



SUSTAINABILITY REPORT

2022



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Emek Yağ 2022 Sürdürülebilirlik Raporu'nun Türkçe versiyonuna web sitemiz üzerinden veya aşağıdaki QR kodu taratarak erişebilirsiniz.



TABLE OF CONTENTS



ABOUT THE REPORT	04	ENVIRONMENTAL APPROACH	19
MESSAGE FROM THE CHAIRPERSON OF THE BOARD	05	Environmental Policy	21
ABOUT EMEK YAĞ	06	Management of Greenhouse Gases	22
Emek Yağ in 2022	07	Energy Management	25
Vision and Mission	08	Water Management	27
		Waste Management	30
		Environmental Awareness Activities	37
EMEK YAĞ SUSTAINABILITY GOVERNANCE STRUCTURE	09	SOCIAL APPROACH	38
Organizational Structure	10	Employment, Diversity and Inclusion	39
Corporate Strategy and Goals	11	Employee Rights and Development	43
Sustainability Targets	13	Social Contributions	48
Emek Yağ's Material Sustainability Topics and Stakeholder Engagement	14	Occupational Health and Safety	49
Contributions to the United Nations Sustainable Development Goals	15	Customer Satisfaction	51
Risk Management and Food Safety	16	Relations with Stakeholders	52
Quality Standards and Management Systems	17	Supplier Management	53
Information Security	18	Collaborations, Partnerships and Memberships	54
		APPENDICES	55
		GRI Content Index	61

About the Report

At Emek Yağ, we take pride in having shared the same quality and taste with our customers for over 90 years through our cutting-edge production facilities, a team of highly skilled professionals, and a commitment to maintaining superior hygiene standards while preparing our products.

Since the day we were founded, we have pursued our mission with an unwavering commitment to ethical, accountable, and responsible management practices. Hence, we are delighted to present our first sustainability report to you, our valued readers, providing insights into our sustainability approach and the initiatives we have undertaken in this field. Our report includes details regarding the sustainability endeavors we embarked upon during the reporting period, along with the performance outcomes of these initiatives.

We hope that this report, in which we share our practices in the social, environmental, and gov-

ernance domains implemented during the period from January 1, 2022, to December 31, 2022, will further solidify the strong sense of trust between us and our stakeholders. Our report has been prepared in accordance with the GRI Standards published by the Global Reporting Initiative (GRI). To pinpoint the sections within our report where the included content is discussed, simply consult the “GRI Content Index” table provided within the report.

The data presented in our first sustainability report, published this year, has not undergone external auditing. Unless specified otherwise, the data presented in our sustainability report reflects the performance of Emek Yağ Sanayii A.Ş. as of the year 2022.

For any comments or questions regarding our report, please reach us at [“info@emekyag.com.tr”](mailto:info@emekyag.com.tr) for your feedback and inquiries.

MESSAGE FROM THE CHAIRPERSON OF THE BOARD



Esteemed stakeholders,

Since 1929, Emek Yağ has been partnering with our stakeholders, working hand in hand to foster sustainable growth that not only benefits the environment but also enriches society. As we mark our 94th anniversary this year, we take pride in the substantial strides we have made towards evolving into a corporate family company and a prominent national brand. Our first sustainability report is among the latest additions to our endeavors. Through this report, I am delighted to share our company's commitment to sustainability and provide insights into the environmental, social, and economic impacts of our operations.

In our business, with a primary focus on minimizing our environmental footprint, we work towards enhancing energy and water efficiency, lowering greenhouse gas emissions, and implementing advancements in waste management practices. We refine our production processes and invest in cutting-edge technological innovations to enhance energy efficiency.

We also prioritize social sustainability and implement measures to safeguard the well-being, occupational health, and safety of our employees. Through training and development programs, we all contribute to skill enhancement and foster diversity and inclusion within our workplace. Furthermore, we actively engage with our communities, collaborating on sustainable development initiatives aimed at enhancing social welfare and elevating the quality of life. We maintain ongoing collaborations with educational institutions at all levels, working collectively to raise highly qualified individuals for the future.

We are proactively addressing challenges arising from the global economic conditions by implementing optimal solutions and striving to minimize their impact on our operations. The global grain crisis has presented us with some challenges in terms of sourcing raw materials and ensuring business continuity. Our company actively devises alternative strategies to enhance the diversity of its supply chain in response to this crisis. Furthermore, we maintain continuous communication with our collaborating suppliers, closely monitor the evolving situation, and actively work to mitigate potential future risks.

I would like to conclude by stating that the publication of Emek Yağ's first sustainability report underscores our steadfast commitment to sustainability matters. We are dedicated to leveraging our decades of expertise to provide wholesome nourishment to our consumers while persistently striving to create a world that future generations rightfully deserve.

Murat Sait Uyar

Chairperson of the Board

About Emek Yağ

Established in 1929, Emek Yağ boasts a diverse range of products and stands as one of the rapidly ascending companies in the industry, renowned for its olive oil, sunflower oil, and corn oil offerings. Beyond our oil production, thanks to our robust R&D efforts, we craft specialized recipes tailored to meet the unique needs and expectations of our out-of-home consumption customers. Leveraging a robust production infrastructure rooted in science and technology, we prioritize upholding the values of Emek Yağ, with a primary focus on quality and food safety.

Emek Yağ's dedication to sustainability has evolved into a core component of our corporate strategy, seamlessly integrated into our social responsibility, environmental, and health and safety policies. Our internal management and production processes have been seamlessly integrated into the three components of sustainability: environmental, social, and governance. In 2022, Emek Yağ established its Sustainability Committee as part of our commitment to align with evolving regulations, meet stakeholder expectations, and create enduring value over the long term.





Emek Yağ in 2022

With a total of
32,445 tons of
oil sales in 2022,

Emek Yağ achieved a 34% growth in terms of volume in ton, driven by a; 30% growth in refined sunflower oil, 57% growth in refined corn oil, 150% growth in olive oil. Furthermore, the company experienced an impressive 172% increase in turnover, mirroring the shifts in raw material markets.

