Fiba Yenilenebilir Enerji Holding A.Ş.

# 2024 CDP Corporate Questionnaire 2024

## Word version

**Important: this export excludes unanswered questions**
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Terms of disclosure for corporate questionnaire 2024 - CDP

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11/21/2024, 01:36 pm

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# C1. Introduction

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

*Select from:*
☑ English

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

*Select from:*
☑ TRY

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

### (1.3.2) Organization type

*Select from:*
☑ Privately owned organization

### (1.3.3) Description of organization

*We were established in 2007 by Fiba Holding, a subsidiary of the Fiba Group, in order to develop renewable energy projects, establish production facilities and engage in energy trading activities. Since our establishment, we have increased our installed capacity consistently, reaching a total of 581 MW as of the end of 2023. With the pride of being one of the leading companies in the renewable energy sector in Türkiye, we continue our clean energy investments without ever slowing down. We contribute to the energy supply security of our country by producing clean energy in various regions of Türkiye (Marmara, Aegean, Mediterranean and Eastern Anatolia), with our work force of 159 employees and our 19 power plants, consist of 5 Solar Power Plants (SPP) and 14 Wind Power Plants (WPP), together with our affiliates, and support the energy transformation. In 2023, we generated a total of 1,593,354 MWh of clean energy, with 1,554,000 MWh in WPP and 39,354 MWh in SPP. Our Board of Directors is our highest governance body that fulfills responsibilities such as the management, control and monitoring of our company and activities, defining our strategic goals, and identifying and allocating the required work force and financial resources, and also ensures that our sustainability approach is integrated into all our business processes. The members of the Board of Directors of Fiba Yenilenebilir Enerji Holding, who are appointed based on their knowledge, expertise and experience, are Murat Özyeğin, Ayşecan Özyeğin Oktay, Mehmet Güleşçi and Kerem Moralı. We integrate sustainability into all our processes, from our production processes to our supply chain, and we carry out our work by creating a business culture that complies with environmental, social, and governance (ESG) norms. We manage sustainability with our committee and working groups and evaluate all risks and opportunities in a comprehensive way. With an ethics-oriented approach, we determine our ESG impact areas, priorities and targets, and monitor all our processes in accordance with legal regulations. In*

*addition, our Board of Directors leads efforts to increase resilience to climate risks by approving strategic investment decisions such as hybrid projects and the expansion of our renewable energy portfolio. As one of Türkiye's leading renewable energy companies, we respect the right to life of all living beings and support the energy transformation by providing low-carbon clean and green energy services for our world. We work with the awareness of our responsibility in combating climate change and ensuring emission management, and we encourage the use of renewable energy by setting an example in the sector with our efforts. Climate change and emission management are among our top priorities and shape our operations. In line with our SBTi (Science Based Targets Initiative) commitments, we aim to reduce our Scope 1, Scope 2 and Scope 3 emissions by 42% by 2030 (near term). We also plan to actively participate in global carbon markets with carbon credit projects and increase our renewable energy production. Our board of directors monitors our sustainability performance and shapes our long-term business strategies according to climate change risks and opportunities. As part of our combat climate change, we aim to reduce possible risks arising from climate change by increasing our installed capacity by 25% with our investments in renewable energy until the end of 2025, compared to 2021. We respect the right to life of all living beings and support the energy transformation by providing low-carbon clean and green energy services for our world. We carry out studies to evaluate the different environmental impacts of our power plants within Fiba Yenilenebilir Enerji and within our subsidiaries, which occur during project and operation periods. We take actions to protect the biological diversity of all areas where we operate. Also, we continue our operations with the awareness of the importance of ensuring the disposal of wastewater generated within Fiba Yenilenebilir Enerji, in accordance with the regulations, and the importance of the efficient use of water in the fight against climate change. We care about the responsible and efficient use of water, which is among our most important natural resources that we need to protect, and about waste disposal. While all 14 of our Wind Power Plants have Zero-Waste Certificates, we have made the applications for all of our 5 Solar Power Plants.*
*[Fixed row]*

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

| | End date of reporting year | Alignment of this reporting period with your financial reporting period | Indicate if you are providing emissions data for past reporting years |
|---|---|---|---|
| | *12/30/2023* | *Select from:*<br>☑ Yes | *Select from:*<br>☑ No |

*[Fixed row]*

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

*4060805000*

## (1.5) Provide details on your reporting boundary.

## (1.5.1) Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?

*Select from:*

☑ No

## (1.5.2) How does your reporting boundary differ to that used in your financial statement?

*Financial statements reporting covers all Turkey-related operations and subsidiaries under the responsibility of Fiba Renewables, but Cerean Enerji A.Ş., one of the group's subsidiaries, is not included in CDP reporting since reporting boundaries defined with operational control approach.*
*[Fixed row]*

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

## ISIN code - bond

## (1.6.1) Does your organization use this unique identifier?

*Select from:*

☑ Yes

## (1.6.2) Provide your unique identifier

*XS2846851306*

## ISIN code - equity

## (1.6.1) Does your organization use this unique identifier?

*Select from:*

☑ No

## CUSIP number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

### Ticker symbol

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

### SEDOL code

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

### LEI number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ Yes

## (1.6.2) Provide your unique identifier

*789000MS080UVBKB7S63*

### D-U-N-S number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

## Other unique identifier

### (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No
*[Add row]*

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

*Select all that apply*
☑ Turkey

## (1.16) In which part of the electric utilities value chain does your organization operate?

**Electric utilities value chain**
☑ Electricity generation

## (1.16.1) For your electricity generation activities, provide details of your nameplate capacity and electricity generation specifics for each technology employed.

## Coal - Hard

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*
☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Lignite

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Oil

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Gas

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Sustainable biomass

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Other biomass

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Waste (non-biomass)

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Nuclear

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Fossil-fuel plants fitted with carbon capture and storage

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Geothermal

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Hydropower

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*

☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Wind

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*
☑ Yes

### (1.16.1.2) Nameplate capacity (MW)

*553*

### (1.16.1.3) Gross electricity generation (GWh)

*1584*

### (1.16.1.4) Net electricity generation (GWh)

*1554*

### (1.16.1.5) Comment

*We have 14 wind power plants that generated 1,554,000 MWh renewable energy in 2023.*

## Solar

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*
☑ Yes

### (1.16.1.2) Nameplate capacity (MW)

*28*

## (1.16.1.3) Gross electricity generation (GWh)

*39*

## (1.16.1.4) Net electricity generation (GWh)

*39*

## (1.16.1.5) Comment

*We have 5 solar power plants that generated 39,354 MWh renewable energy in 2023.*

### Marine

## (1.16.1.1) Own or control operations which use this power generation source

*Select from:*
☑ No

## (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

### Other renewable

## (1.16.1.1) Own or control operations which use this power generation source

*Select from:*
☑ No

## (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Other non-renewable

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*
☑ No

### (1.16.1.5) Comment

*There is no such power generation technology at Fiba Yenilenebilir Enerji.*

## Total

### (1.16.1.1) Own or control operations which use this power generation source

*Select from:*
☑ Yes

### (1.16.1.2) Nameplate capacity (MW)

*581*

### (1.16.1.3) Gross electricity generation (GWh)

*1623*

### (1.16.1.4) Net electricity generation (GWh)

*1593*

### (1.16.1.5) Comment

*In reporting year, we have 1,593,354 MWh net electricty generation from wind and solar plants.*
*[Fixed row]*

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

### (1.24.1) Value chain mapped

*Select from:*

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

### (1.24.2) Value chain stages covered in mapping

*Select all that apply*

☑ Upstream value chain

☑ Downstream value chain

### (1.24.3) Highest supplier tier mapped

*Select from:*

☑ Tier 2 suppliers

### (1.24.4) Highest supplier tier known but not mapped

*Select from:*

☑ All supplier tiers known have been mapped

### (1.24.7) Description of mapping process and coverage

*In our upstream value chain, we evaluate and monitor our suppliers' risks and performance. All of our suppliers include clauses requiring adherence to our HSE Contract (İSG-Ç Şartnamesi), Human Resources Policy, Supply Chain Policy. Our supply chain management, an important building block of our value chain, is a management system focused on human rights and requires compliance with environmental, social and ethical standards. As an environmentally and socially responsible company, we try to bring the same awareness to all our supply chain participants, and we carry out informative activities about our environmental and OHS policies. We create risk assessment criteria for the early detection of risks in our supply chain and to determine their precautions, and we take action for the assessment and control of risks and their compliance with the legislation. We have carried out the ESG evaluation process, including human rights criteria, for our all critical suppliers that we have determined to be critical as of 2023. We have increased the rate of suppliers subject to assessment to 100%. We continue to evaluate our suppliers' compliance with criteria such as price, quality, availability and time. In our downstream value chain, we strictly follow legal regulations and legislative changes. Due to the sector in we operate, we have risks arising from legislative changes. We follow these risks via risks arising from Sustainability/High ESG Standards under our sectoral risk category. We identified it as risks arising from rapid growth trends in the renewable energy sector in line with national and*

*international developments, legislation and strategies. We classify the risk as transition risk, low likelihood and medium financial impacts. We consider it to have a long-term time horizon.*
*[Fixed row]*

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

### (1.24.1.1) Plastics mapping

*Select from:*
☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

### (1.24.1.2) Value chain stages covered in mapping

*Select all that apply*
☑ Upstream value chain
☑ Downstream value chain
☑ End-of-life management

### (1.24.1.4) End-of-life management pathways mapped

*Select all that apply*
☑ Recycling
☑ Waste to Energy
☑ Landfill
*[Fixed row]*

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

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

### Short-term

### (2.1.1) From (years)

*0*

### (2.1.3) To (years)

*2*

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

*Risk management is important in establishing our strategy, setting targets and monitoring ESG performance. We aim to minimize the risks that may affect to financial, operational, strategic and compliance plans by monitoring global risks. We define internal&external risks that may affect, evaluate the risks, and create action plans by identifying opportunity areas. We examine our risks within the framework of environmental, legal, operational, human, sectoral, financial and macroeconomic categories and make our risks measurable and evaluate in the short(0-2years), medium(2-5years) and long(5years)term and classify the impact sizes as low( 150 million TL). We maintain a holistic approach by sharing our actions against the risks we identify with our employees. We manage potential risks that could harm the company's reputation and position in the sector. Evaluation of strategy, targets, investment decisions and financing resources and risk assessment are carried out in the same time horizons. For short-term horizon, we evaluated risks and opportunities when making strategic and financial decisions, anticipating that some of the following events might occur in the short term: •Disruptions in operations due to extreme weather events, •Interruptions/variability in production due to dependence on wind&solar, •Reduction/management of emissions through renewable energy production, •Access to climate change-related financing sour*

### Medium-term

### (2.1.1) From (years)

*2*

### (2.1.3) To (years)

*5*

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

*Risk management is important in establishing our strategy, setting targets and monitoring ESG performance. We aim to minimize the risks that may affect to financial, operational, strategic and compliance plans by monitoring global risks. We define internal&external risks that may affect, evaluate the risks, and create action plans by identifying opportunity areas. We examine our risks within the framework of environmental, legal, operational, human, sectoral, financial and macroeconomic categories and make our risks measurable and evaluate in the short(0-2years), medium(2-5years) and long(5years)term and classify the impact sizes as low( 150 million TL). We maintain a holistic approach by sharing our actions against the risks we identify with our employees. We manage potential risks that could harm the company's reputation and position in the sector. Evaluation of strategy, targets, investment decisions and financing resources and risk assessment are carried out in the same time horizons. For medium-term horizon, we evaluated risks and opportunities when making strategic and financial decisions, anticipating that some of the following events might occur: •Reputation risk due to potential negative impacts on biodiversity from existing plant operations&new investment projects, •Increased stakeholder trust and enhanced company value through strong corporate governance, •The company generating carbon credits revenue.*

### Long-term

## (2.1.1) From (years)

*5*

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

*Select from:*
☑ Yes

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

*Risk management is important in establishing our strategy, setting targets and monitoring ESG performance. We aim to minimize the risks that may affect to financial, operational, strategic and compliance plans by monitoring global risks. We define internal&external risks that may affect, evaluate the risks, and create action plans by identifying opportunity areas. We examine our risks within the framework of environmental, legal, operational, human, sectoral, financial and macroeconomic categories and make our risks measurable and evaluate in the short(0-2years), medium(2-5years) and long(5years)term and classify the impact sizes as low( 150 million TL). We maintain a holistic approach by sharing our actions against the risks we identify with our employees. We manage potential risks that could harm the company's reputation and position in the sector. Evaluation of strategy, targets, investment decisions and financing resources and risk assessment are carried out in the same time horizons. For long-term horizon, we evaluated risks and opportunities when making strategic and financial decisions, anticipating that some of the following events might occur: •Reduction of operational costs such as energy savings and emission reduction efforts, •Falling behind competitors due to new rival companies, developments/innovations, •Risks associated with access to finance, •Adaptation risks to the rapid growth trend in the sector.*
*[Fixed row]*

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

| | Process in place | Dependencies and/or impacts evaluated in this process |
|---|---|---|
| | *Select from:*<br>☑ Yes | *Select from:*<br>☑ Both dependencies and impacts |

*[Fixed row]*

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

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

*[Fixed row]*

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

### Row 1

## (2.2.2.1) Environmental issue

*Select all that apply*

☑ Climate change

☑ Plastics

☑ Biodiversity

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

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

## (2.2.2.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

## (2.2.2.4) Coverage

*Select from:*

☑ Full

## (2.2.2.5) Supplier tiers covered

*Select all that apply*

☑ Tier 1 suppliers

☑ Tier 2 suppliers

## (2.2.2.7) Type of assessment

*Select from:*

☑ Qualitative and quantitative

## (2.2.2.8) Frequency of assessment

*Select from:*

☑ More than once a year

## (2.2.2.9) Time horizons covered

*Select all that apply*

☑ Short-term

☑ Medium-term

☑ Long-term

## (2.2.2.10) Integration of risk management process

*Select from:*

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

## (2.2.2.11) Location-specificity used

*Select all that apply*

☑ Site-specific

☑ National

## (2.2.2.12) Tools and methods used

**Enterprise Risk Management**

☑ COSO Enterprise Risk Management Framework

☑ Enterprise Risk Management

☑ Internal company methods

**International methodologies and standards**

☑ ISO 14001 Environmental Management Standard

☑ Other international methodologies and standards, please specify :IFRS S1, IFRS S2

**Other**

☑ Desk-based research

☑ External consultants

☑ Internal company methods

## (2.2.2.13) Risk types and criteria considered

**Acute physical**

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

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

☑ Wildfires

**Chronic physical**

☑ Changing precipitation patterns and types (rain, hail, snow/ice)

☑ Changing temperature (air, freshwater, marine water)

☑ Changing wind patterns

☑ Increased severity of extreme weather events

**Policy**

☑ Carbon pricing mechanisms

☑ Changes to international law and bilateral agreements

☑ Changes to national legislation

☑ Uncertainty and/or conflicts involving land tenure rights and water rights

**Market**

☑ Availability and/or increased cost of raw materials

☑ Availability and/or increased cost of recycled or renewable content
☑ Uncertainty in the market signals

**Reputation**
☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

**Technology**
☑ Transition to increasing renewable content

**Liability**
☑ Exposure to litigation
☑ Non-compliance with regulations

## (2.2.2.14) Partners and stakeholders considered

*Select all that apply*
☑ NGOs
☑ Customers
☑ Employees
☑ Suppliers
☑ Local communities
☑ Indigenous peoples
☑ Other commodity users/producers at a local level
☑ Other, please specify **:Managers, Affiliates and Subsidiaries, Banks and Insurance Institutions, Financial Institutions, Trade Associations/Industry Associations, International Regulatory Bodies, Competitors, Technology Partners, Universities, Audit and Consulting Companies**
☑ Regulators

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

*Select from:*
☑ Yes

## (2.2.2.16) Further details of process

*As Fiba Yenilenebilir Enerji, our risk management is of great importance for the formulation of our strategies, the determination of our goals, and the monitoring of our environmental, social, and governance performance. Within the scope of our risk management, we aim to minimize risks that could affect our company's financial,*

*operational, strategic, and compliance plans by closely monitoring global risks. In this context, we identify potential internal and external risks that could impact our company, evaluate the identified risks, and create action plans to address these risks by determining areas of opportunity with the findings we obtain. Within the framework of our comprehensive risk management, we analyze our risks in line with our priority issues. Along with our risk opportunity analysis, we evaluate the timeframes for the realization of our risks, opportunities, positive and negative impacts as short (0-2 years), medium (2-5 years), and long (5 years); the financial magnitude as low (15 million TL and below), medium (15-150 million TL), and high (150 million TL and above) impact; and the probability of occurrence as low, medium, and high probability categories. In our company, climate-related risks are not only considered environmental risks, but also key elements affecting our strategic decisions. Our Board of Directors reviews these risks in the risk assessment meetings held quarterly and makes strategic investment decisions accordingly. For example, the development of hybrid power plant projects to reduce production losses due to changes in the wind patterns has been approved by our Board of Directors as of 2023. We make our risks and opportunities measurable in this direction. We maintain a holistic approach by sharing our actions regarding the identified risks with all our employees. Within the scope of our risk management, we manage potential risks that could damage our company's reputation and position in the industry. Thanks to our sustainability approach, which we directly include in our company's method of addressing risks and opportunities with our working groups affiliated with our Sustainability Committee, such as Environment and OHS, Social Responsibility and Stakeholder Engagement, Sustainable Finance, and Employee Satisfaction, we better manage our risks and opportunities and integrate our business model more flexibly with global and local developments. We remain sensitive in the implementation of a proactive approach in identifying the potential risks and opportunities brought about by the climate crisis, and we continue our efforts on the management and financialization of risks and opportunities and the realization of relevant initiatives. In this regard, in 2023, we analyzed our sustainability risk and opportunity areas including the risks and opportunities arising from climate change, from the perspective of Turkish Sustainability Reporting Standards (TSRS), which was developed in compliance with the Task Force on Climate Related Financial Disclosures (TCFD) and with a double materiality approach, such that its sustainability impact (positive impact and negative impact) and financial impact (risks and opportunities) will be addressed.*
*[Add row]*

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

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

*Select from:*
☑ Yes

### (2.2.7.2) Description of how interconnections are assessed

*Dependencies, impacts, risks, and/or opportunities related to environmental and climate change issues have been assessed. Their positive and negative effects have been identified. The likelihood of the occurrence of dependencies, impacts, risks, and/or opportunities, the magnitude of their impact, and the financial effects arising from them have been evaluated through the collection of environmental data, the assessment of potential outcomes within the company and with stakeholders, and financial analyses. The interconnection between climate change and resource and energy use has been defined.*
*[Fixed row]*

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

## (2.3.1) Identification of priority locations

*Select from:*

☑ Yes, we have identified priority locations

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

*Select all that apply*

☑ Direct operations

## (2.3.3) Types of priority locations identified

**Sensitive locations**

☑ Areas important for biodiversity

## (2.3.4) Description of process to identify priority locations

*At Fiba Yenilenebilir Enerji, we place a strong emphasis on biodiversity conservation, making it a core part of our Environmental Policy and operational practices. Since our founding, we have been committed to conducting preliminary studies and developing biodiversity management plans for all our operating locations and new investment regions. Our goal is to protect ecosystems by taking proactive measures to minimize environmental impacts. Our expert team leads comprehensive biodiversity management efforts, including Bird Watching Studies and Bat Monitoring Studies, to identify and mitigate potential impacts on local wildlife. For each new project, we conduct thorough ecosystem evaluations and prepare "Ecological/Ecosystem Evaluation Reports" and "Biodiversity Management Plans" as part of the EIA/ESIA process. By adhering to both local legislation and international standards like the IFC Performance Standards (IFC PS6), we ensure that our initiatives align with best practices. Through partnerships with third-party consultants and wildlife experts, we continuously monitor and report on biodiversity, enhancing our understanding and management of ecological impacts. Our commitment to biodiversity is further demonstrated by our implementation of innovative technologies and conservation protocols, such as the "Turbine Temporary Shutdown Protocol" and the "QR Code Wildlife Notification System," which involve our employees and visitors in data collection and conservation efforts.*

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

*Select from:*

☑ Yes, we will be disclosing the list/geospatial map of priority locations

## (2.3.6) Provide a list and/or spatial map of priority locations

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

### Risks

### (2.4.1) Type of definition

*Select all that apply*

☑ Qualitative

☑ Quantitative

### (2.4.2) Indicator used to define substantive effect

*Select from:*

☑ Revenue

### (2.4.3) Change to indicator

*Select from:*

☑ % increase

### (2.4.4) % change to indicator

*Select from:*

☑ 41-50

### (2.4.6) Metrics considered in definition

*Select all that apply*

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

☑ Other, please specify :Financial Impact of Risk

## (2.4.7) Application of definition

*When evaluating risks and opportunities, we scored them by considering the impact magnitude, likelihood/frequency, and their position in the impact area/value chain. Time of Occurrence Short Term (0-2 Years) Medium Term (2-5 Years) Long Term (5 Years) The irremediability of the negative impact: It includes the approach to how a negative situation/crisis related to the issue will be controlled. Easy to manage in the short term when necessary actions are taken Difficult to manage/medium-term Very difficult to manage/long-term The scope of the impact: It similarly indicates how much of the environment and society will be affected in the event of a negative situation/crisis related to the issue. Not widespread Widespread Very widespread The magnitude of the impact: It indicates how large a positive/negative effect is created on the environment and society related to the issue. Low Impact Medium Impact High Impact Frequency of Occurrence Low Probability Possible Probability High Probability Financial Impact Low (15 million TL and below) Medium (15-150 million TL) High (150 million TL and above)*

# Opportunities

## (2.4.1) Type of definition

*Select all that apply*

☑ Qualitative

☑ Quantitative

## (2.4.2) Indicator used to define substantive effect

*Select from:*

☑ Revenue

## (2.4.3) Change to indicator

*Select from:*

☑ % increase

## (2.4.4) % change to indicator

*Select from:*

☑ 41-50

## (2.4.6) Metrics considered in definition

*Select all that apply*

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

☑ Other, please specify **:**Scale of Impact, Scope of Impact

## (2.4.7) Application of definition

*When evaluating risks and opportunities, we scored them by considering the impact magnitude, likelihood/frequency, and their position in the impact area/value chain. Time of Occurrence Short Term (0-2 Years) Medium Term (2-5 Years) Long Term (5 Years) The irremediability of the negative impact: It includes the approach to how a negative situation/crisis related to the issue will be controlled. Easy to manage in the short term when necessary actions are taken Difficult to manage/medium-term Very difficult to manage/long-term The scope of the impact: It similarly indicates how much of the environment and society will be affected in the event of a negative situation/crisis related to the issue. Not widespread Widespread Very widespread The magnitude of the impact: It indicates how large a positive/negative effect is created on the environment and society related to the issue. Low Impact Medium Impact High Impact Frequency of Occurrence Low Probability Possible Probability High Probability Financial Impact Low (15 million TL and below) Medium (15-150 million TL) High (150 million TL and above)*
*[Add row]*

## C3. Disclosure of risks and opportunities

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

| | Environmental risks identified |
|---|---|
| Climate change | *Select from:*<br>☑ Yes, both in direct operations and upstream/downstream value chain |
| Plastics | *Select from:*<br>☑ Yes, both in direct operations and upstream/downstream value chain |

*[Fixed row]*

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

### Climate change

#### (3.1.1.1) Risk identifier

*Select from:*

☑ Risk1

#### (3.1.1.3) Risk types and primary environmental risk driver

**Acute physical**

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

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Turkey

## (3.1.1.9) Organization-specific description of risk

*This risk includes the risk of disruption of operations due to sudden events such as extreme weather events and heavy precipitation (rain, hail, snow/ice). For instance for our company, heavy snowfall may lead to interruption of production and field being inaccessible by threatening the continuity and safety of the operation. Also, it may lead to increased OPEX for our wind power plant, due to an increase in the failure rate at our wind turbines and decreased availability. Thus, snowfall/ice affect our electricity produced directly.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Increased indirect [operating] costs

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

*Select all that apply*

☑ Short-term

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

*Select from:*

☑ Very likely

## (3.1.1.14) Magnitude

*Select from:*

☑ High

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

*Damage to facilities and disruptions in production due to extreme weather events, disruptions in transportation to facilities may reduce production volumes and may also require repairs to facilities. In the reporting year, no financial impact was realized. However, we anticipate that in the event of a 4 percent production loss due to extreme weather events, this would result in a financial impact of over 150 million TL, along with disruptions and maintenance-repair costs.*

