / EDUCATION	FINANCIAL EXPERIENCE / EDUCATION	EXPERIENCE	ROLE	EXTERNAL ROLES
İbrahim Erdemoğlu	Executive	Available	Available	41 years	Chairman	Board Chairman at Erdemoğlu Holding A.Ş., Deputy Chairman at Merinos Halı San. ve Tic. A.Ş., Board Chairman at Erdemoğlu Dış Tic. A.Ş., Board Chairman at Erdemoğlu Proje Müş. İnş. A.Ş., Board Chairman at İlke Yer Kap. Mob. Teks. Ürün. Paz. A.Ş., Board Chairman at Eryuva Gayrimenkul Yatırımları A.Ş., Board Chairman at Sasa Dış Tic. A.Ş., Board Chairman at Sasa Uluslararası Finansal Yatırım A.Ş.
Ali Erdemoğlu	Non-Executive	Available	Available	53 years	Vice Chairman	Deputy Chairman at Erdemoğlu Holding A.Ş., Chairman at Merinos Halı San. ve Tic. A.Ş., Deputy Chairman at Erdemoğlu Proje Müş.İnş.A.Ş., Deputy Chairman at Eryuva Gayrimenkul Yatırımları A.Ş., Chairman at Erdemoğlu Havacılık ve Denizcilik A.Ş., Deputy Chairman at Sasa Dış Tic. A.Ş., Deputy Chairman at Sasa Uluslararası Finansal Yatırım A.Ş.
Mehmet Erdemoğlu	Non-Executive	Available	Available	14 years	Board Member	Board Member at Merinos Halı San. ve Tic.A.Ş., Deputy Chairman at Erdemoğlu Dış Tic. A.Ş., Board Member at Erdemoğlu Proje Müş.İnş. A.Ş., Board Member at Eryuva Gayrimenkul Yatırımları A.Ş., Board Member at Sasa Dış Ticaret A.Ş., Board Member at Sasa Uluslararası Finansal Yatırım A.Ş.
Mehmet Şeker	Executive	Available	Available	21 years	Board Member	Board Member at Erdemoğlu Holding A.Ş.
Mustafa Kemal Öz	Executive	Available	Available	28 years	Board Member	No external roles
Güven Kaya	Executive	Available	Available	32 years	Board Member	No external roles
Kadir Bal	Non-Executive	Available	Available	23 years	Independent Board Member	No external roles
Ayten Topalkara	Non-Executive	Available	Available	28 years	Independent Board Member	No external roles
Servi Sebe	Non-Executive	Available	Available	23 years	Independent Board Member	No external roles
Tuba Yağcı	Non-Executive	Available	Available	27 years	Independent Board Member	No external roles

SENIOR MANAGEMENT STRUCTURE

SENIOR MANAGEMENT MEMBERS	ROLE	INDUSTRY EXPERIENCE OR EDUCATION	ROLES IN THE LAST 5 YEARS
Dr.Mustafa Kemal Öz	Deputy General Manager, CFO	Chemical Engineer	Head of Investments Group, Deputy General Manager
Şakir Sabri Yener	Deputy General Manager, CFO	Chemical Engineer	Finance Manager
Alper Söğüt	Deputy General Manager	Mechanical Engineer	Head of Energy Group, Head of Polymer Plants Group
Güven Kaya	Deputy General Manager	Chemist	Head of Polymer Plants Group
Sivakumar Natarajan	Deputy General Manager	Textile Engineer	POY Plants Manager
Ersoy Nisanoğlu	Deputy General Manager	Chemist	Business Manager
Abdullah Keleş	Deputy General Manager	Textile Engineer	Fiber and Tops Sales Manager, Fiber Domestic Sales Manager, Group Manager for Fiber Sales and Marketing
Taşkın Aytekin	Deputy General Manager	Industrial Engineer	Procurement Manager, Group Manager for Procurement and Material Management
Hasan Oğuzhan Öz	Deputy General Manager	Chemist	Group Manager for PET Chips Plants
Alphart Ernst Geissler	Deputy General Manager	Human Resources Professional	-
Güenalp Sağlam	Deputy General Manager	Metallurgical and Materials Engineer	-

COMMITTEES AND WORKING GROUPS

At SASA, committees reporting to the Board of Directors carry out audit and monitoring activities throughout the company. The structure, functioning and performance of these committees are regularly reviewed, and necessary actions are taken to ensure that processes are properly monitored and recorded. The internal regulations of the Board committees are available [here](#).

Corporate Governance Committee, Audit Committee, Early Detection of Risk Committee and Sustainability Committee all report to the Board of Directors. The Nomination Committee and the Remuneration Committee are not defined as separate committees. These duties are fulfilled by the Corporate Governance Committee.

There are various working groups under the Early Detection of Risk Committee and Sustainability Committee. The Climate Change Working Group operates as a sub-unit of the Early Detection of Risk Committee, while the Environmental Sustainability,

Sustainable Products and Chemicals, Social Sustainability and Corporate Governance Working Groups report to the Sustainability Committee.

SASA’s sustainability-oriented working groups include employees from different departments. These groups contribute to the process of monitoring the targets set, reviewing them when necessary and taking relevant actions. Collaboration between working groups is particularly important in projects that affect multiple groups. The Sustainability Committee reviews the activities of the groups at regular meetings and provides evaluation and feedback on these activities. Key sustainability topics are discussed at these meetings and reported to the Board of Directors. Sustainability strategies are shaped in line with the guidance from the Board of Directors. During the General Assembly meetings, sustainability goals and the strategies to be followed to achieve these goals are carefully reviewed by the relevant committees and sub-groups.

Early Detection of Risk Committee

The Early Detection of Risk Committee works to identify strategic, operational and financial risks that may threaten the Company’s existence, sustainability and growth, to detect these risks in a timely manner and to ensure that necessary measures are taken. The Committee monitors the practices related to the management of identified risks and regularly reviews whether the decisions are implemented. The Committee reviews the risk management systems at least once a year, assesses the effectiveness of the existing structure and offers suggestions for improvement. In addition, the Early Detection of Risk Committee holds at least six meetings a year to manage risks proactively.

In 2021, a regular meeting system was established in line with the decision of the Climate Change Working Group reporting to the Early Detection of Risk Committee to meet twice a month. The Group’s

main areas of work include promoting the transition to a low-carbon economy, reducing greenhouse gas emissions and comprehensively analyzing the climate risks and opportunities.

Climate risks and opportunities, together with their potential financial impacts, are regularly reported to the Early Detection of Risk Committee, thus integrating a climate perspective into decision-making processes. Efforts to include climate risks in the Company’s corporate risk database are delivered under the leadership of the Climate Change Working Group.

Through TCFD reporting, transparency is ensured for the disclosure of climate-related financial risks, thereby increasing the level of awareness and knowledge both within the Company and among external stakeholders.

Name	Role	Nature of Board Membership
Servi Sebe	Committee Chairperson	Independent Board Member
Ayten Topalkara	Committee Member	Independent Board Member
Tuba Yağcı	Committee Member	Independent Board Member

Corporate Governance Committee

The Corporate Governance Committee is established to support the Board of Directors in order for the latter to effectively fulfil its duties and responsibilities. The Committee makes recommendations to determine the corporate governance principles to be applied at SASA in line with the regulations of the Capital Markets Board (CMB) as well as internationally recognized corporate governance principles.

Meetings are held at least four times a year, at a time and place deemed appropriate by the Committee

Chairperson. In 2024, the Committee held 8 meetings and submitted 8 reports to the Board of Directors.

Since the Nomination Committee and Remuneration Committee are not defined as separate units in SASA’s current governance structure, the duties and responsibilities of these committees are undertaken by the Corporate Governance Committee.

Name	Role	Nature of Board Membership
Servi Sebe	Committee Chairperson	Independent Board Member
Ayten Topalkara	Committee Member	Independent Board Member
Tuba Yağcı	Committee Member	Independent Board Member
Bülent Yılmazel	Committee Member	Not a board member

Audit Committee

The Audit Committee at SASA is responsible for providing information on the accounting system, financial reporting processes, publicly-disclosed financial information, independent audit and the functioning of internal control mechanisms. Furthermore, it contributes to ensuring compliance with the relevant laws, regulations and corporate governance principles, particularly the capital markets legislation, and is responsible for performing audit duties on these matters. During the Committee meetings, the work of the internal audit unit and the presentations made to the Board of Directors are evaluated, and the audit processes by the independent audit firm as well as the financial statements are reviewed in detail. In addition, possible violations of business ethics and code of ethical conduct and the review processes of such violations are discussed.

In 2024, the Audit Committee held 7 physical meetings with the participation of all members. 6 separate reports from these meetings were submitted to the Board of Directors, including the findings and evaluations on the issues falling within the Committee’s mandate and authority. The agenda of the meeting included the selection of the independent audit firm and evaluation of the services to be provided, review of the independent audit processes, review of the financial statements, evaluation of the work of the internal audit unit and review of the presentations made to the Board of Directors.

Name	Role	Nature of Board Membership
Servi Sebe	Committee Chairperson	Independent Board Member
Ayten Topalkara	Committee Member	Independent Board Member
Tuba Yağcı	Committee Member	Independent Board Member

CORPORATE POLICIES

At the heart of SASA's approach to sustainability is a comprehensive policy structure that is integrated into organizational culture and is rigorously implemented.

At the heart of SASA's approach to sustainability is a comprehensive policy structure that is integrated into organizational culture and is rigorously implemented. These policies, covering various areas ranging from human resources management to occupational health and safety, and from food safety to diversity in the supply chain, ensure that the Company acts with responsibility and excellence in all business processes.

The policies developed enable SASA to effectively share its governance, social and environmental responsibilities with its stakeholders and clearly demonstrate the Company's commitments to the business community and the society. This framework covers all stakeholders from employees to suppliers and customers and the society and supports organizational values through concrete practices. SASA's Environmental, Social and Governance (ESG) Policies are available [here](#).

Sustainability policies are the expression of a vision that not only meets today's needs but also considers the conditions of the future. Using this approach, SASA aims to leave a more livable world for future generations.

The ESG policies in force at SASA are as follows:

- [Human Resources Policy](#)
- [Human Rights Policy](#)
- [Occupational Health and Safety Policy](#)
- [Food Safety Policy](#)
- [Supplier Code of Conduct](#)
- [Supplier Diversity Policy](#)
- [Hazardous Substances and Chemicals Policy](#)
- [Energy Policy](#)
- [Water Management Policy](#)
- [Policy on Diversity and Inclusion in the Board of Directors](#)
- [Sustainability Policy](#)
- [Environmental Policy](#)
- [Business Ethic Rules Policy](#)
- [Quality Policy](#)
- [Diversity Policy](#)
- [Corporate Risk Management Policy](#)
- [Corporate Communications / Whistleblower / Suggestion Policy](#)
- [Corporate Governance Approach Policy](#)
- [Community Relations Policy](#)
- [Social Responsibility Policy](#)
- [Conflict Minerals Policy](#)
- [Related Party Transactions Policy](#)
- [Information Security Policy](#)
- [Green Purchasing Policy](#)
- [Privacy Policy](#)
- [Cookie Policy](#)
- [Information Policy](#)
- [Donation and Contribution Policy](#)
- [Profit Distribution Policy](#)
- [Remuneration Policy](#)

BUSINESS ETHICS



SASA operates in accordance with fundamental principles such as honesty, transparency, respect, fair conduct, commitment to human rights, and environmental awareness.

SASA prioritizes ethical values in all business processes and considers it part of its corporate responsibility to adopt the highest standards in business ethics. The Company performs its operations in line with fundamental principles such as integrity, transparency, respect, fair behavior, commitment to human rights, and environmental sensitivity. The adoption and implementation of these values throughout the organization is defined as a common area of responsibility for employees, managers and all other stakeholders. The rules and corporate policies on ethical principles are included in official corporate documents. Business Ethic Rules Policy is available [here](#).

Senior management is directly responsible for the effective implementation of ethical principles throughout the Company and the creation of a supportive corporate culture. The relevant policies and rules are regularly reviewed by the Human Resources and Industrial Relations department. The required updates are made and then announced within the Company following the approval of the Deputy General Managers.

In cases of violation of the code of ethics, the SASA Ethics Committee steps in. This committee consists of a team of three members, chaired by the Ethics Committee Advisor, Human Resources and Industrial Relations Manager, and Audit Manager. The committee makes decisions unanimously and conducts all ethical investigation processes with confidentiality and rigor.



The Ethics Committee carries out its activities within the framework of the following principles:

- The identities of whistleblowers are kept confidential, and the investigation of complaints and reports is carried out at the highest possible degree of confidentiality. The Committee is authorized to request any relevant information, documents and evidence from the relevant units.
- All processes related to the investigation are recorded in written minutes from the very beginning. The information, documents and evidence obtained are added to these minutes, which are signed by the chairperson and members of the committee.
- Investigations are handled in an expeditious manner, and the aim is to reach conclusions as soon as possible. Decisions taken by the committee are implemented immediately.
- The results of investigations are reported to the relevant departments and authorities, and the chairperson and members of the committee act independently of their department managers and of the hierarchical structure within the organization without being subject to any external influence in the performance of their duties. It is not possible to exert any pressure on or manipulate the committee.
- The committee seeks expert opinion when deemed necessary, and care is taken to protect the principles of confidentiality during the investigation.

SASA not only fulfills its legal obligations but also carries out its responsibilities towards customers, employees, shareholders, suppliers, business partners, competitors, society and humanity with great care. In line with the feedback received from different stakeholder groups, the Company's ethical values are continuously reviewed and improved within a dynamic structure. All business relations are based on the principles of transparency, fairness, respect for human rights and environmental responsibility.

In addition, acting in line with the social responsibility and sustainability goals, SASA places the principle of leaving a more livable world to future generations at the heart of its strategic planning processes.



Some of these responsibilities are as follows:

- While carrying out all its activities and operations within the framework of its legal responsibilities, SASA stands at an equal distance to all kinds of public bodies, institutions and organizations, administrative entities, non-governmental organizations and political parties without any expectation for benefits and fulfills its obligations within such sense of responsibility.
- It acts with financial discipline and accountability within the framework of its responsibilities towards its shareholders and manages the organization's resources, assets and working time with an awareness of efficiency and economy.
- As part of its responsibilities towards its customers, SASA works within an understanding to respond to their needs and demands as quickly and accurately as possible.
- As part of its responsibilities towards its suppliers/business partners, SASA acts fairly and respectfully as expected from a good customer and displays due diligence to fulfill its obligations on time.
- As part of its responsibilities towards its employees, SASA approaches employees honestly and fairly and is committed to a non-discriminatory, safe and healthy working environment.
- As part of its responsibilities towards its competitors, SASA competes effectively, only within the boundaries of laws and ethics, and avoids unfair competition.
- As part of its responsibilities towards society, SASA attaches key importance to the protection of democracy, human rights and the environment, to education and charity work, and to the elimination of crimes and corruption.

ANTI-CORRUPTION AND ANTI-BRIBERY APPROACH

SASA stands at an equal distance to all institutions in Türkiye and does not financially support any political view or political organization.

SASA positions anti-bribery and anti-corruption practices as a key element of its sustainability strategy, along with its code of business ethics. The Company strictly adheres to ethical values based on the principle of integrity and is explicitly committed to combating corruption at all levels. The relevant Anti-Bribery and Anti-Corruption Policy has been implemented within the framework of a preventive approach.

To support the effective implementation of the policy, a whistleblowing mechanism has been established within the organization to enable secure and anonymous reporting. Employees and other stakeholders can report suspected ethical violations to the Human Resources and Industrial Relations Department. When deemed necessary, these reports are forwarded to the Disciplinary Board or relevant legal authorities.

The policy in question is treated not only as a written document but also as a structure integrated with the Company's ethical management system. Senior management assumes relevant responsibility, and measures and practices are regularly evaluated and updated. This approach is also included in the Code of Business Ethics and Policy and strengthens SASA's anti-corruption efforts at an organizational level. SASA stands at an equal distance to all institutions in Türkiye and does not financially support any political view or political organization.

All members of Board of Directors and all employees at SASA have received anti-corruption training. It is reported that no cases of corruption were detected in 2024.



RISK MANAGEMENT APPROACH



SASA considers it critical to identify potential risks early and respond to these risks promptly to maintain the organization's strategic goals and operational processes without any interruptions.

Accordingly, a management system is implemented in accordance with the Corporate Risk Management Policy developed in the light of the principles of the ISO 31000 Risk Management, Principles and Guidelines Standard and SASA's organizational experience.

The Corporate Risk Management Policy is available [here](#).

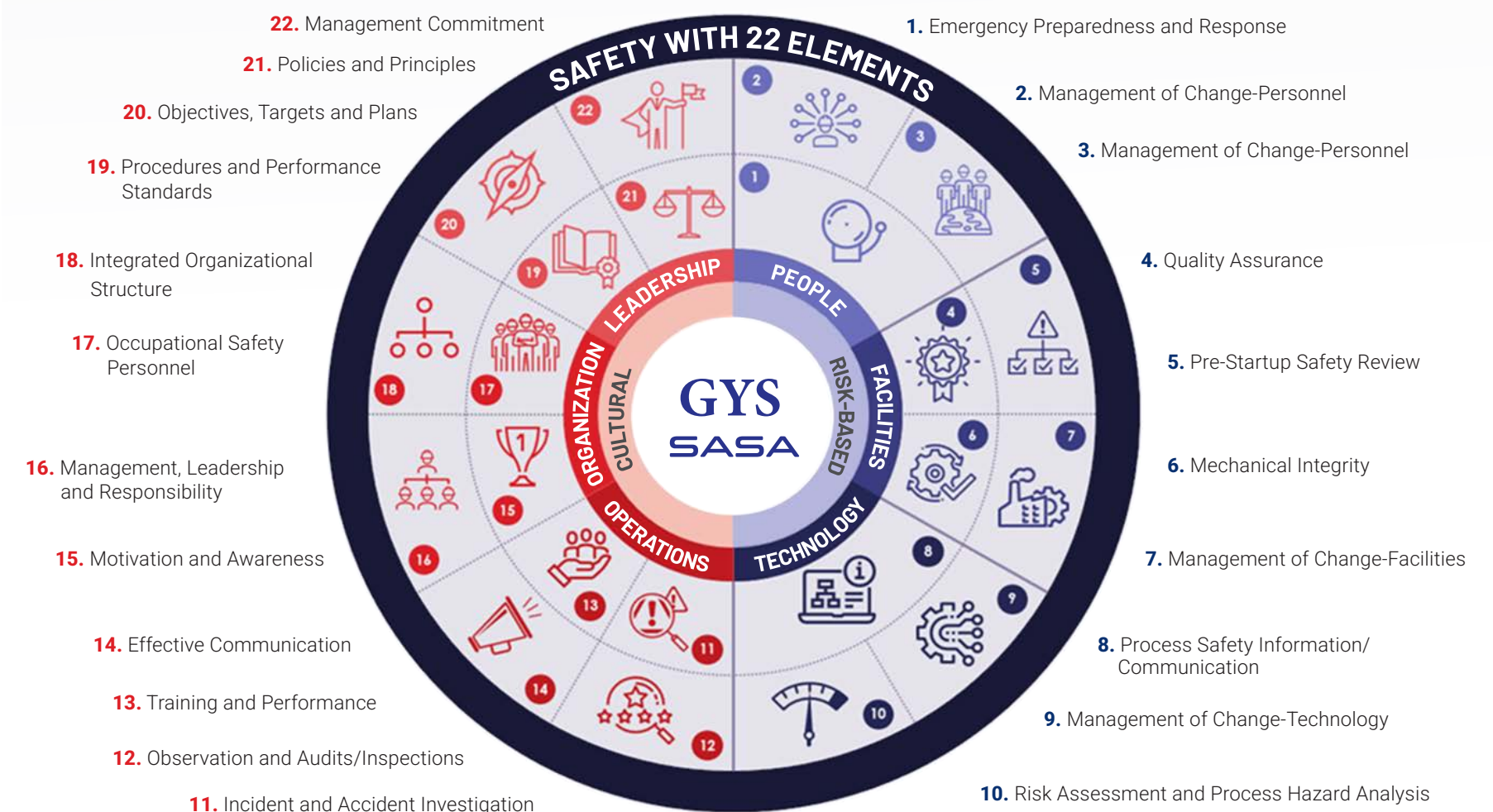
The ESG risk categories addressed by SASA are as follows:

- Environmental Security and Climate Crisis
- Technological Innovation
- Occupational Health and Safety
- Corruption
- Business Interruption
- Employee Satisfaction
- International Impact
- Ethics

RISK MANAGEMENT STRUCTURE

At SASA, the Early Detection of Risk Committee is responsible for identifying potential risks to business processes in advance and sharing the assessments on these risks with the relevant parties. As its main duties, the Committee aims to mitigate the risks that may threaten the long-term success of the Company and to develop and implement effective solutions to these risks. The duties of this Committee include the annual

review and update of risk management strategies. It also aims to strengthen transparency and accountability in overall risk management practices. This systematic and holistic approach, supported by SASA's organizational structure, enables continuous improvement of risk management practices and contributes to maintaining corporate sustainability and financial stability.



RISK ASSESSMENT

Accurate and systematic execution of risk assessment processes is critical to the effectiveness of corporate risk management. Accordingly, SASA's risk assessment instructions ensure that risks are properly identified, analyzed, prioritized and regularly monitored.

Possible risks within the Company are classified under four main headings: financial, operational, strategic and environmental. All ESG risks, particularly those arising from the climate crisis, are assessed within an integrated approach. In addition, while risks and opportunities related to climate change and water management were

included in TCFD reports in previous years, they will be included in the Turkish Sustainability Reporting Standard (TSRS) report to be published for the first time in 2025. To that end, a risk impact assessment table has been created, defining the probability and impact levels of risks, identifying actions to mitigate the relevant risks and integrating responsible business units into the process.

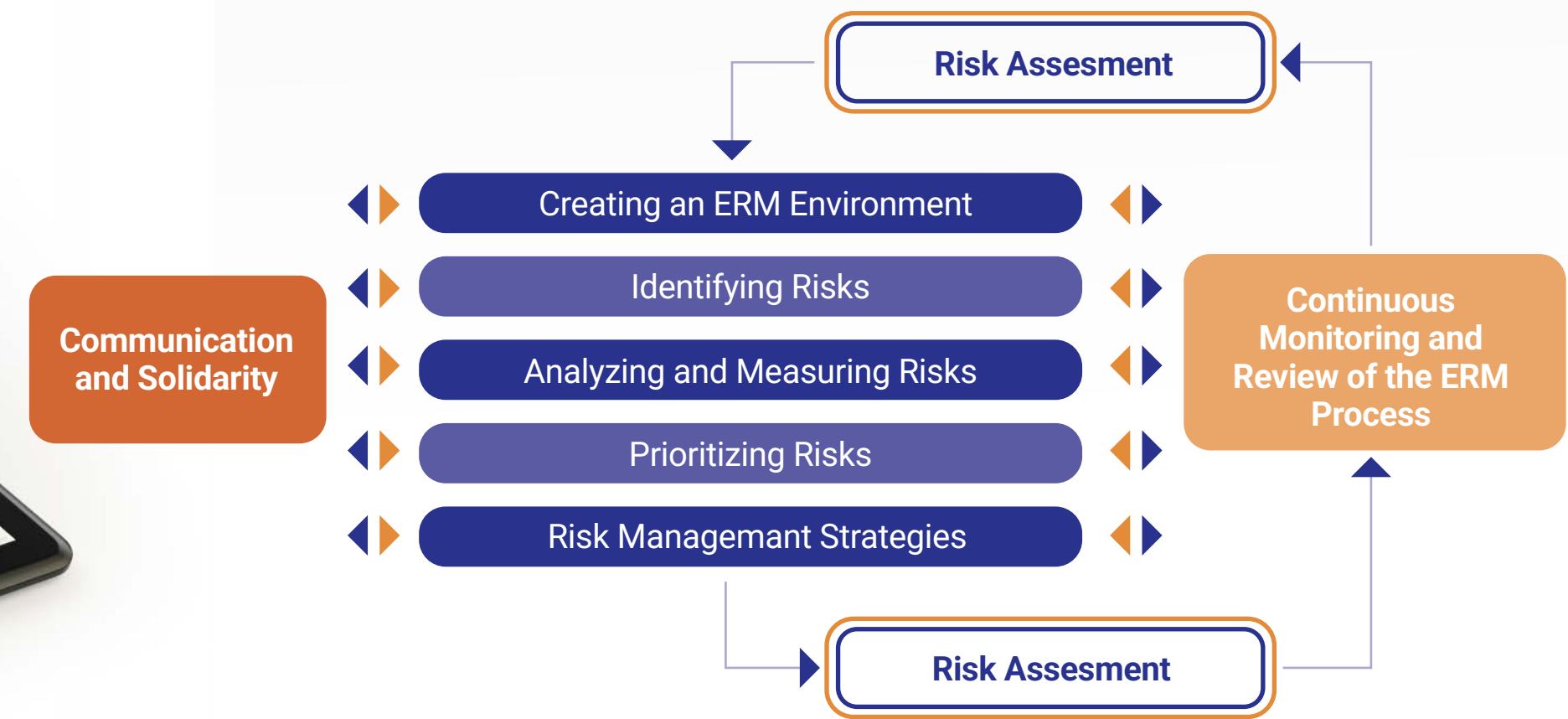


CORPORATE RISK MANAGEMENT PROCESS

The Corporate Risk Management Procedure, which comprehensively and effectively defines SASA's risk management processes, has been drafted on the basis of the Corporate Risk Management Policy. The risk management flow chart within the scope of the procedure demonstrates the risk management process and the responsible parties.

SASA's risk appetite is taken into account in decisions to be made in areas such as investment

decisions, financial planning and strategic orientation. Accordingly, SASA aims to reduce the impact of possible uncertainties. The main objectives of this process are to reduce potential losses and costs associated with risks, stabilize income flows and support sustainable growth. In addition, strengthening corporate reputation, improving stakeholder trust and ensuring continuous compliance with legal and regulatory requirements are also among the key outputs of risk management.

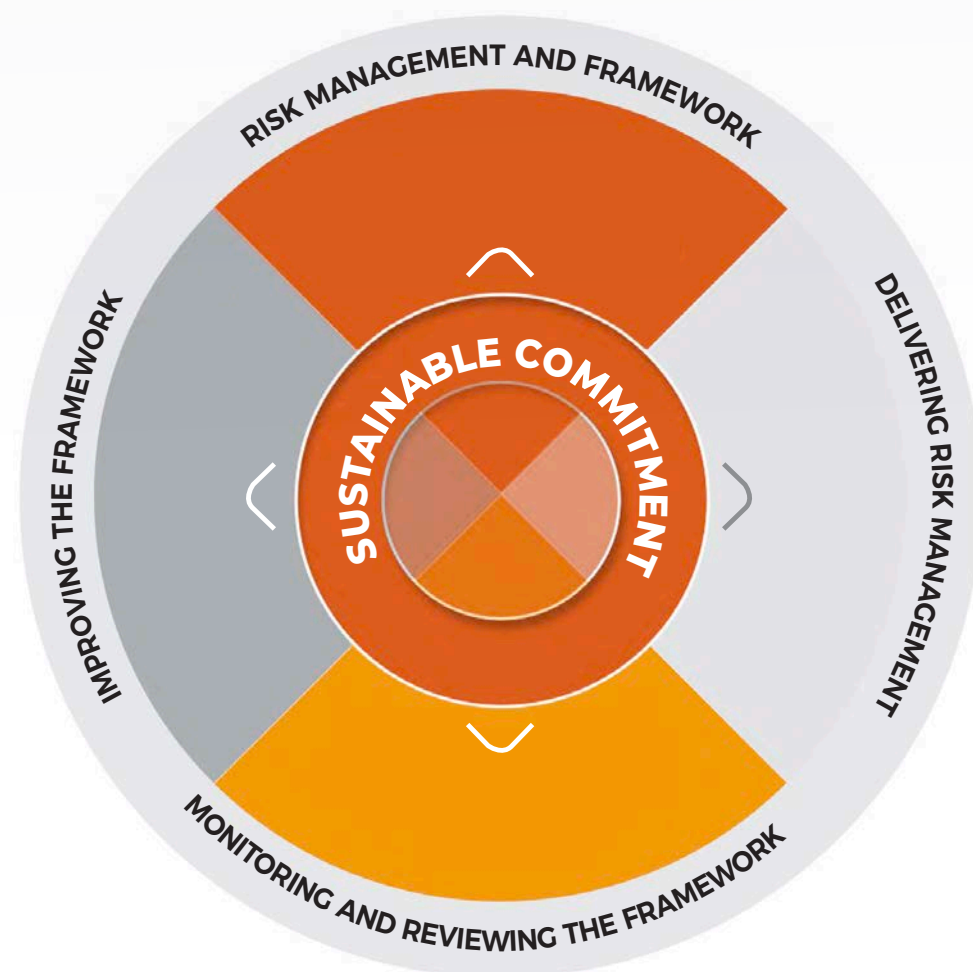


CORPORATE RISK CYCLE

SASA integrates risk management processes with strategic planning and continuously improves them with the active participation of senior management. The implemented risk cycle model ensures that the process runs without interruptions. It also enables the Company to effectively implement its commitments on risk management.

SASA's sustainable approach to risk management is based on monitoring and

evaluating performance in line with indicators set at regular intervals. The monitoring mechanism plays a key role in analyzing the functionality of the existing framework and identifying potential areas for improvement. The results obtained support the continuous strengthening of risk management capacity, shedding light on the improvement of both policies in effect and process planning.



BUSINESS CONTINUITY

SASA considers business continuity as a strategic priority to achieve its long-term sustainability goals and increase its corporate resilience. A comprehensive Business Continuity and Emergency Plan has been established in order to be prepared for unexpected situations that may disrupt the uninterrupted functioning of the organization. This plan defines in detail the analysis of risks that threaten the continuity of operational processes and the measures to be implemented against these risks. In potential crisis scenarios, particularly in emergencies such as natural disasters, SASA's priority is to ensure the safety of its employees and stakeholders and to ensure that critical activities are maintained at an acceptable level.

Business continuity planning is performed in accordance with the requirements of ISO 27001 Information Security Management System and ISO 45001 Occupational Health and Safety Management System, and the practices established within this framework support SASA's sustainable corporate structure. SASA received ISO 22301 Business Continuity Management System certification in 2024. By the second half of 2025, the Company aims to complete the related gap analysis studies.

In particular, SASA has developed special measures for the uninterrupted operation of the information technology infrastructure. Recovery plans for information systems have been established. Critical data and documents kept in electronic media have been regularly classified and backed up in



accordance with legislation. Responsibility for these processes is assumed by the Emergency and Contingency Officer and supported by regular audits. Scenario-based tests are conducted at least once a year to test the resilience of corporate information systems. For vital servers, these tests are conducted on a weekly basis. These tests aim both to assess system performance and to increase response capacity in times of crisis.

SASA's business continuity strategies are reviewed annually by independent audit firms for compliance with international standards, with a special focus on the Information Systems Department. These regular audits and a planning approach integrated with internal processes ensure continuity in SASA's operations, information security and operational strength in times of crisis.

SUSTAINABILITY APPROACH

- SUSTAINABILITY STRATEGY AND POLICY
- SUSTAINABILITY GOVERNANCE
- SUSTAINABILITY COMMITTEE
- MATERIALITY ANALYSIS
- SUSTAINABILITY GOALS

SASA tracks its Key Performance Indicators (KPIs) through regularly published Sustainability Reports, systematically monitors its ESG impacts and transparently shares this performance data with all stakeholders.

SUSTAINABILITY STRATEGY AND POLICY



SASA's sustainability strategy is based on a comprehensive understanding that balances today's needs with the right to life of future generations and relies on efficient use of resources and clean energy solutions.

SASA recognizes sustainability not only as an environmental responsibility but also as a multidimensional approach that affects all areas of economic, social and governance activities. Aiming to expand employment opportunities and improve the quality of life of its stakeholders through large-scale investments, SASA places sustainable development at the heart of all decision-making processes and business conduct.

SASA's sustainability strategy is based on a comprehensive understanding that balances today's needs with the right to life of future generations and relies on efficient use of resources and clean energy solutions. SASA closely monitors critical issues such as climate crisis, depletion of natural resources, degradation of ecosystems, food security problems and social inequalities on a global scale and aims to contribute directly to the United Nations SDGs by developing business models that offer solutions to these problems.

SASA does not see sustainability as limited to environmental performance and has made this approach an integral part of its organizational culture through its strategic and operational commitments. The Company's efforts and achievements in line with its sustainability vision are transparently shared with the public on the [corporate website](#).

Strategic Commitments

- SASA delivers its sustainability approach in an integrated manner with its mission, vision and overall corporate strategy. It reviews this approach every year and harmonizes it with current developments and investment dynamics. Accordingly, it shapes its growth targets in line with raising social standards, strengthening employee welfare and promoting sustainable development.
- SASA tracks its Key Performance Indicators (KPIs) through regularly published Sustainability Reports, systematically monitors its ESG impacts and transparently shares this performance data with all stakeholders. It identifies risks and development areas through internal and external audits and aims to create positive impacts both locally and globally by taking remedial actions accordingly.
- SASA acts in accordance with both national and international standards in all aspects of its activities. The Company is committed to responding to the expectations of its stakeholders through the best practices it has developed and to providing products and services with a superior quality understanding. This commitment covers a wide range of items from environmental management to social responsibility, and from corporate governance to ethical business culture.

Operational Commitments

- SASA is committed to strict adherence to human rights, employee rights, social justice and business ethics in all its operations. Adopting a zero-tolerance policy against unethical practices such as child labor, psychological harassment in the workplace (mobbing), discrimination, bribery and corruption, the Company considers creating a fair and inclusive working environment as its fundamental responsibility. A human resources approach that promotes diversity and is based on gender equality and equal opportunities is an integral part of SASA's operational systems.
- Integrating sustainability principles into all production and business processes, SASA focuses on reducing its ecological impact. To this end, the Company actively works on, inter alia, combating climate change, efficient use of natural resources, water conservation, access to secure energy, prioritizing high-efficiency technologies and promoting circular economy principles.
- Closely monitoring global developments, SASA periodically updates its sustainability policies and encourages the active participation of relevant units in the process to ensure compliance with these policies. Thus, the Company ensures that its sustainability strategy remains flexible to respond to both current risks and future opportunities.

SUSTAINABILITY GOVERNANCE



Acting in line with the principles of effective stakeholder interaction and open governance, the Company aims to maintain its leadership in sustainability and add value to society, the environment and future generations.

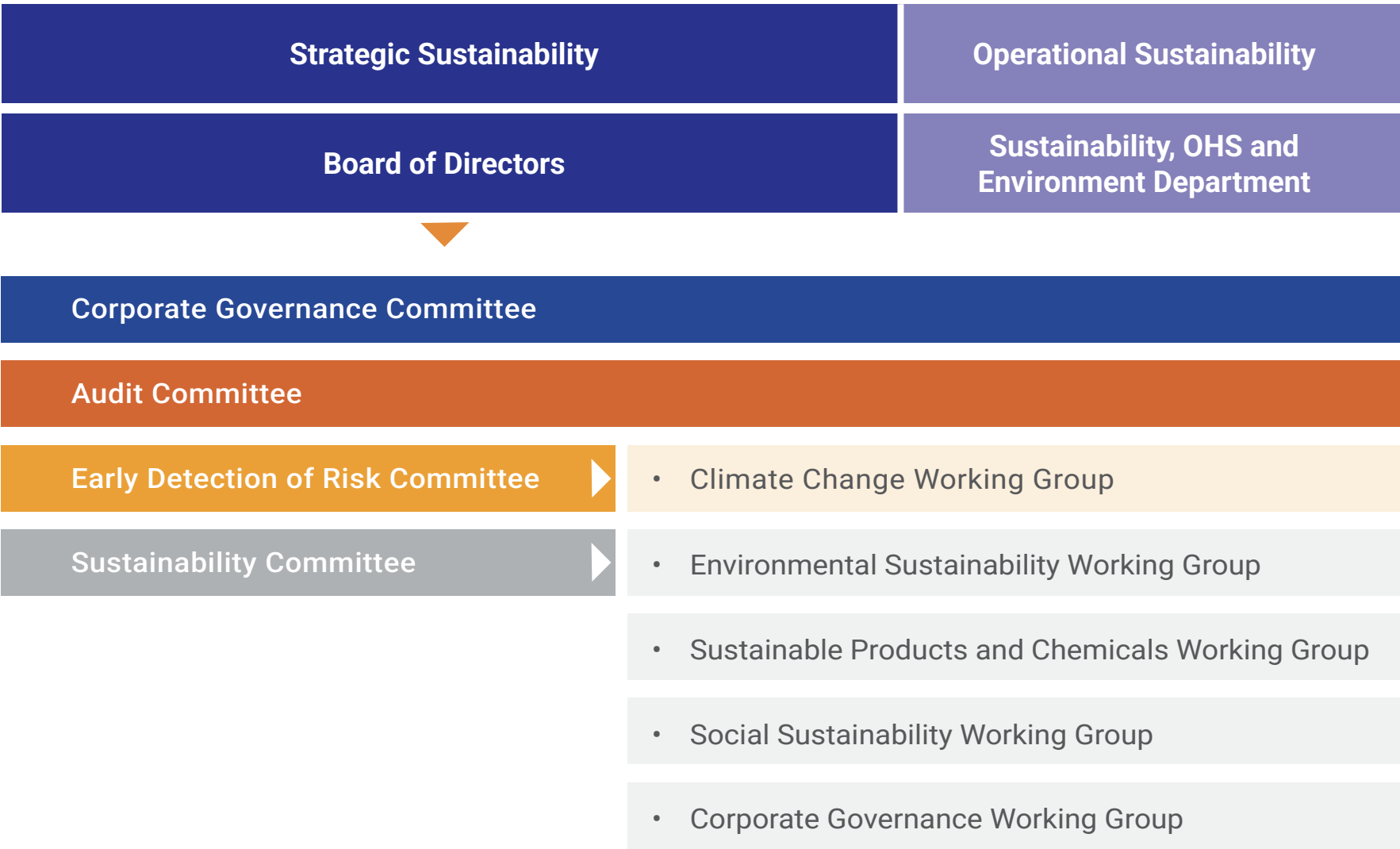
SASA's sustainability performance is supported by a strong governance structure that is owned not only in operational processes but also at the senior management level. The Company's sustainability strategies are guided by the Sustainability Committee, which operates under the supervision of the Board of Directors, thus ensuring the permanence and effectiveness of sustainability in line with corporate governance principles.

In addition to the four working groups reporting to the Sustainability Committee - Environmental Sustainability Working Group, Sustainable Products and Chemicals Working Group, Social Sustainability Working Group and Corporate Governance Working Group, the Company has a Climate Change Working Group, which reports to the Early Detection of Risk Committee and monitors and disseminates sustainability developments within the organization. Thanks to these 5 different working groups, an interdisciplinary approach is adopted with the contributions of participants from different business lines of the Company, and sustainability practices are performed within a collective understanding.

At the operational level, SASA's Sustainability, OHS and Environment Department ensures the coordination of relevant activities. This structure allows for an effective and organized performance of internal sustainability efforts in the field.

SASA does not limit sustainability governance to internal structures, but supports it with third-party assessment and reporting mechanisms. These external audit processes reinforce the principles of transparency, accountability and inclusion and increase confidence in the Company's sustainability activities.

Adopting a systematic monitoring and continuous improvement approach to sustainability management, SASA not only adapts to current conditions but also encourages pioneering practices in the sector. Acting in line with the principles of effective stakeholder interaction and open governance, the Company aims to maintain its leadership in sustainability and add value to society, the environment and future generations.



SUSTAINABILITY COMMITTEE

At SASA, the Sustainability Committee is established to ensure that the sustainability approach is adopted at an organizational level and integrated into the organizational structure. The Sustainability Committee coordinates environmental and social activities and reports directly to the Board of Directors. Established in 2021, this structure was shaped in line with national and international developments such as the CMB’s ‘Sustainability Principles Compliance Framework’ regulation, the Paris Climate Agreement and the United Nations SDGs.

The Sustainability Committee is chaired by an Independent Board Member and consists of a total of 19 members from senior management and managerial positions. The main responsibilities of the Sustainability Committee include setting the Company’s sustainability strategies and policies, establishing science-based targets, implementing practices, and monitoring and reviewing all these processes. Sustainability is not only addressed at the strategic level but also extended to the entire organizational structure.

The sustainability priorities determined in line with the decisions of the Committee also constitute the basic data to be used in SASA’s sustainability reports. The Board of Directors provides all the resources and operational support necessary for the Committee to carry out its functions effectively.

The Sustainability Committee Charter is available [here](#).