Turnover in 2022: TL 1.2 billion

Crushing facility capacity:

200 tons/day x 300 = 60,000 tons/year

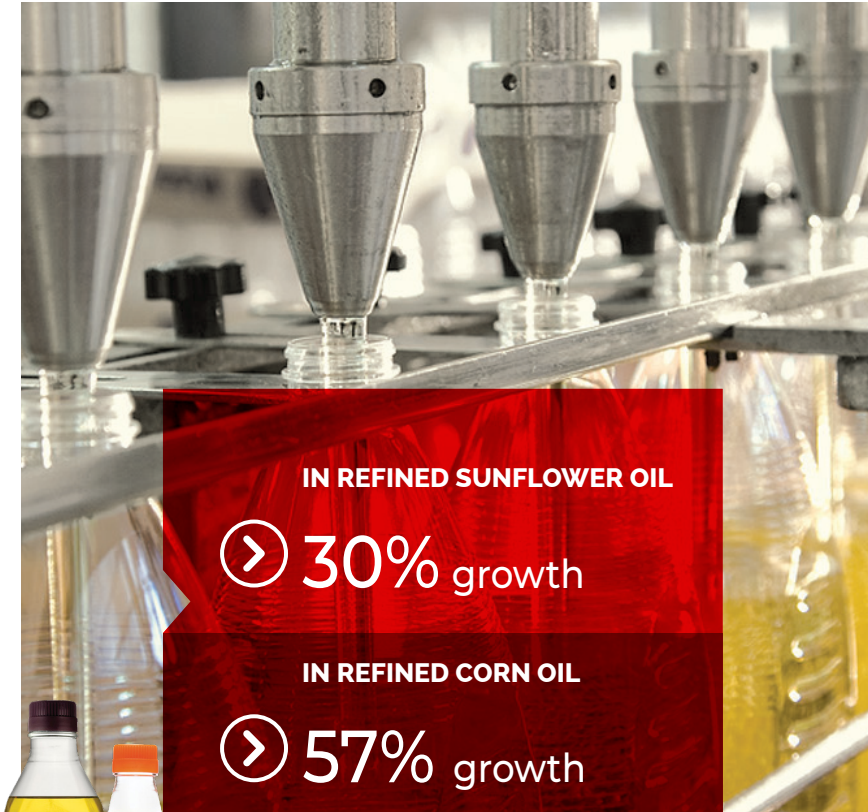
Refinery deodorization capacity:

300 tons/day x 300 = 90,000 tons/year

Social contribution projects:

In November 2022, we initiated the Vocational Education Cooperation Protocol in partnership with Hamidiye Vocational and Technical Anatolian High School.

In October 2022, we initiated the Bursa Uludağ University R&D Cooperation Protocol project.



IN REFINED SUNFLOWER OIL

➤ 30% growth

IN REFINED CORN OIL

➤ 57% growth

IN OLIVE OIL

➤ 150% growth



Vision and Mission

Vision

To become a profitable and competitive company in both food and non-food fast-moving consumer goods, offering accessible brands to consumers in Türkiye and around the world.

Mission

To conduct our operations with the core belief that people deserve quality and nature deserves our utmost care in every facet we engage with.

Sustainability Governance Structure

Board of Directors and Committees

At Emek Yağ, the highest governing body is the Board of Directors. The General Manager and the Executive Committee both report directly to the Board of Directors. The Board of Directors, chaired by the Chairperson of the Board and comprising three members, convenes on a monthly basis.

The company's Sustainability Committee is headed by a member of the Board of Directors. The Sustainability Committee presents its sustainability activities in the form of a quarterly sustainability development report to both the Board of Directors and the Chairperson of the Board of Directors. In addition to the Sustainability Committee, the Occupational Health and Safety Committee oversees the meticulous execution of all the company's activities related to occupational health and safety. Simultaneously, the Food Safety Team operates with utmost sensitivity to ensure that products meet all food safety and quality standards before reaching consumers' tables.

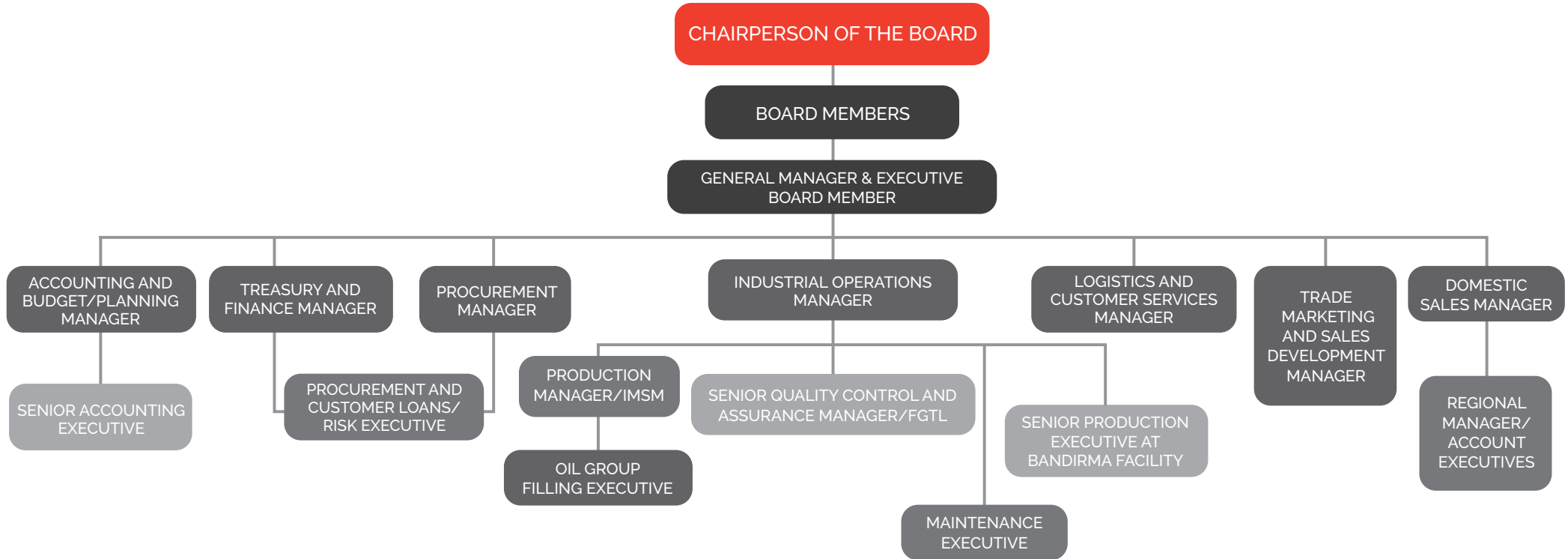
The company's executives' performance is jointly assessed with the Board of Directors, utilizing key performance indicators. Moreover, a comprehensive performance evaluation system encompasses all functions reporting to the General Manager, including managers and subordinate office staff. The performance evaluation process encompasses both company-wide objectives and individual/departmental goals, with assessments conducted semi-annually through face-to-face interviews, at both the mid-year and year-end evaluations.

Board of Directors

Chairperson of the Board	Murat Sait Uyar
Deputy Chairperson of the Board	Sühan Çokusuğlu
Board Member	Yasemin Uyar Duman

General Manager	Teoman Ünlü
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Organizational Structure



Sustainability Committee	
Committee Chair / Board Member	Logistics and Customer Services Manager
Commercial Marketing and Sales Development Manager	Purchasing Manager
Industrial Operations Manager	Senior Quality Assurance and Legal Affairs Manager
Treasury and Finance Manager	Senior Accounting Manager

Corporate Strategy and Goals

We are achieving our objective of becoming a nationally recognized brand by fortifying the corporate structure of Emek Yağ, a family-owned company, in alignment with our sustainability strategy and endeavors. In our pursuit to become a company that generates enduring value for its stakeholders, we acknowledge the sector-specific sensitivities demanded by our industry. We are progressing in this direction, guided by the goals and strategies we have established to fulfill Emek Yağ's mission and vision.