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

*Select from:*

☑ Yes

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

*150000000*

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

*999999999*

## (3.1.1.25) Explanation of financial effect figure

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

## (3.1.1.26) Primary response to risk

**Infrastructure, technology and spending**

☑ Increase environment-related capital expenditure

## (3.1.1.27) Cost of response to risk

*51277568*

## (3.1.1.28) Explanation of cost calculation

*As Fiba Yenilenebilir Enerji, we secure our 14 wind and 5 solar power plants with wind and solar power plant insurance policies which also cover extreme weather conditions. In 2023, the cost is 51,277,568 TL.*

## (3.1.1.29) Description of response

*In order to reduce the risk impact, we, as Fiba Renewable Energy, apply insurance policies to all of our power plants. In addition, we use our snow removal vehicles during heavy snowfall periods. Snow removal vehicles are used both to keep access roads open and to transport employees safely. In this context, we have 2 snow removal vehicles and tractors in relevant places where necessary.*

# Plastics

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk2

## (3.1.1.3) Risk types and primary environmental risk driver

**Chronic physical**

☑ Other chronic physical risk, please specify **:**Pollution and reduction of natural resources

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Turkey

## (3.1.1.9) Organization-specific description of risk

*This risk refers to the pollution and reduction of natural resources due to climate crisis, population growth, excessive consumption, excessive use, environmental pollution and deforestation, and access to natural resources becoming risky.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Increased indirect [operating] costs

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

*Select all that apply*

☑ Long-term

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

*Select from:*

☑ Unlikely

## (3.1.1.14) Magnitude

*Select from:*

☑ Low

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

*Because of the pollution and reduction of natural resources due to climate crisis, population growth, excessive consumption, excessive use, environmental pollution and deforestation; the availability of natural resources may decrease so that the cost of these resources may increase which causes operational financial impact.*

## (3.1.1.26) Primary response to risk

**Infrastructure, technology and spending**

☑ Improve pollution abatement and control measures

## (3.1.1.29) Description of response

*We track the records of wastes generated as a result of our activities in a digital environment through MOTAT (Mobile Waste Tracking System) and Zero Waste Information System, while also recording waste delivery reports with licensed companies we cooperate with. We indicate the reuse, recycling and other recovery processes of wastes with our Waste Declarations. As Fiba Renewable Energy, we continue our "Plastic-Free Office" application studies. We aim to prevent waste generation in our offices at its source within the scope of the transformation application we have initiated. We separate our wastes at the source in all locations we operate and carry out our studies within the scope of the Zero Waste Certificate. We direct all industrial wastes generated from our operations to recovery and recycling processes. We conduct training, drills, internal audits and external audits within the scope of the TS EN ISO 14001:2015 Environmental Management System Certificate within our Integrated Management System. Within the framework of the "Zero Waste" project initiated by the Ministry of Environment, Urbanization and Climate Change and the Zero Waste Regulation published, we maintain the existence of the Zero Waste Certificate and zero waste practices for all our wind power plants. We do not consume water as a process input in our production processes, and we do not generate industrial wastewater. We draw attention to water consumption within the company for human consumption purposes and work to prevent unnecessary water consumption. We fulfill our own responsibility by adhering to environmental management plans.*

# Climate change

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk3

## (3.1.1.3) Risk types and primary environmental risk driver

**Chronic physical**

☑ Changing wind patterns

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Turkey

## (3.1.1.9) Organization-specific description of risk

*Interruptions and variability in energy production due to dependence on wind and solar energy.This risk refers to the changing wind patterns becoming risky for our sites and their capacity factor for production. Also, this risk includes the risk of disruption of operations due to changing wind patterns.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Increased capital expenditures

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

*Select all that apply*

☑ Short-term

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

*Select from:*

☑ Very likely

## (3.1.1.14) Magnitude

*Select from:*

☑ High

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

*Interruptions and variability in production, machine/equipment depreciation, and shutdowns directly affect the company's production and revenue. The company's revenue is affected by the decrease in net production value and capacity utilization rate. Compared to 2022, there was a decrease in the average wind speed, availability rate and net production amount in 2023, and as result of an around 10% net production difference, a risk of 150 million TL and above, which falls within our definition of high financial risk, is anticipated.*

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

*Select from:*

☑ Yes

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

*150000000*

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

*999999999*

## (3.1.1.25) Explanation of financial effect figure

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

## (3.1.1.26) Primary response to risk

**Infrastructure, technology and spending**

☑ Improve maintenance of infrastructure

## (3.1.1.27) Cost of response to risk

*726750101*

## (3.1.1.28) Explanation of cost calculation

*The total cost of maintenance, service and FSA in 2023.*

## (3.1.1.29) Description of response

*Due to the uncertainties created by climate change in wind regime and sunshine duration, fluctuations occur in production. As a result of the low wind efficiency in 2023, a decision was made to commission hybrid power plants in order to reduce uncertainties and achieve a more stable course in production. In this context, we have taken an important step towards ensuring optimization in production and increasing energy efficiency by aiming to put our hybrid projects into operation in 2024. With our investment processes, which we define as hybrid projects and express the transformation of existing wind power plants into more stable production by supporting them with solar power plants as auxiliary sources, we plan to convert 5 of our wind power plants into hybrid projects in 2024. With this transformation, we aim to increase our production values and reduce the fluctuations in production by adding 180 MW hybrid solar power plant capacity to our production portfolio. With our planned hybrid power plant investments, we plan to increase our energy production by 10% by the end of 2025, thus compensating for the annual production loss and achieving an additional income of 600 million TL per year. Compensating the loss of production through hybrid power plant investments during the times when the wind regime is low. Increasing production continuity and energy supply security through the continuity of maintenance and repair processes. We carry out maintenance and FSA (Full Service Agreement) maintenance agreements so that the turbines are constantly maintained and available.*

## Climate change

### (3.1.1.1) Risk identifier

*Select from:*

☑ Risk4

### (3.1.1.3) Risk types and primary environmental risk driver

**Reputation**

☑ Increased partner and stakeholder concern or negative partner and stakeholder feedback

### (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Upstream value chain

### (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Turkey

### (3.1.1.9) Organization-specific description of risk

*This risk refers to the risks of biodiversity reduction due to factors such as climate change, consumer choices, ecological impacts of projects, urbanization, changes in demographics, changes in land use, pollution, overharvesting and the spread of invasive species.In this context, reputational risk may arise due to the possible negative impact on biodiversity resulting from the operation of existing power plants and new investment projects.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Brand damage

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

*Select all that apply*

☑ Medium-term

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

*Select from:*

☑ Very unlikely

## (3.1.1.14) Magnitude

*Select from:*

☑ High

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

*Reputational risk may arise due to the possible negative impact on biodiversity resulting from the operation of existing power plants and new investment projects, may cause negative financial impact on the company.*

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

*Select from:*

☑ Yes

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

*150000000*

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

*999999999*

## (3.1.1.25) Explanation of financial effect figure

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

## (3.1.1.26) Primary response to risk

**Infrastructure, technology and spending**

☑ Increase environment-related capital expenditure

## (3.1.1.27) Cost of response to risk

*6434637*

## (3.1.1.28) Explanation of cost calculation

*We conduct bat monitoring studies using new-generation technologies to minimize our operational impacts. We are among the first to have this application in our country with our monitoring at nacelle height application, which we have commissioned in one of our WPP facilities, and we lead the creation of good practice examples. Moreover, we aim to provide maximum protection in the management of our possible impacts on bird species with our turbine shutdown protocol implementation, which we conducted in 2023. We inform our employees and related stakeholders about biodiversity issues and carry out awareness-raising activities. We aim to expand the value we create on the protection of biodiversity by raising the awareness of our stakeholders. We take care to protect biodiversity by carrying out flora/fauna monitoring studies to protect wildlife. The expenditures related to cost of the risk response was realised as 6,434,637 TL in 2023, for the measures taken that are explained above.*

## (3.1.1.29) Description of response

*We are dedicated to protecting biodiversity by conducting the biodiversity management plans we created and flora/fauna monitoring activities within the scope of wildlife protection. In addition, we aim to provide maximum protection in the management of our potential impact on bird species with our turbine shutdown protocol practice. We plan to develop pasture improvement projects with the aim of substituting our regional impact in new investment projects.*

## Climate change

### (3.1.1.1) Risk identifier

*Select from:*

☑ Risk5

### (3.1.1.3) Risk types and primary environmental risk driver

**Technology**

☑ Other technology risk, please specify **:**Emergence of risks due to inequality of advantages in access to and use of Information and Communication Technologies (ICT), and digital power density.

### (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Upstream value chain

### (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Turkey

### (3.1.1.9) Organization-specific description of risk

*Emergence of risks due to inequality of advantages in access to and use of Information and Communication Technologies (ICT), and digital power density.*

### (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Constraint to growth

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

*Select all that apply*

☑ Long-term

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

*Select from:*

☑ Very unlikely

## (3.1.1.14) Magnitude

*Select from:*

☑ Low

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

*Negative financial impacts due to falling behind competitors due to failure to closely follow digitalization and technological developments.*

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

*Select from:*

☑ Yes

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

*0*

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

*15000000*

## (3.1.1.25) Explanation of financial effect figure

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

## (3.1.1.26) Primary response to risk

**Infrastructure, technology and spending**

☑ Other infrastructure, technology and spending, please specify **:**Investment in IT solutions.

## (3.1.1.27) Cost of response to risk

*4308425*

## (3.1.1.28) Explanation of cost calculation

*We continously monitore development in the IT solutions. In order to digitalize our processes, in 2023. We onboarded our ERP investment and usage. For ERP, the expenditure realized in 2023 is 4,308,425 TL.*

## (3.1.1.29) Description of response

*In order to adapt to digitalization, we constantly follow innovations and strengthen our infrastructure with the investments we make in the digital field*

# Climate change

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk6

## (3.1.1.3) Risk types and primary environmental risk driver

**Market**

☑ Other market risk, please specify **:**The risks of adaptation to the rapid growth trend in the renewable energy sector in line with national and international developments, and legislation and strategies.

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Turkey

## (3.1.1.9) Organization-specific description of risk

*The risks of adaptation to the rapid growth trend in the renewable energy sector in line with national and international developments, and legislation and strategies.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Constraint to growth

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

*Select all that apply*

☑ Medium-term

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

*Select from:*

☑ About as likely as not

## (3.1.1.14) Magnitude

*Select from:*

☑ Medium

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

*Inability access finance and failure to growth opportunity due to failure of adaptation to the rapid growth trend in the renewable energy sector in line with national and international developments, and legislation and strategies.*

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

*Select from:*

☑ Yes

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

*15000000*

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

*150000000*

## (3.1.1.25) Explanation of financial effect figure

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

## (3.1.1.26) Primary response to risk

**Engagement**

☑ Engage in multi-stakeholder initiatives

## (3.1.1.27) Cost of response to risk

*37351*

## (3.1.1.28) Explanation of cost calculation

*We close the monitor sectoral trends and legislation changes through out our submission to mass and digital media and legislation tracking service providers. In 2023, the cost of reponse this risk is realized as 37351 TL.*

## (3.1.1.29) Description of response

*We closely follow the activities carried out in the field of ESG and determine strategic ways towards the sustainability goals established within the company. Through our Environmental and Social Management System, we monitor the compliance with both local legislation provisions and the requirements of international environmental and social performance standards.*

# Climate change

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk7

## (3.1.1.3) Risk types and primary environmental risk driver

**Policy**

☑ Changes to national legislation

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Turkey

## (3.1.1.9) Organization-specific description of risk

*New environmental laws may require reducing carbon emissions or increasing sustainability standards in energy production. Failure to comply with such regulations can carry risks of both legal sanctions and reputational damage.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Brand damage

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

*Select all that apply*

☑ Long-term

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

*Select from:*

☑ About as likely as not

## (3.1.1.14) Magnitude

*Select from:*

☑ Medium

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

*It covers the penalties and other sanctions that may be applied in case of failure to comply with existing legislation and legislative changes.*

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

*Select from:*

☑ Yes

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

*15000000*

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

*150000000*

## (3.1.1.25) Explanation of financial effect figure

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

## (3.1.1.26) Primary response to risk

**Compliance, monitoring and targets**

☑ Other compliance, monitoring or target, please specify **:**Monitoring compliance to legislation

## (3.1.1.27) Cost of response to risk

*24000*

## (3.1.1.28) Explanation of cost calculation

*We close the monitor legislation changes through out our submission to legislation tracking service providers. In 2023, the cost of reponse this risk is realized as 24000 TL.*

## (3.1.1.29) Description of response

*We closely follow the changes that may occur in the legislative regulations and we take precautions by anticipating the risks that may arise for the organization.*
*[Add row]*

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

### Climate change

### (3.1.2.1) Financial metric

*Select from:*

☑ Revenue

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

*325000000*

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

*Select from:*

☑ 1-10%

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

*350000000*

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

*Select from:*

☑ 1-10%

### (3.1.2.7) Explanation of financial figures

*The risk of disruption of operations due to sudden events such as extreme weather events and heavy precipitation (rain, hail, snow/ice) threatens operational continuity and security. As Fiba Yenilenebilir Enerji, the dependence on wind and solar energy in electrical energy production directly affects the continuity of*

*production amounts and therefore company revenues. As Fiba Yenilenebilir Enerji, when we examined the capacity factor values, which are defined as the ratio of the actual production for a certain period to the potential nominal output in the event of continuous operation at full capacity for the same period, a decrease of 1-10% was detected. This decrease shows that the revenue is under threat by 1-10%. As Fiba Yenilenebilir Enerji, our transition risks, which we have determined as technology, market and increasing partner and stakeholder concerns, have been determined to be under threat at a rate of 1-10% in the evaluation made with the financial metric we have determined as revenue.*
*[Add row]*

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

*Select from:*

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

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

*In 2021, Türkiye has announced its 2053 net-zero target along with the approval of the Paris Agreement. As one of Türkiye's leading renewable energy companies, we support the energy transformation by providing low-carbon clean and green energy services for our World. We are supportive of any initiatives that stabilize and strengthen the price signal from the EU ETS mechanism or carbon tax that is expected to implement in Türkiye in 2024. We also closely followed the developments in the energy markets in 2022. We calculate and monitor our Scope 1, 2, 3 emissions from our operations in accordance with the GHG (Greenhouse Gases) Protocol and GRI Standards since 2020. In this context we have been carrying out emissions reduction strategies.We have ambitious emission reduction goals as well as we have 100% renewable energy portfolio and carbon credit opportunities. As Fiba Yenilenebilir Enerji, we have set our emission reduction targets in line with the Science Based Targets Initiative (SBTi), these targets are submitted to SBTi for validation. We aim to complete the validation processes and have them published by the end of 2024. Also, as a corporate target, we aim to become carbon neutral by the end of 2025. With the "ISO 50001: Energy Management System" certificate, we expanded the scope of our emission reduction efforts. We aim to reduce the energy requirement of our products and services sold by 20% (MWh consumption / MWh production) by the end of 2025, and to reduce the amount of energy needs of our products and services sold by 25% until the end of 2040 compared to 2020 base year. We aim to transform LED lighting for all our lighting in the Headquarters building by 2025 and in all business buildings by 2030. We prevented 6,763,934 tons of cumulative carbon emissions with our wind and solar power plants in operation since we were founded. We are also monitoring further regulations on emission trading evolution.*

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

| | Environmental opportunities identified |
|---|---|
| Climate change | *Select from:*<br>☑ Yes, we have identified opportunities, and some/all are being realized |

*[Fixed row]*

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

### Climate change

### (3.6.1.1) Opportunity identifier

*Select from:*

☑ Opp1

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

**Capital flow and financing**

☑ Access to sustainability linked loans

### (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ Turkey

## (3.6.1.8) Organization specific description

*Increase of access to sustainable financing products such as green bonds, sustainable bonds, funds focusing on ESG themes.*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Increased diversification of financial assets

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

*Select all that apply*

☑ Medium-term

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

*Select from:*

☑ More likely than not (50–100%)

## (3.6.1.12) Magnitude

*Select from:*

☑ Medium

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

*The increased access to sustainable financing products, such as green bonds, sustainable bonds, and ESG-focused funds, presents a significant opportunity to enhance our financial performance, resilience, and sustainability objectives. These allow us to secure capital at more favorable rates, directly improving our cash flows and enabling us to scale up our renewable energy projects more efficiently. In the short term, this opportunity reduces our weighted average cost of capital (WACC), leading to increased profitability and enabling us to reallocate financial resources to expand our portfolio of wind and solar projects. In the medium and long term, access to such financing is expected to support the acceleration of strategic growth initiatives, including new hybrid projects and expansions into international markets like Romania. This will drive further revenue generation, stabilize cash flows, and improve our overall financial position. Moreover, by aligning our financing*

*strategies with ESG principles, we strengthen our position with key stakeholders, including investors and regulatory bodies, and enhance our ability to attract additional sustainable investment. This approach solidifies our leadership in the renewable energy sector, positioning us to capitalize on future opportunities while contributing meaningfully to global sustainability goals.*

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

*Select from:*

☑ Yes

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

*15000000*

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

*150000000*

## (3.6.1.23) Explanation of financial effect figures

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

## (3.6.1.24) Cost to realize opportunity

*321632*

## (3.6.1.25) Explanation of cost calculation

*We prioritize investment feasibility and company sustainability in the provision of financing instruments. The cost to realize opportunity with International Credit Rating Agency in 2023 is 321632 TL.*

## (3.6.1.26) Strategy to realize opportunity

*Our Sustainable Financing Working Group closely monitors possibilities of access to financing resources. We prioritize investability and company sustainability in the procurement of financing tools. In this context, we have high ratings from International Credit Rating Agencies.*

## Climate change

### (3.6.1.1) Opportunity identifier

*Select from:*

☑ Opp2

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

**Resource efficiency**

☑ Cost savings

### (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Direct operations

### (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ Turkey

### (3.6.1.8) Organization specific description

*Reduction of operational costs as a result of energy saving and emission reduction efforts carried out.*

### (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Reduced indirect (operating) costs

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

*Select all that apply*

☑ Medium-term

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

*Select from:*
☑ Unlikely (0–33%)

## (3.6.1.12) Magnitude

*Select from:*
☑ Low

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

*The reduction of operational costs through energy-saving and emission reduction efforts presents a substantial opportunity to strengthen our financial position, enhance financial performance, and improve cash flows. These initiatives are critical for optimizing our operations, reducing costs, and achieving our sustainability goals, which are increasingly aligned with investor expectations and regulatory frameworks.*

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

*Select from:*
☑ Yes

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

*0*

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

*15000000*

## (3.6.1.23) Explanation of financial effect figures

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

## (3.6.1.24) Cost to realize opportunity

*0*

## (3.6.1.25) Explanation of cost calculation

*There are no activities in 2023.*

## (3.6.1.26) Strategy to realize opportunity

*We prefer high-capacity equipment in planned investment projects. With the selection of next-generation turbines, we both reduce our impact and increase production efficiency.*

# Climate change

## (3.6.1.1) Opportunity identifier

*Select from:*

☑ Opp3

## (3.6.1.3) Opportunity type and primary environmental opportunity driver

**Energy source**

☑ Participation in carbon market

## (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Direct operations

## (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ Turkey

## (3.6.1.8) Organization specific description

*We create carbon credits with the renewable energy we produce and generate income for the company.*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Other, please specify

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

*Select all that apply*

☑ Short-term

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

*Select from:*

☑ Likely (66–100%)

## (3.6.1.12) Magnitude

*Select from:*

☑ Medium

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

*Generating carbon credits from the renewable energy we produce offers a significant opportunity to enhance our financial position, performance, and cash flows. By leveraging our renewable energy projects to create carbon credits, we not only contribute to global emission reduction goals but also create an additional revenue stream for the company. In the short term, the sale of carbon credits directly impacts our financial performance by providing an incremental source of income. This new revenue stream helps to diversify our income base and strengthens our profitability. Additionally, it enables us to reinvest in future projects and further expand our renewable energy portfolio. In the medium and long term, as the global focus on decarbonization intensifies and carbon markets mature, the value of carbon*

*credits is expected to increase. This presents a major financial opportunity for us, as higher carbon credit prices will lead to greater returns, supporting long-term growth and financial resilience. Moreover, this revenue stream can mitigate market risks associated with fluctuating electricity prices by providing a stable source of income. Through the generation and sale of carbon credits, Fiba Yenilenebilir Enerji enhances its market competitiveness, aligns with stakeholder expectations, and strengthens its commitment to sustainable growth and financial performance.*

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

*Select from:*

☑ Yes

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

*15000000*

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

*150000000*

## (3.6.1.23) Explanation of financial effect figures

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

## (3.6.1.24) Cost to realize opportunity

*9948019*

## (3.6.1.25) Explanation of cost calculation

*The total cost of consultants, Designated Operational Entities and platforms realized 9948019 TL in 2023.*

## (3.6.1.26) Strategy to realize opportunity

*We follow the carbon market closely and release our carbon credits in line with the supply and demand balance and our company strategy.*

# Climate change

## (3.6.1.1) Opportunity identifier

*Select from:*

☑ Opp4

## (3.6.1.3) Opportunity type and primary environmental opportunity driver

**Capital flow and financing**

☑ Other capital flow and financing opportunity, please specify **:**Increasing company's investments

## (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Direct operations

## (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ Turkey

## (3.6.1.8) Organization specific description

*Ensuring that the company’s growth strategy is ready for the new and sustainable economy by matching it with responsible investment practices.*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Increased access to capital

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

*Select all that apply*

☑ Medium-term

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

*Select from:*

☑ More likely than not (50–100%)

## (3.6.1.12) Magnitude

*Select from:*

☑ High

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

*Aligning our growth strategy with responsible investment practices to prepare for the new sustainable economy is anticipated to significantly enhance our financial position, performance, and cash flows. This approach allows us to integrate environmental, social, and governance (ESG) criteria into our strategic decision-making process, improving long-term financial sustainability while mitigating potential risks associated with climate change and regulatory shifts. Over the medium and long term, ensuring our growth strategy is aligned with responsible investment practices will help position the company to capitalize on emerging market opportunities within the renewable energy sector. As regulatory frameworks increasingly favor companies with strong ESG practices, we expect to gain a competitive advantage, leading to revenue growth and enhanced profitability.*

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

*Select from:*

☑ Yes

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

*150000000*

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

*999999999*

## (3.6.1.23) Explanation of financial effect figures

*With our risk opportunity analysis; We evaluate our risks, opportunities, the realization maturities of our positive and negative impacts as short (0-2 years), medium (2-5 years) and long (5 years), the financial size as low (15 million TL and below), medium (15-150 million TL) and high (150 million TL and above) impacts, and the probability of realization in low, medium and high probability categories, and accordingly, we make our risks and opportunities measurable.*

### (3.6.1.24) Cost to realize opportunity

*0*

### (3.6.1.25) Explanation of cost calculation

*There are no activities in 2023.*

### (3.6.1.26) Strategy to realize opportunity

*We ensure economic growth and sustainability in the long term by implementing our sustainable investment strategies. We reinforce our leading position in the sector with our new projects.*
*[Add row]*

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

## Climate change

### (3.6.2.1) Financial metric

*Select from:*
☑ Revenue

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

*180000000*

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

*Select from:*

☑ 1-10%

## (3.6.2.4) Explanation of financial figures

*When the advantage offered to Fiba Yenilenebilir Enerji by the sustainable loans we received within the scope of our investments, our energy efficiency studies and the total benefits provided by the carbon credit trade were evaluated, an opportunity corresponding to 1-10% of the company's revenue was identified.*
*[Add row]*

## C4. Governance

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

### (4.1.1) Board of directors or equivalent governing body

*Select from:*

☑ Yes

### (4.1.2) Frequency with which the board or equivalent meets

*Select from:*

☑ More frequently than quarterly

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

*Select all that apply*

☑ Executive directors or equivalent

### (4.1.4) Board diversity and inclusion policy

*Select from:*

☑ Yes, and it is publicly available

### (4.1.5) Briefly describe what the policy covers

*The Fiba Yenilenebilir Enerji Human Resources Policy emphasizes diversity and inclusion at all organizational levels, including the board. The policy promotes equality across gender, ethnicity, age, and abilities, ensuring no discrimination based on race, religion, gender, or disability. It supports gender balance by adhering to the Women's Empowerment Principles (WEPs) and actively fosters an inclusive workplace culture. This commitment aligns with strategic goals of enhancing employee engagement, motivation, and long-term corporate success.*

### (4.1.6) Attach the policy (optional)

*Human-Resources_Policy_FYE.pdf*
*[Fixed row]*

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

| | Board-level oversight of this environmental issue |
|---|---|
| Climate change | *Select from:*<br>☑ Yes |
| Biodiversity | *Select from:*<br>☑ Yes |