The Committee met 4 times throughout 2024 and took major decisions to reinforce sustainability strategies. Multiple decisions were made regarding the topics evaluated, which ranged from strengthening diversity and inclusion policies to structuring the TSRS compliance process, from maintaining sustainability reporting in GRI standards to submitting these reports as CoPs within the scope of UNGC membership. Steps were taken to continue monitoring the Company’s sustainability performance through international rating agencies such as Sustainalytics, EcoVadis and LSEG. The Company has decided to continue drafting the CDP Climate Change and Water Security reports in line with corporate goals.

There are four special working groups established to support the activities of the Sustainability Committee: Environmental Sustainability, Sustainable Products and Chemicals, Social Sustainability and Corporate Governance. These groups develop projects in line with the Company’s sustainability goals and report their activities directly to the Sustainability Committee. Thus, a holistic sustainability management is ensured by expanding the scope of ESG practices.

Name	Role	Nature of Board Membership
Kadir Bal	Committee Chairperson	Independent Board Member
Servi Sebe	Deputy Chairperson of the Committee	Independent Board Member
Mustafa Kemal Öz	General Manager	Board Member
Güven Kaya	Committee Member	Board Member
Ayten Döğer	Committee Coordinator	Non-Member
Ali Öz	Committee Rapporteur	Non-Member
Şakir Sabri Yener	Committee Member	Non-Member
Alper Söğüt	Committee Member	Non-Member
Ersoy Nisanoğlu	Committee Member	Non-Member
Sivakumar Natajaran	Committee Member	Non-Member
Hasan Oğuzhan Öz	Committee Member	Non-Member
Abdullah Keleş	Committee Member	Non-Member
Alphart Ernst Geissler	Committee Member	Non-Member
Güenalp Sağlam	Committee Member	Non-Member
Taşkın Aytekin	Committee Member	Non-Member
Ali Bülent Yılmazel	Committee Member	Non-Member
Levent Özgen	Committee Member	Non-Member
Mustafa Kemal Yıldırım	Committee Member	Non-Member
Ahmet Atıcı	Committee Member	Non-Member

WORKING GROUPS

SASA recognizes that sustainable development requires a multi-stakeholder and interdisciplinary approach. To this end, 5 separate working groups are established to realize sustainability goals. These groups include representatives from different departments and play an important role in identifying priority areas for sustainability, assessing progress and implementing necessary improvements. Each group carries out its activities in line with the strategic goals of the committee to which it reports, contributing to the integration of sustainability into the entire organizational structure. This structure encourages collaboration around common issues, creates synergy between departments and increases the impact and scope of sustainability efforts.

The Working Groups Coordinator coordinates the activities of the working groups. This role includes managing communication and information flow between the groups and the relevant committees, as well as regular attendance to meetings, recording of decisions made and electronic documentation. Thus, processes become more transparent and traceable, and the principle of accountability is reinforced.

To ensure the continuity of sustainability performance, the activities of the working groups are regularly reviewed by the committees to which they report. This oversight and feedback cycle improves

the effectiveness of the actions taken and enables a rapid identification of areas for improvement. In addition, critical sustainability issues identified by the groups are communicated to the Board of Directors through committees, and strategic guidance is provided accordingly.

In 2024, together with all sustainability-related working groups, SASA evaluated best practices and conducted a comparative analysis of sustainability rating platforms such as CDP, Sustainalytics, EcoVadis and LSEG. This effort allowed for the identification of areas for improvement and for planning additional actions on emission management, waste and wastewater management, and biodiversity conservation.

By 2025, SASA plans to create a new working group that will focus on water and wastewater management and water efficiency and report to the Sustainability Committee. This group aims to serve SASA's strategic objectives of effective management of water resources and mitigation of environmental impacts.

01

ENVIRONMENTAL SUSTAINABILITY WORKING GROUP

The Environmental Sustainability Working Group held a total of 7 meetings throughout 2024 and launched various projects aimed at implementing environment-focused sustainability strategies. The activities by the Group are periodically prepared and reported to the Sustainability Committee.

The Environmental Sustainability Working Group's work topics include action follow-ups for the gap analysis study, energy efficiency and renewable energy projects, carbon reduction and carbon roadmap studies, CBAM and ETS status assessments, ISO management system work, digitalization practices, water and wastewater management, water efficiency, waste reduction, biodiversity practices, integration of sustainability risks, project development activities related to climate change and circular economy approaches. This group has played a critical role in translating SASA's strategic goals in environmental responsibility into operations and supported the integration of sustainability management into the organizational structure.

02

CLIMATE CHANGE WORKING GROUP

Established in 2021 under the Early Detection of Risk Committee, the Climate Change Working Group stands out with its activities supporting corporate adaptation in the transition to a low carbon economy. The Group performs work on reducing carbon emissions, evaluating climate risks and opportunities together with their financial impacts and determining related strategic actions.

The Group's main responsibilities are to report climate risks and opportunities with their potential impacts to the Early Detection of Risk Committee, to contribute to the integration of these risks into corporate risk management processes and to support the disclosure of climate-related financial impacts as part of reporting.

The Climate Change Working Group's areas of activity include identification, assessment and management of climate risks and opportunities, financial readiness for climate crisis scenarios and carbon trading, updating the carbon roadmap study, development of climate goals and strategies, integration of climate risks into the corporate risk database, preparation for TSRS reporting, and making TCFD updates and CDP reporting. All these activities strengthen SASA's strategic stance towards combating climate change and contribute to its long-term sustainability goals.

03

SUSTAINABLE PRODUCTS AND CHEMICALS
WORKING GROUP

The Sustainable Products and Chemicals Working Group reports to the Sustainability Committee. The Group convened 4 times throughout 2024 and delivered major work in the field of sustainable production and chemical management. The Group regularly submitted reports on all its activities to the Sustainability Committee.

The Sustainable Products and Chemicals Working Group's areas of focus include R&D work on renewable products and alternative/recycled raw materials, prevention of industrial accidents under Seveso, hazardous substance management and compliance with standards such as REACH, Oeko-Tex, INDITEX, preparation of chemical inventories and declarations, management of safety data sheets, green labeling and EPD processes, green chemistry practices, product design and life cycle management, monitoring customer expectations through platforms such as EcoVadis and delivering circular economy practices. Market assessment for the R-PET study, renewal of environmental labeling and product safety certificates, and monitoring of R&D activities are other responsibilities of this group. These comprehensive activities support SASA's sustainable production approach and promote the principle of environmental responsibility throughout the product life cycle.

04

SOCIAL SUSTAINABILITY
WORKING GROUP

Reporting to the Sustainability Committee, the Social Sustainability Working Group convened a total of 4 times throughout 2024 and performed multidimensional work covering different dimensions of corporate social responsibility. Reports prepared as a result of all activities were regularly submitted to the Sustainability Committee.

The Social Sustainability Working Group's areas of focus include emergency preparations for climate crisis scenarios, human rights, employee rights and community relations, ethics, combating bribery and forced labor, OHS practices, social responsibility projects, employee training, tracking wishes and suggestions, employee diversity and equality, survey practices, monitoring sustainability indicators, interagency cooperation and digitalization practices. Thanks to these efforts, SASA takes steps to continuously improve employee welfare, social impact and ethical business practices by creating a corporate structure that puts social responsibility at the center.

05

CORPORATE GOVERNANCE
WORKING GROUP

Performing work to guide sustainability activities in the field of corporate governance, the Corporate Governance Working Group convened a total of 8 times in 2024 and submitted regular reports on its activities to the Sustainability Committee.

The Corporate Governance Working Group's areas of focus include the development of a green supply chain and investments, monitoring stakeholders' sustainability expectations, sustainable corporate communications and social media management, monitoring sustainability-related legislation, compliance with carbon and energy legislation, cooperation with civil society organizations, establishing circular economy and digitalization strategies, auditing sustainability reports, monitoring climate goals, filing applications before Sustainalytics, EcoVadis and LSEG, sustainable supply chain and digitalization efforts, gap analyses for sustainability reporting and increasing diversity in management. The activities of the Corporate Governance Working Group strengthen SASA's sustainability goals with a focus on governance and contribute to the construction of a transparent and accountable corporate structure.



MATERIALITY ANALYSIS

In line with its defined sustainability priorities, SASA strives to continuously enhance its performance, while also aiming to reinforce its engagement and cooperation with stakeholders.

In 2024, SASA closely monitored the rapid developments in the global and national sustainability agenda and reviewed its current sustainability strategy and material topics. The review process took into account various regulatory and governance instruments, including the SDGs, the European Green Deal, the Carbon Border Adjustment Mechanism (CBAM), global risk trends and the TSRS. In addition, the assessments by ESG performance measurement organizations, the expectations of sustainability indices and the practices of competitors in the sector were also analyzed comprehensively.

As a result of all these assessments, no changes to the materiality analysis carried out in 2023 were required. The 17 material topics identified in the current analysis and the importance of these topics for SASA, as well as the survey conducted with the participation of internal and external stakeholders, have all been maintained. A survey was conducted with the participation of internal and external stakeholders to assess the importance of the topics in the eyes of stakeholders as well as the adequacy of SASA's current work and the degree of materiality for SASA in the future. 555 internal and 101 external stakeholders participated in the survey. The results of the survey were analyzed, a materiality matrix was created, and major material topics were identified.

This study demonstrates that SASA's sustainability approach is shaped in line with strategic governance principles and that the Company's stakeholder-oriented decision-making processes are highly effective. Through materiality analysis, SASA aims not only to improve its own sustainability performance, but also to contribute to the dissemination of good practices in the sector and to enhance overall sustainability awareness.

STAKEHOLDER ANALYSIS

In shaping its sustainability strategies, SASA takes into account the expectations of its stakeholders and adopts a participatory approach in decision-making processes. To this end, the identification of material sustainability topics is based on the opinions and contributions of all stakeholders.

In the stakeholder analysis conducted as the first step of the materiality analysis, key stakeholder groups that are directly or indirectly affected by SASA's activities or are able to influence the Company's activities were identified. The identified stakeholder groups are categorized as follows:

INTERNAL STAKEHOLDERS	
Senior Management	Senior management plays a key role in setting strategic direction and takes important decisions in the formulation and implementation of sustainability policies. This leading group has a great impact on SASA's achievement of its sustainability goals.
Employees	Employees, the linchpin for SASA, play a central role in integrating sustainability into daily operations and making it a cultural item. The engagement and support of employees at all levels are key to the success of sustainability strategies.

EXTERNAL STAKEHOLDERS

Customers	Customer demands and expectations are the effective force in the development of sustainable products and services. Customer feedback is carefully evaluated by SASA and contributes to the continuous improvement of business processes and solutions offered.	Media Organizations	Media organizations play an important role in ensuring that corporate activities and sustainability achievements reach large audiences. The opinions of media organizations are important for the protection of brand awareness and public reputation.
Product and Service Suppliers, Subcontractors and Advisory Firms	Supply chain management is a critical and relatively difficult-to-monitor aspect of sustainability performance. Relationships with suppliers, subcontractors and advisory firms encourage the use of sustainable materials and services.	Financial Institutions, Insurance Providers and Intermediary Institutions	Financial institutions and insurance providers support the Company's financial resilience by providing risk management and sustainable investment options. Good relations with intermediary institutions reinforce access to financial resources and investment opportunities.
Shareholders - Major Shareholders	It is important to create shared values and support sustainable growth in line with strategic goals with major shareholders that influence SASA's next steps.	Universities and Academic Institutions	Collaboration with the academic world fosters innovation and research activities while expanding knowledge on sustainability.
Civil Society Organizations (CSO)	Partnerships with CSOs contribute to sustainable development by expanding the impact of social responsibility projects. These collaborations prove valuable in raising social awareness and leading social change.	Sectoral Organizations	Collaborations with sectoral organizations help raise industry standards and encourage the adoption of sustainability practices across the sector.
Local Authorities - Mukhtars	Collaborations with mukhtars and other local authorities reinforce community interaction and local sustainability initiatives.		
Public Institutions, Audit Firms and Customs Companies	Regulatory compliance and auditing processes help to outperform public responsibilities and industry standards. Effective communication with such institutions ensures that business processes are transparent and accountable.		

MATERIALITY MATRIX

In SASA’s materiality matrix, the X axis reflects the material topics identified by internal stakeholder assessments and the Y axis demonstrates the importance the external stakeholders attach to these topics. This two-axis methodology allows for a holistic assessment of the perspectives of both internal and external stakeholders in setting the sustainability agenda. The matrix not only serves to analyze the current situation, but also serves as a key reference for shaping long-term strategic decisions.

MATERIAL TOPICS

As a result of the materiality work, among the topics that SASA will focus on in its sustainability strategy, 6 topics were identified as “highly material” and 12 topics as “material”. Highly material topics refer to critical topics that directly affect the Company’s operational continuity, corporate reputation and market position. Material topics cover the key areas that need to be addressed in order for SASA to improve its sustainability performance in the medium and long run.



Highly Material Topics

- 1

Occupational Health and Safety
- 2

Air and Water Quality Management
- 3

Business Ethics and Anti-Corruption
- 4

Employee Engagement and Rights
- 5

Waste Management and Circularity
- 6

Resource and Energy Efficiency

Material Topics

- 7

Innovation and Digitalization
- 8

Inclusion, Diversity and Equal Opportunities
- 9

Sustainable Supply Chain Management
- 10

Combating Climate Crisis & Clean Energy
- 11

Talent Management and Development
- 12

Sustainable Economic Performance and Contribution to Regional Development
- 13

Stakeholder Relationship Management
- 14

Corporate Governance
- 15

Biodiversity Conservation
- 16

Risk Management
- 17

Industrial Collaborations and Memberships

SUSTAINABILITY GOALS

ENVIRONMENTAL GOALS

Topic	Sub-Topic	No	Goal	2024 Progress	Related SDG
CLIMATE CRIRIS AND CARBON MANAGEMENT	Green Procurement Practices	1	- By 2026, ensuring the integration of Green Procurement Criteria into the SAP system for all procurement requests for materials, including office supplies - Preparing and implementing the Green Procurement Implementation Plan by the end of 2026	In 2024, integration efforts continued, as well as trainings and process improvement activities. In addition, professional advisory services on Sustainable Supply Chain were obtained in 2024, and process needs were analyzed in detail. The reduction of carbon emissions associated with intermodal transport was calculated in collaboration with the logistics companies providing services, and monitoring of these effects continued.	6 CLEAN WATER AND SANITATION 7 AFFORDABLE AND CLEAN ENERGY 13 CLIMATE ACTION 15 LIFE ON LAND
		2	By 2025, SASA aims to replace all air conditioners at the plant with devices of the highest energy efficiency class. However, the need for equipment replacement has decreased as the responsible team carries out improvement works and regular maintenance practices uninterruptedly every year to increase energy efficiency in existing air conditioners. Therefore, it is considered that there is no need to pursue this goal.		
		3	Disposing of at least 50% of the printers on the site by 2025, thereby reducing the use of paper and cartridges	As projects reached the completion stage, the intensity of documentation processes rose, resulting in a 2.9% increase in paper consumption.	
	Renewable Energy	4	Increasing the amount of steam produced from biogas to 70,000 tons/year by the end of 2026	Following the commissioning of the PTA Plant at full capacity, biogas production will start at the wastewater treatment plant, which is currently being commissioned in 2024. Accordingly, it is planned that the stated goal be realized by 2026.	
		5	Increasing the share of renewable energy in total electricity consumption compared to the base year 2021 (2,204,647 GJ) to: 4% by 2024, 50% by 2030.	In 2024, rooftop SPPs covered 3.5% of the total electricity demand at the facilities. There was a 0.5% deviation in the 2024 goal due to deviations in meteorological forecasts.	

Topic	Sub-Topic	No	Goal	2024 Progress	Related SDG
CLIMATE CRIRIS AND CARBON MANAGEMENT	Energy Efficiency	6	Completing work on decommissioning coal-fired boilers and transitioning to alternative energy sources by 2026 and developing a comprehensive Strategic Carbon Roadmap accordingly	In 2024, updates on the Strategic Carbon Roadmap continued. These efforts are planned for completion in parallel with the full capacity commissioning of the PTA Plant and new facilities in 2026.	6 CLEAN WATER AND SANITATION 7 AFFORDABLE AND CLEAN ENERGY 13 CLIMATE ACTION 15 LIFE ON LAND
		7	Securing the following energy savings by the end of 2025: 3,704 tons/year for water vapor, 74,000 sm³/year for natural gas, 91,100,000 kWh/year for electricity.	Significant savings in energy resource consumption have been achieved by 2024. Accordingly, 2,616,448 kWh/year in electricity consumption, 191,499 sm³/year in natural gas consumption, 20,430 tons/year in water vapor consumption was achieved. To this end, the goal was achieved, and the Strategic Carbon Roadmap efforts to update the goals have continued in 2024. These efforts are planned for completion upon full capacity commissioning of the PTA Plant and new facilities in 2026.	
		8	The related goal was successfully realized thanks to the completion of 100% LED conversion in all facilities.		
	Carbon Management	9	Reducing carbon intensity to 0.21 tCO ₂ e per ton by 2030, thereby achieving a 69% reduction compared to the 2019 value of 0.67 tCO ₂ e per ton. <i>*Scope 1 and Scope 2 emissions are included in this calculation.</i>	Carbon intensity stood at 0.37 tCO ₂ e per ton by 2024, representing a 45% reduction compared to 2019.	

Topic	Sub-Topic	No	Goal	2024 Progress	Related SDG
CIRCULAR ECONOMY	Resource Saving	10	For styrofoam packaging material used in the packaging of POY product, - increasing styrofoam recovery at SASA to 25% by the end of 2025, - increasing non-SASA styrofoam recovery to 10% by the end of 2025.	As of 2024, styrofoam recovery at SASA stood at 43%, exceeding the goal. In addition, 43% of the savings were achieved in other packaging materials such as pallets, separators and cardboard.	6CLEAN WATER AND SANITATION 7AFFORDABLE AND CLEAN ENERGY 13CLIMATE ACTION 15LIFE ON LAND
		11	For the bobbins used in POY production, - recovering 25% of bobbins at SASA by the end of 2025, - recovering 5% of customer-sourced, non-SASA bobbins by the end of 2025.	As of 2024, in-plant bobbin recovery at SASA stood at 49%, indicating that the goal set was successfully achieved.	
		12	Increasing the volume of 1,000 kg-capacity big bags and attaining 10% of packaging savings annually by the end of 2025.	In 2024, big bag volume were increased compared to 2023 for some shipments carried out in line with agreements with chip customers, both to save packaging materials and to optimize the amount of products transported per container. This resulted in 12% packaging savings and reduced freight costs.	
SUSTAINABLE PRODUCT MANAGEMENT	Life Cycle Approach	13	- Conducting LCA studies comparing products produced using bio-based raw materials, recycled raw materials and renewable energy against standard products by integrating LCA (Life Cycle Assessment) software into the organization - Conducting an LCA study within the organization for the entire product portfolio by 2027.	In 2024, an LCA software was acquired by the organization. In addition, applications were made for a Turkish Environmental Label, an LCA-based program, and environmental labels were obtained for 16% of product groups.	6CLEAN WATER AND SANITATION 7AFFORDABLE AND CLEAN ENERGY 9INDUSTRY, INNOVATION AND INFRASTRUCTURE 12RESPONSIBLE CONSUMPTION AND PRODUCTION 15LIFE ON LAND
	Sustainable Product Declarations	14	Ensuring the continuity of existing documents for Sustainable Product Declarations and obtaining new documents in line with market dynamics	In 2024, 16% of product groups (7 different product types for chips and fiber) received environmental labels. In 2025, there are plans to apply with a wider range of products. For chips, preparations have begun for the renewal of the Ecopassport Certificate by 2025 instead of the Oeko-Tex Certificate.	

Topic	Sub-Topic	No	Goal	2024 Progress	Related SDG
SUSTAINABLE PRODUCT MANAGEMENT	Green Chemistry	15	15% of total production to be antimony-free by the end of 2025	In 2024, antimony-free chips and fiber production stood at 2.43% and 0.22% respectively. The goal was updated in line with customer demands and market conditions. The Company aims to generate 30% of its revenues from sustainable products by 2030.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
		16	Saving 24 tons of Monoethylene Glycol (MEG) annually through optimization by the end of 2025	By 2024, 7,958.4 tons of MEG has been purified and reused, thus achieving the set goal. While MEG recovery was not active in businesses during the base year used as the target, the 24-ton target was exceeded in 2023 and 2024 with the introduction of MEG recovery in businesses.	15 LIFE ON LAND
		17	Using recycled PET chips to obtain approximately 20% (66,000 tons) of the raw materials used in production by the end of 2025	For the production of R-PET through chemical recycling, trials are underway in cooperation with solution partners at existing polymer plants, and feasibility studies on investment and conversion costs are completed. In addition, sales and procurement teams continue to work on market analyses.	
ENVIRONMENTAL RESPONSIBILITY	Water Management	18	Recovering 55 to 60% of wastewater by the end of 2026 through wastewater treatment and recovery plants after the PTA Plant and new plants reach full capacity	55 to 60% of water recovery will be achieved through the wastewater treatment plant and water recovery unit, which will be fully commissioned in 2026.	6 CLEAN WATER AND SANITATION 13 CLIMATE ACTION
		19	Reducing the effluent Chemical Oxygen Demand (COD) value, which is currently below the local legislation limit (240 mg/L), to below 150 mg/L by the end of 2025 in line with international standards	As of 2024, the average COD value for the water discharged from the wastewater treatment plant was 49.13 mg/L, well below the regulatory limits.	15 LIFE ON LAND

Topic	Sub-Topic	No	Goal	2024 Progress	Related SDG
ENVIRONMENTAL RESPONSIBILITY	Water Management	20	Following the commissioning of new investments by the end of 2026, optimizing the oxygen and nutrient needs of the wastewater treatment plant using Hubgrade artificial intelligence technology (Saving 20 to 40% in N and P nutrients compared to the amount that would normally be consumed, saving 1,255 to 2,330 MWh/ year in electricity consumption for oxygen supply)	In February 2024, commissioning efforts were initiated using clean water in the advanced treatment units, followed by biological treatment and primary treatment units. In June 2024, start-up work with wastewater from polyester production was performed, starting with the primary treatment unit of the new plant and continuing to include advanced treatment stages. In addition, the adaptation of the anaerobic treatment plant with artificial wastewater has started towards the end of 2024.	6 CLEAN WATER AND SANITATION 13 CLIMATE ACTION 15 LIFE ON LAND

SOSYAL HEDEFLER

RIGHTS, EQUALITIES AND ETHICS	Equal Representation in the OHS Committee	1	- Increasing the number of female employee representatives from 2 in 2021 to 5 in total, with at least one woman representing each strategic business unit (filament, fiber, chips, machinery-energy) by 2025 - Reaching a total of 8 female employee representatives by 2030 for the other 4 strategic business units, excluding the machinery maintenance unit	As of 2024, out of a total of 47 employee representatives, 5 are women. There is at least one female representative in each strategic business unit, except for Mechanical and Energy Unit. The decrease in the number of representatives compared to 2023 is due to the retirement of 2 employees under Victims of Delayed Pension Age (EYT) regulations.	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
	Gender Equality	2	- Providing Gender Equality training to every newly recruited employee in 2025 - Ensuring that the representation rate for female executives reaches at least 20% by 2030, up from 15.56% in 2021 - Increasing the representation of women on the Board of Directors to 40% by 2030.	As of 2024, the rate of women in the Board of Directors and Senior Management stood at approximately 13.8%.	
	Employee Turnover	3	- Reducing the employee turnover rate of 10.45% in the base year 2021 gradually by 2% each year to below 3% by 2027 - Developing a Circular Human Resources Model to support the retention of human resources	In 2024, the employee turnover rate was 16.99%. There were some deviations from the goal due to dynamics such as the intensity of investments and the execution of operations by employees from various geographical regions. To contribute to the Circular Human Resources Model, face-to-face interviews were conducted with employees in 2024 to increase employee motivation and receive feedback. In addition, the Human Resources Team represented SASA at 6 different university career fairs in 2024, collecting job and internship applications as part of these events.	

Topic	Sub-Topic	No	Goal	2024 Progress	Related SDG
HEALTH AND SAFETY	Lost Time Injury Frequency Rate	4	- Reducing occupational accidents by increasing prevention and awareness raising activities - Reducing the Lost Time Injury Frequency (LTIR) rate for permanent and subcontracted employees to below 1	In 2024, the LTIR rate was 2.08 cases/200,000 worker-hours for permanent employees and 4.74 cases/200,000 worker-hours for subcontracted employees. To reduce the LTIR, efforts were initiated to strengthen management support and leadership, with a particular focus on corrective and preventive actions. Behavior-based OHS culture trainings were provided to all employees, while internal trainings on conducting effective and efficient root cause analyses following incidents were organized for operational supervisors. These practices were also extended to contractor employees.	3GOOD HEALTH AND WELL-BEING 4QUALITY EDUCATION 8DECENT WORK AND ECONOMIC GROWTH
	Supplier Safety Program	5	- Continuous, uninterrupted implementation of supplier security procedures - Continuous improvement of supplier security program through monitoring/tracking mechanisms	As part of the Supplier and Visitor Security training program, 1,483 people were trained.	
CORPORATE SOCIAL RESPONSIBILITY AND PARTNERSHIPS	Professional Training and Development	6	- Ensuring that at least 5% of employees receive professional training certificates each year - Ensuring that at least 10% of employees participate in professional development events such as seminars, organizations and fairs each year	This goal was successfully achieved by 2023. In 2024, 21.8% of our white-collar employees participated in events such as congresses, fairs and seminars that contribute to their personal and professional development.	1NO POVERTY 3GOOD HEALTH AND WELL-BEING 4QUALITY EDUCATION 5GENDER EQUALITY 10REDUCED INEQUALITIES 16PEACE, JUSTICE AND STRONG INSTITUTIONS
	Talent Management Program	7	Increasing the number of employees whose performance indicators are monitored under the Talent Program by at least 20% every year until 2025	As of 2023, the monitoring of performance indicators started for blue-collar employees as well. As of 2024, 529 blue-collar employees were evaluated for performance. In addition, the transition to the SAP SuccessFactors system for the performance evaluation process of white-collar employees is ongoing.	
	Social Responsibility Projects	8	- Offering scholarships to a minimum of 200 students each year under the SASA On Campus Project supported by Mehmet Erdemoğlu Foundation - Sustainable operation of the Incubation Center Program created to support the development of young talents	In 2024, 149 university students were offered scholarships by Mehmet Erdemoğlu Foundation.	8DECENT WORK AND ECONOMIC GROWTH 12RESPONSIBLE CONSUMPTION AND PRODUCTION 16PEACE, JUSTICE AND STRONG INSTITUTIONS

Topic	Sub-Topic	No	Goal	2024 Progress	Related SDG
CORPORATE SOCIAL RESPONSIBILITY AND PARTNERSHIPS	Social Responsibility Documentation	9	Establishing the Social Responsibility Management System and obtaining the relevant documentation	In February 2024, the SMETA SEDEX 4-Pillar audit was successfully conducted. This audit covers environmental and social matters such as labor standards, health and safety, management systems, employee rights, environmental assessment and business ethics to document compliance with ethical trade principles and responsible business practices in the supply chain. Reporting was completed at the end of the audit process, and evaluations regarding the practices were recorded.	8DECENT WORK AND ECONOMIC GROWTH 12RESPONSIBLE CONSUMPTION AND PRODUCTION 16PEACE, JUSTICE AND STRONG INSTITUTIONS

GOVERNANCE GOALS

CORPORATE GOVERNANCE STRUCTURE	Representation of Women on the Board of Directors	1	Having 25% woman members on the Board of Directors by 2025	As of 2024, with 3 woman members sitting in the SASA Board of Directors, the rate of woman members stood at 30%.	5GENDER EQUALITY
	Identifying Risks and Opportunities for Each Stakeholder	2	Identifying risks and opportunities specific to each stakeholder group and updating the related risk and opportunity analysis conducted every year in line with stakeholder views, sectoral developments and SASA's corporate development	Evaluations were conducted regarding the attainment of the ISO 22301 Business Continuity Management System certification by 2030.	12RESPONSIBLE CONSUMPTION AND PRODUCTION 17PARTNERSHIPS FOR THE GOALS
STAKEHOLDER INTERACTION	Green Supplier Selection	3	Updating environmental and social sustainability criteria in line with the green supplier selection approach by 2025, and taking these updated criteria into account in supplier selection processes	In line with the goal of selecting green suppliers by 2025, efforts continued resolutely in 2024. In 2024, the integration of environmental and social criteria into order forms and supplier contracts created through SAP continued. The consulting support provided within the scope of the sustainable supply chain will enable the measurement and tracking of sustainable purchasing criteria against targets by 2026.	

Topic	Sub-Topic	No	Goal	2024 Progress	Related SDG
STAKEHOLDER INTERACTION	Green Procurement	4	- By 2026, ensuring the integration of Green Procurement Criteria into the SAP system for all procurement requests for materials, including office supplies - Preparing and implementing the Green Procurement Implementation Plan by the end of 2026	In 2024, integration efforts continued, as well as trainings and process improvement activities. In addition, professional advisory services on Sustainable Supply Chain were obtained in 2024, and process needs were analyzed in detail.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 17 PARTNERSHIPS FOR THE GOALS
	CSO Collaborations	5	Enhancing cooperation with CSOs, primarily in the field of sustainability	Information on active CSO memberships as of 2024 is provided in the Memberships and Partnerships section of the report. Moreover, work on the living wage issue was carried out for the UNGC Forward Faster Program.	
CORPORATE SOCIAL RESPONSIBILITY AND PARTNERSHIPS	Performing Sustainability Reporting in accordance with International Standards	6	- Regularly publishing sustainability reports every year in accordance with GRI standards - Sustaining TCFD and CDP reporting to cover all facilities by 2025	2024 Sustainability Report is published in accordance with GRI standards. In 2024, the integrated TCFD Report including all facilities was updated. 2024 Corporate CDP Report (Water Security and Climate Change Report) was published.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 17 PARTNERSHIPS FOR THE GOALS
	ESG Policies	7	By the end of 2022, establishing policies, in particular the Hazardous Substance Management and Political Participation Policy, and other corporate policies that take into account the interests of stakeholders, and setting and implementing commitments in line with these policies	In 2022, as part of the Hazardous Substances and Chemicals Policy and Process Safety Management System, which were launched in 2022, Safety Management System General Information Training was provided for white-collar employees. Pre-Startup Safety Review (PSSR) work was conducted to ensure a safe commissioning of new investments. In addition, the Prevention of Major Industrial Accidents (BEKRA) Notification was updated as the amount of stored chemicals increased following the commissioning of new facilities.	
	Corporate Governance	8	- Publishing the Corporate Governance Code by 2025 - Identifying areas for improvement and implementing the necessary practices to share the governance approach with stakeholders in a more transparent and inclusive manner	The “Corporate Governance Approach” document is updated every year in line with the data of the previous activity year and published on SASA’s corporate website.	

ENVIRONMENTAL SUSTAINABILITY

- ENVIRONMENTAL MANAGEMENT APPROACH
- COMBATING CLIMATE CHANGE
- ENERGY MANAGEMENT
- WATER AND WASTEWATER MANAGEMENT
- WASTE MANAGEMENT
- BIODIVERSITY CONSERVATION
- ENVIRONMENTALLY FRIENDLY PROJECTS

SASA has adopted the principle of complying not only with national legislation on environmental management, but also with the **Equator Principles** and international standards such as those of **IFC** and **EBRD**.

ENVIRONMENTAL MANAGEMENT APPROACH

This figure represents an **11% increase in environmental spending year on year.**



SASA has an environmental management approach that systematically implements practices and technologies developed to reduce environmental impacts. In addition, the Company adopts environmental sustainability as a fundamental responsibility in the polyester fiber, filament and polymer production areas in which it operates and considers environmental impacts in all its operational processes to protect natural resources and protect the integrity of the ecosystem. It aims to manage environmental impacts throughout its life cycle, from raw material procurement to production, logistics, product use and disposal processes, and to continuously improve its related performance. To this end, it implements an Environmental Policy to structure environmental management at an organizational level and integrate it with sustainability goals.

The Environmental Policy is available [here](#).

SASA closely monitors its environmental performance based on international sustainability frameworks such as the United Nations SDGs and the European Green Deal and implements various practices accordingly. It aims to optimize resource utilization through sustainable energy management practices such as conservation and efficient use of natural resources, recovery of chemicals, increasing energy efficiency and energy recovery. Adopting circular economy principles to reduce waste, SASA also prioritizes efforts to preserve biodiversity to prevent pollution and protect ecosystems.

SASA analyzes the environmental impacts of its products through the LCA methodology and develops remedial and alternative solutions to sustainably manage these impacts.

SASA has adopted the principle of complying not only with national legislation on environmental management, but also with the Equator Principles and international standards such as those of IFC and EBRD. SASA undertakes that all production facilities in Adana are operated in accordance with ISO 14001 Environmental Management System standards and aims to continuously improve its environmental performance by regularly reviewing this system. SASA employs specialized environmental engineers to ensure compliance with environmental legislation and effectively manage legal processes. Throughout 2024, all activities have been carried out in full compliance with the Environmental Law and related regulations, without any violations, fines or sanctions.

In 2024, SASA invested in various activities based on sustainable environmental management and spent a total of TL 1,016,241,118 in a wide range of activities including wastewater management, biodiversity, EIA processes, emission reduction and reporting, measurement systems, waste minimization, environmental management systems, advisory and audit services, and collaborations with civil society organizations and sustainability initiatives. This figure represents an 11% increase in environmental spending year on year. Although a budget of TL 107,414,465 was allocated for 2024 to meet environmental obligations and maintain investments, approximately

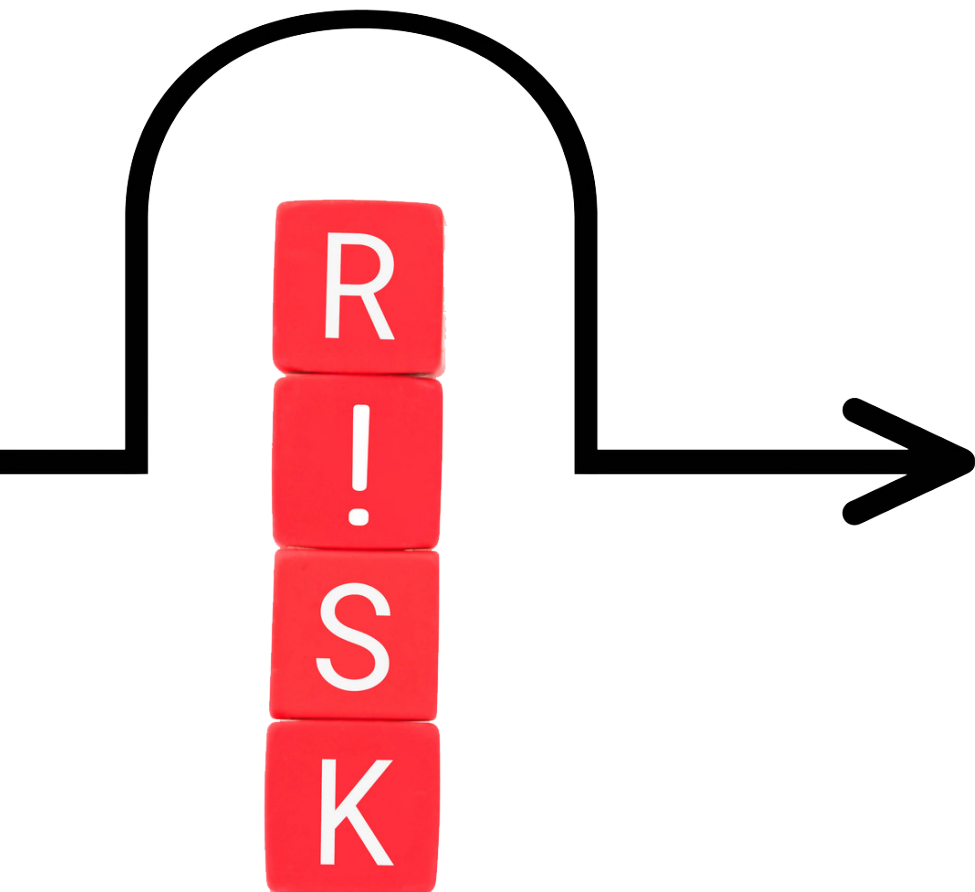
9.5 times the allocated budget was spent in 2024. Expenditures exceeded projections due to accelerating environmental investments, foreign exchange rate increase and adapting to current developments on sustainability.

SASA's priorities in the coming period include renewable energy investments, energy efficiency practices, reducing the economic impact of environmental risks through fuel conversion projects, expanding coal-to-biomass transition technologies, reducing steam consumption, sustainable lighting solutions and waste heat recovery. In addition, SASA plans to secure energy savings by choosing highly energy efficient equipment in offices and production sites. In terms of climate change and water management, the Company plans to launch an incentive mechanism involving senior management.



Sustainability and Early Detection of Risk Committees

The Sustainability and Early Detection of Risk Committees are led by a committee coordinator, and the following activities are carried out by the working group leaders through 5 separate sub-working groups:



SUSTAINABILITY COMMITTEE

ENVIRONMENTAL SUSTAINABILITY WORKING GROUP

- Planning and management of energy efficiency projects
- Project development activities for renewable energy sources
- Preparation processes for carbon emission reduction and carbon trading
- Creation and implementation of the Corporate Carbon Roadmap
- Developing goals and strategic projects to combat climate change
- Digitalization practices
- Water and wastewater management
- Waste management
- Research and field applications for biodiversity conservation
- Production and consumption practices based on circular economy principles

SUSTAINABLE PRODUCTS AND CHEMICALS WORKING GROUP

- Renewable product development and R&D activities
- R&D projects for alternative, substitute or recycled raw materials
- Seveso studies for the prevention of industrial accidents
- Hazardous substance management (practices such as REACH, Oeko-Tex, and INDITEX)

- Declaration of chemical ingredients
- Establishment and monitoring of chemical inventories
- Preparation of chemical and product safety data sheets
- Execution of green labeling and EPD processes
- Application of green chemistry principles
- Product design and Life Cycle Assessment
- Tracking customer sustainability expectations and collecting EcoVadis data
- Developing circular economy practices

SOCIAL SUSTAINABILITY WORKING GROUP

- OHS-based emergency readiness for climate crisis scenarios
- Human rights, employee rights and community relations
- Ethics, anti-bribery and prevention of forced labor
- OHS practices
- Corporate social responsibility projects
- Employee training activities
- Wish, suggestion and feedback systems
- Employee diversity and equal opportunity practices
- Employee satisfaction surveys
- Cooperation development efforts with public and private institutions
- Digitalization practices

CORPORATE GOVERNANCE WORKING GROUP

- Green supply chain management (raw material, product, logistics, supplier environmental and social assessment)
- Green investment practices
- Analyzing and managing stakeholders' sustainability expectations
- Corporate sustainability communication and social media management
- Monitoring of national and international standards and compliance with legislation as part of carbon and energy management
- Sustainability collaboration with CSOs
- Development of circular economy strategies (efficient use of resources, waste reduction, etc.)
- Establishing corporate digitalization strategies
- Drafting and audit of sustainability reports (GRI, TSRS, TCFD, CDP)
- Monitoring climate change goals and strategies
- Management of sustainability rating processes (EcoVadis, Sustainalytics, LSEG, etc.)
- Drafting Sustainability Principles Compliance Report
- Efforts to enhance diversity in governance

EARLY DETECTION OF RISK COMMITTEE

CLIMATE CHANGE WORKING GROUP

- Identification, assessment and management of climate risks and opportunities
- Financial readiness for climate crisis scenarios
- Establishment of financial infrastructure for carbon trade
- Identifying climate change goals and strategies
- Integrating climate risks into the corporate risk database
- Execution of TSRS, TCFD and CDP reporting processes

In addition, a total of 10,660 subcontractor employees, including 3,079 employees at the PTA investment site and 7,581 employees at the new chips and fiber investment site, received environmental training in 2024.



For 2025, SASA plans to establish the Water and Wastewater Management Working Group under the Sustainability Committee to perform detailed work on water efficiency and wastewater management.

In addition, SASA Environmental Management Unit reports to the Sustainability, Environment and OHS Directorate and is tasked with the following responsibilities:

- Performing activities to obtain and renew environmental permits and licenses for SASA,

which is listed in Annex-1 of the Environmental Permit and License Regulation, in accordance with the Environmental Law and related regulations, and to make sure practices are aligned with the relevant legislation,

- Ensuring that the facilities are audited in accordance with the environmental legislation,
- Offering training to employees to raise environmental awareness,
- Drafting the necessary declarations and notifications in line with legal requirements,

- Monitoring EIA processes for new investments,
- Operating to ensure compliance with IFC Standards, Equator Principles and other international environmental standards, taking into account the sustainable supply chain approach in these processes,
- Performing the required work to ensure the effective implementation and continuity of the ISO 14001 Environmental Management System,
- Calculating carbon and water footprints in accordance with ISO 14064-1 and ISO 14046-1 standards respectively, ensuring that these calculations are verified by independent verification bodies,
- Ensuring that wastewater, waste and emissions are managed in accordance with the environmental legislation.