The company's strategies are formulated by the General Manager for periods ranging from 1 to 3 years, and these strategies are then presented to the Executive Board for approval. Upon receiving approval from the Executive Board, the strategies are subsequently finalized and confirmed with the endorsement of the Board of Directors. The process of defining company strategies is influenced by various factors, including domestic and international trends within the company's industry, evolving competitive landscapes, economic forecasts,

alignment with the company's mission and vision, resource requirements, compatibility with existing resources, adherence to SMART¹ objectives, and the distribution of primary strategies with consideration for inter-functional coordination. In the company's strategy-setting phase, it is crucial to ensure that the strategy aligns seamlessly with Emek Yağ's values, vision, and mission. The strategy formulation process is characterized by a participatory and inclusive approach, involving contributions from functional managers. Once the strategies are defined and approved by the Board of Directors, implementation plans are developed, outlining the roles and responsibilities of departments and individuals involved in the execution process. Specific timelines are established for the execution of these plans, and progress is closely monitored using relevant key performance indicators. The responsibilities assigned to departments and individuals also serve as input for the annual performance evaluation process.

¹ SMART: Specific, Measurable, Achievable, Relevant, Timed

CORPORATE GOVERNANCE AND SUSTAINABILITY APPROACH

At Emek Yağ, our short, medium and long term strategic goals are as follows:

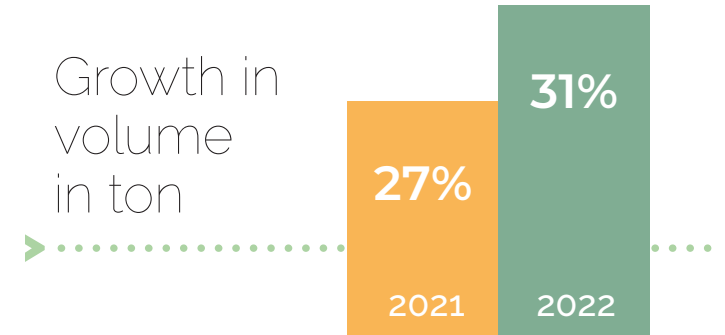
Short Term; Execute the implementation plans rooted in our “nationalization” strategy, enhance the skill set of our functional managers, fortify the organizational structure, and promote greater accountability and transparency through an expedited digital transformation process

Medium Term; Establish a prominent presence in our primary business sector by achieving significant market share, execute the determined implementation plans that align with our institutionalization goals

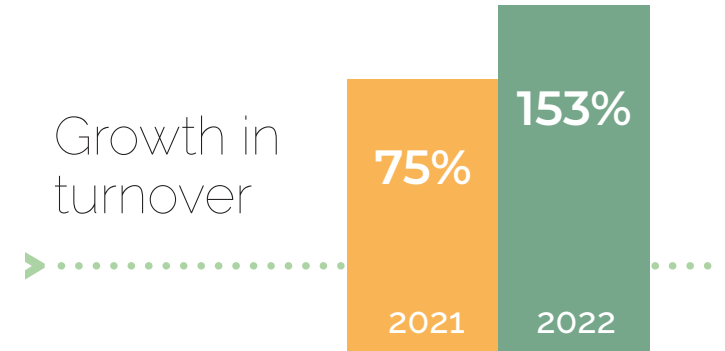
Long Term; Transform and diversify our core business by enhancing our product portfolio, moving into more value-added categories, achieve a comprehensive corporate governance structure

As part of our strategic efforts, we will elevate our capacity utilization rates and drive cost reductions by implementing efficiency-improving enhancements in our facilities in order to propel our company to a more competitive position in the market. Our goal is to enhance the cost efficiency of our procurement processes, thereby bolstering our competitive edge. We will achieve this by taking action to reduce input costs within our planning and procurement procedures. We also aim to become a nationally recognized brand by enhancing distribution quality and concurrently expanding our customer network for both retail and out-of-home consumption.

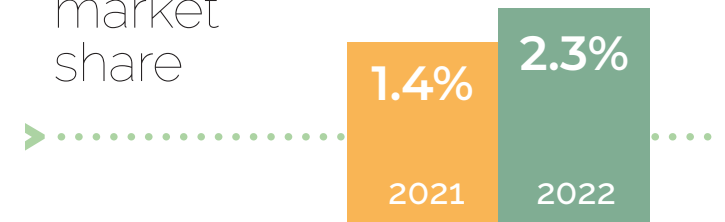
Growth in volume in ton



Growth in turnover



Growth in market share



Sustainability Targets

This year, in which we released our first sustainability report under the guidance of our senior management, our primary focus is to heighten our company's sustainability awareness and establish the foundation for future initiatives. In pursuit of this objective, we have identified the key components of our sustainability objectives, aligning them with industry requisites and the expectations of our stakeholders. For certain topics, we have established quantifiable targets and performance metrics, while for others, our aim is to finalize the requisite processes to enable measurement.

Environmental

- **Establish a monitoring system for identifying sources of Greenhouse Gas Emissions**
- **Establish a process for the management of emissions from the Supply Chain**
- **Undertake Energy, Water and Waste efficiency efforts**
 - Achieve a 15% reduction in energy consumption per unit of production
 - Establish a water traceability system
 - Implement the waste traceability system

Social

• **Product Safety and Quality**

- Achieve a 5% reduction in remanufacturing quantities related to quality issues
- Achieve a 30% decrease in customer complaints
- Establish a quality index system
- Sustain quality standards certificates and management systems at the A/A+ level

• **Occupational Health and Safety**

- Achieve a 20% reduction in the number of lost days

• **Setting up a Fair and Impartial Sourcing / Procurement process**

- Create a Responsible Procurement Policy
- Develop Sustainable Supply Chain processes

• **Diversity, Inclusion, Equal Opportunity and Compliance with Employee Rights**