*[Fixed row]*

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

### Climate change

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

*Select all that apply*

☑ Director on board
☑ Chief Executive Officer (CEO)
☑ Other C-Suite Officer
☑ Board-level committee

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

*Select from:*

☑ Yes

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

*Select all that apply*

☑ Individual role descriptions

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

*Select from:*

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

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

*Select all that apply*

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Approving and/or overseeing employee incentives

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

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

## (4.1.2.7) Please explain

*The Board of Directors has established a comprehensive governance framework to oversee environmental issues, integrating sustainability into its core operations and strategic decision-making. This framework is spearheaded by the CEO, who also leads the Sustainability Committee, which convenes at least four times a year. The committee comprises eight members, including the COO, the Deputy General Manager of Business Development, Sustainability and Corporate Communications, the Deputy General Manager of Financial Affairs, the Deputy General Manager of Investment Projects, the Director of Business Solutions and Procurement, the Director of Human Resources and Administrative Affairs, the Director of HSE and Sustainability, and the Finance Manager. Decisions made by the Sustainability Committee require the CEO's approval before being presented to the Board of Directors, the highest governance body responsible for sustainability performance, goals, and reporting. The Board oversees the review and approval processes necessary to ensure compliance with sustainability objectives. The committee also evaluates the outcomes of quarterly meetings held by working groups focused on specific sustainability goals. These groups include the OHS, Environment and Sustainability Working Group; Employee Satisfaction Working Group; Social Responsibility and Stakeholder Engagement Working Group; and Sustainable Finance Working Group. Each working group is chaired by a senior leader who is also a member of the Sustainability Committee, ensuring a consistent and integrated*

*approach across all areas of environmental management. For example, the Deputy General Manager of Business Development, Sustainability, and Corporate Communications leads the Social Responsibility and Stakeholder Engagement Working Group, responsible for stakeholder communication strategies, engagement processes, and the sustainability evaluation of suppliers and supply chains. The committee's responsibilities encompass assessing environmental dependencies, risks, and opportunities; setting and monitoring environmental policies, commitments, and targets; developing and implementing climate transition plans; and managing budgets related to environmental initiatives.*

## Biodiversity

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

*Select all that apply*

☑ Director on board

☑ Chief Executive Officer (CEO)

☑ Other C-Suite Officer

☑ Board-level committee

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

*Select from:*

☑ Yes

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

*Select all that apply*

☑ Individual role descriptions

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

*Select from:*

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

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

*Select all that apply*

☑ Reviewing and guiding annual budgets

☑ Overseeing reporting, audit, and verification processes

☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Approving and/or overseeing employee incentives
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

## (4.1.2.7) Please explain

*The Board of Directors has established a comprehensive governance framework to oversee environmental issues, integrating sustainability into its core operations and strategic decision-making. This framework is spearheaded by the CEO, who also leads the Sustainability Committee, which convenes at least four times a year. The committee comprises eight members, including the COO, the Deputy General Manager of Business Development, Sustainability, and Corporate Communications, the Deputy General Manager of Financial Affairs, the Deputy General Manager of Investment Projects, the Director of Business Solutions and Procurement, the Director of Human Resources and Administrative Affairs, the Director of HSE and Sustainability, and the Finance Manager. Decisions made by the Sustainability Committee require the CEO's approval before being presented to the Board of Directors, the highest governance body responsible for sustainability performance, goals, and reporting. The Board oversees the review and approval processes necessary to ensure compliance with sustainability objectives. The committee also evaluates the outcomes of quarterly meetings held by working groups focused on specific sustainability goals. These groups include the OHS, Environment and Sustainability Working Group; Employee Satisfaction Working Group; Social Responsibility and Stakeholder Engagement Working Group; and Sustainable Finance Working Group. Deputy General Manager of Business Development, Sustainability and Corporate Communications, who reports directly to our CEO, has assumed the responsibility of managing our company's activities in environmental, social and governance areas and makes the relevant reporting regarding our sustainability strategy to our Board of Directors. In addition, it keeps on monitoring our environmental and human impacts by carrying out the task of process management regarding climate change, setting of reduction targets and creation of strategic actions for adaptation to the effects of climate change, together with the HSE and Sustainability Director.*
*[Fixed row]*

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

## Climate change

## (4.2.1) Board-level competency on this environmental issue

*Select from:*
☑ Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

*Select all that apply*

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

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

*[Fixed row]*

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

| | Management-level responsibility for this environmental issue |
|---|---|
| Climate change | *Select from:*<br>☑ Yes |
| Biodiversity | *Select from:*<br>☑ Yes |

*[Fixed row]*

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

## Climate change

### (4.3.1.1) Position of individual or committee with responsibility

**Committee**

☑ Sustainability committee

### (4.3.1.2) Environmental responsibilities of this position

**Dependencies, impacts, risks and opportunities**

☑ Assessing environmental dependencies, impacts, risks, and opportunities

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

☑ Managing environmental dependencies, impacts, risks, and opportunities

**Engagement**

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

**Policies, commitments, and targets**

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

**Strategy and financial planning**

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

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

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

**Other**

☑ Providing employee incentives related to environmental performance

## (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the board directly

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

*Select from:*

☑ More frequently than quarterly

## (4.3.1.6) Please explain

*The Sustainability Committee plays a critical role in overseeing the company's environmental strategy and ensuring compliance with relevant regulations and corporate policies. The committee's key responsibilities includes the company's environmental dependencies, impacts, risks, and opportunities, including future trends. This involves managing the company's engagements in different landscapes or jurisdictions and overseeing public policy interactions related to environmental issues. The committee also manages supplier compliance and value chain engagement concerning environmental requirements. It also includes monitoring compliance with corporate environmental policies and commitments, measuring progress toward both corporate and science-based environmental targets, and setting new policies and targets as needed. Developing and implementing a climate transition plan, conducting scenario analysis, managing annual budgets related to environmental issues, and integrating environmental considerations into the broader business strategy is also responsibility of The Sustainability Committee. This includes overseeing environmental reporting, audits, and verification processes, and managing major capital expenditures related to environmental issues. Through these actions, the Sustainability Committee ensures that environmental issues are systematically addressed, aligning with corporate strategies and objectives.*

# Biodiversity

## (4.3.1.1) Position of individual or committee with responsibility

**Committee**

☑ Sustainability committee

## (4.3.1.2) Environmental responsibilities of this position

**Dependencies, impacts, risks and opportunities**

☑ Assessing environmental dependencies, impacts, risks, and opportunities

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

☑ Managing environmental dependencies, impacts, risks, and opportunities

**Policies, commitments, and targets**

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

**Strategy and financial planning**

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Managing annual budgets related to environmental issues

## (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the board directly

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

*Select from:*

☑ More frequently than quarterly

## (4.3.1.6) Please explain

*Our Sustainability Committee plays a critical role in shaping our company's environmental, social, and governance strategies, with a strong emphasis on biodiversity. The Committee is responsible for developing and updating biodiversity management plans, collaborating on projects that raise awareness, and ensuring the protection of ecosystems at all our operational locations and new investment areas. To achieve our biodiversity goals, the Committee establishes working groups, monitors performance, and identifies opportunities to mitigate potential environmental impacts. Under the leadership of the General Manager, the Committee, consisting of seven key members, meets at least twice a year. The Committee evaluates the quarterly results of working groups to ensure that biodiversity initiatives, such as wildlife monitoring, habitat protection, and species conservation, are effectively implemented across all operations. Our biodiversity efforts include active monitoring, reporting in line with national and international standards, and taking action to minimize any negative impacts of our operations. Additionally, we implement protocols like the 'Turbine Temporary Shutdown Protocol' during migration periods to prevent bird collisions, and conduct bat and flora monitoring to*

*protect local species. Our commitment to biodiversity is further demonstrated through educational programs for employees and stakeholders, as well as collaborative projects aimed at enhancing ecosystem health. All decisions made by the Committee are approved by our General Manager and are promptly enacted to ensure the highest level of biodiversity protection across our operations.*

## Climate change

### (4.3.1.1) Position of individual or committee with responsibility

**Executive level**

☑ Chief Executive Officer (CEO)

### (4.3.1.2) Environmental responsibilities of this position

**Dependencies, impacts, risks and opportunities**

☑ Assessing environmental dependencies, impacts, risks, and opportunities

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

☑ Managing environmental dependencies, impacts, risks, and opportunities

**Engagement**

☑ Managing public policy engagement related to environmental issues

**Policies, commitments, and targets**

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

**Strategy and financial planning**

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Managing annual budgets related to environmental issues

## (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the board directly

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

*Select from:*

☑ More frequently than quarterly

## (4.3.1.6) Please explain

*As chair of the Sustainability Committee, the CEO of Fiba Yenilenebilir Enerji approves the decisions taken by the Committee to ensure the implementation of the strategies, objectives, policies and tasks defined in accordance with the sustainability strategy and business model, and ensures that the decisions are implemented.*

# Climate change

## (4.3.1.1) Position of individual or committee with responsibility

**Executive level**

☑ Other C-Suite Officer, please specify **:**Deputy General Manager of Business Development, Sustainability and Corporate Communication

## (4.3.1.2) Environmental responsibilities of this position

**Dependencies, impacts, risks and opportunities**

☑ Assessing environmental dependencies, impacts, risks, and opportunities

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

☑ Managing environmental dependencies, impacts, risks, and opportunities

**Engagement**

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing value chain engagement related to environmental issues

**Policies, commitments, and targets**

☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

**Strategy and financial planning**

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

## (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the Chief Executive Officer (CEO)

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

*Select from:*

☑ More frequently than quarterly

## (4.3.1.6) Please explain

*The Deputy General Manager of Business Development, Sustainability, and Corporate Communications holds a central role in driving the company's sustainability agenda, particularly regarding environmental issues. This leader is responsible for managing various aspects of the company's environmental strategy, including assessing dependencies, impacts, risks, and opportunities; engaging stakeholders and public policy on environmental matters; and ensuring compliance with environmental standards across the value chain. Additionally, they are involved in setting and achieving corporate environmental policies, commitments, and targets, and they oversee the implementation of climate transition plans and innovation initiatives related to low-impact products and services. The Deputy General Manager also actively leads the Social Responsibility and Stakeholder Engagement Working Group, guiding efforts to maintain transparent communication with stakeholders and assess suppliers in the context of sustainability. Their multifaceted role ensures a cohesive approach to sustainability, aligning with the overall corporate strategy and supporting the company's long-term environmental objectives. Deputy General Manager of Business Development, Sustainability and Corporate Communications, who reports directly to our CEO, has assumed the responsibility of managing our company's activities in environmental, social and governance areas and makes the relevant reporting regarding our sustainability strategy to our Board of Directors. In addition, it keeps on monitoring our environmental and human impacts by carrying out the task of process management regarding climate change, setting of reduction targets and creation of strategic actions for adaptation to the effects of climate change, together with the HSE and Sustainability Director.*

## Biodiversity

### (4.3.1.1) Position of individual or committee with responsibility

**Executive level**

☑ Chief Executive Officer (CEO)

### (4.3.1.2) Environmental responsibilities of this position

**Dependencies, impacts, risks and opportunities**

☑ Assessing environmental dependencies, impacts, risks, and opportunities

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

☑ Managing environmental dependencies, impacts, risks, and opportunities

**Engagement**

☑ Managing engagement in landscapes and/or jurisdictions

**Policies, commitments, and targets**

☑ Monitoring compliance with corporate environmental policies and/or commitments

**Strategy and financial planning**

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

## (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the board directly

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

*Select from:*

☑ More frequently than quarterly

## (4.3.1.6) Please explain

*As chair of the Sustainability Committee, the CEO of Fiba Yenilenebilir Enerji not only approves the decisions taken by the Committee to ensure the implementation of strategies, objectives, policies, and tasks in line with the sustainability strategy and business model but also emphasizes the critical importance of biodiversity. The CEO ensures that all decisions prioritize and integrate biodiversity conservation into the company's sustainability initiatives, driving meaningful action and ensuring that biodiversity objectives are effectively implemented.*

# Biodiversity

## (4.3.1.1) Position of individual or committee with responsibility

**Executive level**

☑ Other C-Suite Officer, please specify **:**Deputy General Manager of Business Development, Sustainability and Corporate Communications

## (4.3.1.2) Environmental responsibilities of this position

**Dependencies, impacts, risks and opportunities**

☑ Assessing environmental dependencies, impacts, risks, and opportunities

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

☑ Managing environmental dependencies, impacts, risks, and opportunities

**Engagement**

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

**Policies, commitments, and targets**

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

**Strategy and financial planning**

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

## (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the Chief Executive Officer (CEO)

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

*Select from:*

☑ More frequently than quarterly

## (4.3.1.6) Please explain

*As a member of the Sustainability Committee, our Deputy General Managaer of Business Development, Sustainability and Corporate Communications plays a vital role in shaping and implementing strategies, setting goals, and developing policies and tasks that align with the company's sustainability strategy and business model. This role also includes a strong emphasis on biodiversity, ensuring that all strategic decisions incorporate measures to protect and enhance biodiversity*

*across our operations. By integrating biodiversity considerations into our sustainability initiatives, the Deputy General Manager helps drive the company's commitment to preserving ecosystems and promoting sustainable development.*
*[Add row]*

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

### Climate change

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

*Select from:*
☑ Yes

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

*15*

#### (4.5.3) Please explain

*In Fiba Yenilenebilir Enerji, there is a practice called "Sustainability Targets". The studies related to all KPIs are carried out within the job descriptions of the relevant committees, working groups and employees, including senior management. Within the targets; there are metrics such as carbon footprint, energy consumption, hybrid power plant projects and new investments, capacity increase projects, biodiversity plans and studies, net zero emissions, availability for renewable energy supply security. There are also processes in place such as certification for verified emission reduction (as known as carbon credits) and generating revenue and financial gain.*
*[Fixed row]*

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

### Climate change

#### (4.5.1.1) Position entitled to monetary incentive

**Board or executive level**

☑ Chief Executive Officer (CEO)

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

☑ Promotion

☑ Salary increase

☑ Other, please specify **:**Public Recognation

## (4.5.1.3) Performance metrics

**Targets**

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

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

**Strategy and financial planning**

☑ Board approval of climate transition plan

☑ Achievement of climate transition plan

**Emission reduction**

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

☑ Reduction in absolute emissions

**Resource use and efficiency**

☑ Improvements in emissions data, reporting, and third-party verification

☑ Energy efficiency improvement

☑ Reduction in total energy consumption

**Pollution**

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

**Policies and commitments**

☑ Increased supplier compliance with environmental requirements

☑ New or tighter environmental requirements applied to purchasing practices

☑ Adopting UN International Labour Organization principles

**Engagement**

☑ Increased engagement with suppliers on environmental issues

☑ Implementation of employee awareness campaign or training program on environmental issues

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

## (4.5.1.5) Further details of incentives

*Decreasing of greenhouse gas emissions, energy consumption, hybrid power plant projects and new investments, capacity increase projects, biodiversity plans and studies, net zero emissions, availability for renewable energy supply security; these are certain KPIs required by our authorities such as CEO, Deputy General Manager of Business Development, Sustainability and Corporate Communication and HSE and Sustainability Director. In addition to monetary incentives such as bonus system and performance premium, we have non-monetary incentives such as public recognition for these authorities.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*Acting with our vision of being one of the leading companies in our country with our expertise in renewable energy in the construction of a green future, we integrate the concept of sustainability with our company culture and daily way of doing business, and we believe that corporate and personal development through employee incentive mechanisms contributes to the sustainable growth of our company.*

# Climate change

## (4.5.1.1) Position entitled to monetary incentive

**Senior-mid management**

☑ Other senior-mid manager, please specify **:**HSE & Sustainability Director

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

☑ Other, please specify **:**Public Recognation

## (4.5.1.3) Performance metrics

**Targets**

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

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

**Strategy and financial planning**

☑ Board approval of climate transition plan

☑ Achievement of climate transition plan

**Emission reduction**

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

☑ Reduction in absolute emissions

**Resource use and efficiency**

☑ Improvements in emissions data, reporting, and third-party verification

☑ Energy efficiency improvement

☑ Reduction in total energy consumption

**Pollution**

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

**Policies and commitments**

☑ Increased supplier compliance with environmental requirements

☑ New or tighter environmental requirements applied to purchasing practices

☑ Adopting UN International Labour Organization principles

**Engagement**

☑ Increased engagement with suppliers on environmental issues

☑ Implementation of employee awareness campaign or training program on environmental issues

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

## (4.5.1.5) Further details of incentives

*Our performance management system is designed with precision to define the KPIs for key roles including HSE and Sustainability Director. These KPIs encompass a range of sustainability-focused metrics such as reducing greenhouse gas emissions, optimizing energy consumption, implementing hybrid power plant projects, making new investments, expanding capacity, achieving net zero emissions, and ensuring the availability of renewable energy for supply security. These KPIs encompass a blend of financial and non-financial metrics, with a particular emphasis on sustainability initiatives. Our bonus system and performance premiums serve as financial motivators, while public recognition provides a non-financial yet highly valued form of appreciation for their exceptional contributions to our organization's goals.*

## (4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*In line with our vision of becoming one of the leading companies in our country with its expertise in renewable energy, we integrate the concept of sustainability into our corporate culture and daily business practices. In this context, we aim to improve the management of climate-related issues through corporate, company-based and individual performance indicators (KPIs) determined according to the level of authority and responsibility of each employee. In particular, our goal of expanding our installed capacity by increasing our investments is one of the decisive decisions in terms of fulfilling our climate commitments, and achieving this goal supports both corporate and individual development through employee incentive mechanisms that contribute to our sustainable growth and building a green future. This*

*approach encourages the acquisition of incentives that enable us to achieve our goals by realising our climate commitments. Our company cares about reinforcing its leading position in the sector by fulfilling its commitments in the field of sustainability and encouraging all our employees in line with this.*
*[Add row]*

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

| | Does your organization have any environmental policies? |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.6.1) Provide details of your environmental policies.

### Row 1

### (4.6.1.1) Environmental issues covered

*Select all that apply*
☑ Climate change
☑ Biodiversity

### (4.6.1.2) Level of coverage

*Select from:*
☑ Organization-wide

### (4.6.1.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

## (4.6.1.4) Explain the coverage

*Fiba Yenilenebilir Enerji is committed to sustainable business practices, conserving natural resources, and creating value for society. It manages its environmental impacts and enhances energy efficiency through the implementation of the ISO 14001 Environmental Management System. With its "Zero Waste" goal, the company aims to prevent environmental accidents and reduce waste production. It emphasizes transparency by reporting its environmental performance annually and actively addressing the climate crisis, focusing on water management and biodiversity conservation. As a leader in the energy sector, Fiba Yenilenebilir Enerji invests in domestic, renewable, and clean energy sources to increase energy independence. It ensures legal and ethical compliance, engages with local communities, supports local employment and development, and raises sustainability awareness among employees and stakeholders. The company is committed to the UN Sustainable Development Goals and the Global Compact principles. Fiba Yenilenebilir Enerji prioritizes addressing climate change as a core part of its sustainability policy. Through investments in wind and solar energy, it reduces greenhouse gas emissions and contributes to global efforts to mitigate climate change. The company continually improves energy efficiency, adopts innovative technologies, and collaborates with stakeholders to raise environmental awareness, aligning its strategies with the Paris Agreement and international climate goals.*

## (4.6.1.5) Environmental policy content

**Environmental commitments**

☑ Commitment to a circular economy strategy

☑ Commitment to stakeholder engagement and capacity building on environmental issues

☑ Commitment to respect legally designated protected areas

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to avoidance of negative impacts on threatened and protected species

**Climate-specific commitments**

☑ Commitment to 100% renewable energy

☑ Commitment to net-zero emissions

☑ Commitment to not invest in fossil-fuel expansion

☑ Other climate-related commitment, please specify **:**Commitment to stakeholder engagement and capacity building on environmental issues

**Social commitments**

☑ Adoption of the UN International Labour Organization principles

☑ Commitment to promote gender equality and women's empowerment

☑ Commitment to respect internationally recognized human rights

☑ Other social commitment, please specify **:**UNGC

**Additional references/Descriptions**

☑ Description of impacts on natural resources and ecosystems

☑ Description of environmental requirements for procurement

☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

## (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

## (4.6.1.7) Public availability

*Select from:*

☑ Publicly available

## (4.6.1.8) Attach the policy

*Fiba_Yenilenebilir_Enerji_Policies.pdf*
*[Add row]*

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

## (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

*Select from:*

☑ Yes

## (4.10.2) Collaborative framework or initiative

*Select all that apply*

☑ Race to Zero Campaign

☑ Science-Based Targets Initiative (SBTi)

☑ UN Global Compact

☑ We Mean Business

☑ Other, please specify **:**SKD Türkiye / BCSD Türkiye, TUSIAD, TWEA, GÜNDER (Turkish Section of the Internetional Solar Energy Society), World Energy Council Türkiye

## (4.10.3) Describe your organization’s role within each framework or initiative

*The Business Ambition for 1.5C campaign was an urgent call to action from a global coalition of UN agencies, business and industry leaders, in partnership with the Race to Zero. More than 1000 companies committed to the Business Ambition for 1.5C campaign. These companies represent over 23 trillion in market capitalization, more than the GDP of the United States. Within this scope, as Fiba Yenilenebilir Enerji we became a signatory of Science Based Targets Initiative (SBTi) in 2023 within the scope of our goal of combating the climate crisis and decarbonization, which we prioritize in our sustainability strategy. As Fiba Yenilenebilir Enerji, we have been continuing our activities to support the Sustainable Development Goals as a member of the UN Global Compact since 2023. We incorporate “Environment Principles” into our strategies, policies, and procedures. We Mean Business is a global nonprofit coalition working with the world’s most influential businesses to take action on climate change. İş Dünyası ve Sürdürülebilir Kalkınma Derneği (SKD Türkiye) / Business Council for Sustainable Development Türkiye has been contributing to the development of economic growth, social welfare and sustainable development as the regional network and business partner of the World Business Council for Sustainable Development (WBCSD) in Türkiye since 2004. It is an important platform that aims to be present and increase the competitiveness of the business world. As Fiba Yenilenebilir Enerji, we continue to work by integrating sustainability into our business strategies as a member of SKD Türkiye since 2021. We attend meetings as a member. Founded in 1971 to represent the Turkish business world, TÜSİAD is a voluntary, independent, non-governmental organization dedicated to promoting welfare through private enterprise. On account of the institutions represented by its members, TÜSİAD has a significant representative capacity of the economic activity in Türkiye in many spheres such as production, value added, employment and foreign trade. TÜSİAD’s activities are aimed at creating a social cohesion based on the competitive market economy, sustainable development and participatory democracy. Our cooperation with TUSIAD is important in the transition to a carbon economy. Our chairperson of the board of directors also serves as the vice chairperson of TUSIAD. Turkish Wind Energy Association (TWEA) was established with the decision of the Council of Ministers dated 10 February 1992 and numbered 92/2752 in order to follow scientific, technical and applied research on wind energy, to carry out activities to expand the use of wind energy source and to bring the wind potential in our country to the economy. TWEA, the unifying organization in the field of wind energy in Türkiye, covers the entire wind value chain and is actively involved in all legal regulations related to the sector. TWEA is involved in the coordinated works of the Turkish Electricity Transmission, Directorate General of Energy Affairs, Energy Market Regulatory Authority and Ministry of Energy and Natural Resources. TWEA, a member of the European Wind Energy Association (Wind Europe) and the Global Wind Energy Council (GWEC), is the most powerful non-governmental organization in Türkiye in the field of wind energy. With TWEA membership, we follow the relevant regulations closely. TWEA provides opinions on draft studies on WPP regulations. As Fiba Renewable Energy, we contribute to the studies related to the sector by*

*taking part in the working groups formed by the Turkish National Committee of the World Energy Council (WEC-TMK), which carries out international studies and exchanges technical information with the World Energy Council headquartered in London. We also align our position with organizations like GÜNDER (International Solar Energy Society, Turkey Section) and TÜSİAD (Turkish Industry and Business Association). As a member of GÜNDER from 2024, we support efforts to expand solar energy use and work collaboratively with other stakeholders to achieve sustainable energy goals. The Turkish Wind Energy Association (TÜREB) is an umbrella non-governmental organisation operating with the aim of bringing the wind potential of our country into the economy. As Fiba Renewable Energy, we actively contribute to the development of the wind energy sector in Turkey by taking part in TÜREB's working groups.*
*[Fixed row]*

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

### (4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

*Select all that apply*

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

### (4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

### (4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

*Select all that apply*

☑ Paris Agreement

☑ Another global environmental treaty or policy goal, please specify **:**Science Gased Targets Initiative Annual Sustainability Reports