In line with SASA's goal of creating environmental value, 787 hours of environmental training were provided to a total of 2,485 people in 2024 to increase the environmental awareness of employees. In addition, a total of 10,660 subcontractor employees, including 3,079 employees at the PTA investment site and 7,581 employees at the new chips and fiber investment site, received environmental training in 2024. The Company has updated its Strategic Carbon Roadmap and restructured its climate-related goals and action plans. SASA works for alignment with TSRS reporting and has analyzed best practice examples from sustainability rating platforms such as CDP, Sustainalytics, EcoVadis and LSEG. This effort allowed for the identification of areas for improvement and for planning additional actions on emission management, waste and wastewater management, and biodiversity conservation.

COMBATING CLIMATE CHANGE



Accordingly, the TCFD Report, which includes risk and opportunity analyses specific to SASA, was updated. In addition, CDP reporting was done, and the Strategic Carbon Roadmap was updated in 2024.

10,41%

In 2024, total GHG emission intensity (Scope 1 and 2) decreased by 10.41%.

SASA prioritizes combating the negative climate change impacts that may arise from its operations and aims to meet the needs of today by taking into account the needs of future generations. Accordingly, the TCFD Report, which includes risk and opportunity analyses specific to SASA, was updated. In addition, CDP reporting was done, and the Strategic Carbon Roadmap was updated in 2024.

At SASA, climate-related efforts are delivered by the Climate Change Working Group reporting to the Early Detection of Risk Committee. This working group generally focuses on areas such as carbon and water management, drought mitigation, biodiversity conservation and TCFD reporting.

Since 2021, SASA has been calculating the greenhouse gas emissions from its operations in all its facilities in accordance with the ISO 14064-1:2018 standard, reporting emission data by category and having these data verified by independent organizations. To this end, SASA has made an ISO 14064-1:2018 Greenhouse Gas Emissions Verification Statement. The relevant document is presented in the appendices section of this report.

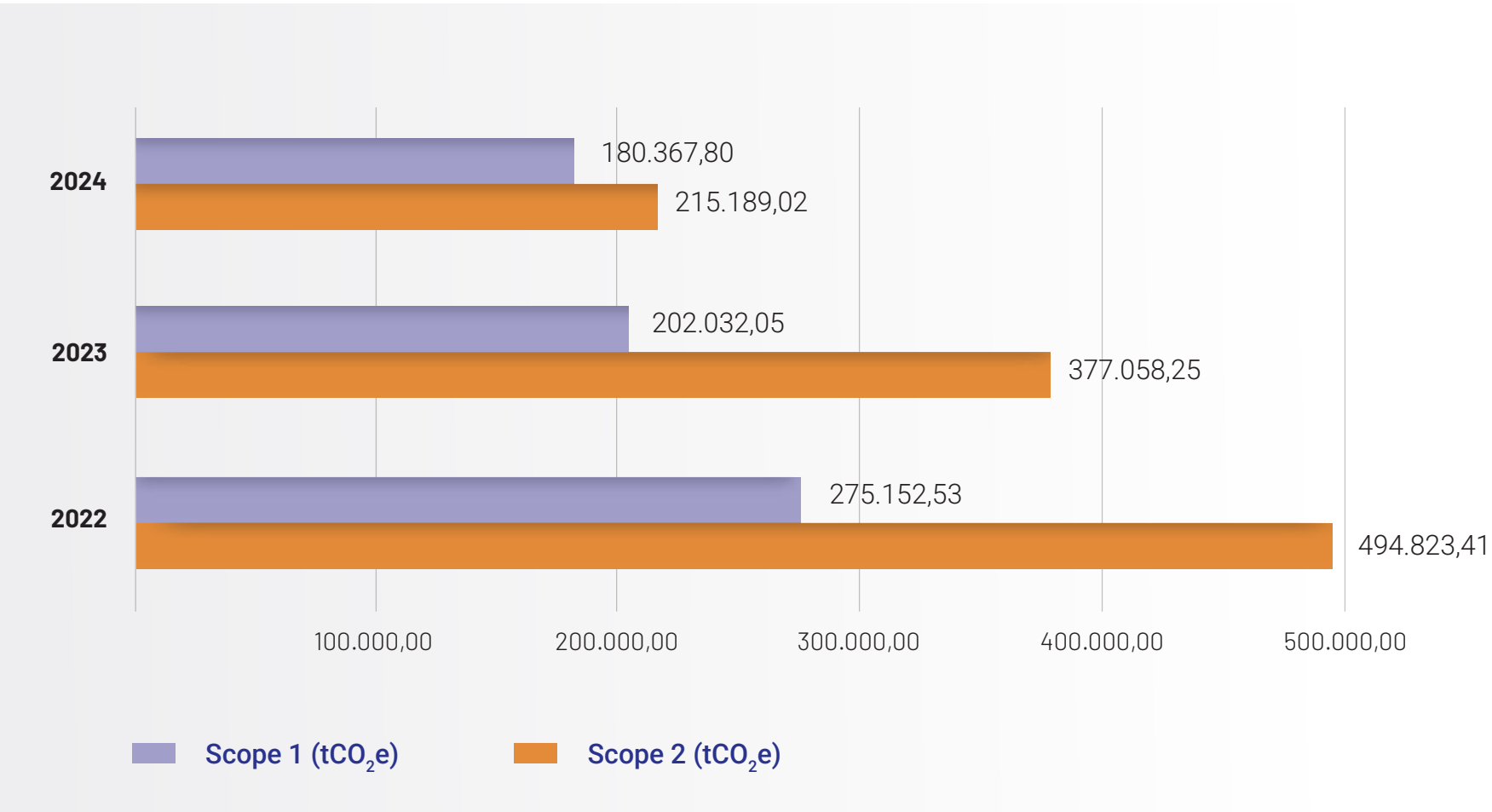
Moreover, SASA prepares the Scope 1 greenhouse gas emission report every year by calculating its emissions from fuel use and large-scale organic chemicals production operations within the framework of the 'Regulation on Monitoring Greenhouse Gas Emissions'. This report is approved by TÜRKAK accredited verification bodies and submitted to the Ministry of Environment, Urbanization and Climate Change.

SASA's Scope 1 and Scope 2 greenhouse gas emissions for 2024 decreased by 42.93% and 10.72% respectively, while Scope 3 emissions increased by 5.49% year on year. In addition, total GHG emission intensity (Scope 1 and 2) decreased by 10.41%. While the reduction in Scope 1 and Scope 2 greenhouse gas emissions took place thanks to clean production practices at the facilities, an increase in Scope 3 emissions was observed only in emissions from raw materials. Emissions from raw materials are 285,117 tons CO₂e higher than last year due to the increase in

the amount of paraxylene, the main raw material of the PTA Production Plant, the diversification of the raw materials included in the calculation compared to 2023, and the change in the emission factor used in 2023. By 2024, under its Scope 3 emissions, SASA has included 97% of the logistics of the products it sells, 99% of the logistics of the products it buys and 99% of the data on raw material procurement in its emissions calculation. This high coverage rate reflects SASA's commitment to monitoring and managing its supply chain emissions.



	2022	2023	2024
Scope 1 (tCO ₂ e)	494,823.41	377,058.25	215,189.02
Scope 2 (tCO ₂ e)	275,152.53	202,032.05	180,367.80
Scope 3 (tCO ₂ e)	383,106.60	3,194,195.67	3,369,548.45
Total (tCO ₂ e)	1,153,082.54	3,773,285.97	3,765,105.27
Total Greenhouse Gas Emission Intensity (Scope 1 and 2) (tCO ₂ e/Tons of Product)	0.49	0.41	0.37



SASA has set its strategy for combating and adapting to climate change in line with the goal of reducing greenhouse gas emissions. Accordingly, the Company has identified 3 main themes:

Optimization

01

Efficiency Projects: There were plans to save 3,704 tons of water vapor, 74,000 sm3/year of natural gas and 91,100,000 kWh of electricity annually by 2025. In 2023 and 2024, these goals were more than met through energy efficiency projects. In 2024, 20,430 tons/year of water vapor, 191,499 sm3 of natural gas and 2,616,448 kWh of electricity were saved through energy efficiency projects. Thus, the carbon reduction from water vapor, natural gas and electricity savings is calculated as 2,855.45, 510.26 and 1,164.32 tons of CO2e/year respectively. In the coming period, SASA aims to maintain and continuously improve its efforts in the field of energy efficiency.

Water Use: The ongoing wastewater treatment and recovery plant investment is expected to provide 55-60% water recovery.

Digitalization: Industry 4.0 will be integrated into all processes to improve optimization.

Green Chemistry Practices: “There are plans in place to continue to carry out projects that optimize the use of resources in line with the principles of ‘Waste Prevention’ and ‘Atom Economy’.

Transition to a Green Economy

02

Fuel Switching: SASA aims to phase out the use of coal in all plants with an ultimate coal exit as of 2026. To this end, new investments will be based on the widespread adoption of practices such as energy recovery from natural gas and waste heat.

Use of Renewable Energy: In order to reduce emissions from electricity consumption, SASA aims to increase investments in land-based solar energy and use energy from biomass and similar clean technologies as alternative fuel.

Innovation for Sustainability

03

Sustainable Product Development: SASA continues its R&D activities in the fields of biodegradable products, use of bio-based raw materials and R-PET in cooperation with its expert R&D team and technology providers. Moreover, thanks to the licensed LCA software acquired in accordance with ISO 14040/14044 standards, the environmental impacts of each change in inputs and processes can be analyzed comparatively.

SASA aims to reduce Scope 1 and Scope 2 greenhouse gas emissions through the PTA investment and the advanced technology solutions to be used in the new wastewater treatment plant. The PTA production plant has seen a capacity increase with the Invista P8 technology. The plant will recover the off-gas released as a result of the exothermic reaction that occurs during production and convert it into electrical energy to meet the entire electricity need of the plant. This is expected to reduce Scope 2 emissions from PTA production only by approximately 162,624 tons of CO₂e per year.

Thanks to the use of biogas from the anaerobic treatment process of the new wastewater treatment plant, which was commissioned simultaneously with the PTA investment, as an alternative fuel, an annual reduction of 10,700 tons of CO₂e in Scope 1 emissions is targeted.

As part of energy efficiency efforts, SASA targeted to save 466,560 kWh of electricity and increase the service life of luminaires by 85% by improving lighting systems between 2021 and 2025. This goal was achieved by 2024.

Continuing its investments in line with its renewable energy goals, SASA reinforced its commitment with the 45.7 MWp land-type solar power plant project in Gaziantep's Aril Region.

In order to respond to customer demands and mitigate the financial risks that may arise under CBAM, which is expected to enter into force in 2026, SASA purchased a licensed LCA software in 2024 and started working

on analysis. This has allowed for the calculation of specific carbon footprint data of the main product groups as well as the sub-product types of these groups in accordance with ISO 14040 and ISO 14044 standards. These calculations are shared with

customers upon request. In addition, SASA will assess the environmental impact of products produced using bio-based and recycled raw materials as well as renewable energy in comparison to standard products and will perform these analyses on the basis of

specific product types. This approach will contribute to the development of a sustainable product portfolio by enabling an early identification of environmental impact of products, particularly those in the R&D process.

STRATEGIC CARBON ROADMAP

SASA has a Strategic Carbon Roadmap and aims to reduce its carbon intensity by 69% in 2030 compared to the base year 2019.¹

To achieve this goal, the following practices are planned:

- Realizing a total of 16.4 MWp of rooftop solar investments and 670 MWh of LED investments from 2023 onwards,
- Obtaining 97,655 MWh I-REC certificate in 2025,
- Realizing a total of 200 MWp of land-type SPP investments from 2026 and 2027 onwards, in addition to 4.5 MWp of biomass investments starting from 2026.

69% reduction in 2030 compared to Base Year 2019

Annual reduction in Emission Intensity (tCO₂e/ton of production)

0.671 tCO₂e/ton of production

0.487 tCO₂e/ton of production

0.300 tCO₂e/ton of production

0.21 tCO₂e/ton of production

2019

2022

2023

2025

2026

2027

2030

Land-Type Solar Investment 100 MWdc

Coal to Biomass Transition 4.5 MWdc

Land-Type Solar Investment 100 MWdc

Green Energy Certificate (IREC)

Rooftop Solar Investment 16.4 MWdc

LED Investment

Energy Efficiency Projects

0.020

0.052

0.021

0.014

0.004

0.0001

0.007

¹ Scope 1 and Scope 2 emissions are included in carbon intensity calculation.



MANAGEMENT OF NON-GREENHOUSE GAS EMISSIONS

Thanks to the Continuous Emission Measurement Systems (CEMS) at SASA's production facilities, five different emission sources were monitored online in 2023, and data on CO, VOC, NO_x and dust emissions from the chimneys were instantly transmitted to the Ministry of Environment, Urbanization and Climate Change. Following the decommissioning of the DMT plant and commissioning of the PTA plant, six emission sources will be monitored in 2025. SASA performs air quality modeling to assess the cumulative impacts of emissions from the plant. The Company

also undertakes that no ozone-depleting CFC gas emissions are generated from its operations. In addition, SASA intends to reduce SO_x emissions by 50% by 2030, with 2021 serving as the base year. Non-greenhouse gas emissions at SASA, which has emission confirmation measurements performed every 2 years, for 2023, the most recent measurement year, are provided in the table below. To this end, the amount of dust emissions, SO_x, NO_x and volatile organic compounds decreased by 81%, 12%, 44% and 47% respectively in 2023, compared to 2021.

Non-Greenhouse Gas Emissions	Amount of Emissions (tons)	
	2021	2023
Dust	232.00	43.39
SOx	834.00	734.51
NOx	1,423.00	801.49
VOC (Volatile Organic Compounds)	8.50	4.48

In 2024, SASA obtained Carbon Offset Certificates worth approximately 9,409.21 VCU for its related products in accordance with sustainability requirements by supply chain and logistics stakeholders as part of international partnerships. Thanks to intermodal transportation practices at SASA, 541.79 tons of CO₂e emissions were prevented in 2024 by choosing low-carbon solutions alternative to road transportation. This not only reduced the environmental impact of logistics operations but also made a significant contribution to sustainable transportation goals. However, the savings have not yet been verified by an independent organization.

SASA was awarded a 'B' rating according to the 2024 evaluation of the CDP Climate Change and Water Security Report, which it has been drafting since 2022.

SASA's CDP Climate Change and Water Security Report for 2024 is available [here](#).

In 2024, the TCFD Report including analyses to identify SASA's climate risks and opportunities was updated.

SASA's TCFD Report is available [here](#).



CLIMATE RISKS

SASA's Climate Risk Management Strategy is based on the accurate identification of climate risks. These risks are prioritized based on their probability of occurrence and financial impact. Definitions of the duration and maturity of risks are critical for the analysis to yield accurate results. To this end, SASA has integrated climate risks into its internal risk management procedures and categorized these risks into three timeframes, namely short-term (risks that are likely to occur within 3 years), medium-term (risks that may occur in a period of 3 to 10 years) and long-term (risks that may occur in 10 years or more) risks.

At SASA, risk management is not limited to financial or occupational health but also extends to environmental and climate change. In line with TCFD recommendations, the Company classifies climate risks as physical and transition risks and assesses these risks in accordance with the conditions of the region in which it operates. SASA has analyzed climate parameters such as temperature, precipitation and SPEI drought index in Adana region under RCP 4.5 and RCP 8.5 scenarios in previous years to assess the impacts of climate change on its operations. Accordingly, SASA has started to identify risks and take necessary measures. Taking climate scenario analysis further, SASA also analyzes the SSP1-2.6, SSP2-4.5 and SSP5-8.5

scenarios to assess long-term impacts. To this end, it examines the parameters of temperature, heavy precipitation, increase in extreme weather events, heat and cold waves, forest fires, floods, sea level rise and storms in Adana region in the current and

future period. This effort will help identify risks and opportunities to inform and guide the corporate strategy. The table below provides information on physical and transition risks.

In 2023, SASA assessed water risk indicators such as water stress, seasonal variation, water supply and water demand, taking into account the years 2030 and 2040, according to the methodology developed by the World Resources Institute (WRI).

Climate Risks		Risk Definition		Term	Probability	Impact
Transition	Policy and Legislation	Carbon Pricing Mechanisms	After 2026, the EU's CBAM implementation period will begin, but SASA will not be among the priority sectors. Given the ongoing development of the EU CBAM Regulation, it is foreseen that SASA may be affected by the possible inclusion of the chemicals sector in the CBAM. SASA's product exports will be directly affected if the scope of the CBAM sector is expanded to include chemicals and polymers.	Medium	Possible	High
		Turkish Emissions Trading System (ETS)	In Türkiye, the ETS will be applicable after 2024. Since SASA's combustion capacity is above 20 MW, SASA will be a participant in the system. Therefore, Turkish ETS requirements will be followed.	Short	Probable	High
		Changes in Legal Water Withdrawal Limits / Water Allocation	Limiting water withdrawals during the company's growth process will have a constraining effect on the growth rate. Currently, the expansion of operations is going on and such a limitation would have a negative impact on strategic growth plans.	Medium	Unexpected	Medium



Climate Risks		Risk Definition		Term	Probability	Impact
Transition	Market	Increase in Raw Material Costs	SASA faces market risks associated with climate change. These risks include changes in customer expectations and behavior, uncertainties in the markets and rises in raw material product costs.	Medium	Unexpected	Medium
		Water Stress	According to the WRI water risk map, Adana is a region experiencing extreme water stress. A water shortage in the region could lead to the suspension of operations.	Short	Unexpected	Medium High
Physical	Chronic	Flood Risk	Flood risk is expected as a result of sudden changes in rainfall regimes or excessive rainfall. Flood risk is assessed using hazard (inundation caused by river flooding), exposure (population in the flood zone) and vulnerability. The existing level of flood protection is also included in the risk calculation. It is important to note that this indicator represents flood risk in terms of average annual impact, not maximum possible impact. Impacts from infrequent, extreme flood years are averaged with more common, less newsworthy flood years to calculate the “expected annual affected population”. Higher values indicate that, on average, a larger proportion of the population is expected to be affected by river flooding.	Medium	Possible	High
		Other Physical Risks	Disasters due to physical climate risks such as heavy rainfall, cyclones and fires pose significant threats to SASA. These events may cause direct damage to critical infrastructure, including production facilities, supply chains and storage units, leading to operational disruptions. The increasing frequency and intensity of such climate-related events increases the risk of asset impairment, early retirement of equipment and increased maintenance costs.	Short	Unexpected	Medium

ENERGY MANAGEMENT

With an energy intensity goal of 3.5 GJ/ton in 2030, SASA keeps a target of 50% energy intensity reduction in 2030 compared to the base year 2019.

SASA's energy intensity decreased by 41% in 2024 compared to 2019, further approaching the 2030 goal.

3,5%
The share of renewable energy in SASA's total electricity consumption.

Recognizing that energy consumption plays a critical role in the polyester fiber, filament and polymer industry, SASA regularly monitors energy use through its Energy Management Committee and aims to develop strategies to improve energy performance. Accordingly, the SASA Energy Policy was published to reflect this approach, which emphasizes sustainable energy management solutions such as energy efficiency practices and the use of renewable energy sources.

SASA's Environmental Policy is available [here](#). Energy consumption is systematically monitored on a daily, monthly and annual basis at facilities that hold the ISO 50001 Energy Management System Certificate. In addition, thanks to the 'SASA Energy Map' updated annually, areas with high energy consumption are identified, with specific energy efficiency projects being developed for each of them. For instance, thanks to the new wastewater treatment plant to be commissioned, both energy and cost advantages have been achieved and an environmentally friendly infrastructure has been created. This project is expected to help save between 1,200 MWh and 2,200 MWh of electricity annually by 2025.

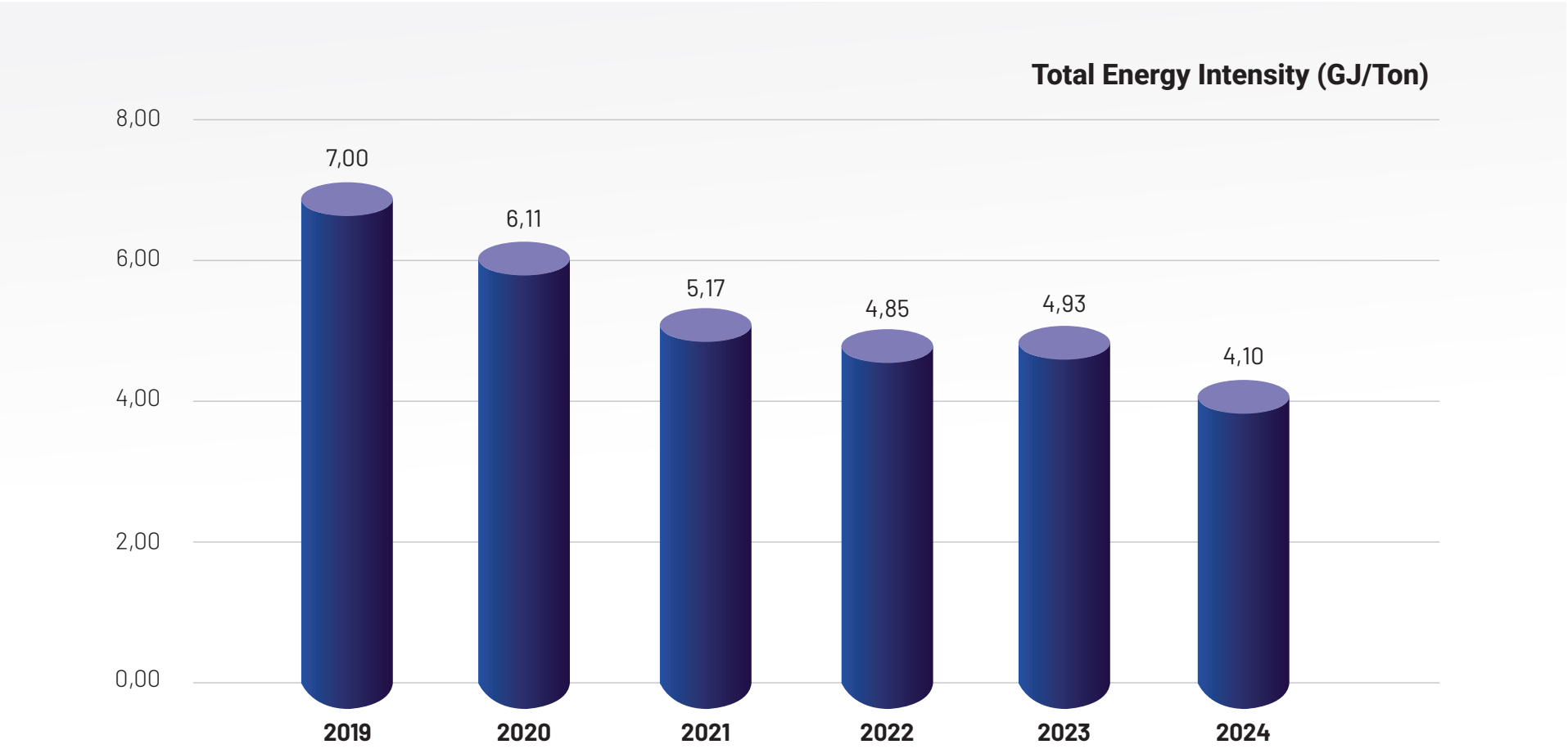
Although SASA's 2024 goal for renewable energy utilization rate in total electricity consumption was set at 4%, the actual rate stood at 3.5% in 2024 due to operational delays, with 14,559 MWh (52,411 GJ) of electricity being generated by the rooftop SPP. Thus, the amount of financial savings from rooftop SPP in 2024 corresponds to TL 30-35 million, and the emission reductions correspond to 6,478.54 tCO2

equivalent. Despite that, the amount of energy from renewable sources in 2024 increased by 2.25 times year on year. SASA's long-term goal is to increase the share of renewable energy in electricity consumption to 50% by 2030.

Increasing its energy supply through new investments and adopting the principle of ensuring resource efficiency throughout its operations, SASA carries out various studies on energy efficiency to manage energy consumption effectively and sustainably as part of its sustainability strategy. This saves both cost and energy. To this end, total energy consumption decreased from 7,021,738 GJ in 2023 to 4,410,222 GJ in 2024.

SASA monitors process-based energy consumption. In 2024, 1,459,110 GJ (33%) of the energy consumption stemmed from electricity consumption. Electricity consumption was reduced by 572,813.02 GJ (39%) compared to 2023.

With an energy intensity goal of 3.5 GJ/ton in 2030, SASA keeps a target of 50% energy intensity reduction in 2030 compared to the base year 2019. SASA's energy intensity dropped from 4.93 GJ/ton in 2023 to 4.10 GJ/ton in 2024 thanks to energy efficiency efforts and rooftop SPP applications. In addition, SASA's energy intensity decreased by 41% in 2024 compared to 2019, further approaching the 2030 goal.



SASA Reliability Center performs the following activities to ensure process efficiency, energy efficiency, and employee and process reliability:

Process Efficiency

- Vibration Measurement
- Online Status Monitoring Systems
- Laser Shaft/Pulley Alignment
- Oil Filtration
- Oil Analysis

Energy Efficiency

- Steam Trap Measurements
- Air Leakage Measurements
- Thermal Measurements
- Insulation Applications
- Productivity Measurements

Employee and Process Reliability

- Thickness Measurements
- Penetrant Test
- Periodic Monitoring of Work Equipment
- Scale Calibration Tracking
- Elevator Control and Monitoring

Laser Shaft Alignment:

SASA performs laser shaft alignment on overhauled or newly installed equipment. In addition to extending equipment lifetime, this procedure results in energy savings of around 2%. During 2024, laser alignment was performed on a total of 225 pieces of equipment, resulting in energy savings of approximately 2,346,618 kWh.

Steam Trap Measurements: Steam trap measurements are carried out quarterly in all operating plants. According to the measurements made in 2024, 12 defective steam traps were maintained, and 870 tons of steam was saved in total, reducing the steam cost caused by the steam traps.

Air Leakage Measurements: 464,680 kWh of energy savings were secured in 2024 according to quarterly leakage measurements on air lines. Thus, energy cost due to air leakage is reduced.

Thermal Measurement and Insulation Practices: According to the results of quarterly thermal measurements, lines with unsuitable insulation are identified, with subsequent insulation renewal and installation works. These efforts helped save 6,672 tons of steam in 2024.

Oil Analysis and Oil Filtration: Oil analysis is performed to check the performance of oils used in gearboxes, pumps, fans and compressors at SASA plants. After analyses, inappropriate oil is filtered. In 2024, 13.7 tons of hydraulic and/or gear oil groups were filtered and recovered.

Energy Management at PTA Plant

Thanks to the INVISTA P8 technology employed at the PTA Production Plant, greenhouse gas emissions will be reduced by 65% compared to conventional PTA plants. SASA is also committed to meeting the entire electricity needs of the plant from its own systems through steam turbine technologies. An annual electricity generation of 1.2 PJ (1.2 million GJ) is targeted by converting the waste gas released from exothermic reactions into energy.



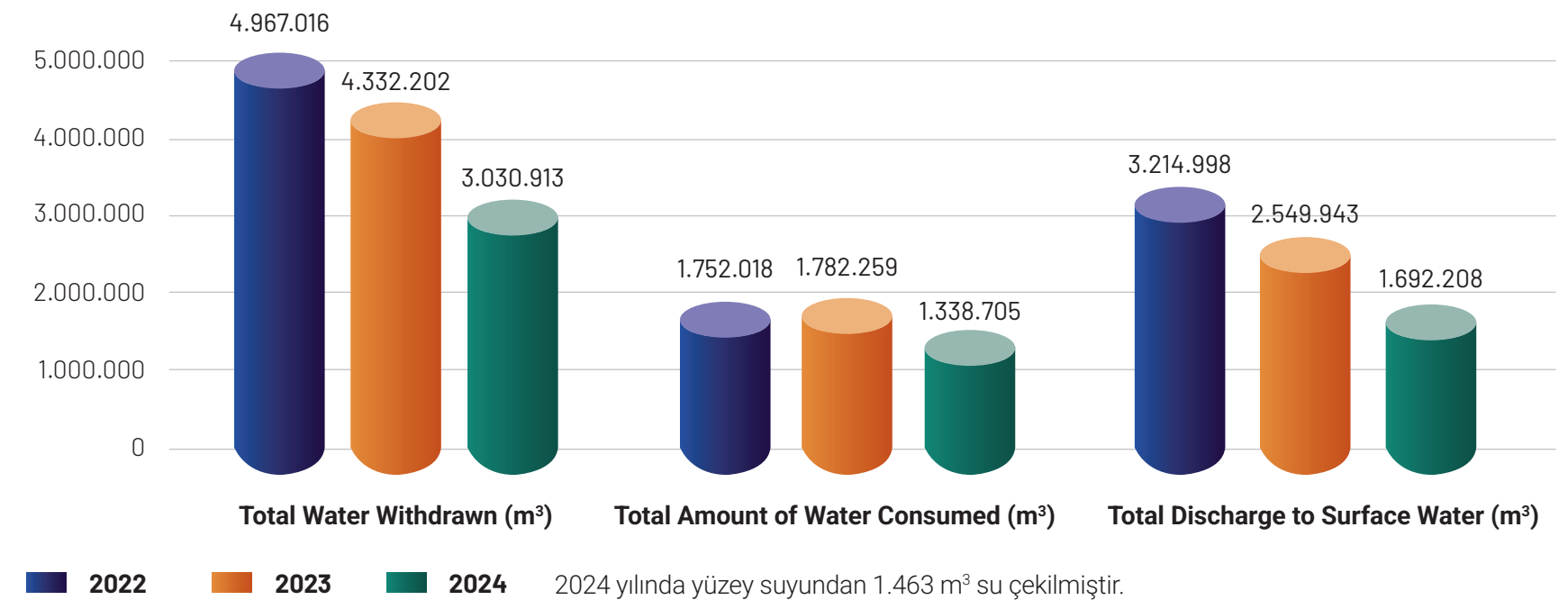
WATER AND WASTEWATER MANAGEMENT



SASA recognizes that clean water resources are limited and that water scarcity can have negative impacts on both daily life and industrial processes. The Company plans for water supply, process water consumption and wastewater treatment, taking into account sustainable water management strategies. SASA monitors water consumption data on a monthly basis and conducts regular checks to detect and prevent water leaks. Through modeling studies on the project site, a Digital Elevation Model (DEM) is created, flow directions are determined in the field, and cumulative flow calculation and basin area determination techniques are used. In addition, aquifer boundary conditions are included in the modeling study in accordance with the geological structure.

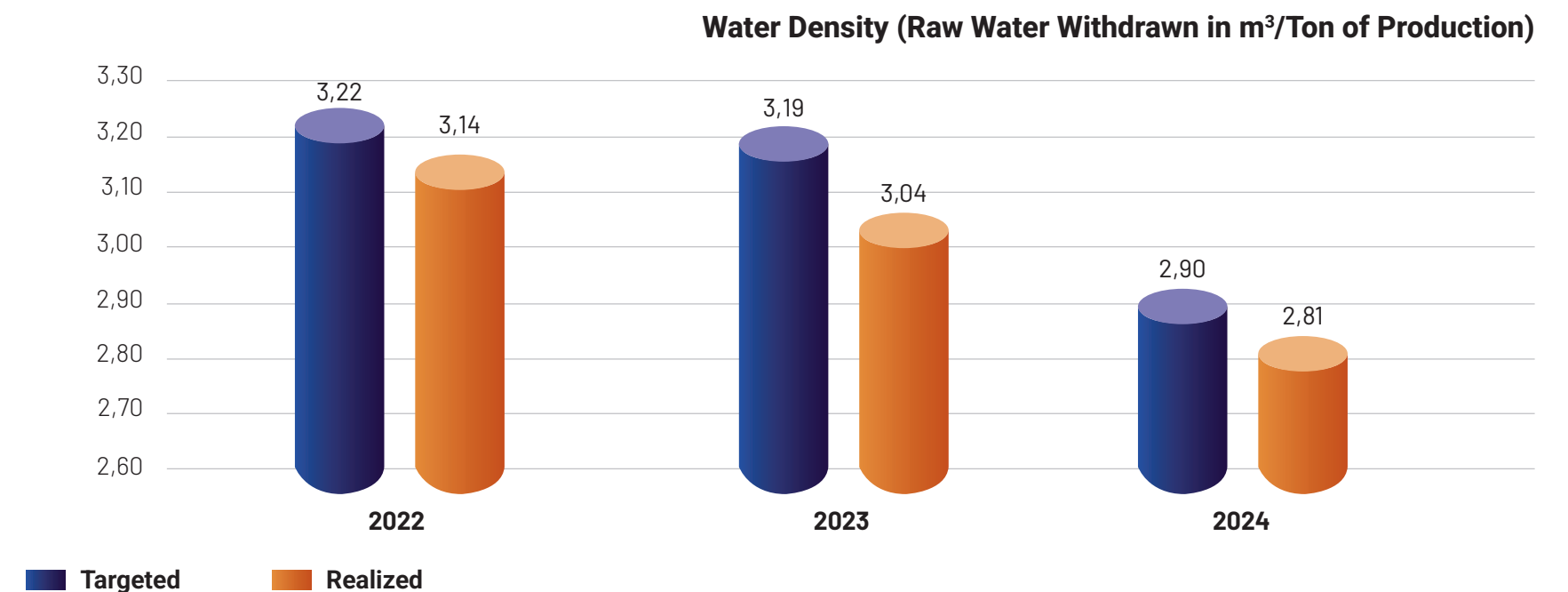
Since 2019, SASA has aimed to use water resources more efficiently by monitoring groundwater withdrawals, discharges to surface water and total water consumption. As of 2024, SASA's total water consumption stands at 1,338,705 m³. SASA has implemented optimization and recovery projects to reduce water consumption. As of 2024, the amount of water withdrawn has decreased by 30%, the amount of water discharged to surface water by 34% and total water consumption by 25% year on year. Aiming to make improvements to reduce water consumption in existing plants by 200,000 m³ per year in 2024, SASA reduced water consumption by 443,554 m³ in 2024.

While the water intensity target for 2024 was 2.90 m³/ton of product, the actual water intensity value was 2.81 m³/ton of product. This shows that a greater reduction than the targeted value was achieved. In addition, a 44% reduction in water intensity was achieved in 2024 compared to 2019.



In 2025, following the change in the amount of production, the targeted water intensity is set at 4.40 m³/ton of product. The main reason for setting this target at a higher level compared to previous years is that the PTA production operations starting in 2024 are inherently much more water intensive than polyester production. In line with SASA's environmental sustainability strategy, the year 2025 is expected to

be the reference year when the highest water intensity value will be observed. SASA aims to reduce its water intensity to 4.0 m³/ton by 2026, when the water recovery unit will be fully operational and the PTA Production Plant will switch to a continuous production model. Accordingly, a dedicated Water and Wastewater Working Group reporting to the Sustainability Committee is due for formation to monitor risks, goals and performance



in water consumption and wastewater management more effectively. This working group will be responsible for following best practices for efficient use of water in industry, conducting analyses specific to water risks, developing mitigation projects, setting targets and designing actions to attain these targets. Moreover, SASA will evaluate its water intensity performance in future periods by taking 2025 as the reference year and will rely on these water reduction targets as the basis. For the comparative analyses to be performed in this process, SASA aims to make more realistic and meaningful comparisons, with PTA producer companies with similar production processes serving as the benchmark.

SASA calculates and verifies its water footprint in accordance with the ISO 14046 Water Footprint Standard as well as national and international legal regulations

to ensure water security, strengthen sustainable water management and achieve the targets set for water consumption. SASA published its ISO 14046-compliant Water Footprint Inventory Report for 2024 and is included within the system as it can operationally control all its facilities in Adana. In 2024, the blue water footprint of fiber facilities and Chips facilities decreased by 33% and 20% respectively year on year, while the blue water footprint of filament facilities increased by 31% year on year. Furthermore, the gray water footprint was reduced by 19%. This decline is due to the decommissioning of the DMT, the capacity reduction at the former polyester chips and former fiber facilities, and the bulk of production taking place in new technology plants. The reason for the increase in blue water footprint at filament facilities is that these facilities operate on a low capacity.

Water Footprint		2022	2023	2024
Blue Water Footprint (m³/ton)	Fiber Facilities	3.99	3.66	2.45
	Polyester Chips Facilities	2.84	2.73	2.18
	Filament Facilities	1.31	1.44	1.89
Gray Water Footprint (m³/ton)		0.85	0.52	0.42

According to the Water Footprint Verification Statement for 2024 presented in the Appendices of this Report, the water footprint for 2024 is as follows:

Water Footprint	Total (m³)		Water Consumed per Product (m³/Ton of Product)	
	2023	2024	2023	2024
Blue Water Footprint	3,609,726	3,030,913	2.53	2.81
Gray Water Footprint	743,299	448,597	0.52	0.42

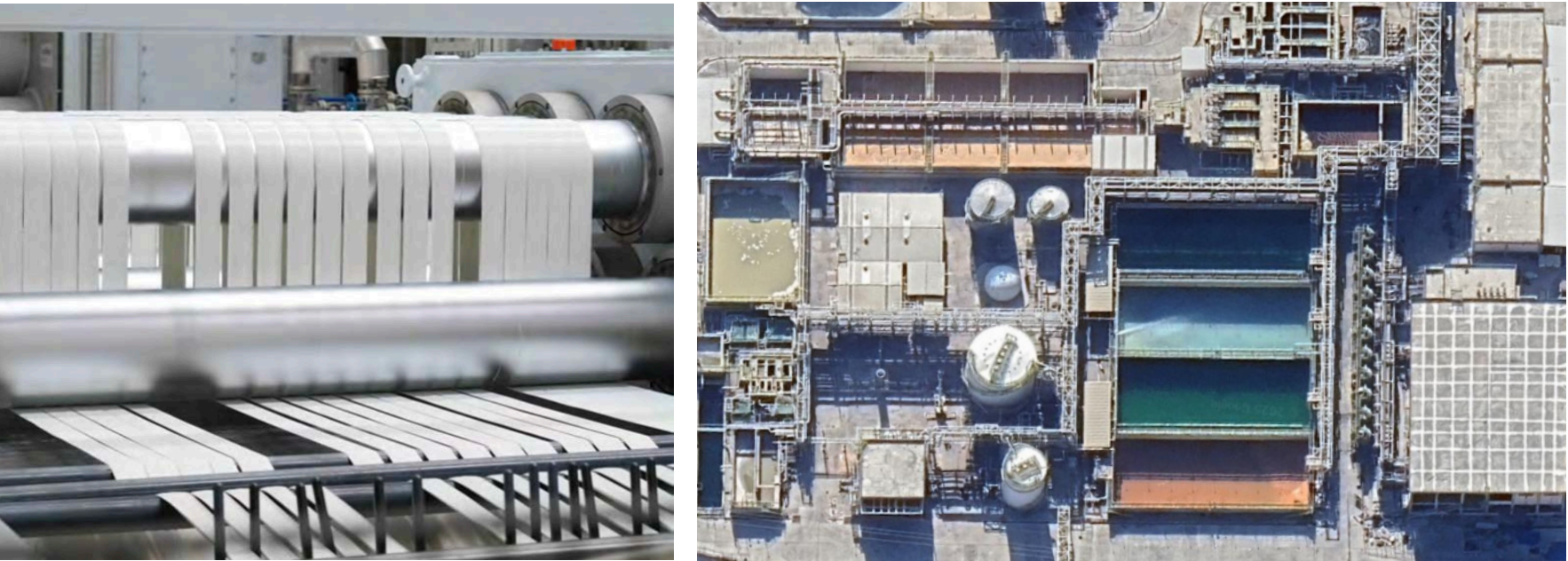
WASTEWATER MANAGEMENT

Industrial wastewater, process wash water and domestic wastewater from SASA's production operations are treated at the in-house Wastewater Treatment Plant. At this plant, advanced treatment technologies are applied in addition to physical, chemical and biological (anaerobic and aerobic) treatment. The treatment performance of the plant is regularly monitored through daily sample analyses at the environmental laboratory, and inspections are periodically performed by the Ministry of Environment, Urbanization and Climate Change.

Treated wastewater is discharged into the State Hydraulic Works (DSİ) drainage channel in accordance with the discharge standards specified in the Water Pollution Control Regulation and IFC Environmental Performance Standards. The quality of the discharged water is monitored by the Ministry of Environment, Urbanization and Climate Change through the online Continuous Wastewater Monitoring System (CWMS) based on certain parameters such as suspended solids, conductivity, dissolved oxygen, pH and chemical oxygen demand.