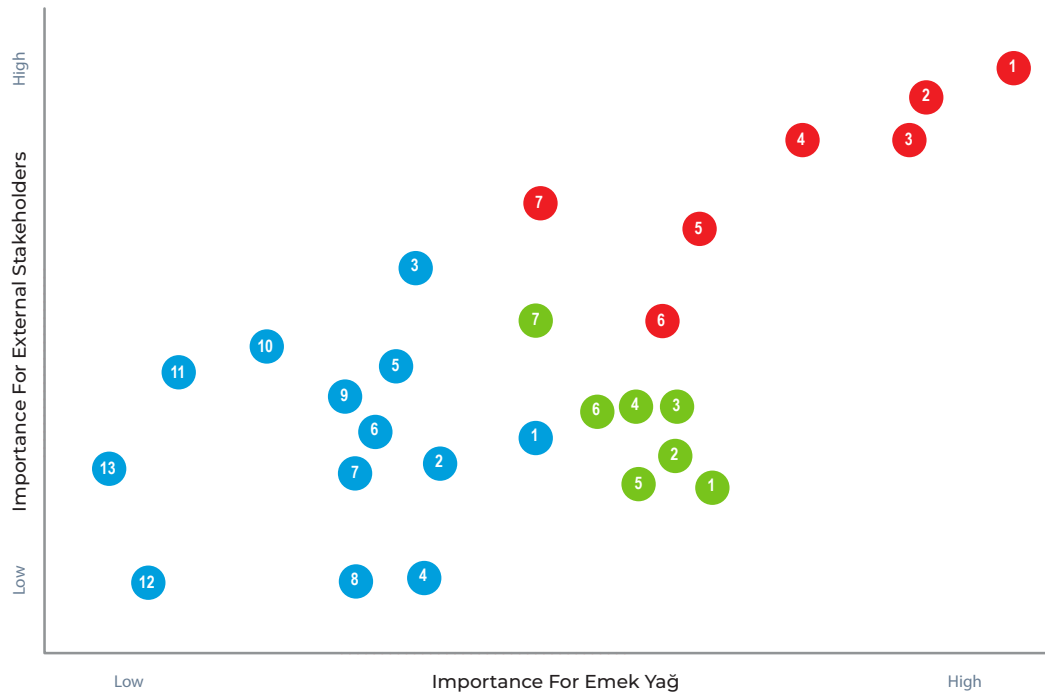
- Establish an employee engagement measurement system
- Establish an Equality, Diversity and Inclusion Policy
- Employ individuals from disadvantaged groups

Governance

- Create an operational excellence system

CORPORATE GOVERNANCE AND SUSTAINABILITY APPROACH

Emek Yağ's Material Sustainability Topics and Stakeholder Engagement



This sustainability report marks our company's initial analysis of Material Sustainability Topics and the identification of key stakeholders. During the first phase of material topic identification, we compiled a list encompassing Economic, Environmental, Social, and Governance concerns, considering both Emek Yağ's operations and the industry it operates within. The stakeholder identification study resulted in the recognition of 43 internal stakeholders and 97 external stakeholders. We transformed the list of material topics into an electronic format and distributed it to the identified internal and external stakeholders. They were requested to assess the importance of these material topics on a scale ranging from "1" (least important) to "10" (most important).

High Priority Material Topics

- 1- Product Safety and Quality
- 2- Good Management of Energy Use and Renewable Energy Practices
- 3- Diversity, Inclusion and Equal Opportunity
- 4- Fair and Impartial Sourcing/Procurement
- 5- Compliance with Employee Rights
- 6- Corporate Governance
- 7- Compliance with Environmental Legislation

Medium Priority Material Topics

- 1- Compliance with Local and International Legal Requirements
- 2- Customer Satisfaction and Loyalty
- 3- Quality Management Systems (Environment, Quality, Energy, etc.)
- 4- Business Ethics and Compliance
- 5- Occupational Health and Safety Management and Practices
- 6- Respect for Human Rights
- 7- Total Quality Management

Low Priority Material Topics

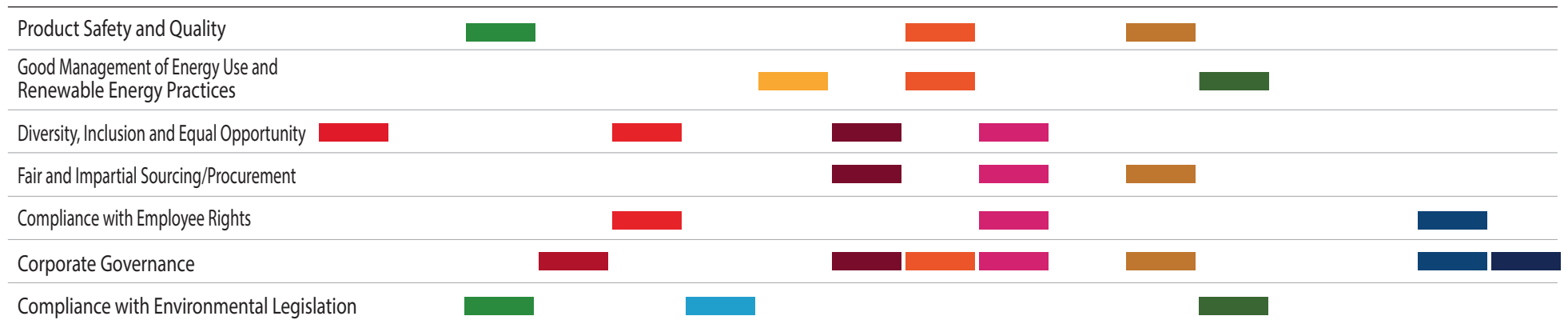
- 1- Business Continuity
- 2- Protection of Water Resources and Water Conservation Practices
- 3- Reducing Resource Consumption and Responsible Sourcing
- 4- Contribution to Society
- 5- Protection of Intellectual Property and Rights
- 6- Compliance with Competition Laws
- 7- Strengthened Information Security
- 8- Economic Performance
- 9- Open and Transparent Communication with Stakeholders
- 10- Management of Hazardous Chemicals
- 11- Improving Productivity
- 12- Wastewater Management
- 13- Responsible Waste Management



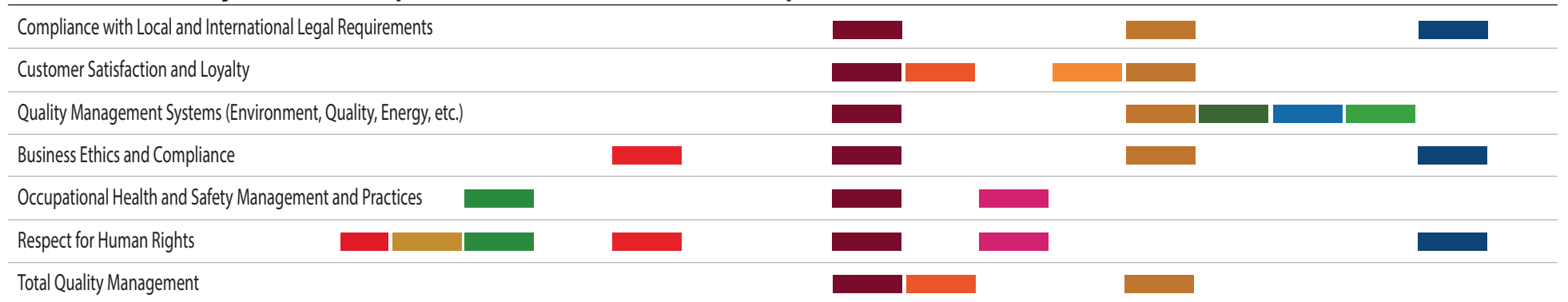
Contributions to the United Nations Sustainable Development Goals



High Priority Material Topics and Sustainable Development Goals



Medium Priority Material Topics and Sustainable Development Goals



Risk Management and Food Safety

Emek Yağ's products find their way into countless kitchens and dining tables daily and are consumed by a vast number of individuals. Hence, for our company, food safety, supplier selection, and risk management hold paramount significance. We evaluate raw materials and items in direct contact with food, including packaging, cans, bottles, etc., as well as service providers, particularly within the context of food safety. This evaluation is conducted in accordance with our supplier selection and risk assessment instructions to mitigate potential risks such as food fraud, adulteration, and counterfeiting. These instructions encompass Emek Yağ's suppliers and the products and services procured from them.