### (4.11.4) Attach commitment or position statement

*FYE_SR2023_ENG.pdf*

## (4.11.5) Indicate whether your organization is registered on a transparency register

*Select from:*

☑ No

## (4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

*Fiba Yenilenebilir Enerji is committed to supporting the energy transformation by providing low-carbon, clean, and green energy services, thereby preserving life and our world. With Turkey's adoption of the law enabling the Paris Agreement in 2021, a commitment has been made to achieve Net Zero Emissions by 2053. This commitment anticipates the widespread use of renewable energy sources across not only the energy sector but all industries. Our sustainability strategy and corporate goals have been crafted in alignment with the United Nations Sustainable Development Goals (SDGs). We create value for all our stakeholders by integrating the SDGs into our business model. Leveraging global benchmarks such as GRI, WEF, SASB, Refinitiv, S&P Global, TCFD, and CDP, we participated in analyses in 2022 to evaluate the current ESG maturity of Fiba Group subsidiaries, assess ESG risks, and thereby determine the Group's strategic ESG priorities. We re-evaluated our risks and opportunities analysis in 2023 in accordance with IFRS S1& S2. Furthermore, we became a signatory of Science Based Targets Initiative (SBTi) in 2023 within the scope of our goal of combating the climate crisis and decarbonization, which we prioritize in our sustainability strategy. We have set our emission reduction target and initiated the verification process, with approval expected by the end of 2024.*
*[Fixed row]*

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

## Row 1

## (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*EU ETS*

## (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

☑ Climate change

## (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

**Environmental impacts and pressures**

☑ Emissions – CO2

☑ Emissions – other GHGs

## (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☑ Regional

## (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

☑ Turkey

## (4.11.1.6) Your organization's position on the policy, law, or regulation

*Select from:*

☑ Support with no exceptions

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Discussion in public forums

☑ Provided funding or in-kind support

## (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

## (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*Fiba Yenilenebilir Enerji is deeply involved in a series of workshops and discussions with non-governmental organizations, including TWEA and TÜSİAD, aligning with initiatives such as the EU ETS mechanism, as well as Türkiye's strategies for low-carbon growth and climate transition. Our collaboration with TÜSİAD is a cornerstone in advancing towards a carbon-conscious economy. The dual role of our board chairperson, who also serves as the vice chairperson of TÜSİAD, exemplifies the depth of our engagement. Through our membership with TWEA, we maintain a close watch on regulatory changes, ensuring our practices reflect the latest in renewable energy policy. TWEA's contribution is invaluable, offering expert perspectives on preliminary drafts of RES regulatory frameworks.*

## (4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*

☑ Paris Agreement

### Row 2

## (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*Low-carbon Development Policies of Türkiye*

## (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

☑ Climate change

## (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

**Environmental impacts and pressures**

☑ Emissions – CO2

☑ Emissions – other GHGs

## (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☑ National

## (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

☑ Turkey

## (4.11.1.6) Your organization’s position on the policy, law, or regulation

*Select from:*

☑ Support with no exceptions

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Regular meetings

☑ Discussion in public forums

☑ Submitting written proposals/inquiries

## (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

## (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*Türkiye's commitment to achieving net-zero emissions by 2053, declared in 2021 alongside the ratification of the Paris Agreement, is a milestone we actively champion. As a key player in Türkiye's renewable energy sector, our contribution to this transformation is through the provision of services that prioritize low-carbon, clean, and sustainable energy. We are advocates for initiatives designed to reinforce and enhance the economic impact of mechanisms like the EU ETS, as well as*

*the proposed carbon tax within Türkiye. Our engagement in workshops and meetings is driven by a commitment to deepen our understanding and influence the development of policies that support a low-carbon future in Türkiye.*

## (4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*

☑ Paris Agreement

*[Add row]*

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

### Row 1

## (4.11.2.1) Type of indirect engagement

*Select from:*

☑ Indirect engagement via a trade association

## (4.11.2.4) Trade association

**Europe**

☑ Other trade association in Europe, please specify **:**TWEA (Turkish Wind Energy Association), GÜNDER (Turkish Section of the International Solar Energy Society), TUSİAD (Turkish Industry and Business Association)

## (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

☑ Climate change

## (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

*Select from:*

☑ Consistent

## (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

*Select from:*

☑ Yes, we publicly promoted their current position

## (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*Turkish Wind Energy Association (TWEA) was established with the decision of the Council of Ministers dated 10 February 1992 and numbered 92/2752 in order to follow scientific, technical and applied research on wind energy, to carry out activities to expand the use of wind energy source and to bring the wind potential in our country to the economy. TWEA, the unifying organization in the field of wind energy in Türkiye, covers the entire wind value chain and is actively involved in all legal regulations related to the sector. TWEA is involved in the coordinated works of the Turkish Electricity Transmission, Directorate General of Energy Affairs, Energy Market Regulatory Authority and Ministry of Energy and Natural Resources. TWEA, a member of the European Wind Energy Association (Wind Europe) and the Global Wind Energy Council (GWEC), is the most powerful non-governmental organization in Turkey in the field of wind energy We also align our position with organizations like GÜNDER (International Solar Energy Society, Turkey Section) and TÜSİAD (Turkish Industry and Business Association). As a member of GÜNDER from 2024, we support efforts to expand solar energy use and work collaboratively with other stakeholders to achieve sustainable energy goals. Through our involvement with TÜSİAD, we actively participate in various working groups, contributing to policy discussions and promoting renewable energy solutions. While our goals align with both organizations in advocating for renewable energy, our approach includes a more direct focus on expanding solar and wind energy capacity and integrating these sources into Türkiye's energy mix.*

## (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

*0*

## (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

*Select from:*
☑ Yes, we have evaluated, and it is aligned

## (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

*Select all that apply*
☑ Paris Agreement
*[Add row]*

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

*Select from:*
☑ Yes

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

### Row 1

## (4.12.1.1) Publication

*Select from:*
☑ In voluntary sustainability reports

## (4.12.1.3) Environmental issues covered in publication

*Select all that apply*

☑ Climate change
☑ Water
☑ Biodiversity

## (4.12.1.4) Status of the publication

*Select from:*
☑ Complete

## (4.12.1.5) Content elements

*Select all that apply*
☑ Strategy
☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Risks & Opportunities
☑ Value chain engagement
☑ Dependencies & Impacts
☑ Biodiversity indicators
☑ Content of environmental policies

## (4.12.1.6) Page/section reference

*Fiba Renewables 2023 Sustainability Report Strategy pg.44-47, Governance pg.27-31, Emission Targets pg.51, Emission Figures pg.112, Risks and Opportunities pg.114-119, Content of Environmental Policies pg. 53,57,64,69, Value Chain Engagement pg. 38-43, Biodiversity Indicators pg.66-67, Dependencies & Impacts pg.37-43.*

## (4.12.1.7) Attach the relevant publication

*FYE_SR2023_ENG.pdf*

## (4.12.1.8) Comment

*Annual Sustainability Report*
*[Add row]*

## C5. Business strategy

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

## Climate change

### (5.1.1) Use of scenario analysis

*Select from:*
☑ Yes

### (5.1.2) Frequency of analysis

*Select from:*
☑ Annually
*[Fixed row]*

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

## Climate change

### (5.1.1.1) Scenario used

**Climate transition scenarios**
☑ IEA NZE 2050

### (5.1.1.3) Approach to scenario

*Select from:*
☑ Qualitative and quantitative

## (5.1.1.4) Scenario coverage

*Select from:*

☑ Organization-wide

## (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☑ Acute physical

☑ Chronic physical

☑ Policy

☑ Market

☑ Reputation

## (5.1.1.6) Temperature alignment of scenario

*Select from:*

☑ 1.5°C or lower

## (5.1.1.7) Reference year

*2023*

## (5.1.1.8) Timeframes covered

*Select all that apply*

☑ 2040

☑ 2050

## (5.1.1.9) Driving forces in scenario

**Local ecosystem asset interactions, dependencies and impacts**

☑ Climate change (one of five drivers of nature change)

**Finance and insurance**

☑ Cost of capital

**Stakeholder and customer demands**

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

**Regulators, legal and policy regimes**

☑ Global targets

☑ Methodologies and expectations for science-based targets

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*We have set ambitious goals to reduce our greenhouse gas emissions while aligning our growth with green and clean energy. Guided by the Paris Climate Agreement's aim to limit global warming to 1.5ºC, we are working towards Science Based Targets Initiative (SBTi)-compliant GHG reduction targets. By the end of 2024, we aim to set such a target to limit warming to 1.5ºC, monitor impact reduction and reach net-zero by 2040. We proactively address the risks and opportunities posed by the climate crisis and focus on their management and financialization. In 2023, we assessed our sustainability risks and opportunities, including those from climate change, through the Turkish Sustainability Reporting Standards (TSRS), which align with the Task Force on Climate-Related Financial Disclosures (TCFD) and the double materiality approach, considering both sustainability and financial impacts. We connect risks and opportunities to our material issues and classify risks as either transition or physical risks, per the Türkiye Sustainability Reporting Standards. Transition risks are further divided into policy, legal, technology, market, and reputational risks. We evaluate risks and opportunities based on their place in the value chain and conduct impact analyses. These evaluations consider short-term (0-2 years), medium-term (2-5 years), and long-term (5 years) horizons, along with low, medium, and high impact and probability levels, ensuring that our risks and opportunities are measurable. We are also committed to energy efficiency in our operations. In 2023, we achieved 46 MWh of energy savings and reduced carbon emissions by 30 tCO2e through energy-saving measures and the implementation of the ISO 50001 Energy Efficiency Management System. Our efforts to limit global warming to 1.5ºC are transparently shared with stakeholders. By the end of 2023, through the Gold Standard Certification of our 11 Wind Power Plants, the GCC Carbon Certificate for our 5 Solar Energy and 2 Wind Power Plants, and the I-REC certification for 1 Wind Power Plant, we cumulatively reduced emissions by 6,763,934 tCO2e. This is equivalent to the emissions absorbed by approximately 30 million decares of red pine forest. We aim to increase our cumulative emissions reduction to 9 million tCO2e by 2025 and 15 million tCO2e by 2030. National and global policies, emerging regulations, and energy trends guide our investments and climate strategy.*

## (5.1.1.11) Rationale for choice of scenario

*As Fiba Yenilenebilir Enerji, we serve our country's green transformation and decarbonization targets with our vision of being a leading company that transforms the energy sector, and we support the sustainable development of our country with our sector expertise and the strategies we have developed in the environmental, social and governance fields. We develop our investments by taking the United Nations Global Compact Principles (UNGC Principles), Sustainable Development Goals (SDGs), our Sustainability Policy and Fiba Group's sustainable value creation perspective as a guide, and implement the requirements of Environmental,*

*Social and Governance (ESG) standards. In this regard, focusing on environmental and social awareness, we adopt sustainable, rational, principled and responsible business understanding as our corporate culture in the value we create, evaluate our risks and opportunities within the scope of our activities, and determine our material issues. We integrate sustainability into our strategic management and take an active role in building sustainable tomorrows. We take into account the opinions, needs and expectations of our internal and external stakeholders and shape our initiatives to be prepared for today and future scenarios. We rely on our expertise in the renewable energy sector in building a green and carbon-free future, and we serve the green transformation of our country by increasing our installed capacity with our vision of becoming one of the leading companies in the sector and our investments until 2040. By becoming a signatory of the Science-Based Targets Initiative (SBTi) as of 2023 and the targets we will set accordingly, we aim to reach net-zero by the end of 2040, manage the risks that the climate crisis may cause in our sector in the best way and reduce the consumption and energy needs of our activities.*

## Climate change

### (5.1.1.1) Scenario used

**Physical climate scenarios**

☑ RCP 8.5

### (5.1.1.2) Scenario used SSPs used in conjunction with scenario

*Select from:*

☑ No SSP used

### (5.1.1.3) Approach to scenario

*Select from:*

☑ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

*Select from:*

☑ Organization-wide

### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☑ Acute physical

☑ Chronic physical
☑ Policy
☑ Market
☑ Reputation

## (5.1.1.6) Temperature alignment of scenario

*Select from:*
☑ 1.5°C or lower

## (5.1.1.7) Reference year

*2023*

## (5.1.1.8) Timeframes covered

*Select all that apply*
☑ 2040
☑ 2050

## (5.1.1.9) Driving forces in scenario

**Local ecosystem asset interactions, dependencies and impacts**
☑ Climate change (one of five drivers of nature change)

**Stakeholder and customer demands**
☑ Consumer attention to impact
☑ Impact of nature footprint on reputation

**Regulators, legal and policy regimes**
☑ Global targets
☑ Methodologies and expectations for science-based targets

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Despite the challenges posed by an increasingly warming world, we are committed to reducing our greenhouse gas emissions and aligning growth with cleaner energy. Recognizing the complexities of a world likely to warm beyond the Paris Agreement's 1.5C target under current trajectories, we aim to set Science Based Targets Initiative (SBTi)-aligned GHG reduction goals. By the end of 2024, we intend to define these targets, closely monitor our impact reduction, and strive net-zero by 2040, despite global emissions trends. We proactively address the risks and opportunities posed by the climate crisis and focus on their management and financialization. In 2023, we assessed our sustainability risks and opportunities, including those from climate change, through the Turkish Sustainability Reporting Standards (TSRS), which align with the Task Force on Climate-Related Financial Disclosures (TCFD) and the double materiality approach, considering both sustainability and financial impacts. In our risk management process, we connect risks and opportunities to our material issues and classify risks as either transition or physical risks, per the Türkiye Sustainability Reporting Standards. Transition risks are further divided into policy, legal, technology, market, and reputational risks. We evaluate risks and opportunities based on their place in the value chain and conduct impact analyses. These evaluations consider short-term (0-2 years), medium-term (2-5 years), and long-term (5 years) horizons, along with low, medium, and high impact and probability levels, ensuring that our risks and opportunities are measurable. We are also committed to energy efficiency in our operations. In 2023, we achieved 46 MWh of energy savings and reduced carbon emissions by 30 tCO2e through energy-saving measures and the implementation of the ISO 50001 Energy Efficiency Management System. Our efforts to limit global warming to 1.5ºC are transparently shared with stakeholders. By the end of 2023, through the Gold Standard Certification of our 11 Wind Power Plants, the GCC Carbon Certificate for our 5 Solar Energy and 2 Wind Power Plants, and the I-REC certification for 1 Wind Power Plant, we cumulatively reduced emissions by 6,763,934 tCO2e. This is equivalent to the emissions absorbed by approximately 30 million decares of red pine forest. We aim to increase our cumulative emissions reduction to 9 million tCO2e by 2025 and 15 million tCO2e by 2030.*

## (5.1.1.11) Rationale for choice of scenario

*We address the growing climate risks and opportunities proactively. In 2023, despite the RCP 8.5 pathway's high-emission scenario, we evaluated our sustainability risks and opportunities using Turkish Sustainability Reporting Standards (TSRS), aligned with the TCFD and the double materiality approach. In our risk management process, we connect risks and opportunities to our core issues and classify them as either transition or physical risks per TSRS, with policy, legal, technology, market, and reputational risks being increasingly relevant under RCP 8.5. Evaluations consider short-term (0-2 years), medium-term (2-5 years), and long-term (5 years) horizons, adapting to an uncertain future. RCP 8.5's expected rise in global emissions, we remain committed to energy efficiency. In 2023, we saved 46 MWh of energy and reduced emissions by 30 tCO2e, implementing ISO 50001 Energy Efficiency Management System measures. Our efforts to combat climate change are shared transparently with stakeholders. By the end of 2023, through Gold Standard Certification for 11 Wind Power Plants, GCC Carbon Certification for 5 Solar and 2 Wind Power Plants, and I-REC certification for 1 Wind Power Plant, we reduced emissions by 6,763,934 tCO2e, equivalent to the absorption capacity of 30 million decares of red pine forest. We aim to increase this reduction to 9 million tCO2e by 2025 and 15 million tCO2e by 2030, even as the world follows a high-emission trajectory. National and global policies, emerging regulations, and energy trends guide our investments and climate strategy. Despite the slower transition to clean energy expected under RCP 8.5, we remain active in the voluntary carbon market, offering 3,995,635 tons of CO2e through Gold Standard, I-REC, and GCC certificates since 2011, acknowledging the need for even greater efforts to address climate challenges.*
*[Add row]*

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

## Climate change

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

*Select all that apply*

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Target setting and transition planning

### (5.1.2.2) Coverage of analysis

*Select from:*

☑ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*Within the scope of scenario analyses, we have determined our risks, opportunities and positive and negative impacts. We have classified them according to athe categories of Policy, Acute physical, Market, Chronic physical, Reputation and evaluated the impacts on our company and the impact that our company will create with each of them. We have determined the actions and precautions we have taken by conducting our analyses according to the IEA NZE 2050 and RCP 8.5 scenarios. In this context, we continue our work in line with our goals of increasing our renewable energy installed capacity, reducing our emissions and emission intensity, reducing our energy consumption per energy production, and reducing the amount of waste per unit product.*
*[Fixed row]*

## (5.2) Does your organization’s strategy include a climate transition plan?

### (5.2.1) Transition plan

*Select from:*

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

### (5.2.3) Publicly available climate transition plan

*Select from:*

☑ Yes

## (5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

*Select from:*

☑ Yes

## (5.2.5) Description of activities included in commitment and implementation of commitment

*As Fiba Yenilenebilir Enerji, we became a signatory of SBTi in 2023 within the scope of our target of fighting against the climate crisis and decarbonization, which we prioritize in our sustainability strategy. It is a joint initiative of the Science-Based Targets Initiative, the Carbon Disclosure Project, the United Nations Global Compact, the World Resources Institute and the World Wildlife Fund, which contributes to limiting global warming to 1.5 degree centigrade and guides companies with a vision of fighting against climate change to achieve this target. In this regard, our planning and roadmap efforts to reduce carbon emissions are continuing intensively with the targets we will set by the end of 2024. Within the scope of our planning, we aim to perform the activities of reduction in cutting / cooling gases, transition from fossil fuels to electricity in our company vehicles and fixed resources in our direct emissions, and supply of electrical energy from renewable sources and control of supplier emissions in our indirect emissions. Thus, we are committed to having an emission reduction target compatible with the Science-Based Targets Initiative by the end of 2024 and monitoring impact reduction.*

## (5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

*Select from:*

☑ We have a different feedback mechanism in place

## (5.2.8) Description of feedback mechanism

*As a company that does not have a direct emission source from production technique due to the sector in which we operate, we fully support the 1.5C aligned climate transition plan. Through the investments that we will make in the field of renewable energy until the end of 2025, we aim to increase our current installed capacity of 581 MW by 20%, by taking 2021 as a basis, and to reduce the energy requirement of our products and services by 20% by the end of 2025 and by 21% by the end of 2030, by taking 2020 as a basis. Our 1.5C aligned climate transition plan is an integrated part of the company sustainability strategy presented in the annual sustainability reports. Our sustainability strategy has been influenced by climate-related risks and opportunities at Fiba Yenilenebilir Enerji. In our risk and opportunities analysis, we analysed the risks and opportunities arising from climate change and its financial impact from the perspective of IFRS S1, S2 We reported them in our 2023 Sustainability Report. We are aiming to match our decarbonization goals with long-term science-based targets (SBTs) and Paris Agreement. Within the scope of the SBTi application we made in December 2022, we committed to the 1.5 degrees target. Our current status is "committed". We expect to set science-based targets for 1.5 degrees and receive SBTi approval within 24 months. We aim to have an emission reduction target in line with the Science Based Targets Initiative (SBTi) by the end of 2024, and thus to work to limit global warming to 1.5 C, to monitor impact reduction. In addition, we support the mechanisms of*

*offsetting carbon emissions with our carbon credit applications We are working to strengthen our climate-transition map in light of the feedback we receive from our stakeholders and national and international climate-related frameworks every year. We get feedback on the climate transition plan from our different shareholders. In 2023, Our Chairperson of the Board of Directors and CEO explicitly mentioned the progress made towards our strategic climate targets in their verbal statement when presenting the sustainability report to our shareholders.*

## (5.2.9) Frequency of feedback collection

*Select from:*

☑ Annually

## (5.2.10) Description of key assumptions and dependencies on which the transition plan relies

*The demand for energy is increasing in parallel with the increasing population and developing technology. In addition to the energy demand, it is expected that the demand for renewable energy will increase in line with the requirements of developing national and international legislation and standards regarding the reduction of carbon emissions. In this context, as Fiba Renewable Energy, we aim to increase our renewable energy capacity by increasing our installed capacity of 581 MW by 25% by 2025 and to reach an installed capacity of over 1,000 MW in the medium term. In addition to our capacity increase studies, we will reduce our scope 1 emissions with self-consumption and generate income through green and clean energy production with carbon credits that we will provide to 3rd parties. Within the scope of our mobile emissions, we calculate the emission savings from electric vehicles within the framework of our plan to switch to electric vehicles and predict the amount of emission reduction in the transition period based on our historical data. Our plan is based on the assumption that regulatory changes regarding renewable energy and sustainable energy policies such as carbon pricing and emission targets will continue to increase. The success of our transition plan depends on these technological developments, as well as the continued use of sustainable financing instruments, green bonds, sustainability-linked loans and incentives for renewable energy projects. At the same time, it is essential that equipment suppliers and business partners in our supply chain improve their environmental performance and comply with sustainability criteria.*

## (5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

*We are developing short- and long-term targets for greenhouse gas emissions reduction and our net-zero strategy in line with the "Business Ambition for 1.5C" program of the Science-Based Targets Initiative (SBTi), which we signed in January 2023. As part of our focus on environmental and social responsibility, we are committed to protecting the planet and promoting social development. We pledge to expand our contribution to the energy sector’s decarbonization by increasing our installed capacity, particularly through hybrid power plant projects, with investments planned through 2030. With the SBTi targets, we aim to achieve net-zero emissions by 2040, effectively manage climate-related risks, and reduce the energy intensity of our operations. Leveraging our renewable energy expertise, we strive to build a green and carbon-free future and contribute to the green transformation of our country, positioning ourselves as a leading company in the sector with increased investments by 2040. Our Environmental Policy encompasses our commitments to green energy transformation and emission management under the priority of combating the climate crisis and decarbonization. We operate within the ISO 50001 Energy Management System at our Head Office and across all wind and solar energy production sites. The Environment and OHS working group, a sub-group of our Sustainability Committee, leads the planning, implementation, and monitoring of our decarbonization policies, ensuring environmental compliance and updates as needed. We measure and monitor our greenhouse gas emissions annually, identifying areas for emission reduction. As a signatory of the SBTi, we are working towards setting SBTi-aligned emission reduction targets by the end of 2024. Through these targets, we aim to achieve net-zero emissions by 2040. Our reduction targets are central to our sustainability strategy and our commitment to*

*limiting global warming to 1.5C. We have also accelerated our climate strategies by participating in the UN Global Compact Climate Acceleration Program, where sector leaders set SBTi-aligned targets.*

## (5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

*FYE_SR2023_ENG.pdf*

## (5.2.13) Other environmental issues that your climate transition plan considers

*Select all that apply*

☑ Plastics

☑ Biodiversity

## (5.2.14) Explain how the other environmental issues are considered in your climate transition plan

*In our climate transition plan, we address a broad range of environmental issues, going beyond carbon reduction to encompass a holistic approach to sustainability. Since adopting the Paris Climate Agreement's goal of limiting global warming to 1.5ºC, we've aligned our strategy with the Science-Based Targets Initiative (SBTi), of which Fiba Yenilenebilir Enerji became a signatory in 2023. This commitment drives our efforts to reduce greenhouse gas emissions and limit global warming.Our environmental initiatives, which focus on combating the climate crisis and advancing decarbonization, are embedded within our Environmental Policy. This includes our operations across all wind and solar energy sites, where we adhere to ISO 50001: Energy Management System standards. The Environment and OHS working group, part of our Sustainability Committee, oversees the planning, implementation, and monitoring of our decarbonization policies. This team ensures compliance with environmental regulations and makes necessary updates to keep our practices aligned with the latest standards. We address multiple environmental factors through our climate transition plan. For direct emissions, we are transitioning from fossil fuels to electricity in company vehicles and equipment. For indirect emissions, we are committed to sourcing electrical energy from renewable resources and managing supplier emissions. Additionally, we prioritize reductions in refrigerants and cooling gases, which are significant contributors to greenhouse gas emissions. We also consider the protection of biodiversity in our areas of operation. By focusing on education and social development, we expand our corporate social responsibility projects, contributing to sustainable development in line with our environmental goals. Our roadmap for achieving net-zero emissions by 2040 includes setting SBTi-compatible emission reduction targets by the end of 2024. We are aim to achieve net-zero emissions by 2040, with our reduction targets playing a critical role in limiting global warming to 1.5ºC. Our commitment to environmental responsibility is reinforced by our participation in global initiatives like the UN Global Compact Climate Acceleration Program, which supports the acceleration of climate strategies and target-setting within the SBTi framework.*
*[Fixed row]*