The annual pollution load of SASA's wastewater treatment plant effluent for 2024 is provided in the table below:

COD	NH4-N	PO4-P	Sulfur	Sulfite	T.Chromium	Unit
53,582.30	489.60	2.220,26	34.54	362.96	1,138.01	(kg/year)



The wastewater from the PTA Production Plant is expected to have high concentrations of chemical oxygen demand due to PTA production. Therefore, the wastewater from PTA production is treated anaerobically in the new wastewater treatment plants with a biobed EGSB and is then exposed to biological treatment in the new wastewater treatment plants using all the best and advanced treatment technologies together with all wastewater from existing and upcoming polyester plants as part of new investments. In the wastewater recovery unit, where wastewater treated in accordance with local regulatory limits and IFC standards will be re-treated using advanced treatment technologies, SASA plans to recover 55-60% of the treated wastewater and reuse it in cooling towers. The plant will produce 1,206 Nm³/hour of biogas through anaerobic treatment. SASA aims to save 1,200-2,200 MWh of electricity annually by automating the air blowers in the biological treatment unit using Hubgrade Technology with Industry 4.0 features. Furthermore, by using Koch (INVISTA) licensed P8 technology as the production technology in the PTA Production Plant, the Company expects to generate 75% less wastewater compared to conventional PTA production technologies.

To this end, the features of the recently commissioned wastewater treatment plants are provided below:

- The first anaerobic wastewater treatment plant of the PTA Production Plant,
- The largest industrial moving bed biofilm reactor wastewater treatment plant,
- The first Industry 4.0 artificial intelligence controlled plant to save energy and chemicals,
- The highest capacity (45,600 m³/day) anaerobic treatment plant producing process water at drinking water quality from the treated wastewater.

As part of its sustainability journey, SASA drafted the CDP Water Security Report for the first time in 2022. In line with its related performance, SASA was awarded a B grade under the CDP Climate Change and Water Security Report in the 2024 assessment. SASA aims to expand water recovery practices in the coming period.

2024 yılı değerlendirmesinde CDP İklim Değişikliği ve Su Güvenliği Raporu kapsamında B notu almaya hak kazanmıştır.



WASTE MANAGEMENT



To ensure the sustainability of all processes, responsibilities related to waste management were outlined in the Waste Management Procedure, which served as an implementation guideline.

As part of its Environmental Policy, SASA aims to reduce the wastes from its facilities in line with the principles of circular economy and then reintroduce them into the economy through recycling and recovery, while pursuing efficiency in the use of both resources and raw materials. Committed to implementing clean production technologies and the best available techniques for the purposes of sustainable waste management, SASA ensures that non-recyclable wastes are disposed of in a way that does not harm the environment. To ensure the sustainability of all these processes, responsibilities for waste management are described in the Waste Management Procedure, which is an implementation guide.

Senior management effectively monitors waste management and provides specialized human resources in this field, assuming responsibility for the development and use of clean technologies that reduce waste generation and support recovery, as well as the marketing and technical improvement of environmentally friendly products.

SASA's Environmental Management Unit has been granted a Certificate of Competence by the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change and works to prevent the direct or indirect environmental impacts of wastes from its operations in accordance with applicable legislation and regulations. To this end, the identification, definition and control of waste sources as well as the recovery and disposal of wastes are carried out within the framework of relevant legislation and regulations.

Hazardous and non-hazardous industrial wastes from SASA operations are collected in the temporary storage area and forwarded to licensed recycling plants. Wastes within the facility are sorted by type and collected in color-coded containers, a practice supporting the circular economy. In line with the applicable legislation, hazardous wastes are duly disposed of after they are sent to authorized plants with licensed vehicles and drivers identified on MWTS (Mobile Waste Tracking System). Medical wastes such as masks and gloves from sites such as infirmaries are also classified as hazardous wastes under the Waste Management Plan and are disposed of in accordance with the relevant procedures. SASA was entitled to receive the Basic Level Zero Waste Certificate issued by the Ministry of Environment, Urbanization and Climate Change for its effective waste management practices.

SASA has relevant procedures for the sustainable management of equipment and electronic wastes classified as scrap among its fixed assets. These procedures include workflows for both the restoration of equipment that has reached the end of its technical life cycle to a functional state and the management of equipment that has reached the end of its technical life cycle but cannot be rendered functional again, as well as the disposal of electronic wastes that have reached the end of their technical life cycle in accordance with environmental health and information security standards.

To this end, SASA takes the following measures for the sustainable management of electronic wastes in line with its Sustainability Policy and Environmental Policy:

- Instead of installing new systems that may generate electronic waste, the Company focuses on maintaining and updating its existing systems to extend their economic life, as long as they comply with legal obligations and do not adversely affect business continuity in financial or operational terms. All equipment that has completed its depreciation life but retains its functionality will still be used within this framework.
- Selecting equipment that complies with energy efficiency and waste management regulations throughout the entire life cycle of the equipment from purchase to disposal is prioritized. The Company also implements measures and regulations to ensure compliance with energy efficiency processes such as enabling screen saver and low power mode and reducing paper consumption.
- The damaged parts of all equipment approaching the end of their economic life are replaced, thus extending their service life.
- By managing inventories to minimize hardware needs, the number of equipment with similar functions in close proximity is reduced.
- Equipment that has completed its technical life and is considered scrap is sent to licensed recycling companies at most once a year, with the approval of the General Manager. To prevent unnecessary energy and fuel consumption, scrapping is not initiated until the number of scrap equipment reaches a certain level.

Waste management practices at SASA in line with circular economy principles are as follows:

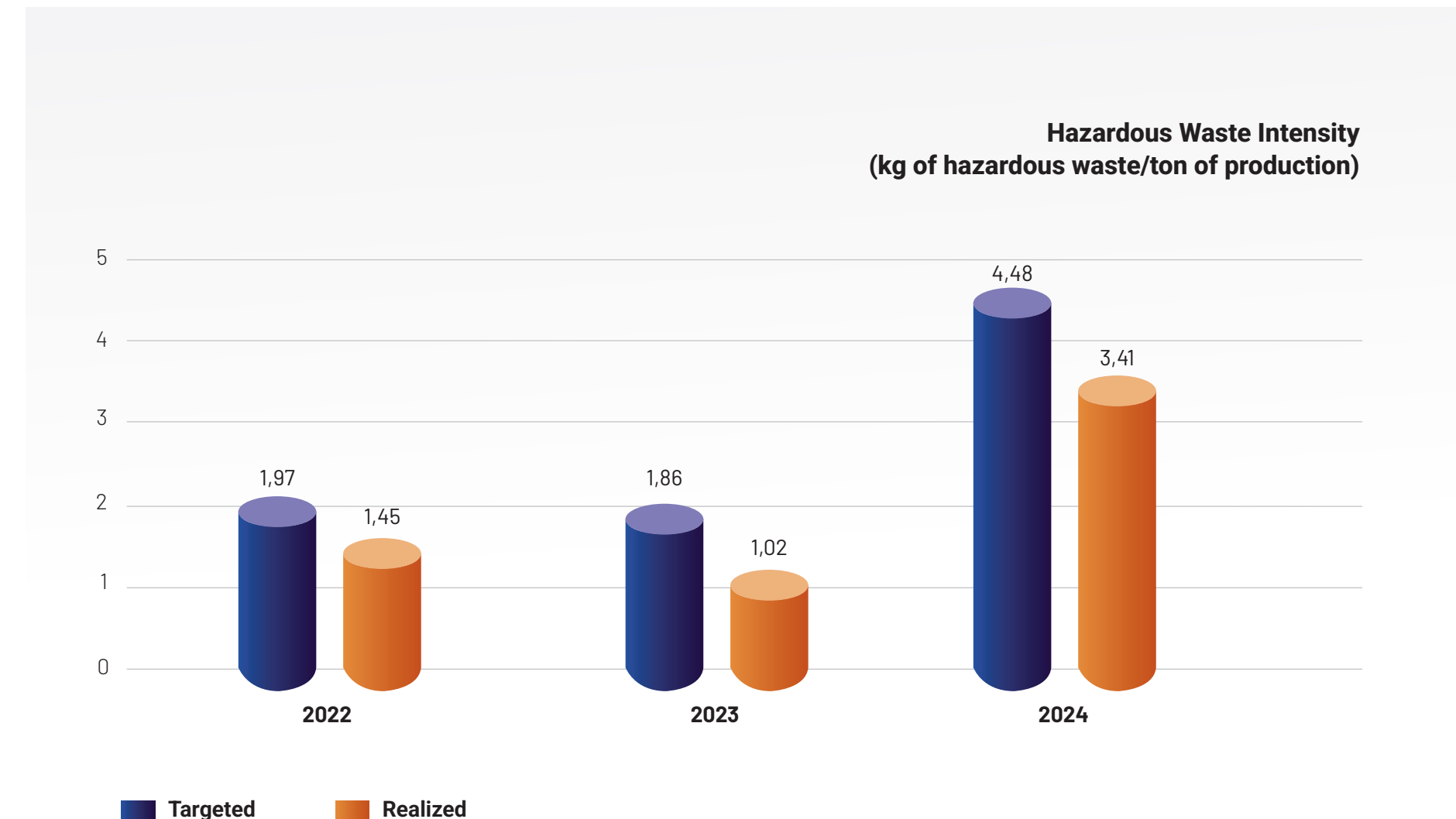
- PET wastes from processes are processed at the licensed recovery facility of Merinos Hali, a subsidiary of Erdemoğlu Holding, and then used as raw material in Merinos Hali's production.
- In 2024, the Company used 7,958.40 tons of recycled MEG and performed its operations in line with the circular economy principles.
- SASA uses recyclable metal, plastic, paper, wood and composite materials - the latter being mostly plastic. The rate of using recycled raw materials at SASA stood at 2% in 2024.
- In 2024, 5,751.35 tons of packaging waste was generated at SASA, and the amount of packaging waste generated per product per year was 5.34 kg packaging waste/ton of product.
- SASA delivers improvement efforts in relation to packaging materials to reduce environmental impacts caused by packaging. In 2024, the film thickness of the BOBAG product used at the DTY plant was reduced from 13 microns to 11 microns. This optimization enabled an average daily reduction of 102 kg of packaging material, saving approximately 36 tons of packaging annually. Thus, both raw material consumption was reduced and waste generation was minimized, contributing to circular economy goals.



In 2024, while the estimated hazardous waste intensity target was 4.48 kg of hazardous waste per ton of production, the actual intensity was 3.41 kg of hazardous waste per ton of production. The reason for the year on year increase in hazardous waste intensity is the decommissioning of the DMT Plant, which produces raw materials for SASA. To this end, hazardous wastes from dismantling works were recorded in line with environmental legislation and shipped to licensed recovery/disposal facilities. The hazardous waste intensity target for 2025 is set at 1.35 kg of hazardous waste per ton of production.

In 2024, the amount of hazardous waste increased 2.5 times year on year, while the amount of non-hazardous waste decreased by 36%.

The total amount of hazardous and non-hazardous waste decreased by 32% from 59,078 tons in 2023 to 40,438 tons in 2024, marking a waste reduction of 18,660 tons.



BIODIVERSITY CONSERVATION



SASA is aware of the loss of biodiversity, which is one of the major consequences of the increasing environmental degradation in recent years. The Company assumes responsibility for preventing this degradation and enabling species to adapt to changing ecological conditions. To this end, SASA has brought the issue of biodiversity to its corporate agenda and defined responsibilities at the senior management level.

Acting within the awareness that the loss of biodiversity can have serious consequences in the long run, even if it does not have direct destructive effects in the short run, SASA performs its operations within a high level of environmental sensitivity to protect natural resources and reduce the impacts on the ecosystem. Accordingly, the Company assesses the potential impacts of its projects and investments on biodiversity through environmental impact analyses and then implements necessary measures.

By 2023, SASA published a Biodiversity Report covering all its facilities, established a Biodiversity Management Plan and defined biodiversity-related Good Practice Principles to be taken into account for new investments. In addition, the Ministry of Agriculture and Forestry was contacted to obtain comprehensive information on invasive species. In 2024, maintenance and improvement works were carried out in forest areas to maintain ecosystem health and support biodiversity. To this end, the sustainability of the forest ecosystem was supported by carrying out various activities for the control of

harmful species, rejuvenation practices and the preservation of natural balance.

SASA acts in line with the principles of international initiatives such as the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and the International Union for Conservation of Nature (IUCN) to contribute to the conservation of species in danger of extinction and integrates biodiversity best practices into its organizational culture.

KEY PERFORMANCE INDICATORS	GOALS
Biodiversity Accidents	Minimize the reported biodiversity incidents to contribute to the conservation and recovery of natural ecosystems.
Habitat Degradation	Minimize direct and indirect impacts of field work on habitat.
Wildlife Mortality on Access Roads	Minimize the number of traffic-related incidents and ensure their continuous improvement.
Uncontrolled Release of Oil, Wastewater, Waste and Dust	Minimize uncontrolled releases of oil, wastewater, waste, dust, etc. and ensure that these releases are managed in a controlled and environmentally-friendly manner.
Community Grievances	Minimize the number of biodiversity-related grievances from neighboring communities in the operational area.
Employee Training	Ensure that all employees receive training according to their competencies, including environmental management practices.

ENVIRONMENTALLY FRIENDLY PROJECTS



SASA prioritizes efficiency in the use of raw materials through the utilization of waste and valuable secondary products in production processes, as well as optimizing the use of natural resources through process analysis. This approach is based on the principles of circular economy, which considers not only economic value creation but also environmental gains. To this end, SASA implements circular economy components such as reduction, reuse, redesign, repair, remanufacturing and recycling, which all contribute to waste reduction.

Brief information on environmentally friendly projects realized throughout 2024 and the savings from these projects are presented in the table below. In 2024, resources were allocated for the development of new ‘friendly’ products that are particularly sustainable and sensitive to the environment and people in line with new local and international regulations, and efforts were continued to commercialize and offer many exclusive products to our customers throughout the year. Accordingly, the share of the developed products within SASA’s total sales rose from 17.1% in 2023 to 21.7% in 2024. In addition, environmental product labels (eco-labels) were obtained for a total of 7 product types in SASA’s fiber and chips product groups. Thus, the ratio of products covered by the environmental product label in the Company’s product groups is 16%.

In 2024, meters were integrated into the condensate return lines of all main operations using steam, making it possible to monitor condensate water efficiency based on steam/condensate ratios. This project enabled the Machine Energy Technology Department to implement water loss and leakage controls more

effectively. In addition to the tracking system, responsible teams regularly inspected pipe bridges every week, identified potential leaks and inefficient steam/condensate ratios, notified relevant plant

authorities, and ensured that necessary actions were taken. As a result of these efforts, water consumption in 2024 was reduced by 1,301,289 m³ compared to 2023.

Savings Item	Name of Project	Savings Amount	Amount of GHG Emissions Reduction (tCO ₂ e/Year)	Financial Savings (USD/Year)
Amount of Electricity Savings (kWh/Year)	Energy Savings by Using the Pallet Magazine System	2,616,448	1,164	235,143
	Energy Savings by Using Mobile Ramps			
	Full Capacity Utilization of Automatic Warehouse			
	Energy Savings with Cover Design for Package Flat Heating Kiln			
	Reducing Electricity Consumption in Lines at Chips Plants			
Amount of Natural Gas Savings (Sm³/Year)	Reducing Natural Gas Consumption in Lines at Chips Plants	191,499	510	66,122
Amount of Water Vapor Savings (Ton of Steam/Year)	Energy Savings with Steam Consumption in Lines at Chips Plants	20,430	2,855	85,326
Total			4,529	386,591

In 2024, SASA achieved fuel savings humanas a result of operational efficiency, route optimization and digitalization efforts to reduce fuel consumption in construction equipment.

The actions that led to these savings are described below:

- Thanks to the use of tractors and trucks with exclusively-designed trailers instead of forklift trucks, the number of products transported at any given transportation round has increased. This has allowed for transporting products and materials that were previously transported in only 2 units on a given route in 18 units on average on the same route.
- The efficiency of the vehicles has been increased through transportation planning in accordance with the ‘full roundtrip’ principle. Thanks to that, on loading and unloading routes, forklifts are fully loaded on both legs of roundtrip transport.
- Truck, tractor, Kalmar forklift and forklift routes are managed from a single center, with a planning approach focusing on fuel efficiency. Using a GPS-supported tracking system, an IoT-based pilot application was launched on 11 construction equipment (forklift, Kalmar forklift, tractor, truck), thus optimizing vehicle use. SASA plans to roll out this application across the entire set of facilities by 2025.

As of 2024, the waste reduction and recovery results achieved by SASA through clean technology practices are listed below:

- Thanks to the use of clean technology, a total of 7,958 tons of savings were achieved for MEG raw material.
- As a result of the analysis and filtration processes performed at the SASA Reliability Center, 14 tons of hydraulic oil was recovered. This resulted in an annual economic gain of approximately TL 1,461,320.
- Thanks to the practice of shipping products from POY plant to DTY plant without packaging, 6,415 tons of packaging materials were saved, and 43% of packaging was recovered.
- With the reuse of paper bobbins from DTY plant, 240 tons of waste was prevented, and 49% of the bobbins were recovered.
- The rate of recycled pallet use in polyester chips facilities stood at 3.65%.

Aiming to reduce the carbon footprint from personnel transportation, SASA provides shuttle services to replace the use of personally owned vehicles, thereby reducing carbon emissions from commuting. To this end, to encourage employees to use the shuttle service, arrangements are made to ensure that they can access the service ‘from the location closest to their residence address’, while the size of the vehicles and shuttle routes are optimized according to the number of employees. Route planning is designed to minimize fuel consumption, thereby reducing emissions. In addition, employees are encouraged to use electric scooters and bicycles to further reduce emissions during on-site transportation.



SOCIAL SUSTAINABILITY

- HUMAN RESOURCES MANAGEMENT
- HUMAN RIGHTS APPROACH
- EMPLOYEE RIGHTS AND WORKING CONDITIONS
- TRAINING AND DEVELOPMENT OPPORTUNITIES
- EQUALITY, DIVERSITY AND INCLUSION
- OCCUPATIONAL HEALTH AND SAFETY

Internationally recognized documents such as the UNGC, the European Convention on Human Rights, the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO Declaration on Social Justice constitute the primary reference sources for SASA's human rights approach.

HUMAN RESOURCES MANAGEMENT

As of 2024, SASA employs 3,804 people. 99.9% of employees fulfill their duties on a full-time basis. While 24% of employees are at specialist level and above, 76% work at operational level.

SASA has a vision that aims to carry its corporate heritage into the future together with its employees. Since the day it was founded, the Company considers its human capital as its most valuable asset and conducts its operations by offering equal and fair opportunities to all employees. SASA's human resources policy is based on the goal of recruiting a qualified workforce and keeping such competent staff engaged with the Company for many years. Strategic investments in human resources directly contribute to the Company's sustainable growth and long-term success.

To achieve sustainable success and maintain a strong organizational structure that provides a competitive edge, SASA takes the following actions:

- Human resources systems and processes are regularly reviewed and restructured in line with emerging needs.
- In the recruitment of qualified labor force, approaches supporting cultural diversity are adopted.
- Personal and professional development programs are organized to improve employees' knowledge, skills and competencies related to their duties.
- An effective performance management system is in place to support individual and organizational development goals.
- Communication platforms where employees can openly express their opinions are created.
- Standing against all kinds of discrimination, a working environment favoring the principles of equality and justice is established. Accordingly, SASA Business Ethics Values are adopted by all employees.

- Practices and policies are developed to improve the organizational belonging of employees in a safe, healthy and innovative working environment where they can display their potential.

SASA implements an effective performance evaluation system in which managers regularly monitor the performance of employees in an open communication environment and assume responsibilities for their development. This includes maintaining a remuneration policy that is aligned with long-term goals and promotes transparency, fairness and sustainable success - the three basic principles in the management of remuneration policies for all employees. A performance-based and variable remuneration policy is applied for all employees, including senior management, to keep the organizational targets above a certain level, to direct employees towards a common goal of success and to create a fair rewarding mechanism based on business results. Variable remuneration is calculated based on both individual performance and the actual performance of the Company. The criteria used in this calculation are evaluated by comparing the level of achievement of the financial and operational targets set for the Company at the end of the year. Organizational targets are set to ensure sustainability of achievements and improvement compared to previous years. In addition to organizational targets, individual performance is determined by taking into account factors such as finance, customer satisfaction, processes, technology, long-term strategies and sustainability. In parallel with organizational performance, the individual performance of senior management is measured according to the principle of long-term sustainable development in non-financial areas.

As of 2024, SASA employs 3,804 people. 99.9% of employees fulfill their duties on a full-time basis. While 24% of employees are at specialist level and above, 76% work at operational level.

SASA is highly sensitive about OHS issues and aims to provide a safe and healthy working environment for all its employees by minimizing the risks that may arise from its operations. Fair and inclusive human resources practices based on employee satisfaction, development and engagement are among SASA's priorities. All human resources and industrial relations processes from recruitment to performance evaluation, training and development to talent management are maintained in line with the principles set in a way to cover payroll, timekeeping and labor relations.

These principles are defined in detail in the SASA Human Resources Policy, which is available [here](#). In addition, this policy clearly sets out organizational commitments to create and maintain a work environment favoring diversity and equal opportunities.

SASA conducts all human resources practices from recruitment processes to working life in line with equality, inclusion and ethical values. All employees are equally valued and treated on the basis of equal opportunities, without discrimination based on any personal characteristics such as race, color, belief, ethnic and national origin, religion, gender, marital status, age or physical disability. In 2024, 285 new employees were hired, and 689 employees left their positions at SASA.

Despite this dynamic structure in the workforce, the Company aims to establish a structure in which all employees can reveal their potential in the best way possible in a safe and healthy working environment in accordance with SASA Business Ethics Values. Comprehensive training programs and capacity building activities are organized to support the personal and professional development of employees.

The remuneration policy is built on the principles of transparency and fairness, which not only supports the sustainability of achievements but also increases employee motivation and engagement with the organization. White-collar employees, particularly new hires, have the opportunity to convey their views and provide feedback on organizational practices through regular weekly meetings with the Human Resources Department. Likewise, managers provide feedback to their employees at least once a month on their career development, and these practices are regularly reported to the General Manager. Working hours are regulated in accordance with the International Labor Organization (ILO) Convention on Hours of Work and the provisions of the Labor Law No. 4857 in force in Türkiye. Overtime work is performed pursuant to the relevant legal framework.

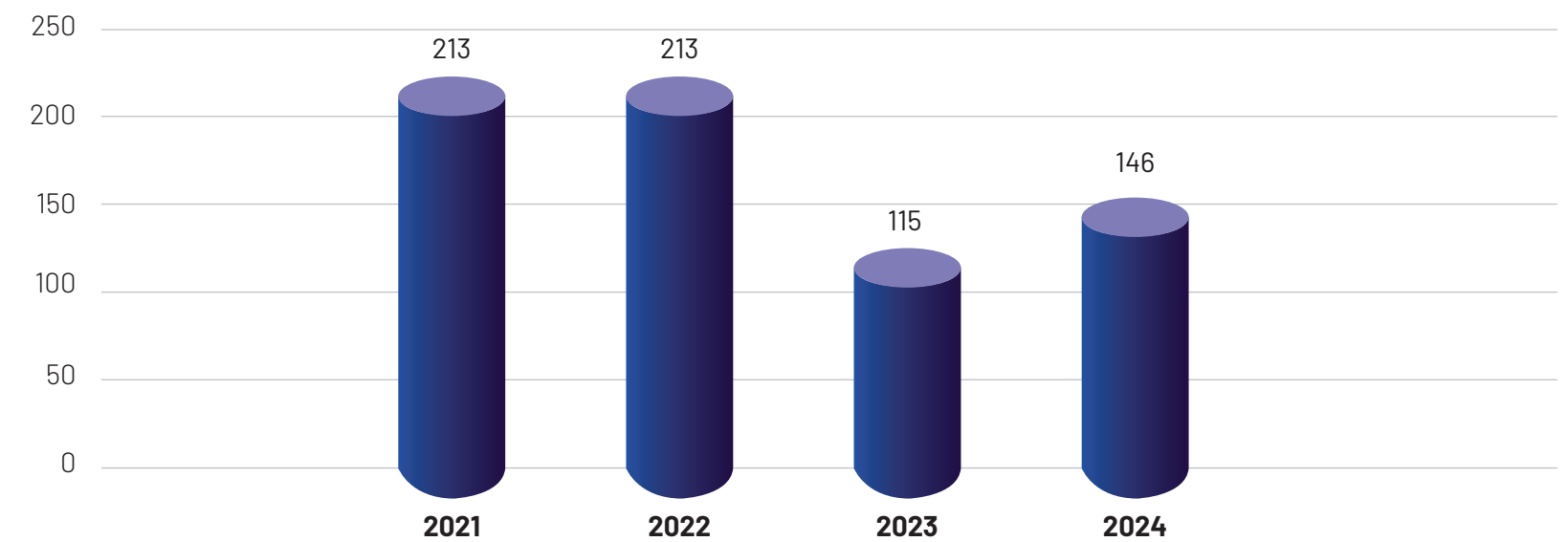
SASA provides a communication channel where employees and other stakeholders can submit their wishes, suggestions and complaints anonymously and on a 24/7 basis. The applications submitted are recorded in the system in Turkish and English, evaluated within the scope of ethical principles and sustainability policies, and necessary actions are taken. There is no retaliation for feedback, and a

culture of communication based on transparency and trust is promoted both inside and outside the plant. SASA effectively implements the Corporate Communication/Whistleblower/Suggestion Policy to support open communication.

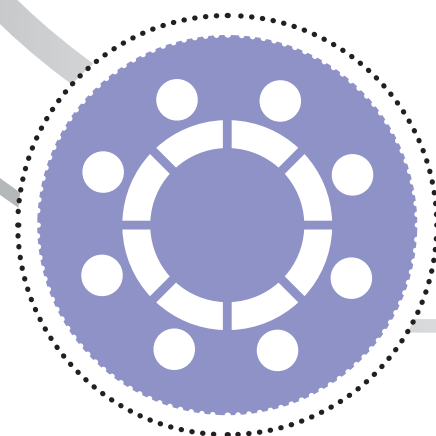
Corporate Communication/Whistleblower/Suggestion Policy is available [here](#).

The wishes, suggestions and grievances collected through the grievance system are evaluated by the SASA Board of Directors every 15 days. All 146 notifications received in 2024 were meticulously reviewed and successfully resolved.

Number of Wishes / Grievances / Suggestions



HUMAN RIGHTS APPROACH



SASA ensures the effective implementation of its human rights policies in the field through coordinated work between the Sustainability Committee and the Human Resources Department.

SASA considers the protection of human rights in working life as a fundamental principle and operates within this awareness. The Company integrates its respect for the fundamental rights and freedoms of its employees into every stage of its business processes. As part of this approach, internationally recognized documentation such as the UNGC, the European Convention on Human Rights, the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises and the ILO Declaration on Social Justice constitute the main reference sources for SASA's human rights approach. Furthermore, in line with the United Nations SDGs, the Company takes an active responsibility to address global challenges such as reducing poverty, ending hunger, achieving gender equality, combating climate change and promoting justice.

SASA's human rights commitments include prevention of child labor, fair and equitable recruitment practices, observance of legal working hours, fair wage policies, elimination of discrimination, protection of the right to organize and collective bargaining, zero tolerance policy against harassment and ill-treatment, fight against bribery and corruption, prevention of forced labor, and employee training and awareness.

SASA's principles for the protection of human rights are as follows:

- Within the framework of respect for human rights, operations are delivered to ensure that working hours and overtime periods are in compliance with applicable laws and regulations and to maintain a productive working environment.
- Corruption and/or giving, receiving or offering bribes and/or kickbacks is not accepted under any

circumstances. To this end, SASA acts in line with SASA Business Ethics and Code of Ethical Conduct Policy.

- Based on the assumption that the education and training level of employees determines the general level of the company, trainings are organized to increase employees' awareness on OHS and to support their professional and personal development, thus ensuring the continuous development of the company.
- The minimum wage is based on the minimum wage that employees can afford to live on, and overtime is paid with additions as provided by law.
- In order to ensure the persistence of ethical criteria, technical and professional know-how, compliance with Company rules and the Company's social compliance requirements are recognized as major criteria in recruitment. Starting from the recruitment stage, policies to prevent discrimination, harassment and ill-treatment are implemented.
- Promotions are made once a year in January, based on the Promotion Procedure as well as the employee's contribution and performance.
- Verbal, physical, psychological harassment or coercion is strictly prohibited in order to ensure the peace of the working environment and to ensure that employees work happily.
- Safeguards are in place to ensure that there is no contractual obligation to work or there is no work against liability, and that work is voluntary.
- In terms of hiring, compensation, access to training and promotions, there is no termination or retirement based on race, social class, religion, national origin, gender or political affiliation.

The SASA Human Rights Policy describing the approach to fulfill these commitments is available [here](#).

Coordinated work between the Sustainability Committee and the Human Resources Department enables SASA to ensure an effective on-site implementation of its human rights policies. To this end, regular information activities and meetings are organized to raise awareness of the relevant personnel and increase organizational awareness.

Child labor is strictly prohibited, and all practices regarding the employment of young workers are governed by national legislation. Forced or coerced labor of individuals against their will is not permitted at any stage of production processes. SASA reflects its respect for the healthy development of children and their right to education in its related practices.

Respect for human rights is a fundamental element among supplier and subcontractor selection criteria. SASA expects the adoption and implementation of the principle of human rights not only within its own organization but also by its business partners and all stakeholders.

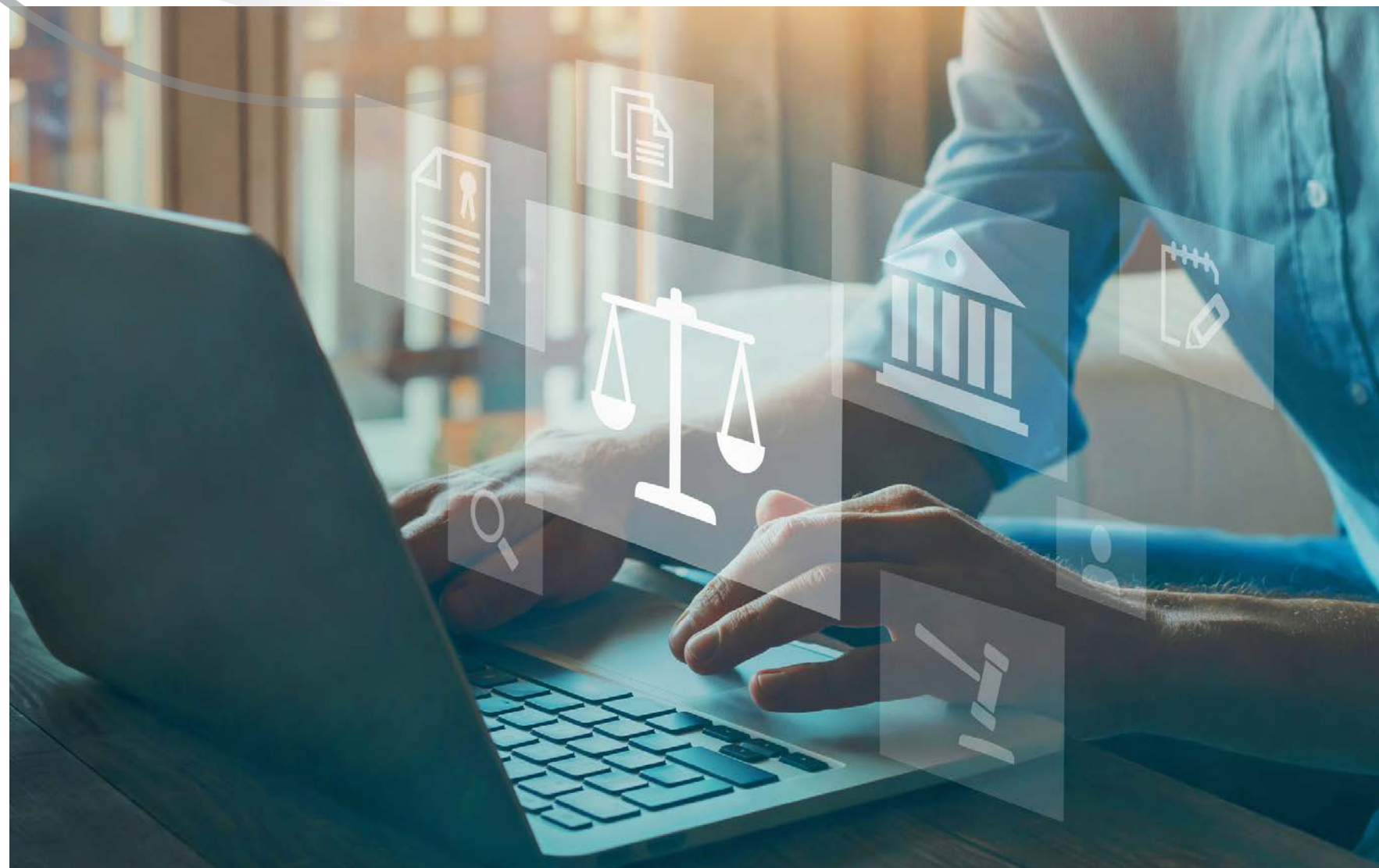
Regular training programs are delivered annually to ensure that personnel involved in the execution of security services act responsibly and consciously with regard to human rights.

In 2024, the rate of security personnel trained in human rights policies or procedures was 100%, with a total of 104 hours of human rights training provided.

Human rights training programs are periodically reviewed, taking into account stakeholder views. Efforts are underway to expand the scope of the training programs and to improve them in a way to increase their impact.

EMPLOYEE RIGHTS AND WORKING CONDITIONS

SASA recognizes that the high motivation of its employees is directly related to favorable working conditions and protected employee rights. Accordingly, employee rights are prioritized, and practices to continuously improve working conditions are developed.



Benefits

SASA offers its employees various benefits such as private pension and health insurance. Employees who have completed six months of service can participate in the Company-Supported Private Pension System with an amount corresponding to 2.25% of their gross salary. In terms of health services, a healthcare unit operates at the workplace, and there are agreements with a private dental polyclinic. By the end of 2024, the needs for complementary health insurance that will cover all employees have been determined, and negotiations with insurance companies have started. In addition, to support the purchasing power of employees at a time of high inflation, grocery shopping vouchers were distributed to all employees for 6 months in the second half of 2024. Moreover, discounts are offered to the children of SASA employees for tuition fees at various universities and educational institutions.

Remuneration, Reward and Suggestion System

SASA's remuneration policies are established in line with the principles of transparency and fairness. To encourage sustainable success, a reward and suggestion system is in place to support value-creating initiatives and innovative project ideas. Employees are rewarded as a result of performance evaluations conducted every year.

SASA also has a "Remuneration Policy for Board Members and Senior Executives" in line with the CMB regulations. This policy determines the remuneration system and practices for executives with administrative responsibilities. The relevant policy text is available [here](#).

In cooperation with employee representatives, SASA has intensified its efforts to implement a living wage by 2024. To this end, the Company initiated constructive dialogues with the UNGC and started the process to take steps in line with international principles on fair remuneration.

Employee Support Programs

SASA attaches importance to supporting its employees not only in their professional lives but also in their private lives and personal development processes. Emphasis is placed on establishing a work-life balance. Accordingly, special days off are granted, and bonuses are paid during holiday periods. In addition, employees are provided with the necessary support in cases such as death, health problems or work accidents.

TRAINING AND DEVELOPMENT OPPORTUNITIES

The average training hours per employee were 23.11 hours. Female employees received 32.93 hours of training on average, while male employees received 22.79 hours of training on average. In 2024, SASA spent a total of TL 809,247.45 for training activities for the personal and professional development of employees, with a view to strengthening the qualified workforce and promoting a culture of continuous learning.

SASA considers the personal and professional development of its employees as an indispensable element of organizational success. Accordingly, various development opportunities are offered to employees to further enhance their skills, and each employee's level of knowledge, skills and experience is systematically assessed through an organization-wide talent management system. In addition to these efforts within the scope of the Talent Management Regulation, career planning is supported, and special training programs are organized for employees nominated internally for management positions.

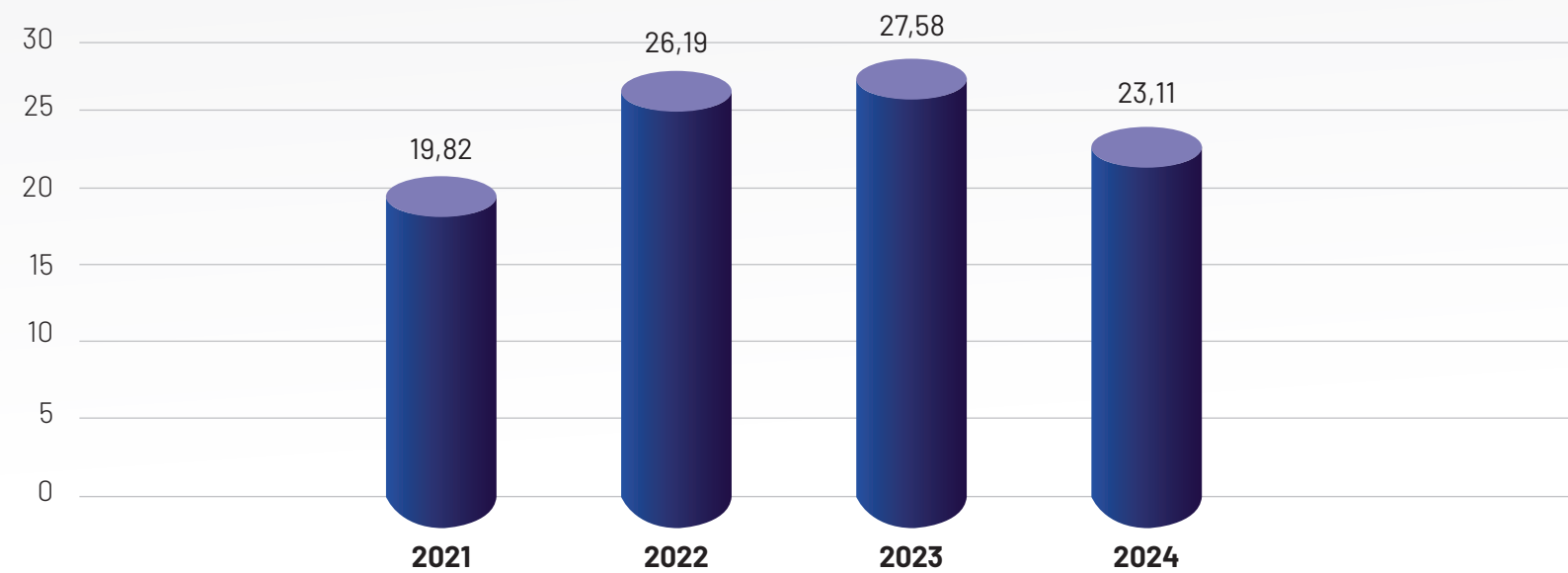
The SASA Academy helps employees identify their strengths and areas for improvement and offers numerous training opportunities regarding technical, professional and personal development. The Academy provides training content to increase competence in various areas ranging from production to engineering, quality assurance to process technology. Trainings covering specialized areas such as engineering integrity and operating procedures aim to improve employees' competencies in business processes.

Furthermore, as an organization addressing personal and professional development in a holistic manner, SASA offers development programs for employees on topics such as decision-making processes, taking initiatives, goal management, Industry 4.0 applications, effective presentation techniques and customer relations.