The supplier risk assessment process starts with the initiation of the supplier assessment procedure. The assessment outcomes of the institutions and organizations supplying products and/or services to the company are electronically communicated to the respective suppliers and/or subcontractors. In cases where there is a significant risk, comprehensive explanations are provided to the suppliers. Following this step, the initial procurement phase commences. The initial procurement process concludes with the submission of the product or products by the supplier for the first purchase, along with traceability test results, current GFSI certificates or documentation, a supplier pre-assessment form, product analysis reports, and a legally binding letter of undertaking, bearing the stamp and signature of the authorized personnel, inclusive of le-



gal prerequisites. Upon the product's arrival at Emek Yağ facilities, it undergoes assessment in accordance with the analysis results as outlined within the framework of the "Input Control Plan". Once the relevant product receives approval, the supplier of that product is included in the "Purchasing Parameters and Approved Supplier List". For the initial procurement of a service that has a "direct impact on the HACCP flow", it is accepted with a reference letter and a letter of undertaking that includes the company's requirements, both bearing the authorized signature and stamp, in addition to the existing reference list.

In recent years, both local and global developments have had a profound impact on the oil industry's supply chain. Emek Yağ has in place a robust risk management policy aimed at mitigating these risks effectively. Operational and disruption risks represent primary risk levels within the supply chain. Operational risks include inherent uncertainties like uncertain customer demand, supply fluctuations, and cost volatility, whereas disruption risks encompass both natural factors such as earthquakes and floods, and human-related risks like economic crises and sabotage within the supply chain. Risks below these two primary levels are classified into nine distinct categories: disruptions, delays, systems, forecasting, intellectual capital, procurement, receivables, inventories, and capacity.

For detailed information regarding the company's Quality and Food Safety Policy, please visit our [website](#).

Quality Standards and Management Systems

At Emek Yağ, we acknowledge the utmost sensitivity of our consumers, to whom we deliver our products, regarding quality and food safety. We ensure the delivery of our products to our customers through processes that uphold uncompromising quality standards, adhering to both local and global benchmarks. Below is a list of our company's quality standards certificates and management systems certificates.



BRCGS - Global Standard for Food Safety - Edition

FSSC 22000 v5.1 - Food Safety System Certification

Reliable Supplier Certificate

Halal Certificate

ISO 9001:2015

Kosher Certificate

TSE 886 - TSE 888

Information Security

At Emek Yağ, the security and confidentiality of customer data are managed by senior management, as well as the sales, accounting, treasury, and finance units. The company's various units prioritize information security and proactively address cybersecurity and maturity concerns as a matter of paramount importance.

In 2022, a Cybersecurity Risk and Maturity Assessment was collaboratively carried out in conjunction with senior management and the accounting department to pinpoint the company's cybersecurity vulnerabilities and implement corrective actions for enhancement. This study aimed to identify po-



tential vulnerabilities and associated risks by assessing the adequacy of our current activities and technology, human resources, and processes, and to provide solutions for mitigating these risks and establishing a roadmap to enhance the company's information security capabilities.

Thanks to the measures implemented by the company in the field of information security and data privacy, no data security or confidentiality breaches occurred during the 2022 reporting period, and no complaints were registered.

Environmental Approach

At Emek Yağ, we are conscious of the adverse consequences of climate change risks, and we undertake preventative and solution-driven initiatives within our operations to safeguard the environment. We conduct our operations with an awareness of the environmental risks arising from the climate crisis, and our objective is to transition into a “net zero” company by reducing our greenhouse gas emissions.

We adhere to both national and international laws and regulations and closely monitor emerging developments to ensure compliance. We prioritize technological advancements and, with the support of R&D, undertake efforts to conserve natural resources and prevent pollution. We offer Environmental Awareness Training and communicate our Environmental Policy to enhance our employees' awareness of environmental conservation and climate change. When choosing our suppliers, we incorporate environmental criteria to align with our sustainability objectives and minimize our environmental footprint.

Our business strategy and future direction are crafted through the projects and investments we undertake in accordance with the principles of energy efficiency and recycling. At Emek Yağ, we are committed to identifying steps and solutions to address the climate crisis in all the environments where our operations are conducted, and we actively engage in initiatives aligned



with this goal. In every project we undertake, whether completed or planned, we uphold the principles of efficiency and recycling, with the overarching aim of minimizing our adverse impact on the environment.

In alignment with our net zero target, we strive to minimize both our energy consumption and greenhouse gas emissions across our entire value chain. We are dedicated to achieving utmost efficiency in water consumption and reducing our reliance on freshwater resources, especially through a range of sustainable water management initiatives we undertake. In our waste management approach, we embrace circular economy principles, with a strong emphasis on prioritizing recycling and the recovery of raw materials.

We maintain vigilant oversight of our environmental objectives and their attainment through our 'target tracking indicator,' which is reviewed on a monthly basis and evaluated at the end of each year. Through the target tracking indicator, our aim is to enhance the value we generate by planning and executing the requisite actions to achieve our company's set targets.

ENVIRONMENTAL APPROACH



Environmental Targets



1
Create a net zero business model



2
Raise environmental awareness among our employees and stakeholders



3
Minimize water consumption and maximize resource recovery in water and waste management processes



4
Achieve energy efficiency

Environmental Policy

At Emek Yağ, we conduct research, development, and quality control activities as part of our operations. In this context, we have formulated and made available our Environmental Policy. We have established overarching principles as part of our policy framework and have devised and executed the requisite actions to align with these principles.

Under the principle of Compliance with Legislation, we are committed to adhering to pertinent environmental laws, regulations, and local requirements, while actively collaborating with relevant organizations to ensure compliance.

Under the principle of Using Appropriate Technologies, we prioritize environmentally sustainable practices in our design and production processes and strive to apply eco-friendly technologies whenever feasible within economic and commercial constraints to conserve natural resources and prevent pollution.

Under the principle of Ensuring Participation, our aim is to foster the active engagement of all employees in the ongoing enhancement of our environ-



mental performance, promote responsibility and environmental awareness among our workforce, facilitate effective information dissemination and training to raise awareness, and collaborate with our subcontractors and suppliers in our environmental endeavors.