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

## (5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

*Select from:*

☑ Yes, both strategy and financial planning

## (5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

*Select all that apply*

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

*[Fixed row]*

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

### Products and services

## (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Since our establishment, we have grown with a strategy that considers the environment, the needs of future generations, and the sustainability of the production of renewable energy and natural resources. We strongly support the clean energy transation in Türkiye with our 14 Wind Power Plant (WPP) and 5 Solar Power Plant (SPP) capacities. Acting with a Sense of Environmental and Social Responsibility is one of our sustainability strategic focus areas. Combating Climate Crisis and Emission Management is also a pillar of that area. With our efforts to reduce our Scope 1, Scope 2 and Scope 3 emissions, we are committed to reducing our greenhouse gas emissions in the near and long term. We achieved approximately 46 MWh energy savings and 30 tCO2e carbon emission reduction in 2023 thanks*

*to energy efficiency studies. We create carbon credits with the renewable energy we produce, and with these credits, we create value for both a sustainable future and company revenue. We operate in all our renewable power plants in line with international standards for carbon certification processes. We have carbon credit certificates for our plants like Gold Standard, GCC and IREC. Therefore, we assure the transition to a low carbon economy and ensure the quality of our products and services. We have achieved 941,712 tCO2e emission reductions in 2023 and we cumulatively reduced emissions by 6,763,934 tCO2e, approximately 30 million decares of red pine forest area. We aim to increase our current installed power of 581 MW by 25% with our investments in renewable energy until the end of 2025, based on 2021.*

## Upstream/downstream value chain

### (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*By putting human rights at the centre of our supply chain, we pay attention to ensuring that the impact we create is sustainable from environmental and social perspectives. Our supply chain management, which is an important building block of our value chain, is a management system that focuses on human rights and requires compliance with environmental, social and ethical standards. As an environmentally and socially responsible company, we try to bring the same awareness to all our supply chain participants and carry out informative activities about our company's environmental and OHS policies. We create risk assessment criteria for the early detection of risks in our supply chain and to determine their precautions, and we take action for the assessment and control of risks and their compliance with the legislation. We have carried out the ESG assessment process, including human rights criteria, for all of our critical suppliers that we have identified as of 2023. We increased our rate of evaluated suppliers to 100% in 2023. In addition, we continue to evaluate our suppliers' compliance with criteria such as price, quality, availability and time. So that, we can better assess our climate-related risks and opportunities across our supply chain. In this context, we expect our suppliers to act in accordance with our Ethical Principles Procedures and HSE Contract (İSG-Ç Şartnamesi). We evaluate our suppliers by our ESG surveys and supplier performance evaluation practice, which we apply to 100% of our critical suppliers. We do not have any suppliers with any negative social impacts identified in 2023.*

## Investment in R&D

### (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*At Fiba Yenilenebilir Enerji, one of the leading companies operating in Türkiye's renewable energy sector, we follow the digital transformation practices for the sector and attach importance to digitalization in our way of doing business. We are internalizing the digital transformation, which plays a key role in the energy ecosystem, with a rapidly expanding perspective. As Fiba Yenilenebilir Enerji, we carry out digitalization projects that will continuously improve our way of doing business and manage climate-related risks efficiently. In our energy evaluation studies, we prefer WindPRO, WAsP, Meteodyn and PVSyst software, and use the measurement data obtained from these programs to determine the energy production estimates in our wind and solar power plants through modeling methods. We also perform mapping, coordinate transformations and data analysis through Netcad, GlobalMapper and QGIS software. We monitor our turbines instantly with our SCADA System. Thus, our availability rate in our wind power plants in 2023 was 97.1% with a high success. In order to accelerate the pace of digitalization in our business processes, we are happy to announce that we have started using a new ERP system project as of January 2023, which will provide integrity in the supply chain, project management, financial reports and payment processes, and enable us to achieve operational efficiency. In this regard, by integrating our financial processes and banking activities into the ERP system; we carried our approval, instruction, banking and accounting processes to the digital environment. Within the scope of sustainability, we continue to closely follow the changes in the global business world, legal regulations and technological developments in line with our target of enhancing our systemic efficiency. With the measures we take and the solutions we develop, we aim to both increase the financial success of our company and contribute to the sustainable economic growth of our country. In additon, in line with our growth target of investing in sustainable and environmentally friendly energy sources, we also meticulously evaluate renewable energy opportunities abroad.*

# Operations

## (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*The issue of combating the climate crisis and emission management, among our priority issues, shapes our operations in a variety of ways, climate-related physical and transitional risks especially where we categorized as sectoral, macroeconomics and environmental risks. We defined risks that cause sudden events such as global warming or extreme weather events, fire, drought, flood as risks caused by climate change. We analysed these risks within the scope of our environmental risk area. We apply automation systems to stop the turbines at high wind levels and stay within safe operating limits. With our location-based risk assessments, we use the systems to prevent icing that may occur on the turbine blades at the required sites. We perform turbine and switchyard grounding in accordance with the standards. We carry out periodic inspections and maintenance of turbines, power transmission line and switchyard. We prefer high-capacity equipment in planned investment projects. With the selection of new-generation turbines, we both reduce our impact and increase production efficiency. We have determined the severity of the risks we have identified due to climate change as the highest level 3, estimating that they may have a financial impact of TL 150 million or more. Risks arising from rapid growth trends in the renewable energy sector in line with national and international developments, legislation and strategies. We defined these risks as risks originating from the sector. We analyzed these risks within the scope of our sectoral risk area. We closely follow the studies carried out in the field of ESG and determine strategic ways towards the sustainability targets established within the company. With our Environmental and Social Management System, we monitor compliance with both the provisions of local legislation and the requirements of international environmental and social performance standards. For example, Carbon pricing systems are on the rise. These systems impact our returns on investments. Therefore, we strictly follow transitional risks from climate-related regulations and policies. We have determined the severity of the risks, which we have identified due to Sustainability/High ESG Standards, as medium-2, estimating that they may have a financial impact of 15-150 million TL. The time horizon for this business area is short, medium and long-term.*
*[Add row]*

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

### Row 1

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Revenues

☑ Capital expenditures

☑ Capital allocation

☑ Access to capital

☑ Assets

## (5.3.2.2) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

☑ Climate change

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Our company’s revenues are entirely derived from the production of renewable wind and solar energy. In 2023, our revenue increased by 38% compared to 2022, reaching 4,060,805,000 TL. However, our total production decreased slightly, from 1,716,633 MWh in 2022 to 1,593,354 MWh in 2023. We aim to sustain our strong performance through effective cost management and a focus on sustainable profitability. Out of our 14 wind power plants and 5 solar power plants, 12 wind plants and all 5 solar plants benefit from incentives under the Renewable Energy Resources Support Mechanism (RERSM) and Local Contribution Price (LCP). In 2023, approximately 79% of our sales revenue came from RERSM, with 78% of wind power sales and 100% of solar power sales falling within RERSM.Aligned with our commitment to sustainable value creation, we prioritize sustainable financing sources. In 2023, we received approval from the Capital Markets Board to issue up to 200 million in bonds abroad, with 50 million of this amount already issued. We actively pursue investment opportunities to support our existing power plants with hybrid resources and increase capacity utilization rates. We conduct preliminary evaluations of potential projects in different regions, followed by detailed technical, financial, and legal assessments with our expert teams and consultants. As a result, the acceptance rate for loans we applied for in 2023 was 100%, and no loans were recalled.We are committed to maintaining our sensitivity in securing the financing we need from sustainable instruments. In this regard, JCR Eurasia Rating upgraded Fiba Yenilenebilir Enerji's Long-Term National Rating from BBB (tr) to A- (tr) in 2023, affirming our strong position in the investment-grade category, with a stable outlook for our Short-Term National Rating. We continue our carbon credit activities with the awareness of our responsibility for emission reduction. We aim to increase our CO2e cumulative carbon credit to 9 million by the end of 2025 and to 15 million by the end of 2030.*
*[Add row]*

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

| | Identification of spending/revenue that is aligned with your organization's climate transition | Methodology or framework used to assess alignment with your organization's climate transition |
|---|---|---|
| | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Other methodology or framework |

*[Fixed row]*

## (5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

### Row 1

### (5.4.1.1) Methodology or framework used to assess alignment

*Select from:*

☑ Other, please specify **:**Renewable Energy Resources Support Mechanism (RERSM)

### (5.4.1.5) Financial metric

*Select from:*

☑ Revenue/Turnover

### (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

*4060805000*

### (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

*100*

### (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

*100*

## (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

*100*

## (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*As Fiba Yenilenebilir Enerji, we have assessed the alignment of our generating renewable energy in line with RERSM and Türkiye Taxonomy Framework Document. We have been actively operating in the field of renewable energy generation since 2007. We strongly support the clean energy transformation in Türkiye with our 14 Wind Power Plant (WPP) and 5 Solar Power Plant (SPP) capacities. We have accounted as 'aligned with a 1.5C world' the revenue generated from renewable energy production only. Transition to low carbon economy around the world encourages us increase our capacity and about other new investments. We have a net annual energy generation of 1,593,354 MWh with our 19 power plants spread throughout Türkiye. We aim to increase our renewable energy capacity by 25% to 581 MW installed capacity by 2025 and to reach an installed capacity of over 1,000 MW in the medium term. All of our revenue sources are and will be in line with the transition of our company to a 1.5C future.*
*[Add row]*

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

## (5.5.1) Investment in low-carbon R&D

*Select from:*
☑ Yes

## (5.5.2) Comment

*We believe that creating sustainable value requires an agile and innovative culture. In this direction, we support the entrepreneurship ecosystem that contributes to bringing new perspectives and solutions to the ongoing problems of our world, and we are proud to share that we support Finberg Fiba Holding entrepreneurship company as a subsidiary of Fiba Yenilenebilir Enerji. We have implemented a new ERP system as of January 2023 to enhance operational efficiency by integrating supply chain, project management, financial, and payment processes, while also digitizing our financial and banking activities to improve systemic efficiency in line with global sustainability trends.*
*[Fixed row]*

## (5.5.7) Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.

### Row 1

### (5.5.7.1) Technology area

*Select from:*

☑ Other, please specify :Academic research and development activities

### (5.5.7.2) Stage of development in the reporting year

*Select from:*

☑ Applied research and development

### (5.5.7.3) Average % of total R&D investment over the last 3 years

*100*

### (5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

*3000000*

### (5.5.7.5) Average % of total R&D investment planned over the next 5 years

*100*

### (5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*We support the studies of the Center for Energy, Environment and Economy (CEEE), a research and application center within Özyeğin University that develops solutions and strategies in the fields of sustainable energy and energy efficiency. Since the first days of the Center for Energy, Environment and Economy, CEEE's ultimate vision was to create tools, strategies and processes that allows in harmony with nature and to contribute to the society. After all these years, with many projects, partnerships, students, researchers, social and scientific manuscripts and public lectures, CEEE is proud that it is closer to its overreaching objectives more than before. CEEE will continue its journey and contribute to the society by carrying out disciplinary, interdisciplinary and transdisciplinary studies, and continue*

*having science-based contributions to sustainability studies. CEEE will emphasis culture and focus on the younger generation to have a long lasting impact and broader contribution to the future of Türkiye and to the World. Complex problems such as climate change will be at the center of our efforts, as before, and CEEE will make sure that we educate not only our students but also the public at large. In this context, CEEE develop academic research projects especially on energy, resource efficiency and climate change. Collabration between CEEE and Fiba Yenilenebilir Enerji is well alligned with our strategy focusing on energy efficiency and transition to low-carbon economy.*
*[Add row]*

## (5.7) Break down, by source, your organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.

## Coal – hard

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from coal.*

## Lignite

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from lignite.*

## Oil

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from oil.*

## Gas

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from gas.*

## Sustainable biomass

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

## (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from sustainable biomass.*

### Other biomass

## (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

## (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

## (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

## (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from other biomass.*

### Waste (non-biomass)

## (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

## (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from waste.*

## Nuclear

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from nuclear.*

## Geothermal

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from geothermal.*

## Hydropower

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from hydropower.*

## Wind

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*13518595*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*100*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*32*

### (5.7.4) Most recent year in which a new power plant using this source was approved for development

*2023*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*The capital investments spent in 2023 are only for our wind power plants and our total CAPEX was 13,518,595 TRY.*

## Solar

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*68*

### (5.7.4) Most recent year in which a new power plant using this source was approved for development

*2023*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not have any capital expenditures for our solar power plants in the reporting year of 2023.*

## Marine

### (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

### (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

### (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

### (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from marine.*

## Fossil-fuel plants fitted with CCS

## (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

## (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

## (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

## (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from fossil fuel plants titled with CCS.*

### Other renewable (e.g. renewable hydrogen)

## (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

## (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

## (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

## (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from other renewable.*

### Other non-renewable (e.g. non-renewable hydrogen)

## (5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

*0*

## (5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

*0*

## (5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

*0*

## (5.7.5) Explain your CAPEX calculations, including any assumptions

*We do not produce electricity from other non-renewable.*
*[Fixed row]*

### (5.7.1) Break down your total planned CAPEX in your current CAPEX plan for products and services (e.g. smart grids, digitalization, etc.).

### Row 1

## (5.7.1.1) Products and services

*Select from:*

☑ Other, please specify :Business Continuity

### (5.7.1.2) Description of product/service

*As Fiba Yenilenebilir Enerji, we aim to serve without any interruption. For this purpose, all of our capital investments made in 2023 were investments aimed at increasing the continuity and resilience of our wind power plants. We aim to increase our installed capacity above 1000 MW with extension, hybrid power plants and new renewable energy production power plant investments within next 7 years.The total amount of investment for these investments will be above 14 billion Turkish liras.*

### (5.7.1.3) CAPEX planned for product/service

*14000000000*

### (5.7.1.4) Percentage of total CAPEX planned for products and services

*100*

### (5.7.1.5) End year of CAPEX plan

*2030*
*[Add row]*

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

| | Use of internal pricing of environmental externalities | Environmental externality priced |
|---|---|---|
| | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Carbon |

*[Fixed row]*

## (5.10.1) Provide details of your organization’s internal price on carbon.

### Row 1

### (5.10.1.1) Type of pricing scheme

*Select from:*

☑ Other, please specify **:**Optimal Market Prica

### (5.10.1.2) Objectives for implementing internal price

*Select all that apply*

☑ Drive low-carbon investment

☑ Identify and seize low-carbon opportunities

☑ Navigate regulations

### (5.10.1.3) Factors considered when determining the price

*Select all that apply*

☑ Alignment with the price of a carbon tax

☑ Alignment with the price of allowances under an Emissions Trading Scheme

☑ Price/cost of voluntary carbon offset credits

☑ Social cost of climate-related impact

### (5.10.1.4) Calculation methodology and assumptions made in determining the price

*While the supply and demand balance in the market is primarily taken into consideration in determining the carbon price, national and international pricing mechanisms are closely monitored in this context. As a result of these developments, future projections regarding pricing are made and the integration of prices with today's conditions is ensured.*

### (5.10.1.5) Scopes covered

*Select all that apply*

☑ Scope 1

☑ Scope 2

## (5.10.1.6) Pricing approach used – spatial variance

*Select from:*

☑ Differentiated

## (5.10.1.7) Indicate how and why the price is differentiated

*At Fiba Yenilenebilir Enerji, we derive our internal carbon pricing evaluations from the voluntary carbon market, while keeping a close watch on its trends. We understand that the voluntary carbon market is also influenced by the regulatory carbon market. Considering the connection between the voluntary market and the EU ETS, we expect a comparable rise in our internal carbon price.*

## (5.10.1.8) Pricing approach used – temporal variance

*Select from:*

☑ Evolutionary

## (5.10.1.9) Indicate how you expect the price to change over time

*We carry out carbon credit sales and certification processes. For carbon credit sales, we prefer block sales to broker companies instead of individual customers. We examine the market prices and prefer to sell in bulk as soon as an advantageous price is obtained in block sales. We align the prices of the carbon credit certificate according to the market conditions. The average price (weighted average) of carbon credits sold in 2023 is 2 USD/tCO2. In 2023, we offered our customers 16000 tons of CO2e credits with the sale of Gold Standard certified carbon credits. In this way, the amount of carbon credits we have been offering with Gold Standard, I-REC, Global Carbon Council (GCC) certificates since 2011 has reached 3,995,635 tons of CO2e. We expect the price of carbon credits to increase over time due to several factors. Global demand for carbon credits is rising as more countries and companies commit to achieving net-zero emissions and stricter regulatory frameworks come into effect. The transition to renewable energy sources, such as our 553 MW installed capacity, which results in a reduction of approximately 1,000,000 tons of CO2 per year, will continue to drive the demand for carbon credits. Additionally, the growing recognition of climate risks and the need for sustainable practices will likely increase the market value of carbon credits, making them a more valuable asset.*

## (5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

*59.02*

## (5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

*59.02*

## (5.10.1.12) Business decision-making processes the internal price is applied to

*Select all that apply*

☑ Operations

☑ Opportunity management

☑ Value chain engagement

## (5.10.1.13) Internal price is mandatory within business decision-making processes

*Select from:*

☑ No

## (5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

*65*

## (5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

*Select from:*

☑ Yes

## (5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

*Fiba Yenilenebilir Enerji, we carry out the carbon emission reduction certification process of our wind and solar power plants within the framework of our Carbon Management approach, while aiming to minimize the environmental impact and carbon footprint impact. Since there are no applications such as carbon market, carbon tax, emission trading system in Turkish legislation, there are difficulties in determining the unit price of carbon credits and finding buyers in the sale of emission reduction certificates in voluntary carbon market transactions. In the face of these difficulties, national and international consultancy companies, we sell emission reduction certificates at the right price and in blocks. We create value by using the revenues we obtain within the scope of carbon emission reduction certification in social responsibility projects and biodiversity studies. In addition, environmental and economic impact savings are achieved through carbon footprint management.*
*[Add row]*

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

| | Engaging with this stakeholder on environmental issues | Environmental issues covered |
|---|---|---|
| Suppliers | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Plastics |
| Customers | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Plastics |
| Investors and shareholders | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Plastics |
| Other value chain stakeholders | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Plastics |

*[Fixed row]*

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

## Climate change

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

☑ Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

*Select all that apply*

☑ Contribution to supplier-related Scope 3 emissions

☑ Dependence on ecosystem services/environmental assets

## (5.11.1.3) % Tier 1 suppliers assessed

*Select from:*

☑ 100%

## (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*We view ensuring our partner suppliers' compliance with global environmental, social, and ethical standards as a responsibility, formalized through our Supply Chain Policy. All contracts undergo assessments for legal/financial requirements, OHS-Environmental criteria, and our Supplier ESG survey. For procurements, completing the ESG survey is mandatory for bidding. In 2023, we applied the ESG survey to 100% of our critical suppliers, in line with our Responsible Supply Chain goal.*

## (5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

*Select from:*

☑ 100%

## (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

*64*

# Plastics

## (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

*[Fixed row]*

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

### Climate change

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*

☑ Procurement spend

#### (5.11.2.4) Please explain

*We recognize that suppliers with the highest procurement spend have the greatest potential impact on our carbon footprint, making it essential to engage with them first to drive meaningful change. By focusing on these high-spend suppliers, we aim to address environmental risks and opportunities more effectively within our supply chain. Our approach involves identifying suppliers whose products or services have a significant environmental impact, such as those involved in manufacturing, construction, transportation, or other energy-intensive activities. These suppliers are prioritized because they have a direct influence on our carbon emissions, resource use, and waste generation. Additionally, we consider suppliers that are critical to our operations, regardless of their spend. Engaging with these suppliers ensures that we maintain a resilient supply chain while encouraging the adoption of sustainable practices. We also assess suppliers based on their environmental performance, certifications, and alignment with our sustainability goals, giving preference to those committed to reducing emissions and energy use. Through this strategic engagement, we provide guidance, share best practices, and encourage our high-spend suppliers to set science-based targets, improve energy efficiency, and adopt renewable energy sources, contributing to our overall environmental objectives.*

### Plastics

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*

☑ Procurement spend

## (5.11.2.4) Please explain

*We recognize that suppliers with the highest procurement spend have the greatest potential impact on our waste, making it crucial to engage with them first to drive significant waste reduction and management improvements. By focusing on these high-spend suppliers, we aim to address waste-related risks and opportunities more effectively within our supply chain. We assess suppliers based on their waste management practices, certifications, and alignment with our sustainability goals, giving preference to those committed to minimizing waste, implementing recycling programs, and adopting circular economy principles. Through this targeted engagement, we provide guidance, share best practices, and encourage our high-spend suppliers to improve waste segregation, recycling rates, and the adoption of sustainable packaging, contributing to our overall waste reduction objectives.*
*[Fixed row]*

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

### Climate change

## (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

*Select from:*
☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

## (5.11.5.2) Policy in place for addressing supplier non-compliance

*Select from:*
☑ Yes, we have a policy in place for addressing non-compliance

## (5.11.5.3) Comment

*Suppliers are responsible for areas such as the HSE Contract (İSG-Ç Şartnamesi), supply chain, environmental management, quality, energy efficiency, and OHS-E Policy. All contracts with suppliers include provisions related to these topics. As part of the contract, suppliers must comply with the sustainability requirements. This means that 100% of suppliers are encouraged to act in accordance with our policies and procedures. Fiba Yenilenebilir Enerji reserves the right to inspect the implementation of these measures by all subcontractors at any time without prior notice. In this context, Fiba Yenilenebilir Enerji can impose penalties, suspend operations, or terminate the contract if audits reveal non-compliance with legal requirements and company processes. Subcontractors must suspend their work*

*without objection, and work can only resume once the necessary measures are taken to eliminate or mitigate the risk to an acceptable level. Only Fiba Yenilenebilir Enerji can authorize the resumption of work after this process.*
*[Fixed row]*

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

### Climate change

#### (5.11.6.1) Environmental requirement

*Select from:*
☑ Other, please specify **:**Complying with regulatory requirements

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*
☑ Fines and penalties
☑ First-party verification
☑ Grievance mechanism/ Whistleblowing hotline
☑ Supplier scorecard or rating
☑ Supplier self-assessment

#### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

*Select from:*
☑ 100%

#### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

*Select from:*
☑ 100%

## (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

*Select from:*
☑ 26-50%

## (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

*Select from:*
☑ 26-50%

## (5.11.6.9) Response to supplier non-compliance with this environmental requirement

*Select from:*
☑ Exclude

## (5.11.6.12) Comment

*We undertake by our Supply Chain Policy and Purchasing Procedure to carry out auditing, detection and reporting activities on human rights, prevention of discrimination, the principle of avoiding child labor and forced labor, protection of human rights(ILO), ensuring occupational health and safety, and compliance with ethical rules, in the operation and investment processes in which suppliers are involved, and to take corrective and preventive actions regarding the nonconformities detected. We select our suppliers according to the criteria of their ability to benefit from our business processes and business relationships and their ability to adapt to our targets. We have carried out the ESG assessment process, including human rights criteria, for all of our critical suppliers that we have identified as of 2023. We increased our rate of evaluated suppliers to 100%. In addition, we integrated the indirect emissions resulting from the activities of approximately 45% of our critical suppliers into our corporate carbon footprint inventory, ensuring that they are included in our Scope 3 emissions. These suppliers, whose emission data are included under Scope 3, constitute approximately 75% of our Scope 3 emissions whereas they represent approximately 85% of the volume within the supply chain.*
*[Add row]*

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

# Climate change

## (5.11.7.2) Action driven by supplier engagement

*Select from:*

☑ Emissions reduction

## (5.11.7.3) Type and details of engagement

**Capacity building**

☑ Provide training, support and best practices on how to measure GHG emissions

☑ Provide training, support and best practices on how to mitigate environmental impact

**Information collection**

☑ Collect GHG emissions data at least annually from suppliers

**Innovation and collaboration**

☑ Engage with suppliers to advocate for policy or regulatory change to address environmental challenges

## (5.11.7.4) Upstream value chain coverage

*Select all that apply*

☑ Tier 1 suppliers

## (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

☑ 100%

## (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

*Select from:*

☑ 26-50%

## (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*As Fiba Yenilenebilir Enerji, we engage with our suppliers to address both emissions reduction and upstream value chain transparency, ensuring our environmental and ethical standards are upheld across the supply chain. For emissions reduction, we collaborate with key suppliers to lower greenhouse gas emissions, providing*