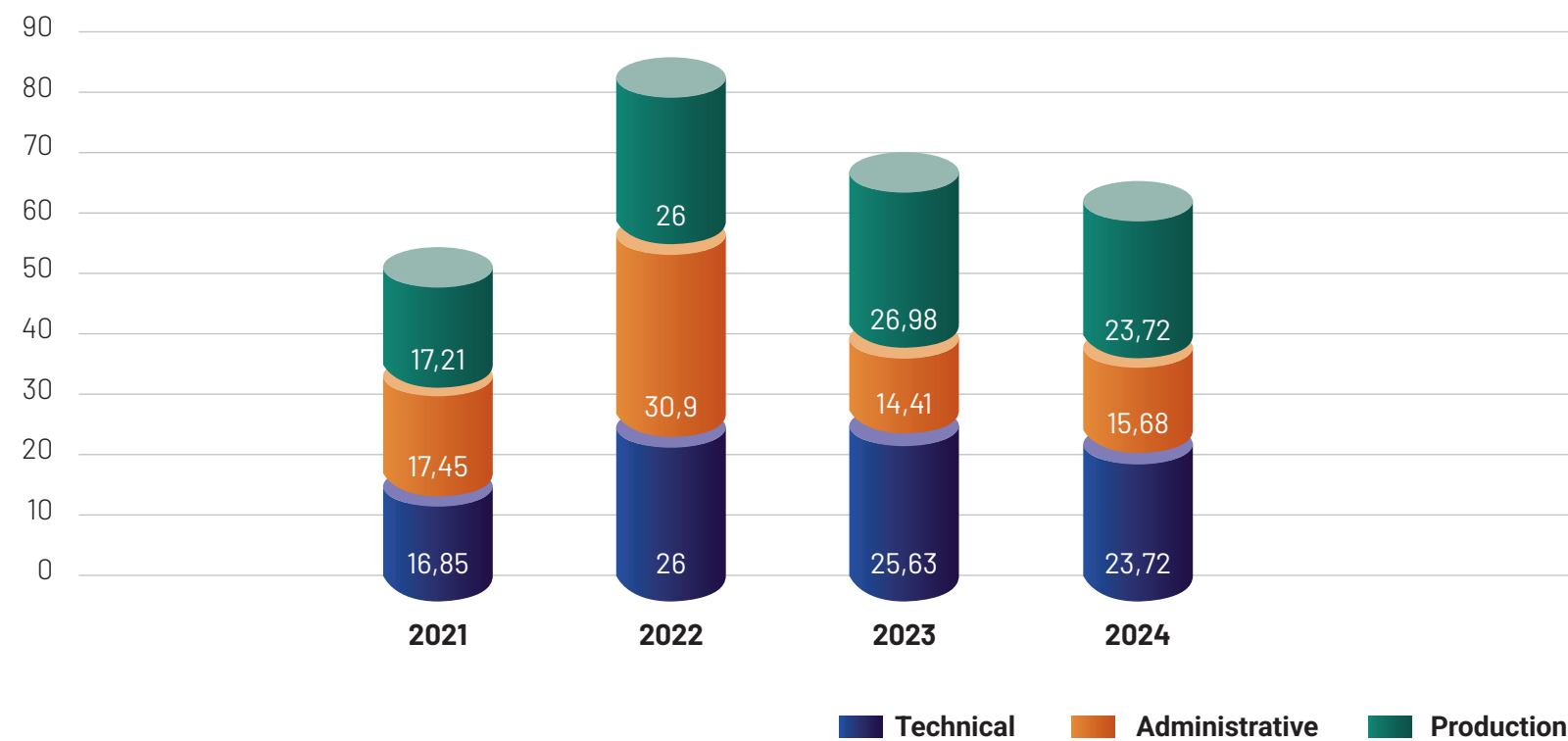
In 2024, SASA provided a total of 52,351 hours of training to employees, excluding mandatory OHS trainings. When OHS trainings are included, a total of 87,927 hours of training was provided.



Duration of Training to Employees (Employee/Hour)



Duration of Training by Work Category (Employee/Hour)



The trainings in 2024 are offered under the following headings:

- Administrative Trainings
- Personal Development Trainings
- Professional Development Trainings
- ISO Management Systems Trainings
- Process Safety and Risk Management Trainings (PSRM)
- Occupational Health and Safety Trainings
- Technical Trainings
- Environmental Training
- Sustainability Training



EQUALITY, DIVERSITY AND INCLUSION

SASA recognizes that the principles of equality, diversity and inclusion play a critical role in fostering a respectful work culture and increasing organizational effectiveness. Based on this understanding, the Company is committed to creating an inclusive working environment where every individual enjoys equal opportunities.

Recognizing gender equality as one of the cornerstones of sustainable development, SASA does not tolerate any form of discrimination in the workplace and takes comprehensive steps to ensure a fair, respectful and safe working atmosphere for everyone. The Diversity Policy intending to promote diversity within SASA aims to treat all employees equally and increase diversity within the organization. Implemented in all units of the organization, the SASA Diversity Policy is available [here](#).

Increasing women’s participation in the workforce and ensuring equal access to resources are also among the priority goals at SASA.

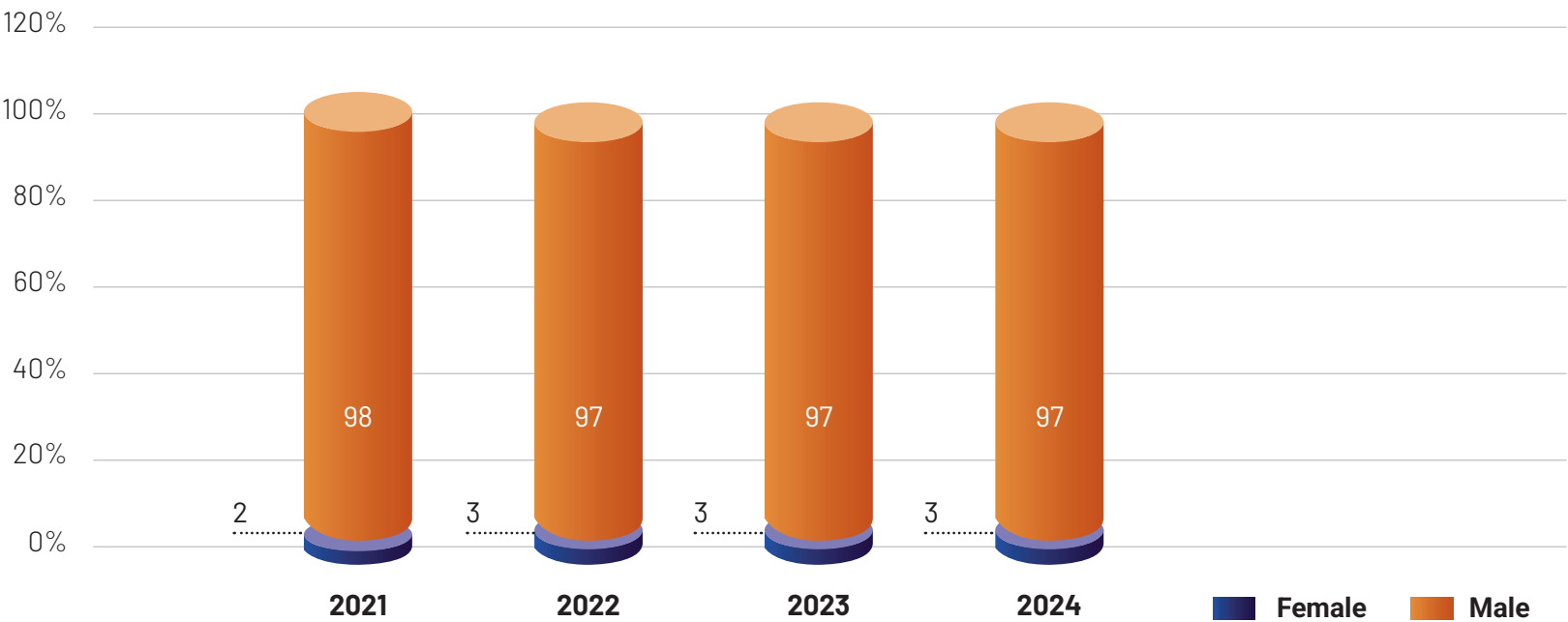
As of the end of 2024, 3% of all employees employed at SASA were women. 39.3% of the employees are under the age of 30, while 57.8% are between the ages of 30-50 and 2.9% are over the age of 50.

SASA maintains its inclusive growth approach, with 6% of the 285 new hires in 2024 being women. In addition, having a 3% disabled employee ratio to support the participation of individuals with different abilities in business life, the Company is committed to diversity and inclusion.

SASA maintains its inclusive growth approach, with 6% of the 285 new hires in 2024 being women.



Percentage of Employees by Gender (%)

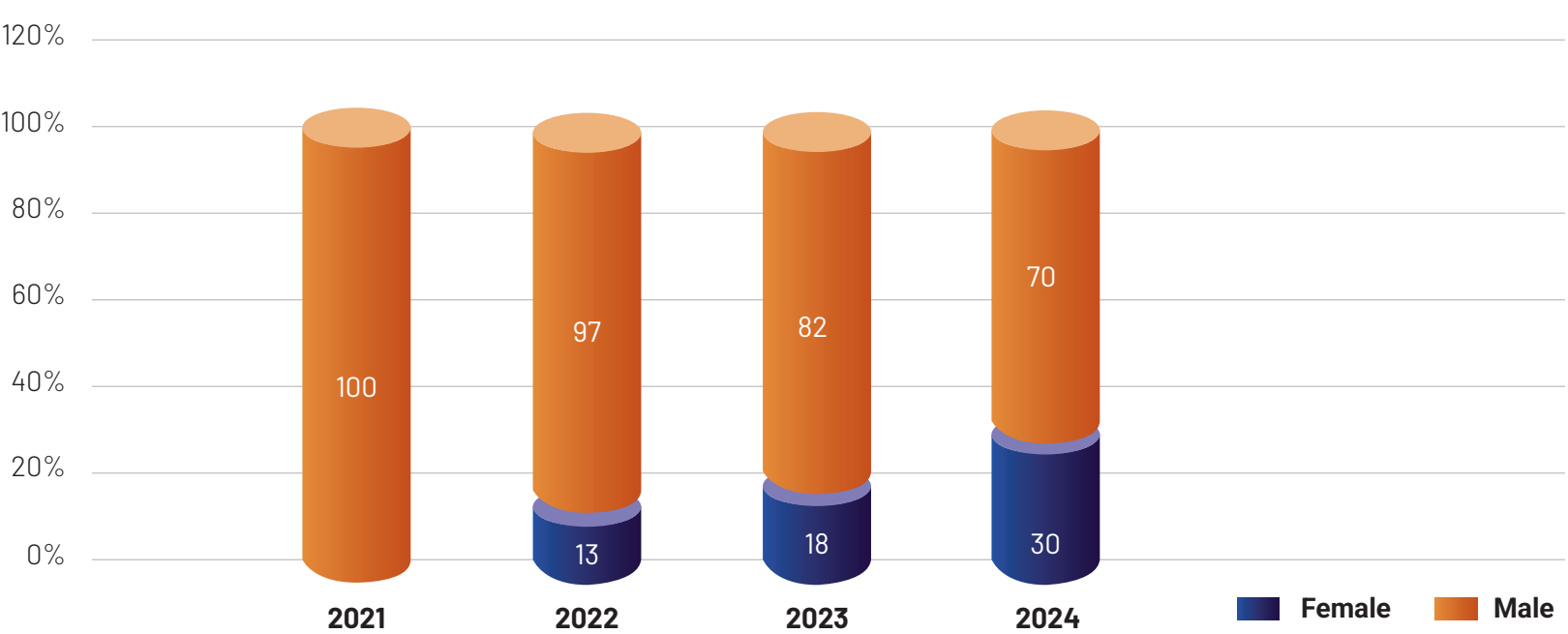


SASA adopts a participatory and solution-oriented Board of Directors structure where different views are evaluated. The Company attaches great importance to Board members' having diverse areas of expertise, professional backgrounds, geographical origins and experience. To this end, the Board members are encouraged to contribute to the organization with different knowledge, education, experience and qualifications. SASA considers enhancing diversity at the Board of Directors among its organizational priorities and accordingly attaches importance to the representation of members from different age groups. The target of 25% female representation on the Board of Directors set for 2023 was achieved by 2024, marking a successful achievement regarding this target. In addition, SASA aims to increase the representation of women on its Board of Directors to 40% by 2030.

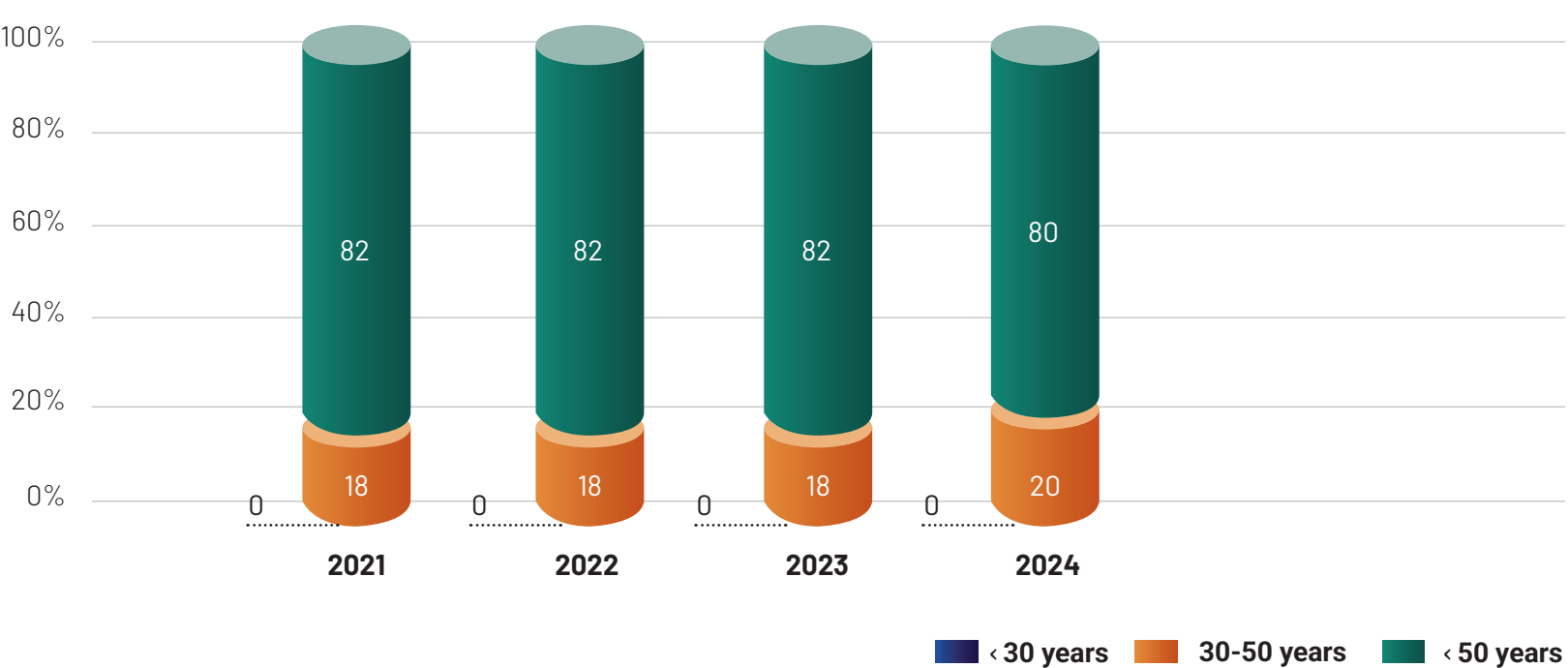
The 'Diversity and Inclusion Policy of the Board of Directors' established in line with this goal aims to strengthen diversity in decision-making mechanisms, increase shareholder and stakeholder confidence, enable decision-making processes and adopt a strong corporate governance approach. The relevant policy text is available [here](#).

SASA supports its female employees to continue their work life on equal terms after they become parents. The leaves for employees who become parents are regulated in accordance with the Labor Law No. 4857, and the right to maternity leave is set at 5 days for fathers and 16 weeks for mothers. In 2024, the number of male employees on parental leave was 320, while the number of female employees on parental leave was 1. 100% of female employees who went on maternity leave returned to work at SASA.

Percentage of Board and Senior Management Members by Gender (%)



Percentage of Board and Senior Management Members by Age Distribution (%)



OCCUPATIONAL HEALTH AND SAFETY



The goal of improving health, safety and environmental performance is pursued in line with the “Zero Accident, Zero Risk” principle.

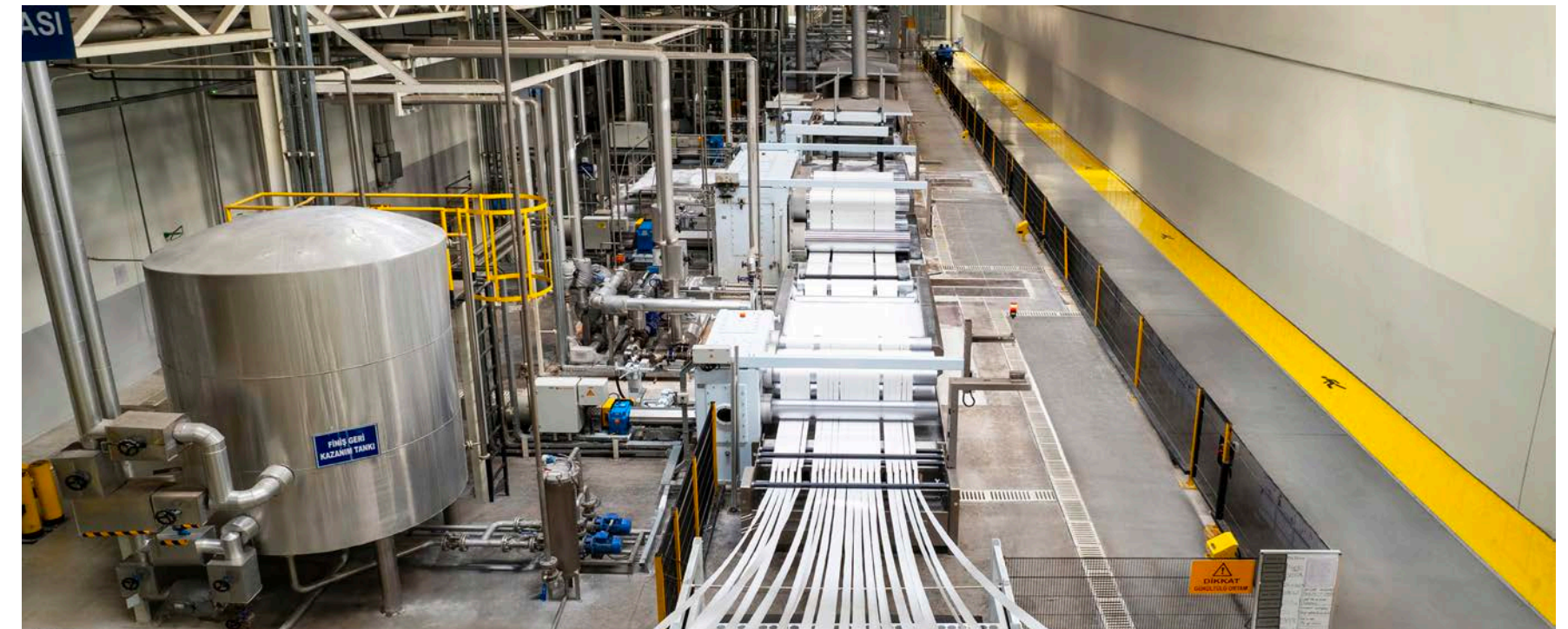
SASA deems employee health and safety at work to be critical and thus takes the necessary measures in a timely manner to minimize risks, ensuring the safety of all its employees and stakeholders. The goal of improving health, safety and environmental performance is pursued in line with the “Zero Accident, Zero Risk” principle. To this end, the Company aims to prevent occupational accidents, occupational diseases and environmental risks. SASA operates in compliance with national and international OHS regulations, particularly the Turkish Occupational Health and Safety Law No. 6331. OHS commitments are clearly defined in SASA’s Occupational Health and Safety Policy. The relevant policy text is available [here](#).

The Company’s OHS management systems are regularly reviewed and improved in accordance with the ISO 45001 standard. OHS risks and potential occupational accidents that may occur in all operations at the facilities are identified in advance, and these risks are continuously monitored.

SASA complies with OHS rules in accordance with the ISO 45001 Occupational Health and Safety Management System it has. The Company makes maximum efforts to minimize the safety risks from business processes. 3,804 SASA permanent employees and 4,870 subcontractor employees working in SASA’s field of activity are covered by the OHS Management System.

This system also takes into account physical and mental health factors and aims to reduce occupational diseases and work accidents. Accordingly, the aim is to reduce the LTIR rate to below 1 for both permanent and subcontracted employees.

Topics such as emergency preparedness, establishing and improving occupational safety, and improving risk



awareness are meticulously addressed by SASA. Employees are regularly provided with trainings based on best practices, with necessary resources being provided accordingly. To increase the applicability of the OHS management system and to ensure the evaluation and continuous improvement of performance, the active participation of employees and stakeholders in the process is encouraged.

As part of the Occupational Health and Safety Risk Assessment Regulation, OHS practices within SASA are integrated with risk management principles. Regular risk assessment processes integrated into the occupational health and safety management system vary according to the hazard class for the facilities and are structured accordingly.

In line with the requirements of the Regulation, SASA has a Risk Assessment Team consisting of the

employer or employer’s representative, occupational safety experts, occupational physicians, employee representatives, support teams and relevant unit representatives. This team is responsible not only for the development of risk assessments but also for the overall management of the processes. In the risk assessment reports prepared, each identified risk is assigned a responsible person. The measures to be implemented and their completion times are determined and monitored. The identified actions are meticulously followed up, and processes for mitigating and preventing risks are continuously monitored. In addition, under the ‘Regulation on Occupational Health and Safety Committees’, periodic trainings are organized for the OHS Committee members within SASA, and necessary appointments are made in line with their job descriptions. The meetings of the 36-member OHS Committee are held at legally-prescribed periodic intervals, and members are notified at least 48 hours prior to the meeting.

OHS practices completed in 2024 are as follows:

- The number of horizontal and vertical lifelines to prevent falls from height has been increased.
- In order to respond to emergencies quickly and effectively, SASA employees were trained at the Fire Department.
- Personal protective equipment has been improved and bettered.
- When the external fans of critical equipment engines stop, two different alarm systems are activated.
- In cooperation with AFAD (Turkish Ministry of Interior, Disaster and Emergency Management Presidency), in-person Disaster Awareness Trainings at workplaces were organized for blue-collar employees.
- In addition to forklift driver certificate trainings, employees using scissor lifts (manlift, octopus crane) continued to attend certified trainings delivered by the Ministry of National Education and private training institutions.

OHS TRAININGS

SASA adopts it as a main goal to raise employees with a high OHS awareness and establish a safe working environment. Accordingly, all necessary trainings are provided to employees on a regular basis. As per the ‘Regulation on the Procedures and Principles for Occupational Health and Safety Trainings’, SASA’s permanent staff and subcontracted employees are provided with trainings before starting work as well as at intervals defined in the legislation. These trainings include general OHS awareness, health and technical issues, and Safety Culture trainings covering job-specific risks. In addition, Basic Occupational Health and Safety Training is provided for all employees, a mandatory training during the recruitment process. As part of this training, detailed information on procedures and instructions is provided in accordance with job descriptions to ensure that employees can accurately exercise their powers and responsibilities.

In 2024, a total of 2,072 SASA employees and 10,695 subcontracted employees received 33,152 hours and 175,440 hours of Basic Occupational Health and Safety Training respectively. Thus, in 2024, a total of 208,592 hours of Basic Occupational Health and Safety Training was provided, with 16 hours per employee on average.

In line with the needs of employees, periodic trainings are provided on 5S Occupational Safety, Emergency Response, OHS Supervision, Radiation Protection, Working at Height, Work Permit System for Special Works, Environment, Personal Data Protection, and Work Discipline. In accordance with the Occupational Health and Safety Risk Assessment Regulation, information is provided on health and safety risks that may be encountered in the workplace.

OHS Trainings Provided to SASA Personnel and Subcontractor Employees	SASA	Subcontractor
Total Number of People Trained on OHS	2,072	10,695
Total OHS Trainings (hrs)	33,152	175,440
OHS Training Hours Per Person	16	16



Moreover, all documentation and information on OHS practices are easily accessible through the SASAILE information system. In line with the ‘Regulation on the Duties, Powers, Responsibilities and Training of Occupational Physicians and Other Health Personnel’, employees are informed about the risks, health surveillance processes, recruitment examinations and periodic health checks, and these checks are performed at regular intervals.

Under the Process Safety Management (PSM) system, SASA ensures that the hazards that may occur in processes are identified, understood and effectively controlled. This system prioritizes the safety of employees, local residents and the natural environment. PSM training is provided specifically for employees working in chemical processes within the organization.

LEGISLATION TRAINING TOPICS:

General Topics:

- Information on labor legislation
- Legal rights and responsibilities of employees
- Workplace cleanliness and organization
- Legal consequences arising from work accidents and occupational diseases

Health Topics:

- Causes of occupational diseases
- Principles of disease prevention and application of prevention techniques
- Biological and psychosocial risk factors
- First aid
- Hazards of tobacco products and passive exposure

Technical Topics:

- Chemical, physical and ergonomic risk factors
- Manual lifting and transportation
- Flash, explosion, fire and fire protection
- Safe use of work equipment
- Working with screen tools
- Electricity hazards, risks and precautions
- Causes of work accidents and the application of protection principles and techniques
- Safety and health signs
- Use of personal protective equipment
- General rules of occupational health and safety, and safety culture
- Evacuation and rescue

Other Training Topics:

- Working at heights specific to the worker’s work
- Working in confined spaces
- Working in environments with radiation risk, working with welding equipment
- Working with equipment posing special risks
- Potential health risks posed by carcinogens, etc.

SUPPLIER SAFETY PROGRAM

Under the Supplier Safety Program, SASA implements exclusively defined health and safety procedures to ensure the health and safety of suppliers working in the field. Visitpro, a digital OHS application, enables guests and visitors to receive SASA-OHS information training by clicking the link in the invitation sent to them before personally coming to SASA, followed by a set of test questions and registration to enter SASA facilities. Regular OHS trainings are provided for suppliers operating in the field. After these trainings, exams are held to measure the knowledge level of the participants. In addition, OHS audits are performed to ensure that field operations are delivered safely, with an uninterrupted process of related observations.

Contractor Safety Procedure

SASA’s Contractor Safety Management System is supported by comprehensive guidelines and rules to ensure that contractors operate in accordance with health, safety, environmental and operational performance standards. In line with this system, the health and safety backgrounds of contractors are meticulously evaluated during the selection process. Before starting work, the necessary organizational structure is established, relevant trainings are completed, potential hazards and risks in the working area are analyzed, and the required measures are taken. This allows field workers to start their duties under safe conditions.

Training programs for employees include not only theoretical knowledge but also practical content. Continuous improvement as well as compliance with the legislation are monitored through daily occupational health and safety audits. As part of emergency preparedness, drills and training activities are regularly carried out for designated response teams. SASA requires all contractors to satisfy the necessary regulatory conditions on employee health and safety.

To proactively address risk management, Toolbox meetings are organized before start of work, a key practice per se. In addition, modern social facilities are provided to meet the needs of field workers, as well as infrastructures tailored to individual requirements. The security and performance data obtained are periodically shared with senior management and contribute to strategic decision-making processes. Thanks to the measures and awareness-raising practices developed, SASA aims to reduce occupational accidents and drop the LTIR rate to below 1.

With the Contractor Safety and Performance Management Program,

- It is ensured that the contractor employees comply with the rules determined according to EBRD, IFC standards and other legal regulations.
- Health and safety issues are prioritized in the selection of contractors, and their past health and safety performance is examined.
- Occupational health and safety inspections are carried out on a daily basis during the working period.

Life-Saving Golden Rules Procedure

The Life-Saving Golden Rules Procedure implemented by SASA is a safety measure that covers not only permanent employees but also contractors, visitors (groups such as suppliers, vendors, delivery persons, customers and regulators) and all third parties operating on behalf of SASA. This procedure is established to create a safe and healthy environment in the workplace, protect employee health, prevent accidents, minimize risks and eliminate hazards. All these goals are realized through the principle of continuous development, supported by increased employee awareness and trainings. The Life-Saving Golden Rules clearly and precisely define the situations that may result in grave consequences such as serious injury or death if occupational health and safety rules are not followed, thus developing critical measures against such cases. In 2024, a total of 10.722 suppliers and visitors received trainings organized as part of Supplier and Visitor Safety.



Emergency and Fire Safety System

A comprehensive Emergency Procedure is established at SASA to safely manage potential emergencies. This procedure includes the basic steps for protection, evacuation, firefighting, first aid and intervention processes. It also aims to identify the relevant personnel in charge and make the required preparations. Controlling the risks identified under the Occupational Health and Safety Management System and determining responsibilities in line with these risks constitute the main framework of the procedure. At each department, the duties and responsibilities of relevant employees against possible emergency scenarios are clearly defined.

Emergency and fire safety at SASA is managed by a young, well-equipped and highly-trained team. Within the organization, automatic fire detection and extinguishing systems as well as human intervention mechanisms are operated in an integrated manner. In this team, SASA has 25 employees on duty 24

hours a day in 4 shifts. The Company increased the number of staff in the Emergency Response Team (ADME) from 134 to 159. This system is operated in coordination with Search&Rescue and Evacuation, Fire Fighting and First Aid teams. SASA Fire Brigade has the necessary certificates, licenses and trainings to fulfill its duties.

4 full-fledged fire trucks, 2 fire water storage tanks with a capacity of 10,000 tons each, over 5,600 fire extinguisher cylinders, automatic fire detection and alarm systems, automatic fire extinguishing systems with gas and foam, SOEs and other equipment that can intervene in chemical leaks are ready for use in any emergency.

The fire safety system is continuously monitored 24/7 through computer-aided software. Drills are conducted at regular intervals to ensure preparedness against possible emergencies.

	Planned Drills	Completed Drills	Percentage of Completion
2021	52 Drill Plans	52 Drills completed	100%
2022	51 Drill Plans	51 Drills completed	100%
2023	55 Drill Plans	53 Drills completed	96.3%
2024	57 Drill Plans	54 Drills completed	94.7%

RESPONSIBLE SOURCING AND SUSTAINABLE PRODUCT DEVELOPMENT

- RESPONSIBLE SOURCING PRACTICES
- SUSTAINABLE PRODUCT DEVELOPMENT

Operating on a global scale, SASA **procures from 17 different countries** to ensure operational continuity.

With an approach focused on eco-innovation and R&D, SASA is becoming an industry leader developing innovative and sustainable solutions that can respond to the needs of not only today but also the future.

RESPONSIBLE SOURCING PRACTICES



Aiming to strengthen its supply chain and reduce its environmental impact in line with corporate governance principles, SASA is a member of the EcoVadis global platform.



SASA does not limit its sustainability approach to its own operations, but encourages the adoption of this approach throughout its supply chain. Critical to the success and competitiveness of a business, the supply chain encompasses not only the flow of materials and information, but also environmental and social aspects. SASA bases its procurement processes on the principles of efficient use of resources and compliance with ethical standards and manages this approach from a holistic perspective. The sustainable and responsible procurement approach adopted throughout the organization is supported by various policy and implementation documents and is thus made a part of the organizational culture. The Green Procurement Policy is available [here](#), and the Supplier Code of Conduct can be accessed [here](#). In addition, a Supplier Diversity Policy is developed to encourage diversity among suppliers, which is available [here](#). Aiming to strengthen its supply chain and reduce its environmental impact in line with corporate governance principles, SASA is a member of the EcoVadis global platform. A gap analysis study was conducted in accordance with EcoVadis methodologies related to the supply chain, and the basic work on the creation of a digital portal was initiated. Awarded with a Bronze rating by EcoVadis in 2024, SASA continues to develop strategies to further improve supply chain management.

5 separate procedures have been developed to carry out supply chain management more effectively. These procedures reinforce the responsible supply chain approach by contributing to the establishment of

sustainable collaboration with suppliers, maintaining uninterrupted communication and establishing an effective feedback mechanism. Thanks to the creation

of the role of Deputy General Manager for Supply Chain, procurement processes are handled directly at the senior management level.

PROCEDURE	SCOPE
Approved Supplier Selection Procedure	This covers the selection of suppliers in line with certain criteria such as quality, ethical rules, environmental management and sustainability to ensure quality continuity and improvement.
Supplier Performance Evaluation Procedure	This covers the assessment of the performance of existing suppliers in addition to their classification or delisting.
Supplier Audit Procedure	This includes the drafting of annual audit plans for existing suppliers and the inclusion of suppliers in the audit process.
Supplier Non-Conformity Management Procedure	This covers the notification, recording, permanent resolution and improvement processes of supplier non-conformities.
Procurement Procedure	This covers the procurement of the necessary goods and services in accordance with standard procurement specifications and OHS rules within the framework of specified authorities and responsibilities.

In 2024, in line with the environmental dimension of its sustainability approach, SASA has started implementing the Green Logistics Program, which was a previously set target. To this end, key steps were taken through collaborations with both DHL and Mars Logistics during the year. SASA is certified under the GoGreen Plus program with DHL, achieving a reduction of 5.21 tons of CO₂eq, which equals to 15.49% of total emissions, thanks to low-emission air transport using sustainable aviation fuel (SAF). This service has been verified by third-party auditors and certified with international sustainability certificates.

Throughout 2024, around 90% of transports were performed using intermodal methods, with maritime and rail transportation being the predominant choice in line with the EU regulations. Direct use of roads has been drastically reduced, with an increase in the use of electric vehicles for European transportation. SASA requested information on emissions and mitigation measures from approximately 80% of the logistics companies with which it cooperates and received emission calculation data specific to SASA. In addition, the environmental practices of existing business partners were reviewed, and opportunities for cooperation with new companies that can comply with environmental criteria were evaluated.

SASA's supply chain operates on an international scale and exhibits a multi-stakeholder, integrated and complex structure. The entire process from the entry of the raw material into the system until it reaches the end user is monitored. This monitoring process covers both upstream and downstream information

and material flows. The supply network consists of the main stages of pre-process, in-process and post-process. Different approaches are adopted in each stage, thus managing processes exclusively.



PRE-PROCESS

SASA's production and procurement operations are entirely performed through the Central Plant in Adana. İskenderun Tank Field meets the Company's needs for storage. Located on the seashore, this raw material storage facility serves to receive raw materials from bulk carriers and store them in appropriate conditions. With a tank storage capacity of 89,000 m³, the facility also boasts an annual blending capacity of 270,000 tons. The raw materials stored there are transported by road tankers to the Integrated Production Site in Adana.

Operating on a global scale, SASA procures from 17 different countries to ensure operational continuity. The supplier profile and resource diversity are improved over time, and container movements for international procurement are continuously

monitored through online systems thanks to the improved digital infrastructure. In 2024, the highest volume of total imports was from the People's Republic of China, followed by South Korea, the United States of America and Germany.

SASA cooperates with 13 suppliers from 7 different countries regarding the procurement of the four main raw materials used in production processes (PX, MEG, PTA, IPA). Among these suppliers is a petrochemical organization based in Türkiye. SASA produces using raw materials procured from various sources in the Middle East, Europe, America and Asia.

Following the commissioning of the PTA Production Plant in 2025, SASA aims to reduce foreign dependency in raw material supply, thus planning to achieve significant gains in both economic and

Raw Materials	Number of Suppliers by 2024	Names of Countries of Supply	Number of Countries of Supply
PX	2	Türkiye, Saudi Arabia	2
MEG	2	USA, Saudi Arabia	2
PTA	5	South Korea, China	2
IPA	4	Korea, Spain, China, India	4

As part of sustainable supply chain management, SASA continued to run the supplier evaluation process initiated in 2023, expanding the scope of evaluations in 2024. Suppliers are categorized according to their environmental and social impacts. EcoVadis ratings were expected for high priority suppliers, while raw material suppliers and auxiliary chemical and packaging suppliers were evaluated through detailed forms.

Through the Supplier Pre-Evaluation Form applied to suppliers, SASA adopts the basic principle of establishing a value chain which is based on elements such as environmental responsibility, respect for human rights, improvement of working conditions

environmental terms. The relevant table provides a detailed breakdown of the raw materials procured as well as the countries from which these materials are sourced.

and commitment to ethical values and complies with internationally recognized standards. Carbon and waste reduction targets, ISO certifications, environmental accident records, LCA studies, biodiversity studies, proximity to cultural heritage sites, water risks, sustainability reports and approaches to social issues are also taken into consideration in evaluations.

This entire process serves not only to collect information, but also to raise the awareness of suppliers in these areas. It is supported by the Supplier Information Form, which questions technical and legal compliance in depth. Through this form, many topics such as product composition,

chemical structure and ratios of raw materials used, compliance with REACH, KKDIK and other country legislation, presence in worldwide chemical inventories, presence of components that are risky for the environment and human health, animal-derived substances, genetically modified organisms, food contact compliance, carbon emission calculations, ESG documentation, presence of sustainability report, LCA study and waste reduction targets are questioned in detail.

To this end, it is determined that 59% of the main raw material suppliers evaluated as of 2024 calculated emissions, 53% measured water consumption, and 47% measured both energy and waste consumption. Of the auxiliary chemical and packaging suppliers evaluated, 60% measured energy consumption and calculated carbon footprint, 40% calculated water

footprint, and 80% measured waste consumption. Moreover, declarations of conformity are obtained for the control of heavy metals such as lead, cadmium, mercury and hexavalent chromium in packaging products in contact with food, and additional processes are planned for more detailed questioning of these contents. In line with its goal of making environmental and social sustainability criteria an integral part of its supply relationships, SASA started to integrate the relevant provisions into supplier master agreements starting from 2023 and resolutely maintained this approach in 2024.

In line with the responses, the Supplier Classification and Action Table is used to assign scores to each supplier. The subsequent class assignments are based on these scores, and necessary improvement steps are defined and implemented.

Supplier Classification and Action Table		
Total Score	Class	Action
90-100	A	No action is required.
70-89	B	It is SASA's choice to go for an audit or not, and its suggestions to improve the supplier are being explored.
50-69	C	Audits are mandatory, and work is initiated to eliminate the nonconformities identified in the audit.
0-49	D	The supplier is removed from the 'Approved Supplier List'.

IN-PROCESS

The interoperational supply network within the Company is effectively managed by SASA's in-house Design, R&D, Marketing, Sales and Operations Departments. The Company maintains its administrative, operational and support processes under 19 main process categories. These processes are divided into sub-categories and

detailed processes and make it possible to manage the complex transaction network in an integrated and effective manner within a deductive approach. Through Process Tracking Forms, developments in the process are recorded, necessary information is collected, and improvements are made.

POST-PROCESS

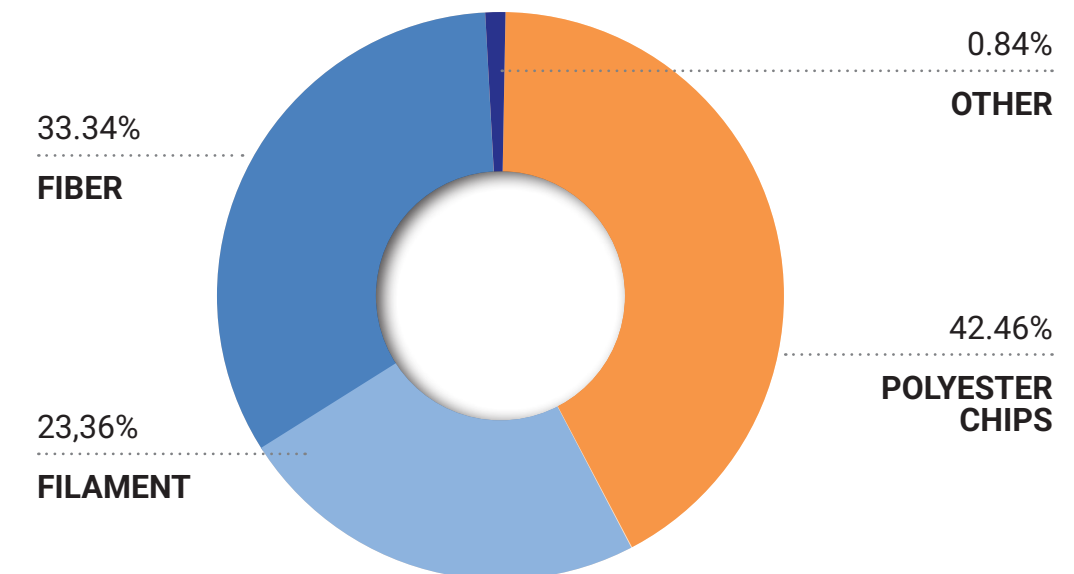
Thanks to its broad product range, SASA operates in both domestic and international markets, offering safe and high quality products to its customers. To contribute to the achievement of customers' sustainable development goals, SASA supports customers through transparent data sharing, annual reports, sustainability and impact management efforts, cooperation opportunities and uninterrupted communication channels.