Under the principle of Efficient Use of Resources, we pledge to utilize air, water, and energy efficiently, minimize environmental impacts and keep pollution from our waste below legal thresholds, maintain control over effects during processes, treatment, removal, and storage, actively promote conservation efforts and the efficient utilization of natural resources, stay abreast of advancing technologies, and actively engage in waste recycling initiatives.

Management of Greenhouse Gases

One of our primary objectives in addressing climate change is to reduce our environmental footprint significantly. We are fulfilling our responsibility to contribute to the battle against the risks posed by the climate change crisis, and we are committed to playing our part in mitigating both direct and indirect harm. Within this framework, we institute essential enhancements within our operations and establish targets that serve as guiding principles for our efforts in combating climate change.

To maintain effective control and management of our greenhouse gas emissions, we undergo periodic emissions measurements conducted by ministry officials. We have an action plan in place to respond promptly to any instances of non-compliance. No such non-compliance incidents occurred in 2022.

Our company adheres to the legislation that pertains to emission management. This includes compliance with the Regulation on the Control of Industrial Air Pollution and the Regulation on Environmental Permit and License. Within the scope of the Regulation, we monitor emissions in the form of soot, smoke, dust, gas, vapor, and aerosol discharged into the at-



mosphere as a consequence of our production facility operations. Our efforts contribute to safeguarding both people and the environment, mitigating harm and adverse effects resulting from air pollution, and preventing detrimental consequences.

Over the past three years, as part of our Zero Waste initiatives, we have promoted efficient resource utilization and minimized waste generation, thereby achieving significant recycling outcomes. Thanks to our zero waste efforts, we were able to prevent a total of 11,481.33 kg of greenhouse gas emissions.

In the upcoming period, our objective is to launch projects in line with our goal of reducing our carbon footprint, encompassing renewable energy, decarbonization, and circularity initiatives. We remain committed to implementing projects and conducting awareness-raising activities among our employees and stakeholders, maintaining our momentum without any slowdown.

Goals for a Net Zero Future:

- Prioritize energy efficiency within production areas, reduce energy consumption and greenhouse gas emissions
- Conduct activities to reduce our emissions through practices such as warehouse optimization, effective fleet and fuel management, and raise awareness
- Collaborate with our stakeholders, suppliers, vendors, employees, and raise environmental awareness
- Report direct and indirect carbon emissions
- Conduct clean energy and biodiversity projects and make environmental investments

As part of our core principles and objectives centered on reducing greenhouse gas emissions, we have calculated our emissions for the year 2022 and have initiated essential efforts to achieve the necessary reductions.



The greenhouse gas emissions recorded at our Bursa and Bandırma Facilities in 2022 are as follows:

Greenhouse Gas Emissions

	Bandırma Facility (tCO ₂ e)	Bursa Facility (tCO ₂ e)	Total
Scope 1 Greenhouse Gas Emissions	1,885.03	2,053.16	3,938.19
Scope 2 Greenhouse Gas Emissions	1,018.47	2,084.93	3,103.40
Scope 3 Greenhouse Gas Emissions	3,044.17	2,026.54	5,070.72
Total	5,947.67	6,164.64	12,112.31

In 2022, our emission intensity per product was calculated at 0.245615 kgCO₂e.

	Unit	2022
Emission Intensity	kgCO ₂ e/t product	0.245615

Energy Management

At Emek Yağ, we recognize the finite nature of our natural resources, and therefore we conduct our operations guided by principles of mindful and efficient resource utilization. Our primary emphasis is on energy efficiency within our production facilities, with the ultimate goal of fostering sustainability across our business operations. As part of our Energy Policy, we pledge the following commitments to continually enhance our environmental and energy management performance for sustainable production in harmony with nature, in compliance with both national and international legal legislations and regulations:

- Using energy, raw materials, and natural resources efficiently in all our operational processes,
- Opting for energy-efficient technologies and practices in our production and all operational processes,
- Taking energy performance enhancements into account during the design and revision of products and production,
- Raising awareness among our employees, stakeholders, and throughout our entire value chain regarding resource and energy efficiency,



- Seeking proactive solutions by assessing risks and opportunities from an energy perspective,
- Establishing and realizing objectives centered on a clean environment and efficient energy, and allocating the required resources to attain these goals.

At Emek Yağ, we aspire to conduct our environmental management and energy efficiency initiatives guided by a sustainability approach rooted in scientific data, a proactive stance, transparent communication, teamwork, and ethical business practices.

Within this framework, we employ our energy resources efficiently, and we ensure the sustainability of our business operations through the implementation of energy efficiency projects.

Thanks to our Zero Waste efforts over the past three years, our energy efficiency performance has witnessed a substantial improvement. Under our Zero Waste initiatives, we achieved a significant energy savings of 312,538 kWh.

Energy Consumption

We monitor and report the energy consumption resulting from our company's operations. The table below presents the energy consumption data for the past three years.

Energy Consumption

Non-Renewable Direct Energy	Production Facility	Unit	2020	2021	2022
Gasoline	Bursa / Bandırma	Liters	86,662	93,738	90,096
Diesel/Diesel Oil					
Natural Gas	Bursa	Sm ³	897,051	979,600	1,117,845
Natural Gas	Bandırma	Sm ³	1,087,343	1,238,497	815,046
Non-Renewable Indirect Energy	Production Facility	Unit	2020	2021	2022
Electricity	Bursa	kWh	2,982,839	3,538,220	4,307,707
Electricity	Bandırma	kWh	2,593,945	2,984,770	2,104,275

The table below illustrates our unit energy consumption per product for the years 2020 to 2022.

Energy Consumption Per Unit

Energy Consumption	Production Facility	Unit	2020	2021	2022
Natural Gas	Bursa	Sm ³ /kg	0.0346	0.0335	0.0314
Natural Gas	Bandırma	Sm ³ /kg	0.0571	0.0622	0.0591
Non-Renewable Indirect Energy	Production Facility	Unit	2020	2021	2022
Electricity	Bursa	kWh/kg	0.1150	0.1211	0.1212
Electricity	Bandırma	kWh/kg	0.1361	0.1500	0.1528

Water Management

At Emek Yağ, we approach our water management with the awareness that the available water resources will be inadequate by 2050. The efficient utilization of water, an essential component in our products and operations, holds significant importance for the long-term sustainability of our business. We are in the process of developing our water management program to ensure efficient utilization of water resources and to prevent water wastage. Our objective for the future is to initiate projects focused on enhancing water efficiency.