*training on renewable energy adoption, energy efficiency, and carbon accounting. We encourage our suppliers to set Targets and offer guidance on tracking their emissions, resulting in measurable reductions across our supply chain and contributing to our goal of limiting global warming to 1.5ºC. In terms of upstream value chain transparency and human rights, we conduct regular assessments, audits, and training to ensure suppliers adhere to ethical practices, fair labor conditions, and respect for human rights. By promoting internationally recognized standards and maintaining open communication, we've enhanced transparency and accountability, leading to improved working conditions and ethical sourcing. Through these engagements, we not only advances sustainability but also strengthens ethical practices across our operations, supporting our vision of a cleaner, fairer energy future.*

## (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

*Select from:*

☑ Yes, please specify the environmental requirement

## (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

*Select from:*

☑ Yes

# Plastics

## (5.11.7.2) Action driven by supplier engagement

*Select from:*

☑ Waste and resource reduction and improved end-of-life management

## (5.11.7.3) Type and details of engagement

**Information collection**

☑ Other information collection activity, please specify **:**Collecting waste data including plastics from suppliers that provide onsite service

## (5.11.7.4) Upstream value chain coverage

*Select all that apply*

☑ Tier 1 suppliers

## (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

☑ 100%

## (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*The wastes generated from the operations carried out by critical suppliers providing services in our power plants are collected separately at the source and non-hazardous and recyclable wastes including plastics are separated. The wastes generated within this scope are accepted to the temporary waste storage area within the power plant and directed to appropriate recovery/recycling processes. As Fiba Yenilenebilir Enerji, the amount of waste generated per MWh produced is monitored and studies are carried out to reduce it every year. In parallel with this target, suppliers are also informed about reducing wastes at the source, collecting them separately at the source and adding them to the circular economy with appropriate recovery/recycling processes.*

## (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

*Select from:*

☑ Yes

*[Add row]*

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

## Climate change

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Other value chain stakeholder, please specify **:**Other partners in the value chain

## (5.11.9.2) Type and details of engagement

**Education/Information sharing**

☑ Share information on environmental initiatives, progress and achievements

**Innovation and collaboration**

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ 100%

## (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

☑ 100%

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We are committed to embedding sustainability into our business processes, aligning with international environmental, social, and governance standards. We continuously invest in enhancing our performance across these areas, ensuring steady progress. Our sustainability efforts are driven by our focus on achieving strategic business goals. As a BCSD/SKD Turkey member since 2021, we are continuing our operations by integrating sustainability into our business strategies. Also, we are actively engaging with SKD Turkey's 'Reporting Matters' initiative. We regularly complete assessment surveys provided which is provided by SKD Turkey. We are sharing our feedback regarding company information in the Reporting Matters. Guided by the feedback mechanism from the report, our annual Sustainability Reports are evaluated and scored across three categories and 16 sub-categories: Principles, Content, and Effectiveness. This process helps us identify areas for improvement in our sustainability strategy and implementations. We make responsible investments by prioritizing sustainable financing resources. JCR Eurasia Rating, an International Credit Rating Agency, rated our company with high credit category in the investment level category and increased our Long-Term National Rating from BBB (tr) to A- (tr) in 2023, and confirmed our Short-Term National Rating with a stable outlook. We were a candidate for the 66th BSC International Safety Awards program organized by British Safety Council, which measures health, safety and welfare standards of institutions and is attended by institutions and organizations from different sectors internationally and we were the only company to receive the Distinction award, the highest rank, among the energy sector companies participating from Türkiye in the International Safety Awards (ISA), which is considered one of the most prestigious awards in the field of occupational health and safety on a global scale, in which we participated for the first time with our performance in 2023.*

## (5.11.9.6) Effect of engagement and measures of success

*These engagements provide us: - increasing ESG performance - increasing the transparency and recognition in stakeholder point of view - access to sustainable finance opportunities - brand awareness through award programs - brand image - increasing credit rating - mitigate the negative impact or decrease the number of concerns raised from local stakeholders related to effects of operations, - increase the level of engagement through communication channels.*
*[Add row]*

# C6. Environmental Performance - Consolidation Approach

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

## Climate change

### (6.1.1) Consolidation approach used

*Select from:*

☑ Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*As Fiba Yenilenebilir Enerji, we have operational control over our energy production operations and have the full authority to introduce and implement our operating policies at the operations. We calculate our direct and indirect emissions resulting from our operations every year with an operational control approach in accordance with the ISO 14064-1:2018 Standard and GHG (Greenhouse Gases) Protocol. We aim to expand the scope of our environmental data by taking into account current developments, data tracking opportunities and continuous improvement principles, and ensure that our calculations are traceable and transparent.*

## Plastics

### (6.1.1) Consolidation approach used

*Select from:*

☑ Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*As Fiba Yenilenebilir Enerji, we have operational control over our energy production operations and have the full authority to introduce and implement our operating policies at the operations. We collect and calculate our environmental data based on the resources that fall within the scope of our operational control approach. We assess the practices and data related to the use, reduction, and disposal of plastics within the framework of our operational boundaries.*

## Biodiversity

## (6.1.1) Consolidation approach used

*Select from:*

☑ Operational control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*As Fiba Yenilenebilir Enerji, we collect biodiversity data in line with our operational control approach, ensuring that all our energy production operations are managed under the full authority to implement our policies. We actively monitor and report on biodiversity impacts, ensuring our data collection processes are comprehensive and transparent. We aim to expand the scope of our environmental data, including biodiversity metrics, by leveraging current developments, data tracking opportunities, and continuous improvement principles. Our approach ensures that all calculations and assessments are both traceable and transparent, aligning with our broader environmental and operational standards.*
*[Fixed row]*

# C7. Environmental performance - Climate Change

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

*Select from:*
☑ No

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

| | Has there been a structural change? |
|---|---|
| | *Select all that apply*<br>☑ No |

*[Fixed row]*

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

### (7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

*Select all that apply*
☑ Yes, a change in methodology
☑ Yes, a change in boundary

### (7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

*Due to the inclusion of new emission categories in our calculations, the reporting boundaries have been expanded compared to the previous year. Although the calculation methodology remains the same as last year, updated emission factors have been applied, such as the usage of DEFRA 2023 instead of DEFRA 2022 and the updated TEİAŞ electricity emission factor.*
*[Fixed row]*

## (7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

### (7.1.3.1) Base year recalculation

*Select from:*
☑ No, because the operations acquired or divested did not exist in the base year

### (7.1.3.3) Base year emissions recalculation policy, including significance threshold

*Fiba Renewable Energy reviews and recalculates the base year to account for significant cumulative changes in base year emissions resulting from the reasons specified to ensure the representativeness of the base year greenhouse gas inventory. As Fiba Renewable Energy, we declare in our Greenhouse Gas Emissions Monitoring and Reporting Procedure that we will recalculate the greenhouse gas inventory if there is a structural change in our reporting or organizational boundaries (i.e. merger, acquisition or divestiture), a change in calculation methodologies or emission factors, the detection of an error or a series of cumulative errors that are collectively significant.*

### (7.1.3.4) Past years' recalculation

*Select from:*
☑ No
*[Fixed row]*

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

*Select all that apply*
☑ ISO 14064-1

☑ VfU (Verein fur Umweltmanagement) Indicators Standard
☑ IPCC Guidelines for National Greenhouse Gas Inventories, 2006
☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
☑ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

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

### (7.3.1) Scope 2, location-based

*Select from:*
☑ We are reporting a Scope 2, location-based figure

### (7.3.2) Scope 2, market-based

*Select from:*
☑ We are reporting a Scope 2, market-based figure

### (7.3.3) Comment

*In calculations, Fiba Yenilenebilir Enerji calculate its location-based emission. However, since there is no renewable energy purchase in the total energy consumption, according to the methodology Fiba Yenilenebilir Enerji's market-based emissions are equal to its location-based emissions.*
*[Fixed row]*

## (7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

*Select from:*
☑ No

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

## Scope 1

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*715.59*

### (7.5.3) Methodological details

*In Scope 1 calculations, Fiba Yenilenebilir Enerji tracking its LPG, diesel, gasoline, fire extinguisher gases,refrigerant gases and fugitive gases (SF6) consumption. All these consumptions multiplied emission factors by Defra and IPCC.*

## Scope 2 (location-based)

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*1384.924*

### (7.5.3) Methodological details

*In calculations, Fiba Yenilenebilir Enerji calculate its location-based emission for electricity consumption. However, since there is no renewable energy purchase in the total energy consumption, according to the methodology Fiba Yenilenebilir Enerji's market-based emissions are equal to its location-based emissions for electricity consumption. Natural gas consumption emissions from purchased heat are also calculated in this scope. All these consumptions multiplied emission factors by Defra, TEIAŞ and IPCC.*

## Scope 2 (market-based)

### (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*1384.924*

## (7.5.3) Methodological details

*In calculations, Fiba Yenilenebilir Enerji calculate its location-based emission for electricity consumption. However, since there is no renewable energy purchase in the total energy consumption, according to the methodology Fiba Yenilenebilir Enerji's market-based emissions are equal to its location-based emissions for electricity consumption.Natural gas consumption emissions from purchased heat are also calculated in this scope. All these consumptions multiplied emission factors by Defra, TEIAŞ and IPCC.*

### Scope 3 category 1: Purchased goods and services

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*182.44*

## (7.5.3) Methodological details

*Emissions from purchased goods and services include not only purchased paper products such as A4, toilet paper, paper towels, and envelopes traceable by piece, but also emissions from hotel accommodations, flights, and fuel consumption of suppliers. The purchased materials' emissions are calculated using DEFRA emission factors.*

### Scope 3 category 2: Capital goods

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*We do not have any significant capital goods for reporting year. Therefore, we do not have the emission of capital goods.*

# Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*223.59*

## (7.5.3) Methodological details

*Fuel and energy related activities which is not included in Scope 1 or 2, are well to tank emissions of Natural Gas, Diesel, Gasoline, LPG, electricity and flight induced.*

# Scope 3 category 4: Upstream transportation and distribution

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*667.66*

## (7.5.3) Methodological details

*Upstream transportation and distribution emissions are calculated by fuel consumptions of Tier 2 suppliers.*

# Scope 3 category 5: Waste generated in operations

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*46.37*

## (7.5.3) Methodological details

*Waste generated in operations emissions are calculated by amount of consumption of wastewater, hazardous wastes, and household wastes.*

### Scope 3 category 6: Business travel

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*21.35*

## (7.5.3) Methodological details

*Business travel emissions are calculated by distance of flight and field visits departure-arrival points and annual number of hotel nights.*

### Scope 3 category 7: Employee commuting

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*31.33*

## (7.5.3) Methodological details

*Employee commuting emissions are calculated by vehicles type and distance of routes. At the same time, employees' removed working was also evaluated in this scope.*

# Scope 3 category 8: Upstream leased assets

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*There are no emissions from upstream leased assets.*

# Scope 3 category 9: Downstream transportation and distribution

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*There are no downstream transportation and distribution activities.*

# Scope 3 category 10: Processing of sold products

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*Fiba Yenilenebilir Enerji generates electricity only. The products do not get processed afterward.*

# Scope 3 category 11: Use of sold products

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*Fiba Yenilenebilir Enerji generates renewable energy such as wind and solar energy. The electricity which is generated from renewable energy does not cause GHG emissions during the use phase.*

# Scope 3 category 12: End of life treatment of sold products

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*Fiba Yenilenebilir Enerji generates renewable energy such as wind and solar energy. This category is not relevant for Fiba Yenilenebilir Enerji.*

## Scope 3 category 13: Downstream leased assets

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*0*

### (7.5.3) Methodological details

*There are no emissions from downstream leased assets.*

## Scope 3 category 14: Franchises

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*0*

### (7.5.3) Methodological details

*There are no franchise operations of Fiba Yenilenebilir Enerji.*

## Scope 3 category 15: Investments

### (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*There are no investments to account for that causes GHG emissions.*

### Scope 3: Other (upstream)

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*There are no other upstream emissions to account for that causes GHG emissions.*

### Scope 3: Other (downstream)

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*There are no other downstream emissions to account for that causes GHG emissions.*
*[Fixed row]*

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

### Reporting year

### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

*715.59*

### (7.6.3) Methodological details

*In 2023, Fiba Yenilenebilir Enerji expanded its Scope 1 emissions calculation by incorporating SF6 gases, which were not previously included. This addition significantly impacts our total emissions, as SF6 is a highly potent greenhouse gas. Alongside SF6, we continue to track LPG, diesel, gasoline, fire extinguisher gases, and refrigerant gases, ensuring a comprehensive calculation of our emissions footprint. To ensure accuracy, we apply the latest emission factors from DEFRA 2023 and the IPCC to all these sources. The inclusion of SF6 and the updated emission factors reflect our commitment to adopting more robust and precise methodologies year-on-year, aligning with global best practices and enhancing transparency in our reporting. This methodological update has contributed to an increase in our reported Scope 1 emissions compared to previous years, which can be attributed both to the inclusion of additional emissions sources and more accurate data tracking.*
*[Fixed row]*

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

### Reporting year

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*1384.924*

### (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

*1384.924*

### (7.7.4) Methodological details

*In calculations, Fiba Yenilenebilir Enerji calculate its location-based emission for electricity consumption. However, since there is no renewable energy purchase in the total energy consumption, according to the methodology Fiba Yenilenebilir Enerji's market-based emissions are equal to its location-based emissions for electricity consumption.Natural gas consumption emissions from purchased heat are also calculated in this scope. All these consumptions multiplied emission factors by Defra, TEIAŞ and IPCC.*
*[Fixed row]*

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

## Purchased goods and services

### (7.8.1) Evaluation status

*Select from:*
☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*182.4*

### (7.8.3) Emissions calculation methodology

*Select all that apply*
☑ Average data method
☑ Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

### (7.8.5) Please explain

*Emissions from purchased goods and services include not only purchased paper products such as A4, toilet paper, paper towels, and envelopes traceable by piece, but also emissions from hotel accommodations, flights, and fuel consumption of suppliers. The purchased materials' emissions are calculated using DEFRA emission factors.*

## Capital goods

### (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

### (7.8.5) Please explain

*We do not have any significant capital goods for reporting year. Therefore, we do not have the emission of capital goods.*

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*223.59*

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

### (7.8.5) Please explain

*Fuel and energy related activities which is not included in Scope 1 or 2, are well to tank emissions of Natural Gas, Diesel, LPG, vehicles of company, Transmission and distribution (T&D) losses.*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*667.66*

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Fuel-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

### (7.8.5) Please explain

*Upstream transportation and distribution emissions are calculated by fuel consumptions of Tier 2 suppliers.*

## Waste generated in operations

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*46.37*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Waste-type-specific method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

## (7.8.5) Please explain

*Waste generated in operations emissions are calculated by amount of consumption of wastewater, hazardous wastes, and household wastes.*

### Business travel

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*21.35*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

## (7.8.5) Please explain

*Business travel emissions are calculated by distance of flight and field visits departure-arrival points and annual number of hotel nights.*

## Employee commuting

### (7.8.1) Evaluation status

*Select from:*
☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*31.33*

### (7.8.3) Emissions calculation methodology

*Select all that apply*
☑ Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

### (7.8.5) Please explain

*Employee commuting emissions are calculated by vehicles type and distance of routes.*

## Upstream leased assets

### (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, explanation provided

### (7.8.5) Please explain

*There are no emissions from upstream leased assets.*

## Downstream transportation and distribution

### (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, explanation provided

### (7.8.5) Please explain

*There are no downstream transportation and distribution activities.*

## Processing of sold products

### (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, explanation provided

### (7.8.5) Please explain

*Fiba Yenilenebilir Enerji generates electricity only. The products do not get processed afterward.*

## Use of sold products

### (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, explanation provided

### (7.8.5) Please explain

*Fiba Yenilenebilir Enerji generates renewable energy such as wind and solar energy. The electricity which is generated from renewable energy does not cause GHG emissions during the use phase.*

## End of life treatment of sold products

### (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

### (7.8.5) Please explain

*Fiba Yenilenebilir Enerji generates renewable energy such as wind and solar energy. This category is not relevant for Fiba Yenilenebilir Enerji.*

## Downstream leased assets

### (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

### (7.8.5) Please explain

*There are no franchise operations of Fiba Yenilenebilir Enerji.*

## Franchises

### (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

### (7.8.5) Please explain

*There are no franchises to account for that causes GHG emissions.*

## Investments

## (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, explanation provided

## (7.8.5) Please explain

*There are no investments to account for that causes GHG emissions.*

### Other (upstream)

## (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, explanation provided

## (7.8.5) Please explain

*There are no other upstream emissions.*

### Other (downstream)

## (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, explanation provided

## (7.8.5) Please explain

*There are no other downstream emissions.*
*[Fixed row]*

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

| | Verification/assurance status |
|---|---|
| Scope 1 | *Select from:*<br>☑ Third-party verification or assurance process in place |
| Scope 2 (location-based or market-based) | *Select from:*<br>☑ Third-party verification or assurance process in place |
| Scope 3 | *Select from:*<br>☑ Third-party verification or assurance process in place |

*[Fixed row]*

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

### Row 1

### (7.9.1.1) Verification or assurance cycle in place

*Select from:*
☑ Annual process

### (7.9.1.2) Status in the current reporting year

*Select from:*
☑ Complete

### (7.9.1.3) Type of verification or assurance

*Select from:*
☑ Reasonable assurance

## (7.9.1.4) Attach the statement

*FYE_ISO 14064 Verification Statement & Report.pdf*

## (7.9.1.5) Page/section reference

*Evaluation of GHG Statement pg.11*

## (7.9.1.6) Relevant standard

*Select from:*
☑ ISO14064-3

## (7.9.1.7) Proportion of reported emissions verified (%)

*100*
*[Add row]*

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

### Row 1

## (7.9.2.1) Scope 2 approach

*Select from:*
☑ Scope 2 location-based

## (7.9.2.2) Verification or assurance cycle in place

*Select from:*
☑ Annual process

## (7.9.2.3) Status in the current reporting year

*Select from:*
☑ Complete

## (7.9.2.4) Type of verification or assurance

*Select from:*
☑ Reasonable assurance

## (7.9.2.5) Attach the statement

*FYE_ISO 14064 Verification Statement & Report.pdf*

## (7.9.2.6) Page/ section reference

*Evaluation of GHG Statement pg.11*

## (7.9.2.7) Relevant standard

*Select from:*
☑ ISO14064-3

## (7.9.2.8) Proportion of reported emissions verified (%)

*100*

### Row 2

## (7.9.2.1) Scope 2 approach

*Select from:*
☑ Scope 2 market-based

## (7.9.2.2) Verification or assurance cycle in place

*Select from:*

☑ Annual process

### (7.9.2.3) Status in the current reporting year

*Select from:*
☑ Complete

### (7.9.2.4) Type of verification or assurance

*Select from:*
☑ Reasonable assurance

### (7.9.2.5) Attach the statement

*FYE_ISO 14064 Verification Statement & Report.pdf*

### (7.9.2.6) Page/ section reference

*Evaluation of GHG Statement pg.11*

### (7.9.2.7) Relevant standard

*Select from:*
☑ ISO14064-3

### (7.9.2.8) Proportion of reported emissions verified (%)

*100*
*[Add row]*

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

### Row 1

## (7.9.3.1) Scope 3 category

*Select all that apply*

☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Waste generated in operations
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

## (7.9.3.2) Verification or assurance cycle in place

*Select from:*

☑ Annual process

## (7.9.3.3) Status in the current reporting year

*Select from:*

☑ Complete

## (7.9.3.4) Type of verification or assurance

*Select from:*

☑ Reasonable assurance

## (7.9.3.5) Attach the statement

*FYE_ISO 14064 Verification Statement & Report.pdf*

## (7.9.3.6) Page/section reference

*Evaluation of GHG Statement pg.11*

## (7.9.3.7) Relevant standard

*Select from:*
☑ ISO14064-3

### (7.9.3.8) Proportion of reported emissions verified (%)

*100*
*[Add row]*

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

*Select from:*
☑ Increased

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

### Change in renewable energy consumption

### (7.10.1.1) Change in emissions (metric tons CO2e)

*25.5*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ Decreased

### (7.10.1.3) Emissions value (percentage)

*1.21*

### (7.10.1.4) Please explain calculation

*The amount of renewable energy consumed across our operations in 2023 increased to 45.64 MWh which corresponds to 30 tons CO2e emission reduction. The change in emissions is calculated as follows: The emissions reduction of 2023 (30 tCO2e) – the emissions reduction of 2022 (4.5 tCO2e)  25.5 tons CO2e Scope 1 & 2 emissions in 2023: 2100.513 tCO2e The percentage: -25.5 /2100.513  -1.21%*

## Other emissions reduction activities

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*

☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

*NA*

## Divestment

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*

☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

*NA*

## Acquisitions

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

*NA*

## Mergers

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*NA*

### Change in output

## (7.10.1.1) Change in emissions (metric tons CO2e)

*499.683*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ Increased

## (7.10.1.3) Emissions value (percentage)

*31*

## (7.10.1.4) Please explain calculation

*Mobil Combustion emissions descreased 362.67 ton CO2e to 312.09 ton CO2e which is 50.58 ton CO2e less. Stationary combustion emissions increased 9.82 ton CO2e to 10.54 ton CO2e which is ton 0.72 CO2e more. The electricity consumption increased 2.695.501 kWh to 3,067,654 kWh which causes 139.67 ton CO2e emission more compared to 2022. The total difference is in 2023 compared to 2022, 167.01 ton CO2e emissions. In addition, fugitive gases have been included in the scope: in 2022, these accounted for 0.07 tons of emissions, but due to the inclusion of SF6 gases in 2023, they have reached 392.96 tons. Additionally, heat purchased under Scope 2 has contributed an extra 16.99 tons of CO2e to the electricity-related emissions.*

### Change in methodology

## (7.10.1.1) Change in emissions (metric tons CO2e)

*181.56*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ Increased

## (7.10.1.3) Emissions value (percentage)

*0.05*

## (7.10.1.4) Please explain calculation

*The emission factor used last year for scope 2 electricity consumption has changed this year. The emission factor used last year for scope 2 electricity consumption has changed this year. This year, Lost and Leak Electricity and purchased Natural Gas were also calculated, resulting in an increase of 38,081 tonnes of CO2e due to this calculation.*

### Change in boundary

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*NA*

### Change in physical operating conditions

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*NA*

### Unidentified

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*NA*

## Other

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

*NA*
*[Fixed row]*

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

*Select from:*
☑ Location-based

## (7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

*Select from:*
☑ No

## (7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

*Select from:*

☑ Yes

## (7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

### Row 1

#### (7.15.1.1) Greenhouse gas

*Select from:*
☑ CO2

#### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*315.46*

#### (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

### Row 2

#### (7.15.1.1) Greenhouse gas

*Select from:*
☑ CH4

#### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*0.86*

#### (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

### Row 3

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ N2O

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*6.4*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

### Row 4

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ SF6

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*375.48*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

### Row 5

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ HFCs

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*17.38*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
*[Add row]*

### (7.15.3) Break down your total gross global Scope 1 emissions from electric utilities value chain activities by greenhouse gas type.