The principles to be followed in processes ranging from receiving customer requests to production and shipment planning and after-sales services are defined in the Customer Marketing Relations Procedure. In line with the Customer Service, Complaints and Compensation Procedure, customer feedback is evaluated quickly and effectively, analyzing the root causes of problems and quickly implementing the required corrective/preventive actions. Thanks to this systematic structure, the

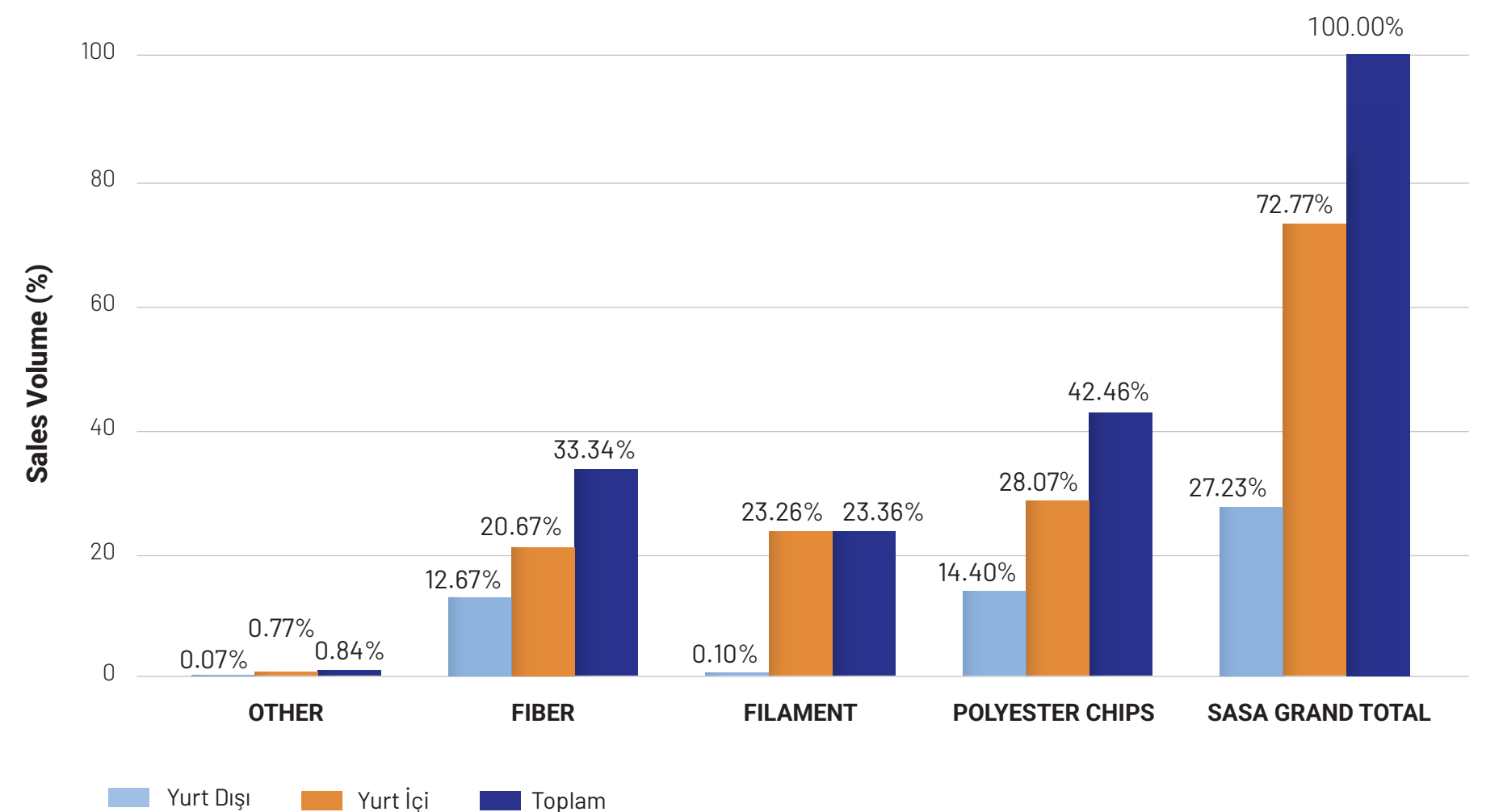
recurrence of customer complaints is prevented, and the overall level of satisfaction is increased. In addition, pursuant to the Sales and Shipment Procedure, all duties, powers and responsibilities involved in the processes are clearly defined, and the safe delivery of products to customers is ensured.

In 2024, SASA products were delivered to customers through spot sales in domestic and international markets. Of the total sales volume, 33.34% was from polyester fiber products, 23.36% from polyester filament products, 42.46% from polyester chips products, and the remaining 0.84% from other products. 2024 sales rates in domestic and foreign markets are detailed in the chart below.

SASA Overall Total Sales Breakdown (2024)

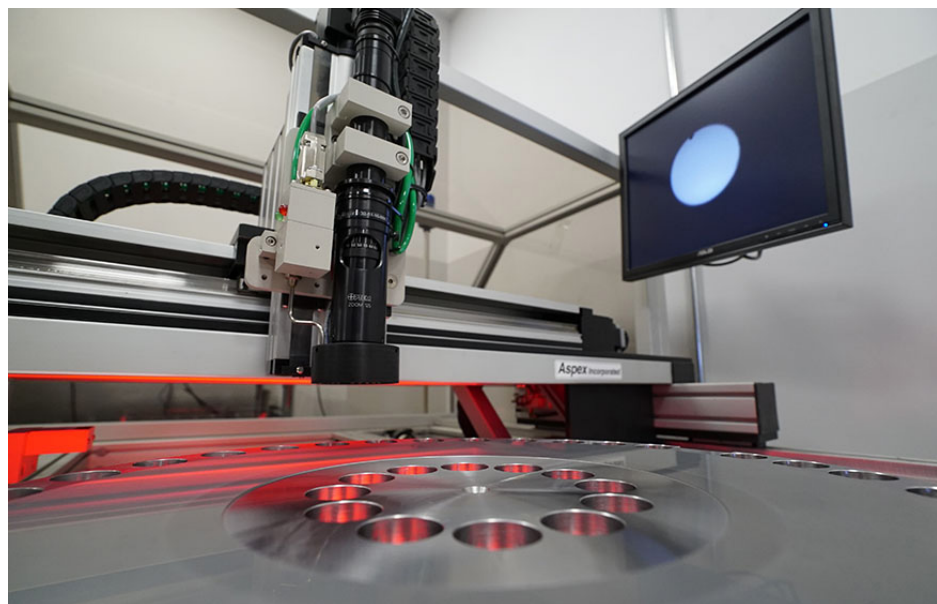


Domestic and International Sales Volumes (%)



SUSTAINABLE PRODUCT DEVELOPMENT

In 2024, the Turkish Environmental Label was obtained for 16% of product groups, covering seven different product types within the chips and fiber categories.



SASA sees sustainability as the cornerstone of its product development process. Accordingly, it takes decisive steps to reduce environmental impacts and maximize social benefits. Circular economy principles, life cycle assessment approach and green chemistry practices constitute the key elements of the sustainable product management strategy. Product and process designs are shaped within this holistic approach, taking into account the entire value chain.

SASA meticulously maintains its efforts to ensure product safety and full compliance with legislation, sharing safety data sheets and analysis certificates with stakeholders to satisfy the principle of transparency. Product and process quality is continuously improved in line with customer expectations and feedback. Aiming to continuously increase its quality level through innovative and environmentally friendly production techniques, SASA continues to carry customer satisfaction forward.

R&D and P&D activities are emphasized, and technological infrastructure is strengthened to ensure that products are developed in line with demands and needs. Scientific innovations in Türkiye and around the world are closely monitored. Collaborations are established with leading universities and research organizations. The development of partnerships between industry and academia is supported. This allows innovative ideas to emerge, contributing to the scientific and technological development of the country.

SASA received various certificates and declarations of conformity in 2024 to document the environmental compatibility of its products and their compliance with legal requirements. These certificates contribute to

the sustainability of the products and the Company's sensitivity to human health and the environment. The main documentation received in 2024 are listed below:

- Zero Discharge of Hazardous Chemicals Program (ZDHC) Manufacturing Restricted Substances List (MRSL) Certification
- Declaration of Conformity with Chinese Food Contact Legislation - PET
- GADSL - BG-80 Declaration of Conformity
- TSCA - BG Chips Declaration of Conformity
- Declaration of Conformity to the Japanese Food Hygiene Act - PET BG 76-80-84
- California Proposition 65 List Declaration of Conformity - Polymer Chips
- Oeko-Tex Certificate 2024 (Chips and Fiber)
- Oeko-Tex Certificate 2024 (Filament Yarn and POY)
- Declaration of Legal Conformity 2024 - Fiber
- Declaration of Being Allergen-Free - BG PET
- Declaration for No Animal Testing
- Declaration of Being Free from Bisphenol A, AF, F, S
- Declaration of Being Free from Substances in the GADSL List - Polyester Stable Fiber
- Declaration of Being Free from Heavy Metals - Polyester Chips
- Declaration of Being Microplastic Free - Polymer Chips
- Declaration of No Recycled Materials
- Declaration of Being Free from Harmful Substances such as Synthetic Rubber, Animal Derivatives and Isocyanates
- RoHS Declaration of Conformity - Polyester Stable Fiber
- EU MDR Declaration of Conformity (Medical Device Legislation)
- Authorization List Declaration of Conformity - Fiber and Yarn



- California Proposition 65 Declaration of Conformity - Stable Fiber
- POPs Regulation Declaration of Conformity - Polyester Stable Fiber
- REACH - Advantive Declaration of Conformity
- REACH Declaration of Conformity - Stable Fiber, Fiber and Yarn
- Declaration of Conformity to Toy Safety Standard DIN EN71-3 - Polymer Chips



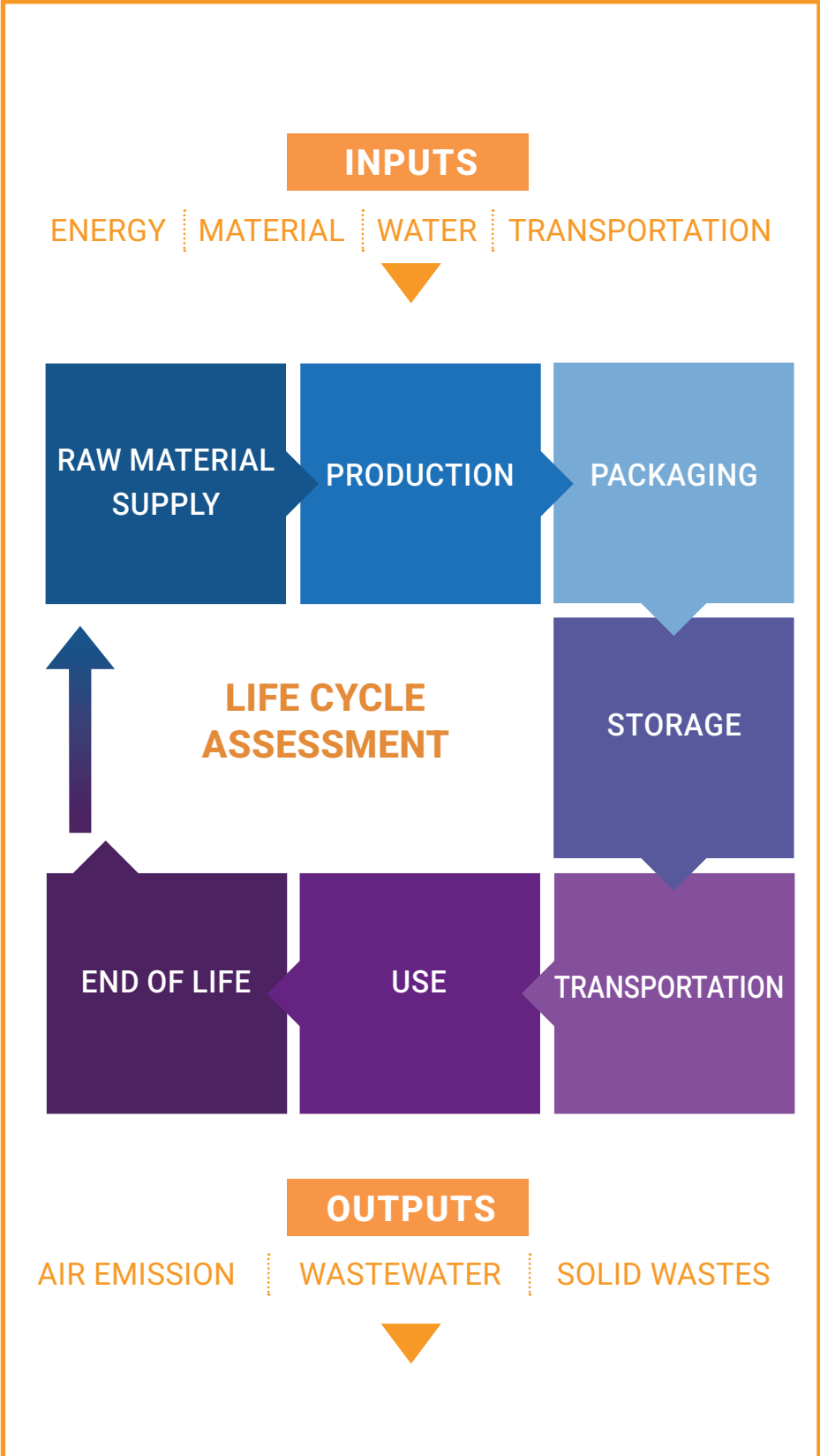
Sustainable product certificates are available [here](#).

CIRCULAR ECONOMY AND LIFE CYCLE PERSPECTIVE

To shape its product development processes in line with sustainability principles, SASA adopts an approach in line with the Circular Economy Action Plan put forward by the European Green Deal. As set forth in this plan, SASA prioritizes key elements such as waste reduction and efficient use of resources and takes decisive steps to build business processes on sustainable foundations. Life cycle assessments specific to product groups are conducted to implement circular economy principles. By integrating these assessments into business processes, the Company aims to reduce the environmental impact of products and increase economic contribution.



CIRCULAR ECONOMY	LIFE CYCLE ASSESSMENT (LCA)
Circular economy is an understanding of an economic system in which products, materials and resources are used at maximum value, and wastes and wasting of resources are minimized. This approach encourages the continuous circulation and reuse of materials rather than the ‘buy, use, dispose’ logic in the linear economic model.	LCA is a comprehensive approach that analyzes the environmental impacts of a product across its entire life cycle, starting from raw material extraction through production, storage, transportation, use and eventual disposal or recycling.
- SASA reshapes its business processes in line with the circular economy principles and carries out studies on in-plant recycling and waste management. - Through projects based on a ‘Zero Waste’ policy, the amount of wastes is reduced, and resources are reused/recycled. - SASA contributes to the circular economy with projects such as the establishment of Europe’s first PET bottle recycling plant and obtaining a patent for the world’s first direct PET bottle recycling. - R&D efforts for recycled PET production using chemical recycling practices are underway. In 2024, trials for R-PET production from waste were carried out in batch polymer facilities. Sales teams continue to run market analysis for this product and conduct research on customer expectations. - PET wastes from processes are processed at the licensed recycling plant of Merinos Carpet, transformed into raw materials and reused in Merinos plants.	- In addition, applications were made for a Turkish Environmental Label, an LCA-based program, and environmental labels were obtained for 16% of product groups (a total of 7 product groups from fiber and chips products). - In 2024, SASA purchased an LCA software. Accordingly, trainings were organized on the use of this software to enable the users in charge in the relevant departments to perform the analyses. - SASA plans to provide its customers with the opportunity to evaluate products and strategies in terms of environmental impacts by completing LCA analysis and reporting and to shed light on process improvements in areas such as energy and material consumption, waste management, emissions and energy recovery in line with the results obtained.



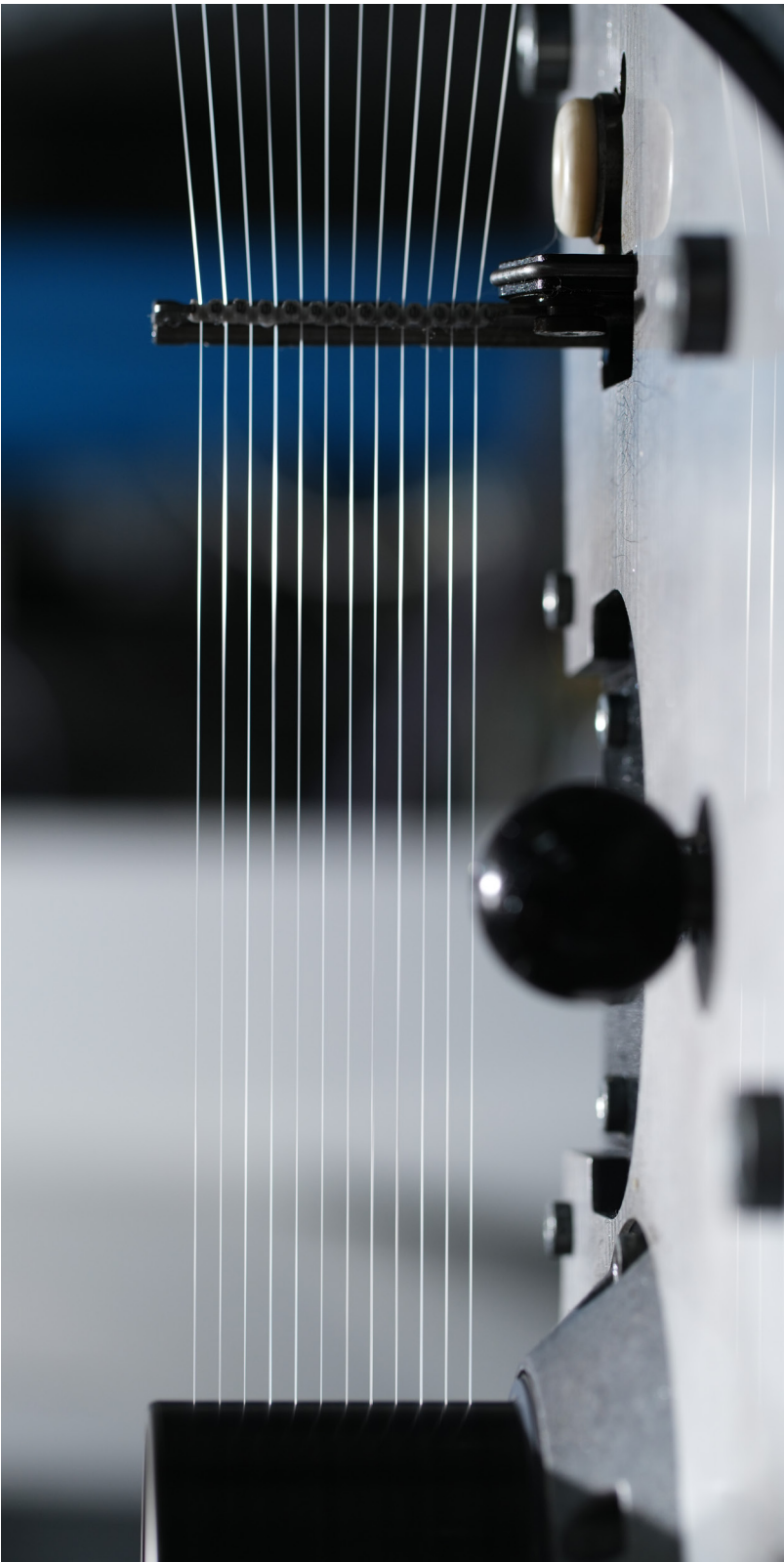
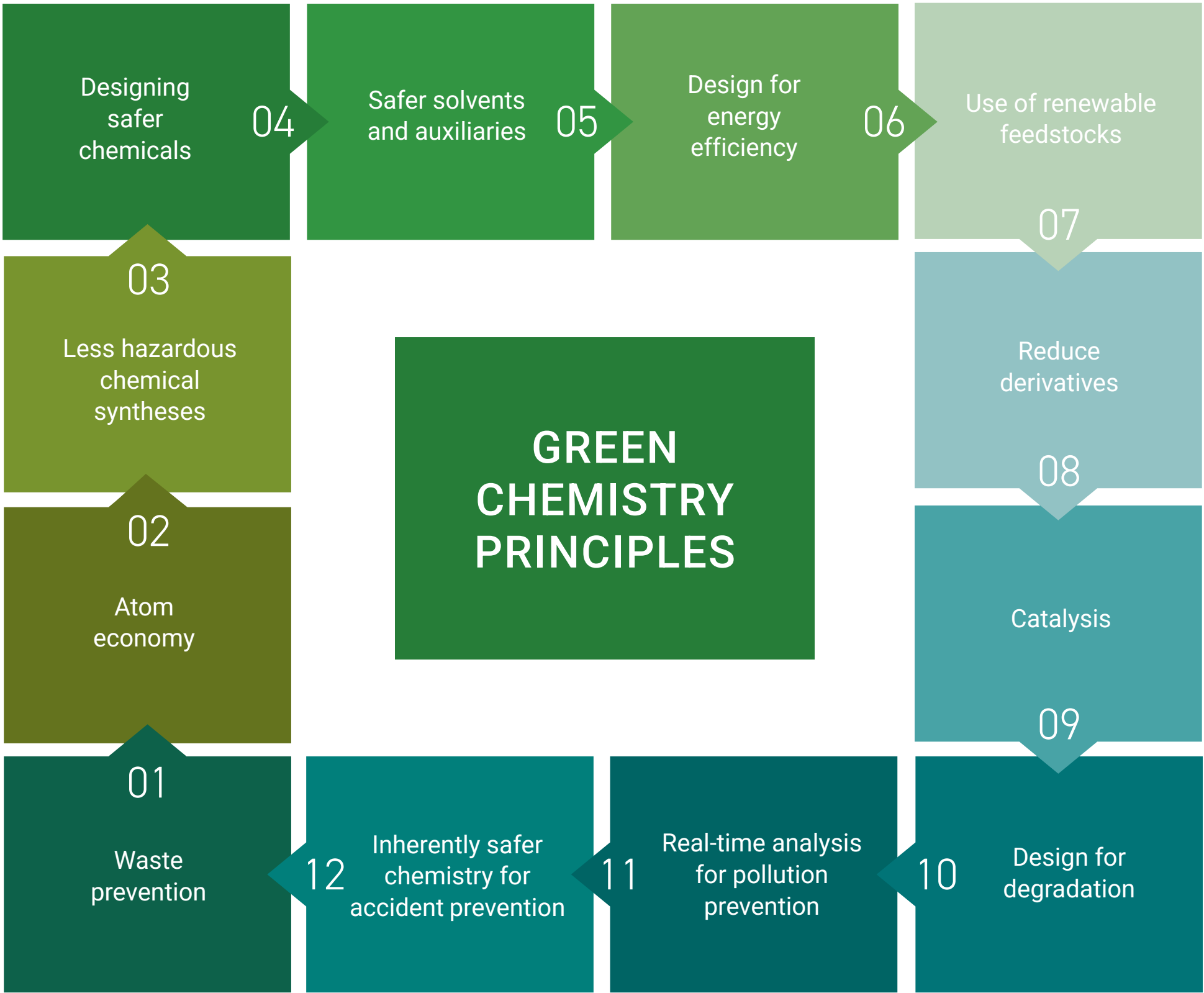
GREEN CHEMISTRY

SASA performs integrated production in the chemical and polyester fields and puts Green Chemistry principles at the heart of its sustainable product management strategy. These principles reflect SASA's commitment to minimize or eliminate environmental, ecological and biological damage in chemical production and application processes. SASA structures its management approach to prioritize eco-design practices and integrates these principles into all operational processes.

The Hazardous Substances and Chemicals Policy provides detailed information on approaches and practices regarding hazardous substances and chemicals. The Policy is available [here](#).

The 12 fundamental principles of Green Chemistry provide guidance to reduce the negative impacts of chemical production processes on nature and living beings. Accordingly, elements such as the use of renewable raw materials, waste prevention and the development of chemicals that do not harm human health are highlighted. Practices and steps taken as part of the Green Chemistry approach are summarized in the relevant table.

SASA realizes various improvements in its new investments and existing facilities in line with these principles. Thus, it continues to lead the sector by supporting a safer, environmentally- and health-conscious industrial approach.



GREEN CHEMISTRY

Principles	Approach	SASA's Actions
1 Waste prevention	Minimizing the generation of wastes by preventing waste generation in production processes and using raw materials efficiently.	Along with the PTA investment, a benzoic acid production plant will be built to reduce the amount of chemicals in the wastewater. There are plans to use benzoic acid in this plant instead of sending it to wastewater. With polymer plant investments, off-gas from the process is sent to HTM boilers and incinerated. This reduces the release of volatile organic compounds into the atmosphere.
2 Atom economy	Designing synthetic methods to maximize the conversion of all materials into products and reduce wastes.	SASA uses an Automated Control System (DCS) in all operations. PTA/MEG ratios are continuously controlled by DCS and kept at optimal rates. Thanks to the polymer plant investments, the steam generated as a by-product from the reaction is used to run the steam jets and also the absorption chiller.
3 Less hazardous chemical syntheses	Developing less hazardous chemical synthesis methods using materials that are harmless to human health and the environment wherever possible.	In DMT-based PET production, methanol is produced as a result of the reaction, whereas in PTA-based production, water, a safer and environmentally friendly by-product, is formed instead of methanol. By the end of 2024, with the commissioning of the PTA Production Plant, production will be based on PTA, and the water released in the process will be largely reused within the system thanks to the new wastewater treatment plant. In addition, the fact that methanol, a toxic, flammable and volatile chemical, will no longer be stored at the DMT Production Plant provides a more sustainable production structure in terms of the environment and human health.
4 Designing safer chemicals	Prioritizing the design of chemicals that do not harm human health and the environment by reducing toxicity in a way that maintains functional efficiency.	Diocetyl phthalate (DOP) containing bisphenol A (BPA), which has environmental and human health impacts, is widely used in the sector. Diocetyl terephthalate (DOTP) was first produced by SASA in Türkiye for BPA-free products, and production capacity is increased each year.
5 Safer solvents and auxiliaries	Rendering the use of auxiliaries unnecessary where possible and ensuring that they are harmless when used.	The previously used polymer solvent orthochlorophenol (OCF) was replaced by a more reliable solvent, dichloroacetic acid (DCA).
6 Design for energy efficiency	Performing chemical processes at room temperature and atmospheric pressure, if possible, aiming to use energy efficiently in terms of environmental and economic impacts.	Energy efficiency projects are continuously monitored and new projects are developed both by the Working Groups and within the scope of ISO 50001 Energy Management Systems. The PTA Production Plant will use off-gas to generate the electricity it needs. Moreover, the wastewater treatment plant will be supplied with electricity from the PTA Production Plant and is expected to save 1,200-2,200 MWh of electricity annually by 2025. A portion of the steam supply required for the PTA Production Plant will be met from biogas from the wastewater treatment plant. With polymer plant investments, off-gas from the process is sent to HTM boilers and incinerated. This corresponds to a natural gas saving of 4.1%. New high-tonnage polymer investments have reduced the energy cost per ton of polymer production.

Principles	Approach	SASA's Actions
7 Use of renewable feedstocks	Supporting sustainable production processes by maximizing the utilization of technically and economically feasible renewable feedstocks.	With the LCA software purchased in 2024, modeling studies will be performed on the use of renewable feedstocks in products. SASA also works on polymer production projects from biobased raw materials.
8 Reduce derivatives	Avoiding or minimizing as far as possible the use of unnecessary derivatives (use of blocking groups, protection/deprotection, temporary modification of physical/chemical processes) that generate additional reagents and wastes.	In DMT-based PET production, methanol is produced as a result of the reaction, whereas in PTA-based production, water, a safer and environmentally friendly by-product, is formed instead of methanol. By the end of 2024, with the commissioning of the PTA Production Plant, production will be based on PTA, and the water released in the process will be largely reused within the system thanks to the new wastewater treatment plant. In addition, the fact that methanol, a toxic, flammable and volatile chemical, will no longer be stored at the DMT Production Plant provides a more sustainable production structure in terms of the environment and human health.
9 Catalysis	Reducing the amount of wastes in processes and increasing reaction efficiency by using selective catalytic reagents as much as possible instead of stoichiometric reagents.	Efforts are underway in R&D laboratories to investigate the effectiveness of catalysts.
10 Design for degradation	Taking care to design products in such a way that they do not persist in the environment at the end of their function and decompose harmlessly.	Efforts are underway to increase the quantity of biodegradable products.
11 Real-time analysis for pollution prevention	Developing analytical methodologies to enable real-time, in-process monitoring and control of hazardous substances prior to their formation.	SASA continuously conducts wastewater analysis and emission monitoring. The new wastewater treatment plant to be commissioned will feature the Hubgrade technology. Inlet and outlet parameters will be measured automatically, and oxygen and nutrients will be supplied to the system as much as the system needs.
12 Inherently safer chemistry for accident prevention	Selecting the substances used in a way that minimizes the potential for chemical accidents, including releases, explosions and fires.	Commitments to accident prevention and safer chemistry are included in SASA's Hazardous Materials and Chemicals Policy.

ECO-INNOVATION AND R&D

With an approach focused on eco-innovation and R&D, SASA is becoming an industry leader developing innovative and sustainable solutions that can respond to the needs of not only today but also the future. The organization positions innovation and sustainability among the key priorities of its R&D strategy. To this end, it aims to provide fast and environmentally friendly responses to customer demands and to maintain its leadership by expanding into new markets. This strategy is integrated with corporate sustainability goals and is constantly updated to adapt to changing market dynamics. SASA takes transformative steps in various areas by emphasizing innovative perspectives in production processes.

Eco-innovation is at the heart of SASA's R&D strategy. SASA aims to minimize environmental impacts and increase energy and resource efficiency. This approach is not limited to product development but encourages the adoption of sustainable practices throughout the supply chain and production processes. The development of high quality, environmentally friendly products that are in line with the brand strategy reinforces the Company's competitiveness in the market.

SASA R&D Center produces market-oriented strategies by closely monitoring trends in the sector and customer expectations. SASA actively follows platforms such as domestic and international fairs, sectoral publications and digital resources.

The information from these sources makes valuable contributions to product design processes. As part of R&D activities performed in integration with supply chain management, new raw material alternatives are evaluated, and the product portfolio is diversified accordingly.

SASA's P&D process is managed end-to-end in a systematic framework and in accordance with relevant procedures. This approach covers all product groups and stakeholders and is shaped in the light of existing competencies, competitor product analyses, market research and customer-oriented data.

The strategy contributes to the corporate sustainability vision, including product lifecycle management and product portfolio development, and advances SASA's capacity to generate economic, environmental and social value.



Firsts by SASA

+

Türkiye's first PET resin producer

+

Holder of the world's first direct PET bottle recycling patent

+

Türkiye's first biodegradable polymer producer

+

Türkiye's first colored fiber producer

+

Europe's first PET bottle recycling plant

+

Türkiye's first phthalate-free plasticizer manufacturer

+

Türkiye's first PET bottle and baby bottle manufacturer

+

Türkiye's first regenerated fiber producer

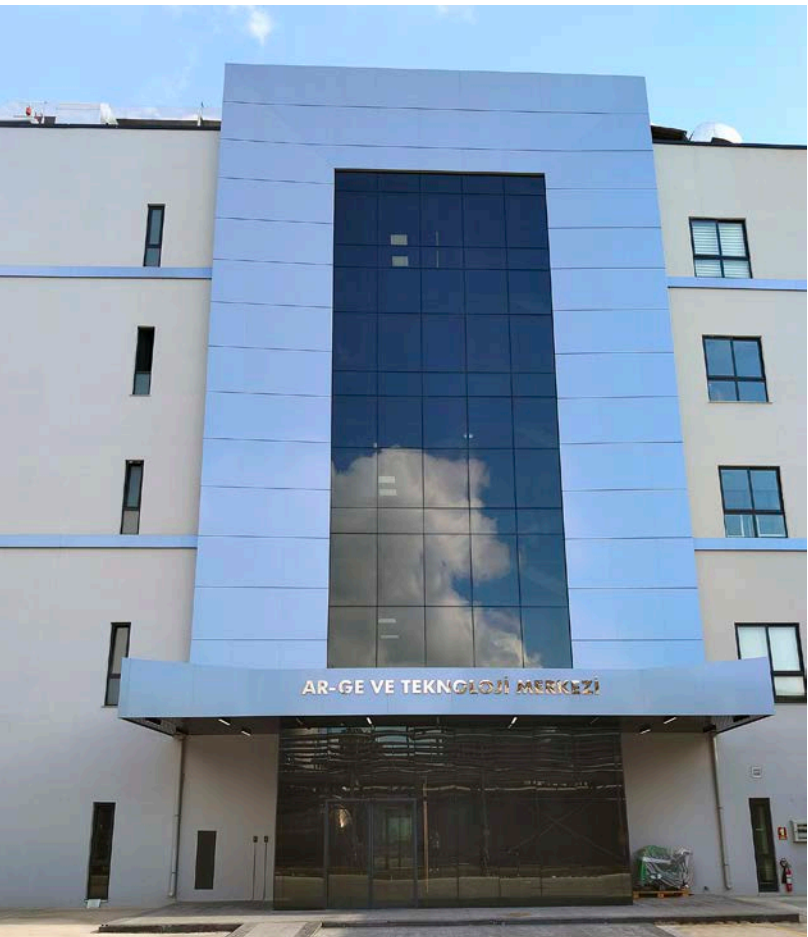
SASA R&D CENTER

Through the R&D Center established in 2002, SASA aims to carry forward the knowledge and experience it has gained for more than half a century in the production sector. Approved by the Ministry of Industry and Technology of the Republic of Türkiye, this center operates for the development of innovative production processes. A team of 30 specialists - 1 holding a PhD degree, 4 holding master's degrees and 22 bachelor's degrees - support SASA's innovation journey while strengthening its technical infrastructure.

Throughout 2024, as part of sustainability-oriented approaches, resources are allocated to R&D activities in line with new local and international regulations to develop products that are sensitive to the environment and human health. To this end, efforts are underway to commercialize various innovative products in the specialty polymers category.

SASA attaches great importance to innovation and continuous development. Accordingly, in 2024, the Company collaborated with ZEKI (Zentrum für erlebbare Künstliche Intelligenz und Digitalisierung), one of the world's leading artificial intelligence research centers, to benefit from AI in both production and management processes. The Company aims to actively use AI applications soon and intends to be a pioneer in this field. In 2024, resources were allocated for

the development of new 'friendly' products that are particularly sustainable and sensitive to the environment and people in line with new local and international regulations, and efforts were continued to commercialize and offer many exclusive products in the specialty polymers class to customers throughout the year. To this end, the share of the developed products in the Company's total sales was approximately 21.7% in 2024.



In 2024, as in previous years, pursuant to new local and international regulations, efforts are underway to develop sustainable products that are sensitive to the environment and human health. In the specialty polymers category, a large number of innovative products are being commercialized and made available to customers. As of 2024, the ratio of turnover from sustainable products within total turnover is provided in the relevant table.

Thanks to the contributions of the R&D Center, SASA will continue to strengthen its leading position in the sector with a focus on innovation and sustainability. SASA R&D Center budget is increased regularly every year. In 2024, a budget of TL 38,550,169.37 was allocated for R&D and P&D activities, and this amount marks an increase of 42.70% year on year (2023 budget: TL 27,014,000).

New Product Group Developed as a Result of R&D and P&D Activities	Turnover from New Product (TL)	Share in Total Turnover (%)
Fiber	10,244,710,391.23	21.09
Polyester Chips	304,449,715.99	0.63
Total Turnover in 2024 (TL)	48,582,547,000	



Technological Infrastructure and Laboratories



SASA operates in high capacity and modern production facilities equipped with systems from leading technology providers such as Dynamit Nobel, ICI, Dupont, UIF, Oerlikon Barmag, AC Automation and INVISTA. Located on a large campus, these facilities are equipped with the latest technological infrastructures. Special equipment such as a pilot production facility with a capacity of 5 L, furnace SSP and filter test equipment are used to support R&D and P&D efforts.

SASA’s polymer, fiber and yarn production plants include six laboratories that are equipped with high-tech equipment and perform chemical and physical analyses:

- Central Chemistry Laboratory,
- Fiber Physics Laboratory,
- Filament Physics Laboratory,
- Wastewater Laboratory,
- Water Treatment Laboratory,
- PTA Laboratory.

These laboratories contribute to the development of more durable, high quality and long-lasting products thanks to their advanced technological capabilities.



Intellectual Property and Patents

SASA achieves significant intellectual property gains through its work on innovative production processes and practices. Since 1996, SASA has been a patent holder and continued to work resolutely to expand its patent portfolio, following a systematic approach to strengthen its leading position in the sector. In addition to the existing patents, one new patent application was filed in 2024, and 3 previously-filed patents were approved.

Patents Held by SASA

You can access the patents owned by SASA [here](#).

Innovative Products and Development Activities

SASA continues to develop innovative solutions in fiber, filament and polyester chips product groups in line with its deep-rooted knowledge and expertise in the field of production. R&D and P&D teams design high value-added products in different application areas for these product groups and increase product diversity through innovation-oriented efforts by closely monitoring sectoral developments. In addition, the innovative product development process is continuously supported by participating in innovation-based events organized at national and international level.



SASA's Innovative Products

1. Black Fiber

SASA is the first company in Türkiye to produce black fiber using carbon black. This property increases the fastness of the fabric and reduces the cost of the fiber. The product is polymer dyed (dope-dyed) and has a vivid and deep black hue as well as excellent thermal stability, high cohesion and low fiber-metal friction. In conventional dyeing methods, which are still extensively applied by many companies, significant volumes of clean groundwater—a critical natural resource—are consumed. In line with its sustainability strategy and environmental responsibility, SASA performs the dyeing process of polyester fiber and polyester POY entirely without the use of water, utilizing the dope-dyed method, recognized as a modern pigment dyeing technology. In this process, during polyester polymerization, a substance known as masterbatch is incorporated in specific proportions and processed through thermal melting. This approach eliminates water consumption, significantly reduces environmental impact, and supports the company's commitment to sustainable production.

2.

Flame Retardant Polyester (FR)

Flame retardant copolymer PET product flares much later than standard PET product when exposed to flame, and the flame generated does not tend to spread. It is used as flooring material in public transportation vehicles such as buses, trains, planes and in public places such as shopping malls, cinemas and theaters.

3.

Cationic Dyeable Polyester

Standard PET polymer can only be dyed with dispersion dyes after it has become a polymer. Dyeing with dispersion dyes is costly, requires high-pressure dyeing equipment and has a limited color palette. The cationic dyeable copolymer PET product was developed to overcome this disadvantage.

4.

Low Melting Polyester

The SASA product portfolio includes both PET and PBT based copolymer products with reduced melting point compared to standard polymers. They are used mostly as mono-component or bi-component binder fibers in non-wovens.

5.

Polyethylene Naphthalate (PEN)

PEN is a thermoplastic polymeric material which is formed by polymerization of naphthalate dicarboxylic acid (NDC) with MEG. PEN has a higher glass transition temperature (tg) than PET. Thanks to its high heat resistance and high mechanical properties, PEN is used in the production of flat screen TVs, printed circuits and reusable food packages.

6.

Water Soluble Polyester

Water-soluble polyester is a wax-like product. It does not have a properly cut shape due to its low glass transition temperature. Water-soluble polyester is used as a coagulator in stone washing of denim products and in dyestuffs, binders and cosmetics.



7. Hydrolysis Resistant Polyester

After the polymerization of polyester, carboxyl end groups remain in the structure of polymer chains. These carboxyl end groups cause hydrolytic degradation when the product is exposed to humidity or water for a prolonged time. SASA's hydrolysis-resistant polyester product in its product portfolio does not undergo hydrolytic degradation.

10. Polyester Fiber with High Shrinkage Ratio, Alternative to Acrylic Fiber Used in High-Density Yarn Production

Under this project, a more environmentally-friendly polyester fiber product with high bulk properties that can be an alternative to acrylic fiber which meets the needs of carpet and similar sectors has been developed.

8. Flame Retardant Plasticizer

Products manufactured with flame retardant plasticizers ignite much later than standard products when exposed to flame, and the flame generated does not tend to spread. They are used in transportation vehicles, in products used in public places, in home textiles, garden products, insulation and electrical materials.

11. Polyester Fiber Suitable for Food Contact

We produce polyester fiber that meets both national and international legal requirements for use in applications with food contact.

9. Polyester Fiber Suitable for Vortex Spinning Technology

It has been observed that the standard recipes applied in fiber production are not suitable for the fibers to be used in the vortex spinning system and cause problems such as winding, contamination and quality loss. With the studies carried out on the process and product properties that can be used for this purpose, a product with high operating performance in vortex spinning machine has been developed.

12. Flame-Retardant Antimony Free Polyester

In addition to its flame retardant properties, this product group is antimony-free and is thus superior to standard products in terms of environmental and human health impact.

In addition to existing innovative products, various development activities are actively underway.

Transition from DMT-Based Production to PTA-Based Production

PET production takes place using DMT and PTA, the two main raw materials in the industry. DMT-based production produces methanol as a by-product, which is considered to be a risky substance due to its high volatility, flammability and environmental hazards. In contrast, only water is released in PTA-based production, and such water is reused in the production process, ensuring resource efficiency. To this end, PTA-based production offers a safer and environmentally friendly alternative in terms of environmental sustainability.