We discharge wastewater in strict accordance with the stipulations outlined in wastewater discharge regulations. The facility's wastewater is discharged into the BUSKİ channel, where it is transported for treatment, while consistently adhering to the limit values stipulated in the BUSKİ Regulation on the Discharge of Wastewater to Sewerage. Both BUSKİ and the facility conduct routine internal monitoring



to verify compliance with limit values, ensuring minimal environmental impact. Furthermore, we have incorporated oil traps into our system to reduce the concentration of oil and grease in the wastewater produced during our processes. We routinely analyze the domestic and drinking water used in our processes, and the results are comprehensively assessed in accordance with the provisions outlined in the 'Regulation on Water Intended for Human Consumption'.

The objectives we pursue to optimize Water Management are as follows:

- Reduce total water consumption within our production areas
- Carry out projects to ensure water efficiency
- Manage wastewater discharge in the most efficient way

Freshwater

Water is essential for our production activities, particularly in steam production and various processes. Considering the potential water scarcity in the near future, securing a freshwater supply is imperative to ensure the continuity of our operations. In the event of water scarcity, obtaining access to water will become more challenging and costs will rise, resulting in an increase in our product costs. We consider these risks within our water management strategy and prioritize the efficient management of freshwater resources. Through these measures, our goal is to mitigate the potential negative scenarios, such as production disruptions or stoppages, during more severe crises.

Wastewater

At Emek Yağ, we ensure proper water discharge by adhering to legal regulations and guidelines. Our company's water supply is sourced from both the network and wells owned by the State Hydraulic Works. This resource is utilized for steam production and various processing purposes.

We discharge both domestic and industrial wastewater produced as a result of our operations into the BUSKİ wastewater sewerage line, consistently meeting the limit values set forth in the BUSKİ Regulation on the Discharge of Wastewater to Sewerage. Both BUSKİ and the facility conduct routine internal monitoring to verify compliance with limit values, ensuring minimal environmental impact. We have incorporated oil traps into our system to effectively reduce the elevated oil and grease levels in the wastewater generated from our processes, with the added benefit of facilitating recovery. We control the volume of discharged water, conduct analyses of water consumption stemming from our operations, and actively strive to minimize our water usage.

With our targets and performance indicators in mind, we successfully implemented a monthly data collection process for water consumption within the company.

The discharge of wastewater from third-party sources amounts to 36,748 cubic meters. Thanks to our responsible approach to water consumption approach, both water usage and wastewater discharge have decreased when compared to previous years.

Water Management

Water Management

Total Volume of Water Withdrawn	Production Facility	Unit	2020	2021	2022
Groundwater	Bursa*	Cubic Meters	-	-	-
	Bandırma	Cubic Meters	38,900	38,140	24,670

* No measurements have been done for the Bursa facility during the reporting period.

Wastewater Discharge	Production Facility	Unit	2020	2021	2022
Third Party Waters (Sewage, etc.)	Bursa	Cubic Meters	30,210	27,034	27,808
	Bandırma	Cubic Meters	14,110	13,590	8,940

Waste Management

At Emek Yağ, we prioritize meticulous waste management to minimize our environmental footprint and optimize resource utilization. We store the waste generated from our production activities in compliance with legal regulations and subsequently engage licensed companies to handle recycling and disposal processes. As a company, we are working towards waste reduction through our 'Zero Waste' strategy, which is a core part of our approach.

Within the framework of our strategy and management approach at Emek Yağ for waste management and zero waste practices, we ensure that both hazardous and non-hazardous wastes from our facility are transported to authorized institutions licensed by the Ministry of Environment, Urbanization, and Climate Change for recycling and disposal.

In 2022, Emek Yağ generated a total of 5.32 tons of hazardous waste and 5,214 tons of non-hazardous waste. Out of our non-hazardous waste, 5,032 tons, which accounts for 96% of the total, consists of by-products originating from the refining process. These materials are forwarded to relevant



producers for reuse, aligning with the principles of the circular economy. The rise in waste generation compared to previous years can be attributed to an increase in production quantities. A corresponding increase in recycling efforts has also been achieved to manage this larger waste output.

In 2022, we accomplished the recovery of **675 tons of energy and recycled 4,544 tons of materials**. The amount of **waste disposal totaled 5,219 tons** in the same year. Within the scope of recovery, there was a **36% increase** in 2022 as compared to 2021, and a **107% increase** when compared to the figures from 2020.

Total Waste

By Type	Production Facility	Unit	2020	2021	2022
Hazardous Waste	Bursa	Tons	3.90	3.13	4.85
	Bandırma	Tons	1.09	0.28	0.47
Non-Hazardous Waste	Bursa	Tons	2,512	3,837	5,061
	Bandırma	Tons	1.82	0.25	153
Total Waste		Tons	2,518.81	3,840.66	5,219.32
By Disposal Method	Production Facility	Unit	2020	2021	2022
Energy Recovery	Bursa	Tons	589	603	533
	Bandırma	Tons	0	0	142
Recovery	Bursa	Tons	1,926	3,237	4,532
	Bandırma	Tons	3	1	12
Other Disposal Methods	Bursa	Tons	0.01	0.003	-
Total Disposed Waste		Tons	2,518.01	3,841.003	5,219

When examining the waste generated by type, in 2022, we produced 1,780 liters of liquid waste, 3,070 kg of contaminated waste, 60 kg of toner waste, and 35 kg of fluorescent waste, all classified as hazardous waste. Regarding non-hazardous waste, the breakdown for 2022 includes 26.28 tons of paper waste, 1.77 tons of plastic waste, 11.81 tons of metal waste, and 5,173 tons of materials that are unfit for processing.

Total Waste

By Type		Production Facility	Unit	2020	2021	2022
Hazardous Waste	Liquid Waste	Bursa	Lt	65	120	1,780
		Bandırma	Lt	-	-	-
	Contaminated Waste	Bursa	Kg	3,810	2,985	2,970
		Bandırma	Kg	330	160	100
	Waste Oil	Bandırma	Kg	690	-	182
	Waste Toner / Cartridge	Bursa	Kg	-	10	60
	Waste Fluorescent	Bursa	Kg	18	15	35
	Other (Medical Waste)	Bursa	Kg	10	3	-
	Other (Contaminated Packaging)	Bandırma	Kg	70	120	190

ENVIRONMENTAL APPROACH

Total Waste

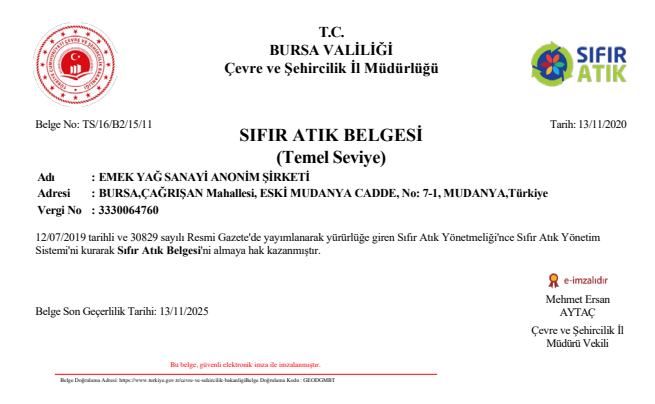
By Type		Production Facility	Unit	2020	2021	2022
Non-Hazardous Waste	Waste Paper	Bursa	Tons	18.32	14.62	26.28
		Bandırma	Tons	-	0.25	-
	Waste Plastic	Bursa	Tons	6.28	3.42	1.77
	Waste Glass	Bandırma	Tons	-	-	-
	Waste Metal	Bursa	Tons	-	4.68	0.72
		Bandırma	Tons	1.82	-	11.09
	Mixed Packaging	Bursa	Tons	-	-	0.5
	Other: Materials unfit for consumption or processing	Bursa	Tons	2,487	3,814	5,032
		Bandırma	Tons	-	-	141.52

Zero Waste

Thanks to zero waste management, we have effectively minimized waste generation as a primary goal and have promoted reuse by increasing consumer awareness. We have implemented recycling and recovery processes to maximize the utilization of the generated waste. When these processes are not feasible, we employ suitable disposal methods to minimize environmental impacts.