### Fugitives

## (7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

*0.092*

## (7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

*0*

## (7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

*375.48*

## (7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

*392.96*

## (7.15.3.5) Comment

*Fugitive emissions are mainly from fire extinguishers (CO2 leaks) and air conditioning systems (HFCs). In addition to these, emissions from SF6 gases in switchgear systems should also be included. The calculation for fugitive emissions uses equivalent CO2 factors.*

# Combustion (Electric utilities)

## (7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

*0*

## (7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

*0*

## (7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

*0*

## (7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

*0*

## (7.15.3.5) Comment

*This row is not relevant to Fiba Yenilenebilir Enerji. Because Fiba Yenilenebilir Enerji does not generate electricity through combustion.*

# Combustion (Gas utilities)

## (7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

*0*

## (7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

*0*

## (7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

*0*

## (7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

*0*

## (7.15.3.5) Comment

*This row is not relevant to Fiba Yenilenebilir Enerji.*

### Combustion (Other)

## (7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

*315.36*

## (7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

*0.86*

## (7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

*0*

## (7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

*322.63*

## (7.15.3.5) Comment

*Diesel and gasoline consumption for Company's on-site mobile combustion, electric generators include Combustion (Other) emissions and LPG consumption combustion. Since it is ancillary to the production processes, electric generators included in calculation. Total gross scope 1 emissions value is the sum of CO2, CH4 and N20 emmissions in terms of CO2e.*

## Emissions not elsewhere classified

### (7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

*0*

### (7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

*0*

### (7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

*0*

### (7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

*0*

### (7.15.3.5) Comment

*This row is not relevant to Fiba Yenilenebilir Enerji.*
*[Fixed row]*

## (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

| | Scope 1 emissions (metric tons CO2e) |
|---|---|
| Turkey | *715.59* |

*[Fixed row]*

## (7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

*Select all that apply*

☑ By facility

☑ By activity

## (7.17.2) Break down your total gross global Scope 1 emissions by business facility.

### Row 1

### (7.17.2.1) Facility

*GENEL MÜDÜRLÜK (HEADQUARTER)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*82.102*

### (7.17.2.3) Latitude

*41.023303*

### (7.17.2.4) Longitude

*29.039036*

## Row 2

### (7.17.2.1) Facility

*ARES - Bağlama WPP (Van)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*78.246*

### (7.17.2.3) Latitude

*38.342647*

### (7.17.2.4) Longitude

*42.790683*

## Row 3

### (7.17.2.1) Facility

*SERİN - Ortamandıra WPP (Balıkesir)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*12.75*

### (7.17.2.3) Latitude

*39.642861*

### (7.17.2.4) Longitude

*27.818431*

## Row 4

### (7.17.2.1) Facility

*BALRES - SPP*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*13.742*

### (7.17.2.3) Latitude

*37.781411*

### (7.17.2.4) Longitude

*29.747067*

## Row 5

### (7.17.2.1) Facility

*ÖRES - Salman WPP (İzmir)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*12.29*

### (7.17.2.3) Latitude

*38.627389*

### (7.17.2.4) Longitude

*26.374725*

## Row 6

### (7.17.2.1) Facility

*KAVRAM - Ziyaret WPP (Hatay)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*62.444*

### (7.17.2.3) Latitude

*36.105275*

### (7.17.2.4) Longitude

*36.042764*

## Row 7

### (7.17.2.1) Facility

*ELAYEL - SPP*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*0*

### (7.17.2.3) Latitude

*37.854213*

### (7.17.2.4) Longitude

*29.308557*

## Row 8

### (7.17.2.1) Facility

*KAVRAM - Uluborlu WPP (Isparta)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*48.39*

### (7.17.2.3) Latitude

*38.015142*

### (7.17.2.4) Longitude

*30.405511*

## Row 9

### (7.17.2.1) Facility

*BORARES - Karova WPP (Bodrum)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*37.757*

### (7.17.2.3) Latitude

*37.0579*

### (7.17.2.4) Longitude

*27.6516*

## Row 10

### (7.17.2.1) Facility

*AYSU - Karadere WPP (Kırklareli)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*27.453*

### (7.17.2.3) Latitude

*41.895103*

### (7.17.2.4) Longitude

*27.481678*

## Row 11

### (7.17.2.1) Facility

*İSTRES - Tayakadın WPP (İstanbul)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*113.34*

### (7.17.2.3) Latitude

*41.358672*

### (7.17.2.4) Longitude

*28.143033*

## Row 12

### (7.17.2.1) Facility

*GÜLRES - SPP*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*0*

### (7.17.2.3) Latitude

*37.856101*

### (7.17.2.4) Longitude

*29.308709*

## Row 13

### (7.17.2.1) Facility

*YARES - Selimiye WPP (Bursa & Yalova)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*63.125*

### (7.17.2.3) Latitude

*40.538794*

### (7.17.2.4) Longitude

*29.024539*

## Row 14

### (7.17.2.1) Facility

*BEYRES - SPP*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*0*

### (7.17.2.3) Latitude

*37.844961*

### (7.17.2.4) Longitude

*29.313075*

## Row 15

### (7.17.2.1) Facility

*ÜTOPYA - Düzova WPP (İzmir)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*31.133*

### (7.17.2.3) Latitude

*39.046839*

### (7.17.2.4) Longitude

*27.022156*

## Row 16

### (7.17.2.1) Facility

*ÇANRES - Şadıllı WPP (Tekirdağ)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*72.144*

### (7.17.2.3) Latitude

*40.751114*

### (7.17.2.4) Longitude

*26.911297*

## Row 17

### (7.17.2.1) Facility

*OSRES - Kızılcaterzi WPP (Tekirdağ)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*8.777*

### (7.17.2.3) Latitude

*40.651928*

### (7.17.2.4) Longitude

*27.042972*

## Row 18

### (7.17.2.1) Facility

*TEKNO - Pazarköy WPP (Balıkesir & Çanakkale)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*41.156*

### (7.17.2.3) Latitude

*39.809503*

### (7.17.2.4) Longitude

*27.452944*

## Row 19

### (7.17.2.1) Facility

*ADAYEL - SPP*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*0*

### (7.17.2.3) Latitude

*37.845392*

### (7.17.2.4) Longitude

*29.310781*

## Row 20

### (7.17.2.1) Facility

*KAVRAM - Günaydın WPP (Balıkesir)*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*10.643*

### (7.17.2.3) Latitude

*39.971133*

### (7.17.2.4) Longitude

*28.013011*
*[Add row]*

## (7.17.3) Break down your total gross global Scope 1 emissions by business activity.

| | Activity | Scope 1 emissions (metric tons CO2e) |
|---|---|---|
| Row 1 | *Stationary Combustion* | *10.54* |
| Row 3 | *Mobil Combustion* | *392.96* |
| Row 4 | *Fugitivies* | *312.09* |

*[Add row]*

## (7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

| | Gross Scope 1 emissions, metric tons CO2e | Comment |
|---|---|---|
| Electric utility activities | *715.59* | *In this context, emissions from LPG, fugitive gases (refrigerants, switchgear system gas and fire extinguishers), diesel and gasoline were calculated.* |

*[Fixed row]*

## (7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

### Consolidated accounting group

### (7.22.1) Scope 1 emissions (metric tons CO2e)

*715.59*

### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

*1384.924*

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

*1384.924*

### (7.22.4) Please explain

*According to IFRS Accounting Standards Report, Fiba Yenilenebilir Enerji has shares in Cerean Enerji A.Ş.. However, Fiba Yenilenebilir Enerji does not have the authority to enter the board of directors/implement policies/vote/establish new measures for Cerean Enerji A.Ş.. Therefore, scope 1 and 2 emissions of Cerean Enerji A.Ş. were calculated and excluded since these emissions are less than 5% of Fiba Yenilenebilir Enerji's total emissions.*

## All other entities

### (7.22.1) Scope 1 emissions (metric tons CO2e)

*0*

### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

*0*

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

*0*

### (7.22.4) Please explain

*All companies owned by Fiba Renewable Energy are defined in the IFRS Accounting Standards report. Therefore, all emissions have been calculated.*
*[Fixed row]*

## (7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

*Select from:*
☑ No

## (7.29) What percentage of your total operational spend in the reporting year was on energy?

*Select from:*
☑ More than 0% but less than or equal to 5%

## (7.30) Select which energy-related activities your organization has undertaken.

| | Indicate whether your organization undertook this energy-related activity in the reporting year |
|---|---|
| Consumption of fuel (excluding feedstocks) | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired electricity | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired heat | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired steam | *Select from:*<br>☑ No |
| Consumption of purchased or acquired cooling | *Select from:*<br>☑ No |
| Generation of electricity, heat, steam, or cooling | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

## Consumption of fuel (excluding feedstock)

### (7.30.1.1) Heating value

*Select from:*

☑ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

*0*

### (7.30.1.3) MWh from non-renewable sources

*5117.93*

### (7.30.1.4) Total (renewable and non-renewable) MWh

*5117.93*

## Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

*Select from:*
☑ Unable to confirm heating value

### (7.30.1.2) MWh from renewable sources

*0*

### (7.30.1.3) MWh from non-renewable sources

*3068*

### (7.30.1.4) Total (renewable and non-renewable) MWh

*3068*

## Consumption of purchased or acquired heat

### (7.30.1.1) Heating value

*Select from:*
☑ Unable to confirm heating value

## (7.30.1.2) MWh from renewable sources

*0*

## (7.30.1.3) MWh from non-renewable sources

*88.65*

## (7.30.1.4) Total (renewable and non-renewable) MWh

*88.65*

### Consumption of self-generated non-fuel renewable energy

## (7.30.1.1) Heating value

*Select from:*
☑ Unable to confirm heating value

## (7.30.1.2) MWh from renewable sources

*45.64*

## (7.30.1.4) Total (renewable and non-renewable) MWh

*45.64*

### Total energy consumption

## (7.30.1.1) Heating value

*Select from:*
☑ Unable to confirm heating value

## (7.30.1.2) MWh from renewable sources

*45.64*

## (7.30.1.3) MWh from non-renewable sources

*8274.58*

## (7.30.1.4) Total (renewable and non-renewable) MWh

*8320.22*
*[Fixed row]*

## (7.30.6) Select the applications of your organization’s consumption of fuel.

| | Indicate whether your organization undertakes this fuel application |
|---|---|
| Consumption of fuel for the generation of electricity | *Select from:*<br>☑ Yes |
| Consumption of fuel for the generation of heat | *Select from:*<br>☑ Yes |
| Consumption of fuel for the generation of steam | *Select from:*<br>☑ No |
| Consumption of fuel for the generation of cooling | *Select from:*<br>☑ No |
| Consumption of fuel for co-generation or tri-generation | *Select from:*<br>☑ No |

*[Fixed row]*

## (7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

## Sustainable biomass

### (7.30.7.1) Heating value

*Select from:*

☑ Unable to confirm heating value

### (7.30.7.2) Total fuel MWh consumed by the organization

*0*

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

### (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

### (7.30.7.8) Comment

*There is no such fuel consumption at Fiba Yenilenebilir Enerji.*

## Other biomass

### (7.30.7.1) Heating value

*Select from:*

☑ Unable to confirm heating value

### (7.30.7.2) Total fuel MWh consumed by the organization

*0*

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.8) Comment

*There is no such fuel consumption at Fiba Yenilenebilir Enerji.*

### Other renewable fuels (e.g. renewable hydrogen)

## (7.30.7.1) Heating value

*Select from:*
☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.8) Comment

*There is no such fuel consumption at Fiba Yenilenebilir Enerji.*

### Coal

## (7.30.7.1) Heating value

*Select from:*

☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.8) Comment

*There is no such fuel consumption at Fiba Yenilenebilir Enerji.*

### Oil

## (7.30.7.1) Heating value

*Select from:*

☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.8) Comment

*There is no such fuel consumption at Fiba Yenilenebilir Enerji.*

### Gas

## (7.30.7.1) Heating value

*Select from:*
☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.8) Comment

*There is no such fuel consumption at Fiba Yenilenebilir Enerji.*

### Other non-renewable fuels (e.g. non-renewable hydrogen)

## (7.30.7.1) Heating value

*Select from:*
☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.8) Comment

*There is no such fuel consumption at Fiba Yenilenebilir Enerji.*

### Total fuel

## (7.30.7.1) Heating value

*Select from:*
☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.8) Comment

*There is no such fuel consumption at Fiba Yenilenebilir Enerji.*
*[Fixed row]*

## (7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

### Turkey

### (7.30.16.1) Consumption of purchased electricity (MWh)

*3068*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*45.64*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*88.65*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*3202.29*
*[Fixed row]*

## (7.33) Does your electric utility organization have a transmission and distribution business?

*Select from:*
☑ No

## (7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

### Row 1

### (7.45.1) Intensity figure

*5.173e-7*

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

*2100.51*

### (7.45.3) Metric denominator

*Select from:*
☑ unit total revenue

### (7.45.4) Metric denominator: Unit total

*4060805000*

### (7.45.5) Scope 2 figure used

*Select from:*
☑ Location-based

### (7.45.6) % change from previous year

*18.92*

### (7.45.7) Direction of change

*Select from:*
☑ Decreased

## (7.45.8) Reasons for change

*Select all that apply*

☑ Other emissions reduction activities

☑ Change in output

☑ Change in revenue

☑ Change in methodology

## (7.45.9) Please explain

*As Fiba Yenilenebilir Enerji, our 2023 revenue is 4,060,805,000 TL, our intensity figure is 0.0000005173. Last year, our revenue was 2,510,791,000 TL and our intensity figure was 0.000000638. Energy prices increased in 2023 due to the energy crisis and global inflation. Thus, our total revenue increased compared to 2022. [Add row]*

# (7.46) For your electric utility activities, provide a breakdown of your Scope 1 emissions and emissions intensity relating to your total power plant capacity and generation during the reporting year by source.

## Wind

## (7.46.1) Absolute scope 1 emissions (metric tons CO2e)

*619.75*

## (7.46.2) Emissions intensity based on gross or net electricity generation

*Select from:*

☑ Gross

## (7.46.3) Scope 1 emissions intensity (Gross generation)

*0.39*

## (7.46.4) Scope 1 emissions intensity (Net generation)

*0.40*

## Solar

### (7.46.1) Absolute scope 1 emissions (metric tons CO2e)

*13.74*

### (7.46.2) Emissions intensity based on gross or net electricity generation

*Select from:*
☑ Gross

### (7.46.3) Scope 1 emissions intensity (Gross generation)

*0.35*

### (7.46.4) Scope 1 emissions intensity (Net generation)

*0.35*

## Total

### (7.46.1) Absolute scope 1 emissions (metric tons CO2e)

*715.59*

### (7.46.2) Emissions intensity based on gross or net electricity generation

*Select from:*
☑ Gross

### (7.46.3) Scope 1 emissions intensity (Gross generation)

*0.44*
*[Fixed row]*

## (7.52) Provide any additional climate-related metrics relevant to your business.

### Row 1

### (7.52.1) Description

*Select from:*
☑ Waste

### (7.52.2) Metric value

*16694*

### (7.52.3) Metric numerator

*kilogrammes*

### (7.52.4) Metric denominator (intensity metric only)

*N/A*

### (7.52.5) % change from previous year

*52*

### (7.52.6) Direction of change

*Select from:*
☑ Decreased

### (7.52.7) Please explain

*In 2022, we generated 34,774 kg of waste, of which 34,062 kg was hazardous and 712 kg was non-hazardous. In 2023, we significantly reduced this total by 52%, producing only 16,694 kg of waste, comprised of 16,162 kg of hazardous waste and 532 kg of non-hazardous waste. Our waste management efforts prioritize*

*recovery, reuse, and responsible disposal in compliance with regulatory standards, and we continue to improve circularity by minimizing waste generated at our operational sites.*
*[Add row]*

## (7.53) Did you have an emissions target that was active in the reporting year?

*Select all that apply*
☑ Absolute target

## (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

### Row 1

### (7.53.1.1) Target reference number

*Select from:*
☑ Abs 2

### (7.53.1.2) Is this a science-based target?

*Select from:*
☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

### (7.53.1.4) Target ambition

*Select from:*
☑ 1.5°C aligned

### (7.53.1.5) Date target was set

*12/30/2023*

### (7.53.1.6) Target coverage

*Select from:*

☑ Organization-wide

## (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

## (7.53.1.8) Scopes

*Select all that apply*

☑ Scope 1

☑ Scope 2

☑ Scope 3

## (7.53.1.9) Scope 2 accounting method

*Select from:*

☑ Location-based

## (7.53.1.10) Scope 3 categories

*Select all that apply*

☑ Scope 3, Category 2 – Capital goods

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

## (7.53.1.11) End date of base year

*12/30/2023*

## (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

*715.59*

## (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

*1384.924*

## (7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

*182.44*

## (7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

*0*

## (7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

*223.59*

## (7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

*667.66*

## (7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

*46.37*

## (7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

*21.36*

## (7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

*31.33*

## (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

*1172.750*

## (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

*3273.264*

## (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

*100*

## (7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

*100*

## (7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

*100*

## (7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

*100*

## (7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

*100*

## (7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

*100*

## (7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

*100*

## (7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

*100*

## (7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

*100*

## (7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

*100*

## (7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

*100*

## (7.53.1.54) End date of target

*12/30/2030*

## (7.53.1.55) Targeted reduction from base year (%)

*42*

## (7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

*1898.493*

## (7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

*700.000*

## (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

*900.000*

## (7.53.1.78) Land-related emissions covered by target

*Select from:*

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

## (7.53.1.79) % of target achieved relative to base year

*172.63*

## (7.53.1.80) Target status in reporting year

*Select from:*

☑ New

## (7.53.1.82) Explain target coverage and identify any exclusions

*Fiba Yenilenebilir Enerji commits to reduce scope 1 & 2 & 3 GHG emissions 42% by 2030 from a 2023 base year. Fiba Yenilenebilir Enerji commits to reach net-zero greenhouse gas emissions across the value chain by 2040. Scope 1 and 2 emissions of Cerean Enerji A.Ş. were calculated and excluded since these emissions are less than 5% of Fiba Yenilenebilir Enerji's total emissions.*

## (7.53.1.83) Target objective

*As Fiba Yenilenebilir Enerji, we continue our journey towards becoming a net zero company by calculating our greenhouse gas (GHG) emissions and developing strategies to reduce them. As of 2024, we have set reduction targets using a calculation methodology aligned with the Science-Based Targets initiative (SBTi), with 2023 as our base year. Accordingly, we aim to reduce our Scope 1, Scope 2 and Scope 3 emissions by 42% by 2030 compared to 2023. This approach covers all our operations in Turkey and the company's overall emissions, with no exclusions. Following discussions with the SBTi team, the target we shared last year as Abs 1 has been revised to an Abs 2 target. The validation process for our targets has now begun.*

## (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*As we published in our 2023 Sustainability Report, as Fiba Renewable Energy, we plan to achieve the 2040 Science-Based Emission Reduction targets with the decarbonization roadmap. This roadmap includes the following; - Decarbonization and effective management of greenhouse gas emissions in our value chain, - Energy efficiency and production optimization with hybrid power plant, - Transition to refrigerants with low global warming potential in air conditioning systems, - Transition from fossil fuel use to renewable resources, - Transition to 100% renewable energy use, - Electrification*

## (7.53.1.85) Target derived using a sectoral decarbonization approach

*Select from:*

☑ No

# Row 2

## (7.53.1.1) Target reference number

*Select from:*

☑ Abs 1

## (7.53.1.2) Is this a science-based target?

*Select from:*

☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

## (7.53.1.4) Target ambition

*Select from:*
☑ 1.5°C aligned

## (7.53.1.5) Date target was set

*12/30/2022*

## (7.53.1.6) Target coverage

*Select from:*
☑ Organization-wide

## (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*
☑ Carbon dioxide (CO2)
☑ Methane (CH4)
☑ Nitrous oxide (N2O)

## (7.53.1.8) Scopes

*Select all that apply*
☑ Scope 1
☑ Scope 2
☑ Scope 3

## (7.53.1.9) Scope 2 accounting method

*Select from:*

☑ Location-based

## (7.53.1.10) Scope 3 categories

*Select all that apply*

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

☑ Scope 3, Category 7 – Employee commuting

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 4 – Upstream transportation and distribution

## (7.53.1.11) End date of base year

*12/30/2022*

## (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

*372.56*

## (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

*1228.72*

## (7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

*6.01*

## (7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

*87.56*

## (7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

*172.16*

## (7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

*52.11*

## (7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

*84.01*

## (7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

*37.05*

## (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

*438.900*

## (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

*2040.180*

## (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

*100.0*

## (7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

*100.0*

## (7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

*100.0*

## (7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

*100.0*

## (7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

*100.0*

## (7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

*100.0*

## (7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

*100.0*

## (7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

*100.0*

## (7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

*100*

## (7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

*100*

## (7.53.1.54) End date of target

*12/30/2030*

## (7.53.1.55) Targeted reduction from base year (%)

*100*

## (7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

*0.000*

## (7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

*100*

## (7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

*600.000*

## (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

*800.000*

## (7.53.1.78) Land-related emissions covered by target

*Select from:*

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

## (7.53.1.79) % of target achieved relative to base year

*60.79*

## (7.53.1.80) Target status in reporting year

*Select from:*

☑ Replaced

## (7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

*In 2022, the Abs1 entitled target was revised within the scope of the negotiations with the SBTi team. As of July 2024, Fiba Yenilenebilir Enerji has started target validation process and reported as Abs2.*

## (7.53.1.82) Explain target coverage and identify any exclusions

*As Fiba Yenilenebilir Enerji, we aim to being carbon-neutral by the end of 2030 in line with our climate-related goals.*

## (7.53.1.83) Target objective

*As Fiba Yenilenebilir Enerji, we aim to being carbon-neutral by the end of 2030 in line with our climate-related goals.*

## (7.53.1.85) Target derived using a sectoral decarbonization approach

*Select from:*

☑ Yes

*[Add row]*

# (7.54) Did you have any other climate-related targets that were active in the reporting year?

*Select all that apply*

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Targets to reduce methane emissions

☑ Net-zero targets

# (7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

## Row 1

## (7.54.1.1) Target reference number

*Select from:*

☑ Low 1

## (7.54.1.2) Date target was set

*12/31/2022*

## (7.54.1.3) Target coverage

*Select from:*

☑ Organization-wide

## (7.54.1.4) Target type: energy carrier

*Select from:*

☑ Electricity

## (7.54.1.5) Target type: activity

*Select from:*

☑ Consumption

## (7.54.1.6) Target type: energy source

*Select from:*

☑ Low-carbon energy source(s)

## (7.54.1.7) End date of base year

*12/30/2023*

## (7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

*3113.64*

## (7.54.1.9) % share of low-carbon or renewable energy in base year

*1.5*

## (7.54.1.10) End date of target

*12/30/2030*

## (7.54.1.11) % share of low-carbon or renewable energy at end date of target

*100*

## (7.54.1.12) % share of low-carbon or renewable energy in reporting year

*1.5*

## (7.54.1.13) % of target achieved relative to base year

*0.00*

## (7.54.1.14) Target status in reporting year

*Select from:*
☑ Underway

## (7.54.1.16) Is this target part of an emissions target?

*Yes, this target is a part of an emissions target.*

## (7.54.1.17) Is this target part of an overarching initiative?

*Select all that apply*
☑ Other, please specify **:**This target is a part of absolute emission reduction target which is under validation by SBTi.