As of 2024, SASA has produced only PTA-based products. This approach not only contributes to reducing environmental impacts, but also allows for more efficient use of resources. To strengthen this transformation, the new PTA Production Plant due for commissioning in 2025 is a material reflection of SASA's vision for sustainable production. The PTA Production Plant is established with an investment of USD 1.72 billion and has an annual production capacity of 1.75 million tons within the existing campus in Adana. The completed Plant is a substantial step that strengthens SASA's strategic position in the petrochemicals industry.

Following the commissioning of this investment, both SASA's production capacity and its competitiveness in the global market will increase significantly. This strategic transformation supports SASA's goals of reducing import dependency, strengthening export potential and increasing long-term profitability. This strategic investment enables SASA not only to reinforce its environmentally friendly production approach but also to base its goal of creating sustainable value for shareholders on a stronger foundation.

Biodegradable PET Fiber Production

Today, biodegradable materials are of strategic importance for environmental sustainability. Biodegradable polymers stand out among ecosystem-friendly solutions thanks to their ability to be obtained from natural resources, reduce carbon emissions, limit waste generation and minimize soil and water pollution.

In line with its vision to expand its sustainable product portfolio, SASA has positioned biodegradable PET fiber production as one of its priority R&D areas. Research in this field aims to both reduce environmental impacts and increase innovative product options. In 2024, R&D studies on biodegradable products were carried out in cooperation with a private company. Based on an environmentally sensitive production approach, SASA advances sustainability and innovation in an integrated manner.



R&D COLLABORATIONS

SASA conducts its R&D activities in line with its sustainability and environmentally friendly production targets and backs them with strong collaborations. Academic partnerships with universities and sectoral collaborations with industrial organizations constitute the basic building blocks of the R&D strategy. Thanks to this holistic approach, innovative ideas are transformed into viable projects, and solutions serving the public interest are developed.

Collaborating institutions and organizations have become an integral part of SASA’s innovation-oriented work culture. The sharing of knowledge and experience from collaborative efforts creates synergy between organizations, increases the effectiveness of R&D processes and further strengthens SASA’s vision of sustainability and technology leadership.

Domestic

PARTNER ORGANIZATION	PARTNERSHIP THEME
Technology Transfer Office, Boğaziçi University	Academic consultancy for new product development
Erdemoğlu Holding’s Merinos Group	New product development
Koç University, Boğaziçi University, TÜPRAŞ	Under the ARDEB 1004 program, creating platforms where universities can transfer the technologies they develop in cooperation with private sector R&D / Design centers to applications
Boğaziçi University	Realizing a PEF project under TÜBİTAK 1832 and procuring project-based analysis services
Akkim Kimya Sanayi ve Ticaret A.Ş.	Project-based product development
Çukurova University, Department of Chemistry	Project-based product development
AOSB Regional Directorate	Cooperation with Project Support Office

Application and Research Center, Technology Transfer Office, Alparslan Türkeş Science and Technology University	University-industry cooperation
TÜBİTAK	Cooperation as part of the support program by the Directorate of Technology and Innovation Support Programs (TEYDEB)
Sistem Global Consulting	Obtaining technical and financial advisory services for the R&D Center
Setaş	New product development
SGS	Procurement of project-based analysis services
Intertek	Procurement of project-based analysis services
Ekoteks Laboratory	Procurement of project-based analysis services
IPM Consulting	Obtaining advisory services under TURQUALITY
Eurolab Laboratory	Procurement of project-based analysis services
Valmelt Filament	Project-based product development
Çukurova University, Department of Electrical and Electronics Engineering	Project-based process development
Çukurova University, Central Research Laboratory	Procurement of project-based analysis services
Science Laboratory Equipment	Procurement of training and practical services
Tetra Teknolojik Sistemler A.Ş.	Procurement of training and practical services
Ant Teknik Cihazlar Pazarlama ve Dış Ticaret Ltd. Şti.	Procurement of training and practical services
Altium International Laboratuvar Cihazları A.Ş.	Procurement of training and practical services
Likrom Analitik Çözümler Paz. San. ve Tic. A.Ş.	Procurement of training and practical services
Setakim	Project-based product development

International

PARTNER ORGANIZATION	PARTNERSHIP THEME
Carbios	Performing trials for Recycled PET production
Ambercycle	Performing trials for Recycled PET production
Axens	Performing trials for Recycled PET production
Hygiene Products Manufacturing Company	Performing trials for biodegradable product
Catalytic Technologies Ltd	Performing trials for antimony-free product
Hohenstein	Conducting certification studies for product safety
Galap	Procurement of project-based analysis services
TÜV Rheinland	Procurement of project-based analysis services
Koch Technology Solutions	Obtaining licensing and training service for PTA Production Plant
Uhde Inventa Fischer	Conducting licensing studies for PTA-based facilities
Oerlikon Barmag	Designing fiber and yarn production systems
Autefa Solutions	Obtaining licensing service for bale press units
D&S International	Procuring advisory services for new product development
Shirley Technologies	Procurement of project-based analysis services
Eden Research Laboratory	Procurement of project-based analysis services
Wacker	Project-based product development



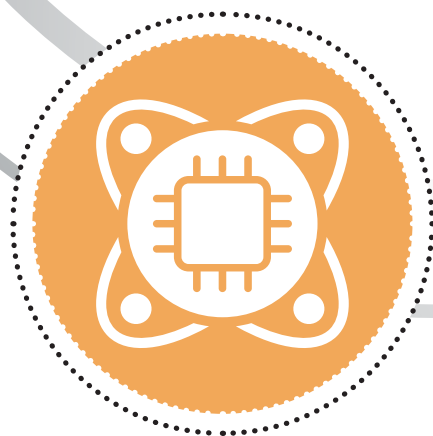


DIGITALIZATION AND INFORMATION SECURITY

- INDUSTRY 4.0 AND DIGITALIZATION
- INFORMATION PRIVACY AND SECURITY

SASA has **ISO/IEC 27001:2022 Information Security Management System Certification** and sets out its approach and practices regarding information security as part of its Information Security Policy.

INDUSTRY 4.0 AND DIGITALIZATION



Further reinforcing its focus on digital transformation and innovation, SASA initiated a strategic collaboration in 2024 by applying for membership to ZEKI (Center for Experienceable Artificial Intelligence and Digitalization), a leading artificial intelligence research institution based in Germany. This initiative is anticipated to significantly contribute to enhancing operational efficiency through AI-driven solutions across all processes-from production to management-while strengthening digital security and improving the overall employee experience.

SASA strengthens its sustainable product management by integrating digital technologies. Thanks to digitalization, SASA increases energy efficiency by analyzing the fuel consumption of its projects, reduces the need for raw materials by optimizing the use of materials, and disseminates waste reduction practices. In addition, unnecessary use of resources is avoided by preventing human errors and quality-related losses, enabling SASA to get closer to its sustainability goals every day.

Digitalization and Industry 4.0 projects implemented at SASA are as follows:

SASA Data Systems (DS): Launched in 2022, the SASA Data Systems (DS) application was designed to integrate the Enterprise Resource Planning (ERP) (SAP) system and production automation systems for automatic reporting of product costs and quality parameters in the fiber SBU. This has led to improvements in staff productivity, product quality assurance and rapid decision-making at SASA, as basic statistical data analysis in presentations and reports are free from human error and quickly prepared automatically. In 2023, SASA Data Systems were launched at the filament facilities and were further strengthened in 2024 following the development of the infrastructure. This enables instant access to data on the entire life cycle of the products produced in filament facilities. This also allows for time savings up to 80% in decision support systems and facilities in 2024. In addition, efforts are underway to expand the scope of the system in chips facilities. Using the mobile interface developed under the project, operators can instantly enter information on fault notifications and operations performed on the field equipment into the system. This

not only enables an effective time management but has also saved 66% of time in the fault notification process. Thanks to the Generative AI Translation Module launched in 2024, cost reductions of up to 99% were achieved in multilingual document and content management processes. The targets set for 2025 include the roll-out of mobile applications, the integration of new businesses into the system and the integration of centralized generative AI solutions to work in full harmony with operational processes.

SASA Calibration Software: Thanks to the SASA Calibration Software developed to standardize and monitor the calibration processes of process measurement instruments throughout SASA as part of ISO 9001 Management Systems, the calibration processes of all workshops are effectively controlled. To this end, business continuity is ensured by preventing measurement errors and quality losses that may arise from different applications.

SASA Dash: Developed to provide faster access to facility automation systems and monitor instant data, SASA Dash software allows authorized managers to connect to the system from anywhere in the world and view instant values in the facilities. This makes it possible to make quick decisions when needed and implement the necessary actions without wasting time.

Predictive Analytics: The Predictive Analytics Platform is designed as a system that can predict changes in the interaction of equipment at SASA plants with process data and issue warnings when necessary. Through this platform, critical rotating equipment and quality parameters are modeled using Machine Learning methodologies.

SASA Digital Project Archive: The SASA Digital Project Archive project was implemented to ensure that the project archives of the facilities are stored securely in a digital environment. Thanks to this system, project and equipment codes in all documents are automatically detected, allowing quick and easy access to the information needed. In addition, since 2D and 3D documents can be viewed directly on the system, there is no need for different software. In 2023, this practice was launched for new fiber plant investments, and in 2024, it was successfully replicated for the new MTR plant investment.

Increasing the Use of Autonomous Vehicles and Drones: SASA aims to utilize autonomous vehicle and drone technologies to ensure faster and coordinated transportation of materials used in its processes. SASA also plans to use autonomous drones to perform fault detection on rooftop SPP panels.

Virtual Reality (VR) Experience: With the launch of Virtual Reality applications at SASA facilities, investors and customers are offered the opportunity to have a virtual tour of the facilities. SASA thus provides particularly its customers with the opportunity to experience its production facilities closely and realistically during the fairs the Company attends.

Laboratory Sample Cobot Automation: Some of the spare parts, intermediate parts and various equipment used in SASA's production lines and auxiliary facilities are supplied from abroad. To maintain business continuity, it is of utmost importance that these materials are procured and stored in a timely and

efficient manner. Accordingly, the Laboratory Sample Cobot Automation Project is developed and consists of two phases:

Phase 1: To prevent delays in the international procurement process, a system is established that enables the production of PLA filament-based plastic materials, most of which are biodegradable, within the plant. In this process, 3D printing technology and cloud systems were utilized, and the project was successfully completed.

Phase 2: In 2023, existing 3D printers were integrated with Cobot Automation Technology and robotic software. This integration enabled the production process to be fully automated by printing the parts sent remotely, automatically receiving the completed work order and transferring the new work order to the system without any human intervention.

By 2024, the scope of the project is further expanded to 16 3D printers, and a laser marking device was purchased for the workshop to increase production efficiency. These developments contribute to more flexible, faster and sustainable production processes. Thanks to 3D printers, the revenue generated from a total of 13,573 parts in 2024 corresponds to approximately USD 170,000 annually.

Industry 4.0 Workshop:

SASA develops innovative solutions by utilizing the automation and advanced production technologies facilitated by Industry 4.0 and aims to leave a more sustainable world to future generations. To this end, it has been conducting product development activities in areas such as technical drawing, training activities and scanning systems through the Industry 4.0 Workshop it established in 2023, also conducting research on best practices. In 2024, SASA continued to develop its relevant activities.

Moreover, the Company participated in the following digitalization activities in 2024:

- UiPath AI-powered Automation Summit
- International Textile Machinery (ITM) Fair, Istanbul
- MCA World International Measurement, Control and Automation Systems Fair 2024, Istanbul
- 2024 Teknofest, Adana
- Aveva World Paris 2024 - 'Digital Reliability in Chemicals, from Infancy to Maturity' (Panelist), Paris
- World Cognitive Computing and Generative AI Summit, Berlin



INFORMATION PRIVACY AND SECURITY



With the AI-supported security applications launched in 2024, all data traffic and security records from servers and clients on the network are analyzed, potential threats are detected at an early stage, and preventive actions are taken.



In line with the acceleration of digitalization and developments in information technologies, SASA attaches increasing importance to information privacy and security issues. Information security is among SASA's critical priorities to establish stakeholder trust, ensure operational continuity and gain a competitive edge. Accordingly, SASA has ISO/IEC 27001:2022 Information Security Management System Certification and sets out its approach and practices regarding information security as part of its Information Security Policy.

The Information Security Policy is available [here](#).

SASA is currently conducting and also plans to conduct certain cybersecurity-related activities in the future as follows:

SASA conducts comprehensive studies to strengthen its digital security infrastructure and take proactive measures against future cyber threats. To this end, with the AI-supported security applications launched in 2024, all data traffic and security records from servers and clients on the network are analyzed, potential threats are detected at an early stage, and preventive actions are taken. This monitoring and response infrastructure is designed to be integrated with products and systems that include advanced technologies to be developed in the future.

In addition, another project has been launched in 2024 to manage the transformation process to make cybersecurity devices that have completed their technological life cycle compatible with modern

systems. As part of the project, existing cybersecurity hardware continues to operate while business processes are transformed in accordance with NIST-CSF and PCI-DSS architectures. These efforts have enabled the use of cybersecurity equipment and software and also allowed for the restructuring of business processes in accordance with the principles of information security and privacy.

To ensure uninterrupted business continuity, the operation of production, sales and ERP systems in redundant data centers has been completed, and efforts are underway to back up these critical systems, data and applications in domestic disaster recovery centers (DRC) in the coming period.

STAKEHOLDER INTERACTION

- STAKEHOLDER INTERACTION
- CUSTOMER RELATIONS
- INVESTOR RELATIONS
- SOCIAL INVESTMENTS

In public disclosure processes, SASA ensures full compliance with **CMB legislation, the provisions of the Turkish Commercial Code** and **BIST regulations**.

STAKEHOLDER INTERACTION



SASA regularly conducts surveys to accurately understand stakeholders’ expectations from the organization and to constructively engage them in sustainability efforts.

SASA responsibly manages its stakeholder relations and shapes these relations within a perspective based on mutual contribution and interaction. It maintains continuous communication with stakeholders in all business processes and takes stakeholders’ opinions, needs and expectations into account when setting its strategic priorities. Thus, a more inclusive and holistic approach is adopted in organizational decision-making processes.

SASA regularly conducts surveys to accurately understand stakeholders’ expectations from the organization and to constructively engage them in sustainability efforts. The Stakeholder Interaction Table is prepared under the leadership of the Sustainability Committee, as a result of interviews with relevant departments and stakeholder representatives.

The table was submitted to the Senior Management and Board members for opinion, updated in line with their feedback and included in the 2024 SASA Sustainability Report. During the stakeholder interaction process, the groups in direct contact with the organization were identified, and then the structure of communication and the quality of interaction with these groups were evaluated, identifying areas for improvement.

STAKEHOLDER GROUPS	COMMUNICATION METHODS	COMMUNICATION FREQUENCY
Shareholders	Annual Sustainability and Annual Reports, ESG Risk Rating results, periodically published financial statements, Public Disclosure Platform (PDP) disclosures and reports, media releases, social media announcements, SASA website, e-mail, phone	Continuously
Employees	E-mail, telephone calls and in-person meetings, Digital communication tools, meetings and trainings, digital training programs, wish/grievance/suggestion boxes, Committee meetings, announcements and notifications, events, in-house publications	Continuously
Suppliers	Periodic supplier surveys, periodic environmental, social, product quality & safety audits, periodic supplier reporting, supplier tracking systems, SASA website, wish/grievance/suggestion boxes, and social media	Continuously
Media	Press releases, interviews, press statements, SASA website and social media posts, PDP announcements	Continuously
Private Sector	Shared ecosystems and industrial areas, joint use of natural resources, establishing sectoral and regional partnerships, private sector meetings, disaster and emergency cooperation	Continuously
Customers	E-mail, digital communication tools, SASA website, fairs, on-site visits, customer satisfaction surveys, face-to-face and online meetings, Katsloh, information/evaluation forms, catalogs, joint projects, corporate website information	Continuously
Certification Bodies	Audits and ratings (ISO, EcoVadis, Sustainalytics, LSEG, etc.), trainings, audit reports, in-process meetings, result evaluation meetings	Twice a month

STAKEHOLDER GROUPS	COMMUNICATION METHODS	COMMUNICATION FREQUENCY
Government and Public Institutions	In-person and online meetings, public institution platforms, local and international audits, sustainability and annual reports	Continuously
Industry and Association Groups	In-person and online periodic industry and association meetings, seminars, webinars, joint projects, trainings	Twice a month
Non-Governmental Organizations	Material and moral support to activities by non-governmental organizations, project partnerships, periodic online and in-person meetings	Twice a year
Local Communities	SASA website, wish/grievance/suggestion boxes, wish and suggestion notification posters, meetings with nearby neighborhood mukhtars, meetings with local community participation, EIA and (Environmental and Social Impact Assessment) ESIA reports, sustainability reports	Once a week
Academia and Universities	Sponsoring university events, coaching and mentoring university students, sharing SASA experience and activities with students at university seminars and career organizations, project management and consultancy, sustainable product management projects	Once a month



CUSTOMER RELATIONS



Through the Customer Grievance System, service quality is maintained, and all kinds of customer feedback are evaluated with fast and effective solutions.

SASA's customer relations approach is based on providing quality and reliable products, ensuring on-time delivery and producing services in line with environmental and social sustainability principles. To increase customer satisfaction continuously, this approach is regularly reviewed and supported by improvement efforts.

Through the Customer Grievance System, service quality is maintained, and all kinds of customer feedback are evaluated with fast and effective solutions. This feedback contributes to the improvement of processes in areas such as product stabilization, compliance with shipment times, meeting demands despite volatile market conditions, planning according to the FIFO principle, and sensitivity to packaging and quality processes.

SASA's production infrastructure is designed to ensure that customer expectations are fully met and potential problems are minimized. Customer complaints are analyzed by technical experts and handled systematically within the framework of the 8D methodology. In line with the root causes identified, corrective and preventive actions are developed in cooperation with the relevant team leaders. Monitoring of complaints and performance evaluations are conducted through regular internal review meetings and Management Review processes. Thanks to this systematic structure, SASA aims to improve customer satisfaction in a sustainable manner.

Customer complaints are managed by QDMS External Customer Grievance Management module

as of 2024. As part of corporate sustainability and responsibility, Sales and Marketing officers share customer satisfaction surveys with customers by the end of January each year to measure customer satisfaction in the previous year, identify areas for improvement, obtain their expectations, conduct market research and determine segmentation, test

communication channels and gain a competitive edge. Management Systems and Sales-Marketing departments conduct materiality-performance analyses and share these analyses with the relevant units to take necessary actions and develop strategies. In 2024, a total of 282 complaints were received from customers, with a response rate of 99%.



INVESTOR RELATIONS



In 2024, the Investor Relations Unit participated in 35 investor events in Türkiye and abroad, face-to-face or online, involving fund managers and analysts.

As a fundamental principle, SASA Board of Directors adopts open, honest and continuous communication with its stakeholders. The Company is committed to a timely, accurate and complete sharing of all kinds of information, developments and events that may affect the value and price of capital market instruments as well as investor decisions with its investors. In 2024, SASA posted 93 disclosures on the PDP, including material disclosures and other announcements in accordance with CMB regulations. These disclosures were made on time, and no sanctions were imposed by the CMB or BIST.

In public disclosure processes, SASA ensures full compliance with CMB legislation, the provisions of the Turkish Commercial Code and BIST regulations. In addition, compliance with the principles set forth in the CMB Corporate Governance Principles is given utmost care. The related Information Policy covers SASA employees and advisors and regulates the written and verbal communication processes with capital market participants. The Policy is prepared in accordance with Article 17 of the CMB's Communiqué Serial II-15.1 on Material Events and is openly available to all stakeholders on SASA's corporate website. This policy is available [here](#).

The Shareholder Relations Unit operates under the umbrella of the Financial Affairs and Investor Relations Group Directorate to effectively manage investor relations. This unit communicates directly with shareholders and manages processes effectively in line with the Corporate Governance Principles. As part of these duties, the Ordinary General Assembly Meeting for the year 2023 was held on March 28, 2024 in accordance with the relevant legislation, Articles

of Association and internal policies. In connection with the Ordinary General Assembly Meeting, the documents which had to be submitted for the information and review of shareholders were completed and publicly disclosed in a timely manner as well as being announced on the corporate website. The Corporate Governance Principles Compliance Report and Sustainability Compliance Report prepared in line with SASA's corporate governance and sustainability principles were publicly shared on March 6, 2024.

In 2024, the Investor Relations Unit participated in 35 investor events in Türkiye and abroad, face-to-face or online, involving fund managers and analysts, and updated investor presentations were made available to stakeholders on the corporate website throughout the year. Questions from SASA's domestic and foreign shareholders, bondholders, analysts and other SASA stakeholders were answered.



SOCIAL INVESTMENTS



In line with its social responsibility approach, SASA aims to add value to society by developing projects in the fields of education, culture, arts, environment and sports. To this end, supporting both individuals and institutions and organizations operating in these fields is a priority. In addition, various activities are performed to fulfill social responsibilities in line with the UN SDGs for 2030. SASA donates to and supports civil society organizations such as the Turkish Red Crescent, AFAD and the Child Protection Agency. Social benefit is increased through social responsibility projects developed within the Company. All donation and aid activities are carried out in line with the SASA Donation and Aid Policy, and relevant processes are based on the Company's vision, mission and sustainability goals. SASA acts in accordance with the ethical principles specified in the SASA Donation and Aid Policy.

SASA Donation and Aid Policy is available [here](#).

The aids are formalized with the decisions of the Board of Directors and can be distributed both in cash and in kind. Such social contributions are evaluated in detail at the annual General Assembly meetings, and the donation limits set are publicly shared in line with the principle of transparency.

The **projects and support** that SASA has realized in line with the importance it attaches to social investments are as follows:

SASA Memorial Forest

As part of the cooperation with Adana Provincial Directorate of Forestry, saplings were planted in a total area of 200 hectares in Aladağ district of Adana and a total area of 300 hectares in Kadirli district of Osmaniye in 2022 to do reforestation in the lands damaged by forest fires. SASA employees and Forestry Administration personnel worked together for this initiative. In April 2024, hoeing and maintenance works were performed at SASA Memorial Forest. In addition, a three-year maintenance plan has been developed in collaboration with the Regional Directorate of Forestry for a sapling planting project to re-vegetate the 500 hectares of land affected by the forest fires in Adana. Maintenance work continues periodically.

University Scholarship Support

In order to alleviate the potential financial difficulties, the children of its employees may face during their university education, Erdemoğlu Holding has been offering scholarships to the children of SASA employees having their undergraduate education since 2016. Accordingly, a total of 1,390 students have received scholarships to date, a major contribution to their academic life.

SASA FOR EDUCATION

SASA Mehmet Erdemoğlu Nursery and Day Care Center

Founded in 2020 and commissioned in 2022-2023 education year, SASA Mehmet Erdemoğlu Nursery is built on a land of 923 m² and has an indoor area of 254 m². The nursery has 2 classrooms for 16 students each, 2 classrooms for 11 students each and 1 classroom for 14 students, along with a dining hall for 68 people, a kitchen, student and parent waiting rooms, a guidance unit and an infirmary.



Haydaroğlu Day Care Center

The foundation of Haydaroğlu Day Care Center was laid in 2022 in line with the protocol signed with Adana Metropolitan Municipality. The Center was completed and inaugurated in 2023. The Center consists of various functional areas such as 5 classrooms, 1 teachers' room, 1 dining hall, 1 playroom and 2 common areas. The day care center aims to contribute to the development of children in a safe and nurturing environment.

Bariş Nursery and Day Care Center

In 2023, under the protocol signed with Seyhan Municipality, the construction of Bariş Nursery and Day Care Center started in Bariş Neighborhood. The Center consists of 1 classroom for 19 students, a teachers' room, a manager's room, a dining hall, a playroom, a guidance room, an infirmary, 2 common areas, a kitchen and a dining hall. The nursery is due for inauguration in 2024-2025 education year. This investment is realized in line with the goal of strengthening the preschool education infrastructure in the region.

SASA Dr. Mehmet Şeker Nursery and Day Care Center

The foundation of Dr. Mehmet Şeker Nursery and Day Care Center was laid in 2022 in cooperation with Adana Metropolitan Municipality. The institution was opened in 2023. Built on a land of 2,053 m², the building has an indoor area of 704 m². The building includes a dining hall, a kitchen, student and parent waiting rooms, a guidance unit and an infirmary, as well as 6 classrooms for 24 students each.



Incubation Center Contribution

As part of its strategy to strengthen industry-university collaborations, SASA established a library at the Incubation Center within the Adana Organized Industrial Zone Directorate. This center also provides mentoring support, thus backing young entrepreneurs and encouraging the development of innovative ideas in the industry.

SASA On Campus Program

SASA increases its contribution in education every year to support the professional development of university students and to bring young talents into the business world. Moreover, the Company stays in constant contact with the career centers of universities and offers students opportunities for jobs and internships. It regularly publishes job advertisements, thus providing access to qualified labor.

In 2024, SASA participated in career fairs at 6 different universities to understand the expectations of university students from business life, offer insights on the sector, introduce SASA and receive job and internship applications.

- Çukurova University (December 23-24, 2024)
- Istanbul Technical University (May 15-17, 2024)
- Hacettepe University (March 7-8, 2024)
- Yıldız Technical University (March 8-9, 2024)
- Middle East Technical University (March 18-19, 2024)
- Boğaziçi University (April 19-21, 2024)



Internship Support

University students are given the opportunity to complete compulsory internships at SASA. To this end, SASA provided internship opportunities to 167 students in 2024. Supported by internship coaches, students had the opportunity to do effective internships related to their departments.

In addition, under a project run by the Turkish Textile Employers' Association and the Turkish Textile Foundation with funding from the EU and the Republic of Türkiye, 50 teachers from the Ministry of National Education were trained at SASA facilities and attended technical tours. Through these programs, SASA aims to increase the sectoral knowledge of teachers and strengthen hands-on training.

Seed Card

SASA continues to develop projects to raise environmental awareness in line with its sustainability approach. With the related Seed Card project, customers are encouraged to increase their sensitivity to the environment and contribute to the greening of nature through seed cards. Each seed card allows customers to act in an environmentally responsible way and take a concrete step towards a green future.



Technical Trip

During a technical trip to SASA in 2024, the Industrial Engineering Students Community from Çukurova University had the opportunity to meet with engineers in the field and make valuable observations to inform their career goals. A total of 20 students attended the trip, with the experience contributing significantly to their career development.



PERFORMANCE INDICATORS

- ENVIRONMENTAL PERFORMANCE INDICATORS
- SOCIAL PERFORMANCE INDICATORS
- ECONOMIC PERFORMANCE INDICATORS

ENVIRONMENTAL PERFORMANCE INDICATORS

EMISSIONS (tCO₂e)

GRI 305-1, 305-2, 305-3, 305-4, 305-5

	2022	2023	2024
Scope 1 Greenhouse Gas Emissions (tCO ₂ e)	494,823.41	377,058.25	215,189.02
Scope 2 Greenhouse Gas Emissions (tCO ₂ e)	275,152.53	202,032.05	180,367.80
Scope 3 Greenhouse Gas Emissions (tCO ₂ e)	383,106.60	3,194,195.67	3,369,548.44
Total Ghg Emissions Intensity (Scope 1+2) (tCO ₂ e/ton of product)	0.49	0.41	0.37
GHG Emissions Reduction (tCO ₂ e) (against base year 2019)	9,761	7,646	9,409

AIR POLLUTANT EMISSIONS (TONS)

GRI 305-7

	2019	2021	2023
Dust Emission Quantities	32.4	232.0	43.4
SOx	490	834	734.5
NOx	747.3	1,423	801.5
VOC (Volatile Organic Compounds)	2.1	8.5	4.5
Total	1,271.8	2,497.5	1,583.9
Air Pollutant Emission measurements are carried out every two years. Therefore, there is no data available for 2024.			

ENERGY CONSUMPTION (GJ)

GRI 302-1

		2022	2023	2024
From Non-Renewable Sources	Natural gas	3,427,587	2,700,071	1,764,769
	Coal	1,926,546	2,133,761	1,099,008
	Diesel	28,700	28,222	26,880
	LPG	8,101	4,417	3,233
	Industrial waste	134,220	100,049	4,811
	Total	5,525,154	4,966,520	2,898,701
From Renewable Sources	Solar	-	23,295	52,411
	Biomass	14,971	-	-
	Total	14,971	23,295	52,411

	2022	2023	2024
Electricity Consumption (GJ)	2,119,384	2,031,923	1,459,110
Total Energy Consumption (GJ)	7,665,249	7,021,738	4,410,222

ENERGY INTENSITY (GJ/TON OF PRODUCT)

GRI 302-3

	2022	2023	2024
Energy Intensity (GJ/Ton of Product)	4.85	4.93	4.10

REDUCTION OF ENERGY CONSUMPTION (GJ)

GRI 302-4

	2022	2023	2024
Reduction in Coal Consumption	-	166,927	42,417
Reduction in Natural Gas Consumption	96,743	85,298	6,615
Reduction in Electricity Consumption	47,056	23,011	9,421
The amount of energy saved through efficiency projects is presented.			

REDUCTIONS IN ENERGY REQUIREMENTS OF PRODUCTS AND SERVICES

GRI 302-5

Production (tons)	2022	2023	2024
Total Production (Tons)	1,581,122	1,424,820	1,076,847
Energy Consumption Per Total Production (GJ/Ton)	4.85	4.93	4.10

AMOUNT OF PRODUCT PRODUCED

GRI 303-3

Production (tons)	2022	2023	2024
DMT	163,288	111,407	0
Polyester Chips	495,221	449,466	395,086
Polyester Fiber	418,553	375,653	327,400
Polyester Yarn	151,438	164,200	131,968
POY	352,622	324,094	222,393
Total	1,581,122	1,424,820	1,076,847

AMOUNT OF WATER WITHDRAWN BY SOURCE (m³)

GRI 303-3

Production (tons)	2022	2023	2024
Groundwater	4,967,016	4,332,202	3,029,450
Surface Water	-	-	1,463
Total Amount of Water Withdrawn	4,967,016	4,332,202	3,030,913

AMOUNT OF WATER DISCHARGE BY DISCHARGE POINTS (m³)

GRI 303-4

	2022	2023	2024
Surface Water	3,214,998	2,549,943	1,692,208
Total Amount Discharged	3,214,998	2,549,943	1,692,208

AMOUNT OF WATER CONSUMED (m³)

GRI 303-5

	2022	2023	2024
Total Amount of Water Consumed (m³)	1,752,018	1,782,259	1,338,705

USE OF RAW MATERIALS BY TYPE (Kg)

GRI 301-1

Raw Material Type		2022	2023	2024
Recyclable Raw Material	Metal	101,500	46,560	93,071
	Plastic	4,220,594	4,268,612	3,665,540
	Paper	8,544,356	6,906,209	6,053,140
	Wood	16,876,601	16,855,882	12,635,051
	Composites, Mostly Plastic	10,321	9,243	14,412
	MEG	-	-	7,958
	MEOH	64,526,732	44,647,992	0
Amount of Non-Recyclable Raw Materials Used	PX	103,010,650	67,854,540	2,380,000
	PTA	925,989,161	922,615,108	803,519,000
	MEG	428,551,469	384,162,129	319,300,000
	BDO	11,235,484	7,025,359	0
	TEH	5,729,955	2,547,677	0
	IPA	2,563,371	2,754,760	3,244,000
	Imported POY and Chips	23,600	553,000	1,111,000
	Total	1,571,383,794	1,460,247,071	1,152,023,172

RECYCLED INPUT MATERIALS USED (%)

GRI 301-2

Recycled Input Materials Used (%)	2022	2023	2024
	6.38	4.98	1.95

WASTE GENERATED (TONS)

GRI 306-3

	2022	2023	2024
Hazardous Wastes	2,294	1,457	3,676.60
Non-Hazardous Wastes	62,040	57,621	36,761.75
Total	64,334	59,078	40,438.35

HAZARDOUS WASTES DIVERTED FROM DISPOSAL (TONS)

GRI 306-4

	2022	2023	2024
Chemical	751.13	551.39	732.19
Contaminated packaging	160.60	222.16	133.34
Electronic waste	1.23	0.60	0
Batteries	15.63	4.76	14.79
Total	928.59	778.90	880.33

NON-HAZARDOUS WASTES DIVERTED FROM DISPOSAL (TONS)

GRI 306-4

	2022	2023	2024
Paper	2,501.69	2,052.80	1,754.58
Plastic	6,906.92	4,936.45	5,665.07
Metal	2,210.26	863.74	479.08
Ash	43,926.96	45,402.32	25,214.32
Wood	2,296.16	2,415.86	2,966.62
End-of-life tires	23.60	12.72	12.44
Glass	-	-	2.02
Total	57,865.58	55,683.89	36,094.13

NON-HAZARDOUS WASTES DIRECTED TO DISPOSAL (TONS)

GRI 306-5

	2022		2023		2024	
	Off-site	On-site	Off-site	On-site	Off-site	On-site
Incineration (With Energy Recovery)	4,174.17	-	1,937.26	-	667.62	-

HAZARDOUS WASTES DIRECTED TO DISPOSAL (TONS)

GRI 306-5

	2022		2023		2024	
	Off-site	On-site	Off-site	On-site	Off-site	On-site
Incineration (With Energy Recovery)	1,353.33	5,342	677.48	3,982.70	2,796.17	191.53
Incineration (Without Energy Recovery)	0.747	-	-	-	0.082	-
Landfilling	11.470	-	0.056	-	0.019	-

SOCIAL PERFORMANCE INDICATORS

NUMBER OF EMPLOYEES BY TYPE OF EMPLOYMENT

GRI 2-7

Percentage of Employees by Type of Employment (%)		2022	2023	2024
Total	Full-Time	4,742	4,207	3,803
	Part-Time	1	1	1
Specialist and Above	Full-Time	893	920	916
	Part-Time	1	1	1
Operational Level	Full-Time	3,849	3,287	2,887
	Part-Time	-	-	-

Percentage of Board and Senior Management Members by Age Distribution (%)	2022	2023	2024
< 30 years	0	0	0
30 - 50 years	18	18	20
> 50 years	82	82	80

Percentage of Employees by Gender (%)	2022	2023	2024
Female	3	3	3
Male	97	97	97

NUMBER OF EMPLOYEES BY WORK CATEGORY

GRI 405-1

Percentage of Board and Senior Management Members by Gender (%)	2022	2023	2024
Female	18	18	30
Male	82	82	70

Percentage of Employees by Age Distribution (%)	2022	2023	2024
< 30 years	44.7	38.2	39.3
30 - 50 years	52.9	59.6	57.8
> 50 years	2.4	2.2	2.9

EMPLOYEES HIRED DURING THE YEAR BY GENDER AND AGE

GRI 401-1

Number and Rate of Employee Turnover by Age and Gender (%)		2022		2023		2024	
		Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
< 30 years	Female	5	3	17	14	5	4
	Male	96	58	105	86	124	96
30 - 50 years	Female	3	2	10	7	11	8
	Male	60	36	137	93	124	92
> 50 years	Female	0	0	2	10	1	5
	Male	2	100	18	90	20	95
Total	Female	6	5	29	10	17	6
	Male	158	95	263	90	268	94

EMPLOYEES WHO LEFT THE COMPANY DURING THE YEAR BY GENDER AND AGE

GRI 401-1

Number and Rate (%) of Employees Who Left the Company by Age and Gender		2022		2023		2024	
		Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
< 30 years	Female	5	3	13	9	7	3
	Male	96	58	134	91	201	97
30 - 50 years	Female	3	2	6	7	17	4
	Male	60	36	80	93	420	96
> 50 years	Female	0	0	0	0	1	2
	Male	2	100	4	100	43	98
Total	Female	6	5	19	8	25	4
	Male	158	95	218	92	664	96

VOLUNTARY RESIGNERS

GRI 401-1

Employee Turnover Rate (%)	2022		2023		2024	
	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Female	8	5	19	8	9	5
Male	158	95	218	92	180	95

NUMBER OF EMPLOYEES BY SENIORITY

GRI 401-1

Number of Employees by Seniority		2022	2023	2024
0-5 years	Female	100	102	90
	Male	3,781	3,456	2,872
5-10 years	Female	18	19	23
	Male	369	430	632
10 years and above	Female	20	10	10
	Male	453	191	177

NUMBER OF EMPLOYEES ON MATERNITY/PARENTAL LEAVE

GRI 401-3

Parental Leave		2022	2023	2024
Number of Employees Taking Maternity/ Parental Leave	Female	4	4	1
	Male	333	344	320
Number of Employees Returning to Work After the End of Maternity/ Parental Leave	Female	4	4	1
	Male	333	344	320

MINIMUM NOTICE PERIODS REGARDING OPERATIONAL CHANGES

GRI 402-1

Length of Service	Notice Period
<6 months	2 weeks
6-18 months	4 weeks
18-36 months	6 weeks
36+	8 weeks

Average Training Duration By Labor Category	2022	2023	2024
Technical	26.00	25.63	23.72
Administrative	30.90	14.41	15.68
Production	26.00	26.98	23.72

EMPLOYEE TRAININGS

GRI 404-1, 403-5

Duration of Training to Employees	2022	2023	2024
Average Hours of Training (Employee/Hour)	26.19	27.58	23.11
Total Hours of Training (Excluding OHS Trainings)	72,103	68,342	52,351
Total Hours of OHS Training	50,095	47,730	35,576

Duration of Training to Female Employees	2022	2023	2024
Average (Employee/Hour)	37.88	26.32	32.93
Total (Hours)	5,228.	3,448.	4,051

Duration of Training to Male Employees	2022	2023	2024
Average (Employee/Hour)	25.84	27.62	22.79
Total (Hours)	118,993	112,624	83,878

RATIO OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS TO ALL EMPLOYEES (%)

GRI 404-3

	2022	2023	2024
Female	17.00	100	100
Male	83.00	97.5	96.74

GRI 404-3

	2022*	2023**	2024
Technical	41	100	97
Administrative	33	100	100
Production	26	96	97

* Ratios for 2022 are calculated by dividing the number of technical, administrative and production employees subject to performance audits by the total number of employees subject to performance evaluations.

**The ratio for 2023 is calculated by dividing the number of employees subject to performance audits at technical, administrative and production levels by the total number of employees (total number of employees subject to performance evaluation + total number of employees not subject to performance evaluation).