## (7.54.1.19) Explain target coverage and identify any exclusions

*In parallel with our medium and long-term capacity increase target, we aim to increase our installed capacity and reduce our energy intensity. With the hybrid power plant, capacity increase (extension) and new renewable energy power plant investment projects, we aim to increase renewable energy production, consumption of renewable energy and both switch and contribute to low-carbon energy consumption by reducing the amount of energy purchased from the grid system.*

## (7.54.1.20) Target objective

*In parallel with our medium and long-term capacity increase target, we aim to increase our installed capacity and reduce our energy intensity. With the hybrid power plant, capacity increase (extension) and new renewable energy power plant investment projects, we aim to increase renewable energy production, consumption of renewable energy and both switch and contribute to low-carbon energy consumption by reducing the amount of energy purchased from the grid system.*

## (7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

*In the medium term, we have plans to invest in renewable energy plants in order to increase our installed capacity to over 1000 MW by 2030 and to reduce our energy consumption per unit product. During the reporting period, the investment for solar panel integration in 4 existing wind power plants and the hybrid power plant transformation project were approved. With our planned hybrid power plant investments, we plan to increase our energy production by 10% by the end of 2025, thus compensating for the annual production loss and achieving an additional revenue of 600 million TL per year. Studies have been initiated to ensure sustainable financing for these projects and to assess environmental, social and climate change risks. The main parameters targeted for the commissioning of the projects are to increase production capacity and reduce energy consumption intensity.*

### Row 2

## (7.54.1.1) Target reference number

*Select from:*

☑ Low 2

## (7.54.1.2) Date target was set

*12/31/2020*

## (7.54.1.3) Target coverage

*Select from:*

☑ Organization-wide

## (7.54.1.4) Target type: energy carrier

*Select from:*

☑ Electricity

## (7.54.1.5) Target type: activity

*Select from:*

☑ Production

## (7.54.1.6) Target type: energy source

*Select from:*

☑ Renewable energy source(s) only

## (7.54.1.7) End date of base year

*12/30/2021*

## (7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

*1547466*

## (7.54.1.9) % share of low-carbon or renewable energy in base year

*99.9*

## (7.54.1.10) End date of target

*12/30/2030*

## (7.54.1.11) % share of low-carbon or renewable energy at end date of target

*100*

## (7.54.1.12) % share of low-carbon or renewable energy in reporting year

*100*

## (7.54.1.13) % of target achieved relative to base year

*100.00*

## (7.54.1.14) Target status in reporting year

*Select from:*

☑ Achieved and maintained

## (7.54.1.16) Is this target part of an emissions target?

*No, this target is not a part of an emissions target.*

## (7.54.1.17) Is this target part of an overarching initiative?

*Select all that apply*

☑ No, it's not part of an overarching initiative

## (7.54.1.19) Explain target coverage and identify any exclusions

*We assume an important role in the transition to a low-carbon and sustainable economic model and aim to increase our current 581 MW installed power by 25% by the end of 2025, and to reach an installed power of over 1,000 MW in the medium term and become Türkiye's leading group in the field of renewable energy on a regional scale.*

## (7.54.1.20) Target objective

*We assume an important role in the transition to a low-carbon and sustainable economic model and aim to increase our current 581 MW installed power by 25% by the end of 2025, and to reach an installed power of over 1,000 MW in the medium term and become Türkiye's leading group in the field of renewable energy on a regional scale.*

## (7.54.1.22) List the actions which contributed most to achieving this target

*As Fiba Yenilenebilir Enerji, we produce 100% renewable energy with our wind and solar power plants. Business strategy based on renewable sources contributed the maintenance of 100% renewable energy production portfolio.*
*[Add row]*

## (7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

### Row 1

### (7.54.2.1) Target reference number

*Select from:*
☑ Oth 1

### (7.54.2.2) Date target was set

*10/30/2022*

### (7.54.2.3) Target coverage

*Select from:*
☑ Organization-wide

### (7.54.2.4) Target type: absolute or intensity

*Select from:*
☑ Absolute

### (7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

**Energy productivity**
☑ Other, energy productivity, please specify **:**Increasing the Cumulative Carbon Reduction from renewable energy production

### (7.54.2.7) End date of base year

*10/30/2022*

## (7.54.2.8) Figure or percentage in base year

*5822222*

## (7.54.2.9) End date of target

*12/30/2025*

## (7.54.2.10) Figure or percentage at end of date of target

*9000000*

## (7.54.2.11) Figure or percentage in reporting year

*6763934*

## (7.54.2.12) % of target achieved relative to base year

*29.6342916340*

## (7.54.2.13) Target status in reporting year

*Select from:*

☑ Underway

## (7.54.2.15) Is this target part of an emissions target?

*No*

## (7.54.2.16) Is this target part of an overarching initiative?

*Select all that apply*

☑ No, it's not part of an overarching initiative

## (7.54.2.18) Please explain target coverage and identify any exclusions

*As Fiba Renewable Energy, we aim to increase the Cumulative Carbon Reduction obtained from renewable energy production as tCO2e. In this context, we have prevented 6,763,934 tCO2e emissions with the clean energy we produced since our base year, 2009. In 2025, we aim to prevent 9,000,000 tCO2 cumulative carbon emissions with capacity investments and energy efficiency studies. For instance, hybrid power plants with the approval of the new power plant investments, work has begun in 2023. With the planned hybrid power plant projects, we plan to increase our energy production by 10% by the end of 2025 and earn an additional revenue of 600 million TL per year. In addition, with the increase in production with clean and renewable energy sources, we have obtained emission reduction certificates. We are honor to share that the amount will increase.*

## (7.54.2.19) Target objective

*We aim to be a leading company in the renewable energy sector, with our work force of an installed capacity of more than 580 MW in our 14 wind and 5 solar power plants. We aim to increase our installed capacity with new investments by the end of 2025.*

## (7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

*In 2023, We have prevented 6,763,934 tCO2 emissions with the clean energy.*
*[Add row]*

# (7.54.3) Provide details of your net-zero target(s).

### Row 1

## (7.54.3.1) Target reference number

*Select from:*
☑ NZ1

## (7.54.3.2) Date target was set

*12/30/2023*

## (7.54.3.3) Target Coverage

*Select from:*

☑ Organization-wide

## (7.54.3.4) Targets linked to this net zero target

*Select all that apply*

☑ Abs2

## (7.54.3.5) End date of target for achieving net zero

*12/30/2040*

## (7.54.3.6) Is this a science-based target?

*Select from:*

☑ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

## (7.54.3.8) Scopes

*Select all that apply*

☑ Scope 1

☑ Scope 2

☑ Scope 3

## (7.54.3.9) Greenhouse gases covered by target

*Select all that apply*

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

## (7.54.3.10) Explain target coverage and identify any exclusions

*As Fiba Yenilenebilir Enerji, our target coverage include all emissions under Scope 1 and Scope 2 as well as specific categories within Scope 3. Categories included are Scope 1 which covers all direct emissions from owned or controlled sources Scope 2 which includes all indirect emissions from the generation of purchased electricity steam heating and cooling and Scope 3 categories such as purchased goods and services, capital goods, fuel- and energy-related activities, upstream transportation and distribution, waste generated in operations, business travel and employee commuting.*

## (7.54.3.11) Target objective

*We are aiming to achieve net-zero greenhouse gas emissions by 2040. This target encompasses reducing emissions across all relevant scopes and categories while addressing any remaining emissions through carbon offsetting or other mitigation strategies.*

## (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

*Select from:*

☑ Yes

## (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

*Select from:*

☑ Yes, and we have already acted on this in the reporting year

## (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

*Select all that apply*

☑ Yes, we are currently purchasing and cancelling carbon credits for beyond value chain mitigation

## (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*As we published in our 2023 Sustainability Report, as Fiba Renewable Energy, we plan to achieve the 2040 Science-Based Emission Reduction targets with the decarbonization roadmap. This roadmap includes the following; - Decarbonization and effective management of greenhouse gas emissions in our value chain, - Energy efficiency and production optimization with hybrid power plant, - Transition to refrigerants with low global warming potential in air conditioning systems, - Transition from fossil fuel use to renewable resources, - Transition to 100% renewable energy use, - Electrification Fiba Yenilenebilir Enerji plans to neutralize the unabated greenhouse gas emissions after achieving emission reductions by using verified carbon credits from verified carbon offset projects.*

## (7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

*As Fiba Yenilenebilir Enerji, we continue our journey towards becoming a net zero company by calculating our greenhouse gas (GHG) emissions and developing strategies to reduce them. We have committed to increasing our carbon reduction through renewable energy production to 15 million tCO2e by 2030. In 2023, we*

*became a signatory to the Science-Based Targets initiative (SBTi) as part of our sustainability strategy, prioritizing the fight against the climate crisis and decarbonization. The SBTi, which guides companies with a vision to combat the climate crisis and contribute to limiting global warming to 1.5C, is a joint initiative of the Carbon Disclosure Project, the United Nations Global Compact, the World Resources Institute, and the World Wildlife Fund. By the end of 2024, we aim to achieve emission reduction targets aligned with the Science-Based Targets initiative. As of 2024, we have set reduction targets using a calculation methodology aligned with the Science-Based Targets initiative (SBTi), with 2023 as our base year. Accordingly, we aim to become net-zero by 2040. This approach covers all our operations in Turkey and the company's overall emissions, with no exclusions. The validation process for our targets has now begun. Our planned actions include reducing direct emissions through the reduction of cooling gases and the transition from fossil fuels to electricity in company vehicles and stationary sources. For indirect emissions, we plan to secure electricity from renewable sources and control supplier emissions. Through these efforts, we commit to having emission reduction targets aligned with the Science-Based Targets initiative by the end of 2024 and to continuously monitor the impact of our reduction efforts.*

## (7.54.3.17) Target status in reporting year

*Select from:*

☑ New

## (7.54.3.19) Process for reviewing target

*The relevant target has been submitted to SBTi and the validation phase is ongoing. The target will be published publicly after validation. Progress status within the scope of the relevant target will be reviewed annually and shared through the Annual Sustainability Report, UNGC Communication on Progress Report, CDP Climate Change Questionnaire and SBTi platform.*
*[Add row]*

# (7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

*Select from:*

☑ Yes

# (7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

| | Number of initiatives | Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *) |
|---|---|---|
| Under investigation | *0* | *`Numeric input* |
| To be implemented | *8* | *45* |
| Implementation commenced | *0* | *0* |
| Implemented | *4* | *30* |
| Not to be implemented | *0* | *`Numeric input* |

*[Fixed row]*

## (7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

### Row 1

### (7.55.2.1) Initiative category & Initiative type

**Low-carbon energy generation**

☑ Solar PV

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

*30*

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☑ Scope 2 (location-based)

### (7.55.2.4) Voluntary/Mandatory

*Select from:*
☑ Voluntary

## (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

*55*

## (7.55.2.6) Investment required (unit currency – as specified in C0.4)

*26000*

## (7.55.2.7) Payback period

*Select from:*
☑ 1-3 years

## (7.55.2.8) Estimated lifetime of the initiative

*Select from:*
☑ Ongoing

## (7.55.2.9) Comment

*As Fiba Yenilenebilir Enerji, we aim to increase the capacity of the Solar PV initiative, which is a project to recycle and use inactive solar panels in buildings, from 6.2 MW to 45.64 MW. With the capacity increase, we aim to prevent the emission of approximately 30 tons of CO2 into the atmosphere annually.*
*[Add row]*

### (7.55.3) What methods do you use to drive investment in emissions reduction activities?

### Row 1

## (7.55.3.1) Method

*Select from:*

☑ Compliance with regulatory requirements/standards

### (7.55.3.2) Comment

*We conduct our operations in accordance with international standards such as ISO14001:2015 Environmental Management System, ISO 50001:2018 Energy Management System. We effectively monitor the electricity, water and fuel consumption of our buildings. Also, we audit our suppliers in terms of environmental impact, in accordance with ISO 14001.*
*[Add row]*

## (7.58) Describe your organization's efforts to reduce methane emissions from your activities.

*Since we generate 100% of our electricity from renewable sources, methane emissions are not related to our operations. However, there are activities that cause methane emissions during the operations, such as fuel consumption for stationary and mobile combustion. We monitor the consumption data of all our locations within ISO14001:2015 Environmental Management System and ISO 50001:2018 Energy Management System. As Fiba Yenilenebilir Enerji, we follow new technologies to reduce our greenhouse gas emissions and possible methane emissions. We calculate and report our greenhouse gas emissions according to ISO 14064:2018 reporting standart.*

## (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

*Select from:*
☑ Yes

## (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

## Row 1

### (7.74.1.1) Level of aggregation

*Select from:*
☑ Group of products or services

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

*Select from:*
☑ Other, please specify **:** UNFCCC CDM ACM0002

## (7.74.1.3) Type of product(s) or service(s)

**Power**

☑ Onshore wind

## (7.74.1.4) Description of product(s) or service(s)

*As Fiba Yenilenebilir Enerji, we aim to be a leading company in the renewable energy sector with an installed capacity of more than 580 MW in our 14 wind and 5 solar power plants located in different regions of Türkiye.*

## (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

*Select from:*

☑ Yes

## (7.74.1.6) Methodology used to calculate avoided emissions

*Select from:*

☑ Other, please specify **:**CDM ACM0002  and CDM AMS-I.D.

## (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

*Select from:*

☑ Gate-to-gate

## (7.74.1.8) Functional unit used

*1 GWh of Electricity generation from wind.*

## (7.74.1.9) Reference product/service or baseline scenario used

*1 GWh of Electricity generation from Natural Gas Energy.*

## (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

*Select from:*

☑ Gate-to-gate

## (7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

*916.203*

## (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*As Fiba Yenilenebilir Enerji, we generated 1,716,662 MWh electricity from renewable energy in 2022. We have achieved a reduction of 987,723 tCO2 emissions with our our 14 Wind Power Plants in operation, consisting of 209 turbines and an installed capacity of 552.6 MW.*

## (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

*96*

### Row 3

## (7.74.1.1) Level of aggregation

*Select from:*

☑ Group of products or services

## (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

*Select from:*

☑ Other, please specify **:**UNFCCC CDM ACM0002

## (7.74.1.3) Type of product(s) or service(s)

**Power**

☑ Solar PV

## (7.74.1.4) Description of product(s) or service(s)

*As Fiba Yenilenebilir Enerji, we aim to be a leading company in the renewable energy sector with an installed capacity of more than 580 MW in our 14 wind and 5 solar power plants located in different regions of Türkiye.*

## (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

*Select from:*

☑ Yes

## (7.74.1.6) Methodology used to calculate avoided emissions

*Select from:*

☑ Other, please specify **:** CDM ACM0002 and CDM AMS-I.D.

## (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

*Select from:*

☑ Gate-to-gate

## (7.74.1.8) Functional unit used

*1 GWh of Electricity generation from solar power.*

## (7.74.1.9) Reference product/service or baseline scenario used

*1 GWh of Electricity generation from Natural Gas Energy.*

## (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

*Select from:*

☑ Gate-to-gate

## (7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

*25.509*

## (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*As Fiba Yenilenebilir Enerji, we generated 1,716,662 MWh electricity from renewable energy in 2022. We have achieved a reduction of 26,883 tCO2 emissions with our our 5 Solar Power Plants in operation with an installed capacity of 28.3 MW.*

## (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as %  of total revenue in the reporting year

*4*
*[Add row]*

## (7.79) Has your organization canceled any project-based carbon credits within the reporting year?

*Select from:*
☑ No

# C10. Environmental performance - Plastics

## (10.1) Do you have plastics-related targets, and if so what type?

### (10.1.1) Targets in place

*Select from:*

☑ Yes

### (10.1.2) Target type and metric

**Plastic goods/products**

☑ Eliminate single-use plastic products

### (10.1.3) Please explain

*At Fiba Yenilenebilir Enerji, we generate domestic waste within our headquarters, as well as within the operational buildings of our production facilities. Additionally, hazardous and non-hazardous waste is produced during the maintenance processes essential to the operation of our plants. While we engage external services for certain maintenance tasks, we take full responsibility for managing all resulting waste. We are carefully seperating all waste generated at our production plants. We have implemented a comprehensive industrial waste management plan to ensure proper handling of all materials. Packaging waste is responsibly delivered to municipalities, authorized organizations, or licensed companies. Non-hazardous waste is entrusted to licensed firms for appropriate disposal. For hazardous waste, we work exclusively with licensed vehicles and recovery facilities to ensure safe and compliant transportation. We are proud to say that, with the exception of domestic waste, all waste is sent for recycling. To maintain transparency and accountability, we meticulously track all waste using systems like the Mobile Waste Tracking System (MOTAT), the Zero Waste Information System, and maintain detailed delivery receipts. As Fiba Yenilenebilir Enerji, we are continuing our efforts for the "Plastic-Free Office" initiative that we started. As part of our transformation initiative to reduce waste generation in our offices, we aim to prevent waste at its source. In this context, we have discontinued the use of single-use plastic water bottles in our headquarters and introduced the use of personal glass bottles. With this initiative, we have successfully eliminated plastic bottle waste at our headquarters.*
*[Fixed row]*

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

## Production/commercialization of plastic polymers (including plastic converters)

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*We are developing renewable energy projects, establish production facilities and operate renewable energy power plant, therefore this category is not relevant for us.*

## Production/commercialization of durable plastic goods and/or components (including mixed materials)

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*We are developing renewable energy projects, establish production facilities and operate renewable energy power plant, therefore this category is not relevant for us.*

## Usage of durable plastics goods and/or components (including mixed materials)

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*We are developing renewable energy projects, establish production facilities and operate renewable energy power plant, therefore this category is not relevant for us. We work in cooperation with the municipality and licensed companies to remove the waste generated at our Headquarter and facilities. We keep records of our collaborations within the framework of our Industrial Waste Management Plan and monitor recovery and disposal activities. We store our waste generated during our operations in our temporary waste storage areas in accordance with the conditions specified in the Waste Management Regulation, and we check the compliance of*

*our temporary waste storage areas with the regulatory conditions in line with the opinions of the Provincial Directorates of Environment, Urbanization and Climate Change. Apart from our domestic waste, we also separate at the source the hazardous and non-hazardous wastes generated during the operation of our power plants and deliver them to licensed companies, and similarly, we deliver our packaging wastes to municipalities, authorized institutions and licensed companies. Thus, we ensure the recycling of all our wastes except for domestic wastes, and thereby, we both create value for the circular economy and contribute to the savings in the amount of space required for sanitary landfilling. As Fiba Yenilenebilir Enerji, we carry on our efforts on "Plastic-Free Office" practice. We aim to prevent waste generation in our offices at the source within the scope of the transformation practice we initiated. We track the records of the waste generated as a result of our activities digitally through MOTAT (Mobile Waste Tracking System) and Zero Waste Information System, and on the other hand, we record waste delivery minutes with the licensed companies we cooperate with. And we record the reuse, recycling and other recovery processes of waste through our Waste Declarations.*

## Production/commercialization of plastic packaging

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*We are developing renewable energy projects, establish production facilities and operate renewable energy power plant, therefore this category is not relevant for us.*

## Production/commercialization of goods/products packaged in plastics

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*We are developing renewable energy projects, establish production facilities and operate renewable energy power plant, therefore this category is not relevant for us.*

## Provision/commercialization of services that use plastic packaging (e.g., food services)

### (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*We are developing renewable energy projects, establish production facilities and operate renewable energy power plant, therefore this category is not relevant for us.*

### Provision of waste management and/or water management services

## (10.2.1) Activity applies

*Select from:*
☑ No

## (10.2.2) Comment

*We are developing renewable energy projects, establish production facilities and operate renewable energy power plant, therefore this category is not relevant for us.*

### Provision of financial products and/or services for plastics-related activities

## (10.2.1) Activity applies

*Select from:*
☑ No

## (10.2.2) Comment

*We are developing renewable energy projects, establish production facilities and operate renewable energy power plant, therefore this category is not relevant for us.*

### Other activities not specified

## (10.2.1) Activity applies

*Select from:*
☑ No

## (10.2.2) Comment

*We are developing renewable energy projects, establish production facilities and operate renewable energy power plant, therefore this category is not relevant for us. [Fixed row]*

## C11. Environmental performance - Biodiversity

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

### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

*Select from:*

☑ Yes, we are taking actions to progress our biodiversity-related commitments

### (11.2.2) Type of action taken to progress biodiversity- related commitments

*Select all that apply*

☑ Law & policy

☑ Species management

☑ Education & awareness

☑ Land/water protection

☑ Land/water management

☑ Livelihood, economic & other incentives

*[Fixed row]*

## (11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

| | Does your organization use indicators to monitor biodiversity performance? | Indicators used to monitor biodiversity performance |
|---|---|---|
| | *Select from:*<br>☑ Yes, we use indicators | *Select all that apply*<br>☑ Response indicators |

*[Fixed row]*

## (11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

## Legally protected areas

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ Yes

### (11.4.2) Comment

*There are 2 legally protected areas (Delmece Plateau Nature Park and İstanbul Çatalca Çilingoz Wildlife Improvement Area) which are near to our operation regions in Türkiye.*

## UNESCO World Heritage sites

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ No

### (11.4.2) Comment

*There are no World Heritage Sites according to UNESCO which are located or near to our operation regions in Türkiye.*

## UNESCO Man and the Biosphere Reserves

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ No

## (11.4.2) Comment

*There are no Man and the Biosphere Reserves according to UNESCO which are located or near to our operation regions in Türkiye.*

### Ramsar sites

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ No

## (11.4.2) Comment

*There are no Ramsar sites according to Ramsar Sites Information Service which are located or near to our operation regions in Türkiye.*

### Key Biodiversity Areas

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ Yes

## (11.4.2) Comment

*There are 2 Key Biodiversity Areas (Terkos Basin and Armutlu Peninsula) according to KBA Service which are located in to our operation regions in Türkiye.*

### Other areas important for biodiversity

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ No

## (11.4.2) Comment

*There are no other areas important for biodiversity in the regions where we operate in Türkiye.*
*[Fixed row]*

### (11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

### Row 1

## (11.4.1.2) Types of area important for biodiversity

*Select all that apply*

☑ Legally protected areas

## (11.4.1.3) Protected area category (IUCN classification)

*Select from:*

☑ Category IV-VI

## (11.4.1.4) Country/area

*Select from:*

☑ Turkey

## (11.4.1.5) Name of the area important for biodiversity

*Delmece Plateau Nature Park*

## (11.4.1.6) Proximity

*Select from:*

☑ Up to 5 km

## (11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

*We are producing renewable energy in our Yalova Wind Power Plant which is located in Çınarcık and Armutlu Districts of Yalova Province and Gemlik Districts of Bursa Province. The plant's total capacity is 53.2 MWm/50 Mwe with consisted 14 wind turbines.*

## (11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

*Select from:*

☑ Yes, but mitigation measures have been implemented

## (11.4.1.10) Mitigation measures implemented within the selected area

*Select all that apply*

☑ Physical controls

☑ Operational controls

☑ Restoration

## (11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*At the Selimiye wind turbines (YARES) study site, Centaurea hermannii has been recorded as an affected species. The methodologies specified in the Assessment of Centaurea hermannii for Energy Transmission Line of YARES project and Translocation Study for Centaurea hermannii for YARES Project are applied. Each turbine area was controlled by wildlife & biodiversity team weekly throughout the year up to the tree boundaries. If the plant is found, conservation work will be applied. In addition, soil and plant translocations were performed to reduce the negative effects. As a result of the studies carried out, the extinction of the target species continues.*

### Row 2

## (11.4.1.2) Types of area important for biodiversity

*Select all that apply*

☑ Legally protected areas

## (11.4.1.3) Protected area category (IUCN classification)

*Select from:*

☑ Category IV-VI

## (11.4.1.4) Country/area

*Select from:*

☑ Turkey

## (11.4.1.5) Name of the area important for biodiversity

*Istanbul Çatalca Çilingoz Wildlife Improvement Area*

## (11.4.1.6) Proximity

*Select from:*

☑ Up to 5 km

## (11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

*We are producing renewable energy in our Tayakadın Wind Power Plant which is located in Çatalca and Silivri Districts of Istanbul Province. The plant's total capacity is 51 MWm/50 Mwe with consisted 15 wind turbines.*

## (11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

*Select from:*

☑ Yes, but mitigation measures have been implemented

## (11.4.1.10) Mitigation measures implemented within the selected area

*Select all that apply*

☑ Physical controls

☑ Operational controls

☑ Restoration

## (11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*At the Tayakadın RES wind turbines study site, Centaurea hermannii has been recorded as an affected species. Each turbine area, turbine access roads and administrative building surroundings were scanned weekly throughout the year up to the tree borders. Plant individuals were encountered throughout the year. In order to track the living areas where the individuals were located, they were numbered and tracked separately for each area. A sign was prepared and erected in the area to protect the plant and inform people walking around the area.*
*[Add row]*

## C13. Further information & sign off

### (13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

| | Other environmental information included in your CDP response is verified and/or assured by a third party |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

### (13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

### Row 1

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☑ Climate change

#### (13.1.1.2) Disclosure module and data verified and/or assured

**Environmental performance – Climate change**

☑ Base year emissions

☑ Electricity/Steam/Heat/Cooling consumption

☑ Fuel consumption

☑ Product footprint
☑ Waste data

## (13.1.1.3) Verification/assurance standard

**General standards**
☑ ISAE 3000

## (13.1.1.4) Further details of the third-party verification/assurance process

*Emissions data verified broken down by Scope 1, Scope 2 and Scope 3 categories. Moreover, electricity consumption, natural gas consumption, water consumption, paper consumption, total amount of waste, hazardous waste, greenhouse gas emission intensity verified. International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information standards used.*

## (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Fiba Enerji_CDP-verification-template_2023_Final signed.pdf*

# Row 2

## (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*
☑ Climate change

## (13.1.1.2) Disclosure module and data verified and/or assured

**Environmental performance – Climate change**
☑ Waste data
☑ Fuel consumption
☑ Methane emissions
☑ Base year emissions
☑ Emissions breakdown by business division
☑ Electricity/Steam/Heat/Cooling consumption

☑ Emissions breakdown by country/area

## (13.1.1.3) Verification/assurance standard

**Climate change-related standards**

☑ ISO 14064-3

## (13.1.1.4) Further details of the third-party verification/assurance process

*Corparate greenhouse gas emissions are calculated according to ISO 14064-1 for year 2023. This calculation was verified by a-third party verification. This verification process was held and verified according to ISO 14064 - 3. The traceability of verification process was ensured by TÜRKAK (Turkish Accreditation Agency) TSE EN ISO/IEC 17029 accreditation.*

## (13.1.1.5) Attach verification/assurance evidence/report (optional)

*FYE_ISO 14064 Verification Statement & Report.pdf*
*[Add row]*

## (13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

| | Additional information | Attachment (optional) |
|---|---|---|
| | *NA* | *FibaYE_Verification_Statements.pdf* |

*[Fixed row]*

## (13.3) Provide the following information for the person that has signed off (approved) your CDP response.

## (13.3.1) Job title

*CEO*

## (13.3.2) Corresponding job category

*Select from:*

☑ Chief Executive Officer (CEO)

*[Fixed row]*