HUMAN RESOURCES MANAGEMENT

GRI 2-30, 407-1

Human Resources Management	2022	2023	2024
Rate of Unionization Among Employees (%)	2	0	0

GRI 2-30, 402-1

	2022		2023		2024	
	Number	Ratio (%)	Number	Ratio (%)	Number	Ratio (%)
Contracts	2	100	1	100	0	0

PROTECTION OF HUMAN RIGHTS

GRI 402-1

	2022		2023		2024	
	Number	Ratio (%)	Number	Ratio (%)	Number	Ratio (%)
Operations Subject to Human Rights Reviews or Impact Assessments	2	100	2	100	2	100

GRI 410-1

	2022	2023	2024
Percentage of Security Personnel Trained in Human Rights Policies or Procedures	100%	100%	100%

GRI 410-1

	2022	2023	2024
Hours of Employee Training on Human Rights Policies	104	104	104

NUMBER OF EMPLOYEES AND SUBCONTRACTORS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

GRI 2-8, 403-8

Occupational Health and Safety Coverage		2022	2023	2024
Those Having Occupational Health and Safety Coverage	Employees	4,743	4,208	3,804
	Subcontracted Employees	13,259	10,843	4,870
Those Having Occupational Health and Safety Coverage Following Internal Audit	Employees	4,743	4,208	3,804
	Subcontracted Employees	13,259	10,843	4,870
Those Having Occupational Health and Safety Coverage as Inspected or Certified by a Third Party	Employees	4,743	4,208	3,804
	Subcontracted Employees	13,259	10,843	4,870

OCCUPATIONAL HEALTH AND SAFETY PERFORMANCE
(Employee and Subcontractor)

GRI 403-2

Occupational Health and Safety Performance (Employee)	2022	2023	2024
Number of Accidents	74	71	79
Number of Fatal Cases	0	0	0
Absenteeism (Number of Lost Days)	912	1,268	473
Number of Lost Time Injury (LTI) Rate - Number of Accidents with Lost Working Days	51	48	61
Lost Time Injury Frequency (LTIF) Rate (Lost Working Days due to Accidents*1.000.000/Total Working Hours)	5.74	5.63	8.05
Accident Severity Rate (ASR) (Lost Working Days due to Accidents*200,000/Total Working Hours)	1.15	1.13	1.61
Occupational Disease Rate (ODR)	0	0	0
Lost Day Rate (LDR)(Lost Working Days due to Accidents*1,000/Total Working Hours)	0.0057	0.0056	0.0080
Absenteeism Rate (AR) (Number of Absent Days/Number of Working Days)	0.0006	0.0008	0.0003

GRI 403-2

Occupational Health and Safety Performance (Subcontracted Employees)	2022	2023	2024
Number of Accidents	122	177	499
Number of Fatal Cases	2	0	0
Absenteeism (Number of Lost Days)	471	958	1,175
Number of Lost Time Injury due to Work Accidents (LTI)	67	108	236
Lost Time Injury Frequency (LTIF) Rate (Lost Working Days due to Accidents*1.000.000/Total Working Hours)	8.57	6.81	11.11
Accident Severity Rate (ASR) (Lost Working Days due to Accidents*200,000/Total Working Hours)	1.71	1.36	2.22
Occupational Disease Rate (ODR)	0	0	0
Lost Day Rate (LDR)(Lost Working Days due to Accidents*1,000/Total Working Hours)	0.009	0.007	0.011
Absenteeism Rate (AR) (Number of Absent Days/Number of Working Days)	0.001	0.001	0.001

ANNUAL WORKING TIME FOR EMPLOYEES (HOURS)

GRI 403-9

Annual Working Time for Employees	2022	2023	2024
Employees	8,877,391.0	8,447,610.0	7,610,088.8
Subcontracted Employees	7,819,972.5	15,860,842.0	21,239,482.5

Number of Recordable Cases of Work-Related Disease	2022	2023	2024
Employees	0	0	0
Subcontracted Employees	0	0	0

CASES OF INJURY, ACCIDENT AND ILLNESS

GRI 403-9

Number and Rate of Serious Work-Related Injuries	2022		2023		2024	
	Number	Rate (200,000 hours)	Number	Rate (200,000 hours)	Number	Rate (200,000 hours)
Employees	0	0.00%	1	2.35%	0	0%
Subcontracted Employees	3	7.67%	0	0.00%	0	0%

Total Number and Rate of Recordable Work-Related Accidents (TRC)	2022		2023		2024	
	Number	Rate (200,000 hours)	Number	Rate (200,000 hours)	Number	Rate (200,000 hours)
Employees	74	1.69%	71	1.67%	79	2.08%
Subcontracted Employees	122	3.02%	79	2.29%	78	4.74%

Major Types of Work-Related Injuries (2024)		
Leg and Foot Injury	Finger (hand) Injury	Arm Injury

OCCUPATIONAL HEALTH AND SAFETY PERFORMANCE

GRI 403-10

Number and Rate of Deaths as a Result of Work-Related Injuries	2022		2023		2024	
	Number	Rate (200,000 hours)	Number	Rate (200,000 hours)	Number	Rate (200,000 hours)
Employees	0	0.00%	0	0.00%	0	0.00%
Subcontracted Employees	2	5.12%	0	0.00%	0	0.00%

Number of Deaths from Work-Related Diseases	2022	2023	2024
Employees	0	0	0
Subcontracted Employees	0	0	0

ECONOMIC PERFORMANCE INDICATORS

GRI 2-21, 201-1

			2022	2023	2024
Direct Economic Value Generated	Income	Fiber	9,830,890,207	14,428,751,000	16,517,055,000
		Polyester Chips	11,429,910,884	15,334,424,000	18,583,020,000
		Filament	9,002,438,540	14,956,775,000	13,074,389,000
		Other (Other Sales of Com-modities, etc.)	508,261,998	1,596,743,000	408,081,000
Economic Value Distributed	Employee Remuner-ation and Employee Benefits	Salaries	763,745,451.56	1,604,790,654.75	2,646,811,882
		Insurance	207,222,512.75	272,853,975.69	454,260,010.13
		Other Benefits	0	0	0
	Other Costs	Operating Expenses	24,195,229,000	28,481,744,000	35,425,240,688.08
	Payments to Capital Providers	Ordinary Shares	0	0	0
		Dividend Shares	0	0	0
	Payments to the Government	Income Tax	0	104,478	0
	Investments for the Community		7,996,000	11,982,947	46,354,179

	2022	2023	2024
Economic Value Retained	5,605,304,665.00	15,957,304,369.56	10,056,232,419.88

	2022	2023	2024
R&D Grants (TL)	3,328,023.92	36,082,149	96,374,591

RATIO OF STANDARD ENTRY LEVEL WAGES BY GENDER COMPARED TO LOCAL MINIMUM WAGE

GRI 202-1

	2022				2023				2024			
	Female		Male		Female		Male		Female		Male	
	Starting Fee	Rate	Starting Fee	Rate	Starting Fee	Rate	Starting Fee	Rate	Starting Fee	Rate	Starting Fee	Rate
Administrative	12,850	2.24%	12,850	2.24%	25,012	213.58%	25,012	213.58%	34,000	69.98%	34,000	69.98%
Production	16,650	2.90%	16,650	2.90%	34,075	290.97%	34,075	290.97%	37,330	86.63%	37,330	86.63%
Technical	16,650	2.90%	16,650	2.90%	34,075	290.97%	34,075	290.97%	37,330	86.63%	37,330	86.63%

PROPORTION OF SENIOR MANAGEMENT HIRED FROM THE LOCAL COMMUNITY

GRI 202-2

2022				2023				2024			
Local		Foreign		Local		Foreign		Local		Foreign	
Number	Rate	Number	Rate	Number	Rate	Number	Rate	Number	Rate	Number	Rate
47	96.0%	2	4%	44	96.0%	5	4%	48	90.6%	5	9.4%

RATIO OF BASIC SALARY AND WAGES OF WOMEN TO MEN

GRI 2-21, 405-2

	2022	2023	2024
Administrative	1	1	1
Production	1	1	1
Technical	1	1	1

APPENDICES

- GRI CONTENT INDEX
- UNGC CONTENT INDEX
- 2024 WATER FOOTPRINT VERIFICATION STATEMENT
- 2024 GREENHOUSE GAS VERIFICATION STATEMENT
- WASTE CERTIFICATE
- INDEPENDENT ASSURANCE REPORT

GRI CONTENT INDEX



GRI STANDARD	DISCLOSURE	PAGE NUMBERS, DESCRIPTIONS AND/OR URL	EXCLUSIONS
GRI 1: Foundation 2021			

SASA reported in compliance with GRI Standards for the period of January-December 2024. For the Content Index-Essentials Service, the GRI Services Team reviewed that the information is presented in a manner consistent with GRI Standards reporting requirements and that the information within the index is clear and accessible to stakeholders. This service was delivered on the Turkish version of the report.

GRI 2: General Disclosures 2021			
GRI 2: GENERAL DISCLOSURES 2021	2-1 Organizational details	About the Report, p.18-19 About SASA, p.30-53	-
	2-2 Entities included in the organization’s sustainability reporting	About the Report, p.18-19	-
	2-3 Reporting period, frequency and contact point	About the Report, p.18-19	-
	2-4 Restatements of information	About the Report, p.18-19 History and Milestones, p.32-35 Products and Services, p.40-45 Green Investments and Projects, p.46-51 Governance Structure, p.58-67 Sustainability Goals, p.100-115 Combating Climate Change, p.124-135 Environmentally Friendly Projects, p.152-155 Responsible Sourcing Practices, p.184-191 Performance Indicators, p.244-267	-
	2-5 External assurance	External audit and Independent Assurance Report p.299 services were received as part of the report.	-
	2-6 Activities, value chain and other business relationships	Corporate Profile, p.30-31 Products and Services, p.40-45 Memberships and Collaborations, p.52-53 Responsible Sourcing Practices, p.184-191 Stakeholder Interaction, p.228-241	-

GRI 2: GENERAL DISCLOSURES 2021	2-7 Employees	Human Resources Management, p.158-161 Social Performance Indicators, p.252-263	-
	2-8 Workers who are not employees	Occupational Health and Safety, p.174-181 Social Performance Indicators, p.259	-
	2-9 Governance structure and composition	Governance Structure, p.58-67 Sustainability Governance, p.86-87 Sustainability Committee, p.88-89 Working Groups, p.90-93	-
	2-10 Nomination and selection of the highest governance body	Corporate Governance Approach, p. 56-57 SASA Corporate Governance Principles Compliance Report and Corporate Governance Principles Compliance Directive: https://www.sasa.com.tr/content/files/Corporate-Governance-Compliance-Report-2024.pdf	-
	2-11 Chair of the highest governance body	Governance Structure, p.58-67	-
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Approach, p.56-57 Governance Structure, p.58-67	-
	2-13 Delegation of responsibility for managing impacts	Corporate Governance Approach, p.56-57 Governance Structure, p.58-67	-
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance, p.86-87 Sustainability Committee, p.88-89	-
	2-15 Conflicts of interest	About SASA, p.30-53 Business Ethics, p.70-73 Anti-Corruption and Anti-Bribery Approach, p.74-75	-
	2-16 Communication of critical concerns	Corporate Governance Approach, p.56-57 Corporate Governance Approach, p.58-59 Risk Management Approach, p.76-81 During the reporting period, SASA did not receive reports on any critical issues.	-

GRI 2: GENERAL DISCLOSURES 2021	2-17 Collective knowledge of the highest governance body	Board Structure, p.60-61 Senior Management Structure, p.62-63	-
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Approach, p.56-57 Governance Structure, p.58-67 SASA Corporate Governance Principles Compliance Directive: https://www.sasa.com.tr/content/files/Corporate-Governance-Compliance-Report-2024.pdf	-
	2-19 Remuneration policies	Human Resources Management, p.158-161 Employee Rights and Working Conditions, p.164-165	-
	2-20 Process to determine remuneration	Human Resources Management, p.158-161 Employee Rights and Working Conditions, p.164-165	-
	2-21 Annual total compensation ratio	Economic Performance Indicators, p.264-267	-
	2-22 Statement on sustainable development strategy	Message from the Management, p.20-27 Sustainability Strategy and Policy, p.84-85 Sustainability Goals, p.100-115	-
	2-23 Policy commitments	Corporate Policies, p.68-69 Sustainability Strategy and Policy, p.84-85	-
	2-24 Embedding policy commitments	Corporate Policies, p.68-69 Sustainability Strategy and Policy, p.84-85	-
	2-25 Processes to remediate negative impacts	Risk Management and Approach, p.76-81 Sustainability Strategy and Policy, p.84-85 Sustainability Goals, p.100-115 Sustainable Product Development, p.192-217 Social Investments, p.236-241	-
	2-26 Mechanisms for seeking advice and raising concerns	Business Ethics, p.70-73 Anti-Corruption and Anti-Bribery Approach, p.74-75 Human Resources Management, p.158-161	-

GRI 2: GENERAL DISCLOSURES 2021	2-27 Compliance with laws and regulations	Business Ethics, p.70-73 Anti-Corruption and Anti-Bribery Approach, p.74-75 Investor Relations, p.234-235	-
	2-28 Membership associations	Memberships and Collaborations, p.52-53	-
	2-29 Approach to stakeholder interaction	Memberships and Collaborations, p.52-53 Stakeholder Interaction, p.228-241	-
	2-30 Collective bargaining agreements	Human Rights Approach, p.162-163 Social Performance Indicators, p.258	-

MATERIAL TOPICS			
GRI 3: Material Topics 2021			
GRI 3: MATERIAL TOPICS 2021	3-1 Process to determine material topics	Materiality Analysis, p.94-99	-
	3-2 List of material topics	Materiality Matrix, p.98-99 Material Topics, p.98-99	-
OCCUPATIONAL HEALTH AND SAFETY			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Occupational Health and Safety, p.174-181	-
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1 Occupational health and safety management system	Occupational Health and Safety, p.174-181	-
	403-2 Types of injuries and accident frequency rates, occupational diseases, lost days and absenteeism, and total number of work-related fatalities	Social Performance Indicators, p.260-261	-
	403-3 Occupational health services	Occupational Health and Safety, p.174-181	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety, p.174-181	-

GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-5 Worker training on occupational health and safety	Occupational Health and Safety, p.174-181 Social Performance Indicators, p.256	-
	403-6 Promotion of worker health	Occupational Health and Safety, p.174-181	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety, p.174-181	-
	Workers covered by an occupational health and safety management system	Occupational Health and Safety, p.174-181 Social Performance Indicators, p.259	-
	403-9 Work-related injuries	Social Performance Indicators, p.262	-
	403-10 Work-related ill health	Social Performance Indicators, p.263	-
AIR AND WATER QUALITY MANAGEMENT			
GRI 3: MATERIAL TOPICS 2021	3 Management of material topics	Combating Climate Change, p.124-135 Water and Wastewater Management, p.140-145 Environmentally Friendly Projects, p.152-155	-
GRI 303: WATER AND EFFLUENTS 2018	303-1 Interactions with water as a shared resource	Water and Wastewater Management, p.140-145	-
	303-2 Management of water discharge-related impacts	Water and Wastewater Management, p.140-145	-
	303-3 Water with-drawal	Water and Wastewater Management, p.140-145 Environmental Performance Indicators, p.246-247	-
	303-4 Water discharge	Water and Wastewater Management, p.140-145 Environmental Performance Indicators, p.247	-
	303-5 Water consump-tion	Water and Wastewater Management, p.140-145 Environmental Performance Indicators, p.247	-

GRI 305: EMISSIONS 2016	305-6 Emissions of ozone-depleting sub-stances (ODS)	Combating Climate Change, p.124-135 SASA is committed that there are no ozone depleting CFC gas emissions from its facility.	-
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other signif-icant air emissions	Combating Climate Change, p.124-135 Environmental Performance Indicators, p.244	-
BUSINESS ETHICS AND ANTI-CORRUPTION			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	About SASA, p.30-53 Business Ethics, p.70-73 Anti-Corruption and Anti-Bribery Approach, p.74-75	-
GRI 205: ANTI- CORRUPTION 2016	205-1 Operations assessed for risks related to corruption	Business Ethics, p.70-73 Anti-Corruption and Anti-Bribery Approach, p.74-75	-
	205-2 Communication and training about anti-corruption policies and procedures	Business Ethics, p.70-73 Anti-Corruption and Anti-Bribery Approach, p.74-75	-
	205-3 Confirmed inci-dents of corruption and actions taken	Anti-Corruption and Anti-Bribery Approach, p.74-75	-
GRI 206: ANTI-COMPETITIVE BE-HAVIOR 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During the reporting period, there were no legal actions for anti-competitive behavior and practices.	-
EMPLOYEE ENGAGEMENT AND RIGHTS			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Human Resources Management, p.158-161 Human Rights Approach, p.162-163 Employee Rights and Working Conditions, p.164-165	-
GRI 401: EMPLOYMENT 2016	401-1 New employee hires and employee turnover	Sustainability Goals p.100-115 Social Performance Indicators, p.254-255	-
	401-2 Benefits provid-ed to full-time em-ployees that are not provided to temporary or part-time employ-ees	Employee Rights and Working Conditions, p.164-165 There are no benefits provided to full-time employees that are not provided to temporary or part-time employees. SASA provides equal fringe benefits for all employees.	-
	401-3 Parental leave	Social Performance Indicators, p.255 100% of female employees who went on maternity leave returned to work at SASA.	-

GRI 402: LABOR / MANAGEMENT RELATIONS 2016	402-1 Minimum notice periods regarding operational changes	Social Performance Indicators, p.256-258	-
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights Approach, p.162-163 Responsible Sourcing Practices, p.184-191 Social Performance Indicators, p.258	-
GRI 408: CHILD LABOR 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights Approach, p.162-163	-
GRI 409: FORCED OR COMPULSORY LABOR 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights Approach, p.162-163 Responsible Sourcing Practices, p. 184-191	-
GRI 410: SECURITY PRACTICES 2016	410-1 Security personnel trained in human rights policies or procedures	Human Rights Approach, p.162-163 Social Performance Indicators, p.258-259	-
WASTE MANAGEMENT AND CIRCULARITY			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Waste Management, p.146-149 Circular Economy and Life Cycle Perspective, p.194-195	-
GRI 306: WASTE 2020	306-1 Waste genera-tion and significant waste-related impacts	Waste Management, p.146-149	-
	306-2 Management of significant waste-related impacts	Waste Management, p.146-149	-

GRI 306: WASTE 2020	306-3 Waste generat-ed	Waste Management, p.146-149 Environmental Performance Indicators, p.249	-
	306-4 Waste diverted from disposal	Environmental Performance Indicators, p.249-250	-
	306-5 Waste directed to disposal	Environmental Performance Indicators, p.250-251	-
RESOURCE AND ENERGY EFFICIENCY			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Energy Management, p.136-139 Waste Management, p.146-149 Environmentally Friendly Projects, p.152-155 Green Chemistry, p.196-201	-
GRI 301: MATERIALS 2016	301-1 Materials used by weight or volume	Environmental Performance Indicators, p.248	-
	301-2 Recycled input materials used	Waste Management, p.146-149 Environmentally Friendly Projects, p.152-155 Environmental Performance Indicators, p.249	-
GRI 302: ENERGY 2016	302-1 Energy con-sumption within the organization	Energy Management, p.136-139 Environmental Performance Indicators, p.245	
	302-3 Energy Intensity	Energy Management, p.136-139 Environmental Performance Indicators, p.245	
	302-4 Reduction of energy consumption	Energy Management, p.136-139 Environmentally Friendly Projects, p.152-155 Environmental Performance Indicators, p.246	
	302-5 Reductions in energy requirements of products and ser-vices	Energy Management, p.136-139 Environmental Performance Indicators, p.246	
INNOVATION AND DIGITALIZATION			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Eco-innovation and R&D, p.202-217 Digitalization and Information Security, p.220-225	-
GRI 418: CUSTOMER PRIVACY 2016	418-1 Substantiated complaints of breach of customer privacy and loss of customer data	Information Privacy and Security, p.224-225 No complaint was received regarding the violation of client privacy and the loss of client data during the reporting period.	-

INCLUSION, DIVERSITY AND EQUAL OPPORTUNITIES			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Human Resources Management, p.158-161 Human Rights Approach, p.162-163 Equity, Diversity and Inclusion, p.170-173	-
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1 Diversity of governance bodies and employees	Human Resources Management, p.158-161 Equity, Diversity and Inclusion, p.170-173 Social Performance Indicators, p.252	-
	405-2 Ratio of basic salary and remunera-tion of women to men	Economic Performance Indicators, p.266	-
GRI 406: NON-DISCRIMINATION 2016	406-1 Incidents of discrimination and corrective actions taken	Human Rights Approach, p.162-163 Equity, Diversity and Inclusion, p.170-173 There were no cases of discrimination during the reporting period.	-
SUSTAINABLE SUPPLY CHAIN MANAGEMENT			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Responsible Sourcing Practices, p.184-191	-
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	308-1 New suppliers that were screened using environmental criteria	Responsible Sourcing Practices, p.184-191	-
	308-2 Negative envi-ronmental impacts in the supply chain and actions taken	Responsible Sourcing Practices, p.184-191	-
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	414-1 New suppliers that were screened using social criteria	Responsible Sourcing Practices, p.184-191	-
	414-2 Negative social impacts in the supply chain and actions taken	Responsible Sourcing Practices, p.184-191	-

COMBATING CLIMATE CRISIS & CLEAN ENERGY			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Combating Climate Change, p.124-135	-
GRI 305: EMISSIONS 2016	305-1 Direct (Scope 1) GHG emissions	Combating Climate Change, p.124-135 Environmental Performance Indicators, p.244	-
	305-2 Energy indirect (Scope 2) GHG emis-sions	Combating Climate Change, p.124-135 Environmental Performance Indicators, p.244	-
	305-3 Other indirect (Scope 3) GHG emis-sions	Combating Climate Change, p.124-135 Environmental Performance Indicators, p.244	-
	305-4 GHG emissions intensity	Combating Climate Change, p.124-135 Environmental Performance Indicators, p.244	
	305-5 Reduction of GHG emissions	Combating Climate Change, p.124-135 Environmental Performance Indicators, p.244	
TALENT MANAGEMENT AND DEVELOPMENT			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Human Resources Management, p.158-161 Training and Development Opportunities, p.166-169	-
GRI 404: TRAINING AND EDUCATION 2016	404-1 Average hours of training per year per employee	Training and Development Opportunities, p.166-169 Social Performance Indicators, p.256	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and Development Opportunities, p.166-169	-
	404-3 Percentage of employees receiving regular performance and career develop-ment reviews	Social Performance Indicators, p.257	-

Sustainable Economic Performance and Contribution to Regional Development			
GRI 3: Material Topics 2021	3-3 Management of material topics	Social Investments, p.236-241	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Corporate Profile, p.30-31 Products and Services, p.40-45 Economic Performance Indicators, p.264-265	-
	201-2 Financial implications and other risks and opportunities due to climate change	Risk Management Approach, p.76-81 Sustainability Strategy and Policy , p.84-85 Combating Climate Change, Climate-Related Risks, p.124-135 İklim Değişikliğine Bağlı Riskler, s.132-135	-
GRI 202: Market Presence 2016	202-1 Ratios of stand-ard entry level wage by gender compared to local minimum wage	Economic Performance Indicators, p.266-267	-
	202-2 Proportion of senior management hired from the local community	Economic Performance Indicators, p.266-267	-
Stakeholder Relationship Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Resources Management, p.158-161 Responsible Sourcing Practices, p.184-191 Stakeholder Interaction, p.228-241	-
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	There was no non-compliance during the reporting period.	-
GRI 413: Local Communities 2016	413-1 Operations with local community en-gagement, impact assessments, and development pro-grams	Social Investments, p.236-241	-
GRI 415: Public Policy 2016	415-1 Political contri-butions	SASA stands at an equal distance to all institutions in Türkiye and does not financially support any political view or political organization.	-
GRI 416: Custom-er Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Relations, p.232-233	-

CORPORATE GOVERNANCE			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Corporate Profile, p.30-31 Corporate Governance Approach, p.56-57 Governance Structure, p.58-67 Corporate Policies, p.68-69	-
BIODIVERSITY CONSERVATION			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Biodiversity Conservation, p.150-151	-
GRI 304: BIODIVER-SITY 2016	304-1 Operational sites owned, leased, managed in, or adja-cent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity Conservation, p.150-151	-
	304-2 Significant im-pacts of activities, products and services on biodiversity	Biodiversity Conservation, p.150-151	-
RISK MANAGEMENT			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Risk Management Approach, p.76-81 Risk Management Structure, p.77 Risk Assessment, p.78	-
INDUSTRIAL COLLABORATIONS AND MEMBERSHIPS			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Memberships and Collaborations, p.52-53 R&D Collaboration, p.214-217	-

UNGC CONTENT INDEX

Topics	Global Principles	GRI Standards / Disclosures	Reference and Explanations
HUMAN RIGHTS	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.	GRI 2-30, GRI 2-23, GRI 410, GRI 411	Human Resources Management p.158-161 - SASA Human Resources Policy is available here. - SASA Code of Business Ethics and Policies can be found here. Human Rights Approach - SASA Human Rights Policy is available here.
	Principle 2: Businesses should make sure that they are not complicit in human rights abus-es.		Human Rights Approach p.162-163 SASA Human Rights Policy is available here.
LABOR STANDARDS	Principle 3: Businesses should uphold the freedom of associa-tion and the effective recognition of the right to collective bargain-ing.	GRI 2-26, GRI 2-30, GRI 406, GRI 407, GRI 408, GRI 409	Human Rights Approach p.162-163 SASA Human Rights Policy is available here.
	Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labor.		Human Rights Approach p.162-163 - SASA Human Rights Policy is available here. - SASA Supplier Code of Conduct is available here.
	Principle 5: Businesses should uphold the effective abolition of child labor.		Human Rights Approach p.162-163 SASA Human Rights Policy is available here.
	Principle 6: Businesses should uphold the elimination of dis-crimination in respect of em-ployment and occupation.		Human Rights Approach p.162-163 - SASA Human Rights Policy is available here. - SASA Human Resources Policy is available here. - SASA Code of Business Ethics and Policies can be found here.

Topics	Global Principles	GRI Standards / Disclosures	Reference and Explanations
ENVIRONMENT	Principle 7: Businesses should support a precautionary ap-proach to environmental chal-lenges.	GRI 301, GRI 302, GRI 303, GRI 305, GRI 306, GRI 308	Sustainability Goals p.100-115 Environmental Sustainability p.118-155 - SASA Sustainability Policy is available here. - SASA Environmental Policy is available here.
	Principle 8: Businesses should undertake initiatives to promote greater environmental responsi-bility.		Sustainability Goals p.100-115 Environmental Sustainability p.118-155 Responsible Sourcing and Sustainable p.84-217 - SASA Environmental Policy is available here. - SASA Green Procurement Policy is available here.
	Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.		Sustainability Goals p.100-115 Environmental Sustainability p.118-155 Sustainable Product Development p.192-193 Industry 4.0 and Digitalization p.220-223 SASA Hazardous Substances and Chemicals Policy is available here.
ANTI-CORRUPTION	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	GRI 2-15, GRI 2-27, GRI 205	Business Ethics p.70-73 Anti-Corruption and Anti-Bribery p.74-75 - SASA Code of Business Ethics and Policies can be found here. - SASA Human Rights Policy is available here.

2024 WATER FOOTPRINT VERIFICATION STATEMENT

TÜVNORD

CERTIFICATE

Water Footprint verification statement
ISO 14046 : 2014

In accordance with the procedures of TÜV NORD Turkey Teknik Kontrol ve Belgelendirme A.Ş., it is hereby certified that

SASA POLYESTER SAN. TİC. A.Ş.
Sarıhamzalı Mah., Turhan Cemal Beriker Bulvarı, No: 559,
TR-01355 Seyhan, Adana,
Türkiye

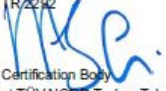
operates a management system in accordance with the requirements of ISO 14046 : 2014 and will be assessed for conformity within the 1 year term of validity of the certificate.

In consequence of the audit carried out in compliance with the standard of titled organisation, verified under the following parameters.

Resources	Amount of Withdrawal	Amount of Discharges
Ground Water	3,029,450 (m³/year)	1,692,208 (m³/year)
Surface Water	1,463 (m³/year)	1,463 (m³/year)
Total Water Consumption		1,338,705 (m³/year)

Pollutant load;	COD (m³)	Oil and Grease (m³)	Sulfate (m³)	Chlorüre (m³)	Iron (m³)
	214,292 (m³/year)	190,456 (m³/year)	43,849 (m³/year)	40,855 (m³/year)	13,480 (m³/year)

Certificate Registration No: 10000225
Audit Report No: 54633/25/R3
TR-2022


Certification Body
at TÜV NORD Turkey Teknik Kontrol ve Belgelendirme A.Ş.

Istanbul, 2025-05-29

The certificate remains valid until the above stated date if and only if there is an uninterrupted compliance with the requirements of the standard and certification contract

TÜVNORD
TÜV NORD Turkey
Teknik Kontrol ve Belgelendirme A.Ş.
ISO 14046
tuv-nord.com/tr

TÜV NORD Turkey Teknik Kontrol ve Belgelendirme A. Ş.
Şehit Mehmet Fatih Öngül Sokak, No 5, Kat 4,
Odak Plaza, Kozluca, Kadıköy,
TR-34742 İstanbul
www.tuv-turkey.com | tuv-nord@tuv-turkey.com

2024 GREENHOUSE GAS VERIFICATION STATEMENT

TÜVNORD

CERTIFICATE

Carbon Footprint 2024

according to DIN EN ISO 14064-1:2019 - Greenhouse gases - Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals

The Carbon Footprint was verified by TÜV NORD CERT GmbH in accordance with DIN EN ISO 14064-3: 2020 regarding its correctness and completeness for

SASA Polyester San. A.Ş.
Sarıhamzalı Mah. Turhan Cemal Beriker Bulvarı No: 559
01355 Seyhan / Adana
Türkiye

with the categories according to the annex

Acting as an independent Certification Body TÜV NORD CERT GmbH has verified the carbon footprint of the organization for the reporting period 01.01.2024 - 31.12.2024

to be 3,765,105.27 t CO₂e.

The level of assurance is reasonable. The carbon footprint covers direct and indirect greenhouse gas emissions. The calculation of the carbon footprint comprises of emissions arising from stationary and mobile combustion, refrigerants/air conditioning, fire extinguishers, acetylene, process emission, imported electricity (location based), fuel and energy related emissions, upstream transport and downstream transport for purchased goods and services and products, business travel, employee commuting, purchased goods and services, as well as disposal of waste.

Certificate Registration No. 44 776 250383
Audit Report No. 3539 8694


Certification Body
at TÜV NORD CERT GmbH

Essen, 2025-06-11

TÜV NORD CERT GmbH Am TÜV 1 45307 Essen www.tuev-nord-cert.com


Deutsche
Akkreditierungsstelle
D-1512007-01-00

WASTE CERTIFICATE



INDEPENDENT ASSURANCE REPORT



Güney Bağımsız Denetim ve ŞMMM A.Ş.
Maslak Mah. Eski Büyükdere Cad.
Orjin Maslak İş Merkezi No: 27
Daire: 57 34485 Sarıyer
İstanbul - Türkiye
Tel: +90 212 315 3000
Fax: +90 212 230 8291
ey.com
Ticaret Sicil No : 479920
Mersis No: 0-4350-3032-6000017

(Convenience Translation of Independent Practitioner's Limited Assurance Report Originally Issued in Turkish)

Independent Practitioner's Limited Assurance Report To the General Assembly of SASA Polyester Sanayi Anonim Şirketi,

This independent Practitioner's Limited Assurance Report ("Report") has been prepared to assist in the reporting of the performance indicators ("Selected Information") listed below in the section titled "The Scope of Our Assurance" and in the Sustainability Report prepared by SASA Polyester Sanayi Anonim Şirketi and its subsidiaries (collectively referred to as the ("Group" or "SASA") for the year ended December 31, 2024.

Subject Matter Information and Applicable Criteria
In line with the request of the SASA, our responsibility is to provide limited assurance for the Selected Information listed below within the scope of Environmental Performance Indicators, Social Performance Indicators and Economic Performance Indicators in the Annex section of the Sustainability Report prepared in accordance with the Global Reporting Initiative Standards ("GRI Standards").

The Scope of Our Assurance
The scope of our assurance is limited to the examination of the Selected Information prepared as of December 31, 2024, which is shown below and reported in 2024 Sustainability Report. Our limited assurance engagement does not cover information related to prior periods.

Selected Environmental Performance Indicators;

- Emissions (tCO₂e)
 - Scope 1 greenhouse gas emissions (tCO₂e)
 - Scope 2 greenhouse gas emissions (tCO₂e)
 - Scope 3 greenhouse gas emissions (tCO₂e)
 - Total greenhouse gas emission intensity (Scope 1+2) (tCO₂e/ton product)
 - Greenhouse gas emission reduction (tCO₂e) (against base year 2019)
- Energy Consumption (GJ)
 - Natural gas
 - Coal
 - Diesel
 - LPG
 - Industrial waste
 - Total (from Non-Renewable Resources)
 - Solar
 - Biomass
 - Total (From Renewable Sources)
 - Electricity Consumption
 - Total Energy Consumption
- Energy density (GJ/ton product)
 - Energy intensity (GJ/ton of product)
- Reduction in energy consumption (GJ)
 - Reduction in coal consumption
 - Reduction in natural gas consumption
 - Reduction in electricity consumption
- Reduction of energy needs in products and services (GJ/ton)
 - Total production (tons)
 - Energy consumption per total production (GJ/ton)
- Amount of product produced (tons)
 - DMT
 - Polyester chips
 - Polyester fiber
 - Polyester yarn
 - POY
 - Total
- The amount of water drawn according to its sources (m3)
 - Groundwater
 - Surface water
 - Total amount of water withdrawn
- Water discharge amount according to discharge points (m3)
 - Surface water
 - Total discharge amount
- Amount of water consumed (m3)
 - Total amount of water consumed (m3)
- Use of raw materials by type (kg)
 - Metal
 - Plastic
 - Paper
 - Wood
 - Plastic-based composite
 - MEG
 - MEOH
 - Total amount of recyclable raw materials used
 - PX
 - PTA
 - MEG
 - BDO
 - TEH
 - IPA
 - Imported POY and chips
 - Total amount of non-recyclable raw materials used
- Recycled input materials used (%)
 - Recycled raw material usage rate (%)
- Waste generated (tons)
 - Hazardous waste
 - Non-hazardous waste
 - Total amount of waste
- Hazardous wastes diverted from disposal (tons)
 - Chemical
 - Contaminated packaging
 - Electronic waste
 - Battery
 - Total amount of recycled hazardous waste
- Non-hazardous wastes diverted from disposal (tons)
 - Paper
 - Plastic
 - Metal
 - Ash
 - Wood
 - End-of-life tire
 - Pine
 - Total amount of non-hazardous waste recycled
- Hazardous wastes directed to disposal (tons)
 - Incineration (with energy recovery) (On-site)
 - Incineration (with energy recovery) (Off-site)
 - Incineration (without energy recovery) (On-site)
 - Incineration (without energy recovery) (Off-site)
 - Landfilling (On-site)
 - Landfilling (Off-site)
- Non-hazardous wastes directed to disposal (tons)
 - Incineration (with energy recovery) (On-site)
 - Incineration (with energy recovery) (Off-site)



(Convenience Translation of Independent Practitioner's Limited Assurance Report Originally Issued in Turkish)

Selected Social Performance Indicators;

- 17. Number of employees by type of employment
 - Percentage of Employees by Type of Employment (%)
 - Operational Level
 - Specialist and above
 - Total
- 18. Number of employees by work category
 - Percentage of Board and Senior Management Members by Gender (%)
 - Percentage of Board and Senior Management Members by Age Distribution (%)
 - Percentage of Employees by Gender (%)
 - Percentage of employees by age distribution (%)
- 19. Number of employees by seniority
 - Number of employees by seniority (year and gender)
- 20. Number of employees taking maternity/parental leave
 - Number of employees taking advantage of maternity/parental leave
 - Number of employees returning to work after maternity/parental leave ends
- 21. Employees hired during the year by gender and age
 - Number and rate of newly hired personnel by age and gender (%)
- 22. Employees who left the group during the year by gender and age
 - Number and rate of employees who left the group by age and gender (%)
- 23. Voluntary resigners (employee turnover rate)
 - Voluntary resignations (Female-Male Ratio)
- 24. Minimum notice periods regarding operational changes
 - Minimum notice periods regarding operational changes (service period and notice period)
- 25. Employee trainings
 - Duration of Training to Employees
 - Average training time (Hour/personnel)
 - Total training hours (excluding OHS training)
 - Total OHS training hours
 - Duration of Training to Female Employees
 - Average (personnel/hour)
 - Total (hours)
 - Duration of Training to Male Employees
 - Average (personnel/hour)
 - Total (hours)
 - Average duration of training by labor category
 - Technical-Production
 - Administrative
 - Technical-Production
- 26. Ratio of employees receiving regular performance and career development reviews to all employees (%)
 - Woman
 - Male
 - Technical
 - Administrative
 - Production
- 27. Human resources management
 - Unionization rate among staff
 - Number and rate of contracts
- 28. Protection of human rights
 - Operations subject to human rights investigations or impact assessments (number and rate)
 - Percentage of security personnel trained in human rights policies or procedures
 - Hours allocated for employee training on human rights policies

- 29. Number of employees and subcontractors covered by an occupational health and safety system
 - Those within the scope of occupational health and safety (Personnel and subcontractors)
 - Those who have passed the internal audit within the scope of occupational health and safety (Personnel and subcontractors)
 - Those within the scope of occupational health and safety audited or certified by a third party (Personnel and subcontractors)
- 30. Occupational health and safety performance (employee)
 - Number of accidents
 - Number of fatal cases
 - Absence (Number of days lost)
 - Number of lost time days (LTI) due to work-related accidents
 - Accident frequency rate (LTIF) (Lost working days due to accidents*1,000,000/total working hours)
 - Accident severity rate (ASR) (Lost working days due to accidents*200,000/total working hours)
 - Occupational disease rate (ODR)
 - Lost day rate (LDR) (Lost working days due to accidents*1000/total working hours)
 - Absence rate (AR) (Number of days absent/number of working days)
- 31. Occupational health and safety performance (subcontracted personnel)
 - Number of accidents
 - Number of fatal cases
 - Absence (Number of days lost)
 - Number of lost time days (LTI) due to work-related accidents
 - Accident frequency rate (LTIF) (Lost working days due to accidents*1,000,000/total working hours)
 - Accident severity rate (ASR) (Lost working days due to accidents*200,000/total working hours)
 - Occupational disease rate (ODR)
 - Lost day rate (LDR) (Lost working days due to accidents*1000/total working hours)
 - Absence rate (AR) (Number of days absent/number of working days)
- 32. Annual working time for employees (hours)
 - Employee
 - Subcontracted personnel
- 33. Cases of injury, accident and illness
 - Number and rate of work-related serious injuries (200,000 hours) (staff and subcontracted personnel)
 - Total number and rate of recordable work-related accidents (TRC) (200,000 hours) (staff and subcontracted personnel)
 - Major types of work-related injuries
 - Number of recordable work-related illness cases (staff and subcontracted personnel)
- 34. Occupational health and safety performance
 - Number and rate of deaths due to work-related injuries (200,000 hours) (staff and subcontracted personnel)
 - Number of deaths due to work-related diseases (staff and subcontracted personnel)



(Convenience Translation of Independent Practitioner's Limited Assurance Report Originally Issued in Turkish)

Selected Economic Performance Indicators;

- 35. Economic value produced and distributed (TL)
 - Direct economic value generated
 - Income
 - Fiber
 - SPC
 - Filament
 - Other (Commercial commodity etc. other sales)
 - Economic value distributed
 - Employee wages and employee benefits
 - Salaries
 - Insurance
 - Other benefits
 - Other costs
 - Operating costs
 - Payments to capital providers
 - Common stocks
 - Redeemed shares
 - Payments made to the government
 - Income tax
 - Investments made for society
 - Retained economic value
 - R&D grants
- 36. Ratio of standard entry-level wages by gender compared to local minimum wage
 - Administrative
 - Starting wage (Female - Male)
 - Ratio (Female - Male)
 - Production
 - Starting wage (Female - Male)
 - Ratio (Female - Male)
 - Technical
- 37. Proportion of senior management hired from the local community
 - Local (Number and rate)
 - Foreigners (Number and rate)
- 38. Ratio of basic salary and wages of women to men
 - Administrative
 - Production
 - Technical

SASA's Responsibilities

SASA's management is responsible for the preparation, collection, and presentation of the Selected Information in accordance with GRI Standards. In addition, the Group's management is responsible for ensuring that the documentation provided to the practitioner is complete and accurate. This also includes establishing and maintaining internal control system guaranteeing that the records are free from material misstatement, whether due to fraud or error.

Our Responsibilities

We conducted our limited assurance engagement in accordance with Standard on Assurance Engagements 3000, which is a part of the Turkish Auditing Standards as issued by the Public Oversight Accounting and Auditing Standards Authority of Turkey (POA). These regulations require that we comply with the ethical standards and plan and perform our assurance engagement to obtain limited assurance about the Selected Information.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

The procedures selected depend on the practitioner's judgment. The procedures include inquiry of the personnel responsible for collecting and reporting on the Selected Information and additional procedures aimed at obtaining evidence about the Selected Information.

Procedures Applied

In respect of the Selected Information mentioned above the procedures performed include the following procedures:

1. Interviewed select key senior personnel of SASA to understand the current processes in place for capturing the Selected Information pertaining to the reporting period;
2. Reviewed Selected Information with online communications covering SASA locations; as well as reviewed pertaining to the Group's other locations in Turkey, against evidence, on a sample basis;
3. Undertook substantive testing, on a sample basis, of the Selected Information;
4. Used the Group's internal documentation to evaluate and measure the Selected Information;
5. Evaluated the design and implementation of key processes and controls over the Selected Information;
6. Re-performed, on a sample basis, calculations used to prepare the Selected Information for the reporting period.
7. Evaluated the disclosure and presentation of the Selected Information in the Sustainability Report.

Our Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that SASA has not prepared, in all material respects with Selected Information for the year ended in December 31, 2024, the relevant requirements of the criteria as defined in the GRI Standards in all material respects.

Limitations

We permit this report to be disclosed in addition to SASA's 2024 Sustainability Report for the year ended in December 31, 2024, to enable the management of SASA to show they have addressed their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than SASA for our work, for this independent limited assurance report, or for the conclusions we have reached.

Guney Bagimsiz Denetim ve Serbest Muhasebeci Mali Musavirlik Anonim Sirketi
(A member firm of Ernst & Young Global Limited)

Cem Ucarlar, SMMM
Partner
September 17,2025

SASA



REPORTING CONSULTANCY

escarus

(TSKB SUSTAINABILITY CONSULTANCY)

info@escarus.com

www.escarus.com

T: +90 (212) 334 5460

REPORT DESIGN

Pelin Günaltay