We have implemented a zero waste system within our facilities and have successfully obtained a Zero Waste Certificate. The Zero Waste Certificate we received was granted by the Provincial Directorate of Environment and Urbanization under the Bursa Governorship of the Republic of Türkiye.

As part of our Zero Waste management initiative, our facilities are equipped with recycling bins that adhere to the color code specified in the



Zero Waste Regulation. At our company, we collect paper waste, plastic waste, glass waste, metal waste, organic waste and mixed packaging waste separately at the source and send them to licensed companies for recycling. We perform data analysis for packaging waste generated during production and distribution processes. Based on the insights gained from regular data analysis, we take actions to minimize packaging waste.

Thanks to our zero waste efforts over the last three years, we collected 523 kilograms of glass waste, 59,222 kilograms of paper waste, 5,400 kilograms of metal waste and 11,472 kilograms of plastic waste, contributing to environmental preservation. Through the collection of paper waste, we have successfully 1,006 trees from being cut down.

Circular Economy

The circular economy is a fundamental component of our business model, serving as a pivotal concept that reinforces our sustainability objectives. This approach is geared towards optimizing the efficient utilization of resources for extended periods, establishing a circular system that minimizes waste generation, and preserving natural resources. Through the circularity approach, we cultivate a sustainable growth model that enhances economic value while simultaneously optimizing the efficient and effective use of resources.

We acknowledge the finite nature of raw material resources and, consequently, place a strong emphasis on reducing our consumption of raw materials within our business operations while actively seeking opportunities to reuse resources wherever



feasible. We continuously explore innovative methods and technologies to enhance the efficiency of raw material utilization within our production processes. Our emphasis on recovery and recycling processes enables us to transform waste materials into valuable resources that can be reused effectively.

Within this framework, non-hazardous waste materials such as soapstock, stearin, and distillate resulting from the refining process, which are not suitable for use as raw materials within our facility, are transported to licensed companies capable of repurposing them as raw materials.

Furthermore, through the collection and recycling of 5,400 kg of metal waste at our facilities, we have managed to save 7.02 kg of raw material resources.

Amount of Waste Recycled as Raw Material Input

Type of Waste	Production Facility	Unit	2020	2021	2022
Materials unfit for consumption or processing at Emek Yağ facilities (soapstock, stearin, and distillate)	Bursa	Ton	1,898	3,211	4,499

Share of Reused / Recycled Packaging

Type of Packaging Waste	Production Facility	Unit	2020	2021	2022
Waste Paper	Bursa	Tons	18.32	14.62	26.28
Waste Plastic	Bursa	Tons	6.28	3.42	1.77
Waste Metal	Bursa	Tons	-	4.68	0.72
Waste Glass	Bursa	Tons	-	0.34	0.19
Waste Metal	Bandırma	Tons	1.82	-	11.09
Waste Paper	Bandırma	Tons	-	0.25	-
Mixed Packaging	Bandırma	Tons	-	-	0.5

Environmental Awareness Activities

Compliance with Environmental Legislation

Taking into account the monitoring of targets and performance indicators, we set a goal in 2022 to avoid any legal penalties from the authorities concerning environmental practices, including discharge results and compliance with environmental permit requirements. Emek Yağ successfully achieved this goal, with no penal sanctions imposed during the year.

Environmental Trainings

In November 2022, our employees received Environmental Awareness Training conducted by ÇEDFEM. As part of the training program, our employees received information on various topics including Environmental Pollution and its Consequences; Air, Water, Soil, Noise Pollution and Control; Waste Management (Hazardous, Non-Hazardous, Household Special, etc.);



Zero Waste; and Chemical Spills. The face-to-face training, which had a duration of 1 hour, was conducted in an interactive Q&A format. Visual and auditory examples were incorporated into the training, and participants also engaged in group activities. Furthermore, in December 2022, our Quality Management System Consultant delivered Environmental Policy training to our employees as part of Emek Yağ Policies.

Environmental Investments

	2020	2021	2022
Total operating costs of environmental activities (TL)	224,221.17	270,498.40	206,749.31

Social Approach

At Emek Yağ, we acknowledge that our operations have social ramifications that extend beyond our immediate surroundings. As an organization, our commitment to upholding practices aligned with ethical and social responsibility principles across all facets of our operations signifies our dedication to achieving our social sustainability objectives. We strive to foster a corporate culture that places high value on diversity, inclusion, and the well-being of our employees. We uncompromisingly oppose child labor, forced labor, or any form of compulsory labor, and we rigorously uphold human rights principles in all our business and procurement processes. Moreover, we actively participate in and contribute to social development by engaging with the communities we interact with in our operational sphere.



Employment, Diversity and Inclusion

Within our organization, one of our fundamental core values has consistently been the paramount importance we attribute to people. We operate with a total of 136 employees across our two facilities, and we prioritize fostering a fair working environment that respects their opinions and values. Our company has consistently upheld the principles of equal opportunity and inclusivity as fundamental tenets of our operations. As of 2022, our workforce comprises 116 male employees, 20 female employees, and among them, we employ 3 male employees with disabilities. Our Board of Directors, consisting of three members, includes one female member. We have external support staff for security, cleaning, and cafeteria services. In 2022, our company did not encounter any instances of discrimination.



Employment and Turnover

A total of 25 employees, 14 white-collar and 11 blue-collar, were recruited in 2022. Among the newly hired employees, 21 are male, and 4 are female. Furthermore, 13 white-collar and 22 blue-collar employees quit their jobs. Out of the employees who quit their jobs, 33 are male, and 2 are female. The predominant age range among the newly recruited employees falls between 18 and 30 years.

Number of Employees by Gender

By Gender	Unit	2020	2021	2022
Male	Persons	120	117	116
	Share	86%	84%	85%
Female	Persons	20	23	20
	Share	14%	16%	15%
Total		140	140	136

Number of Employees by Management Category

By Management Category	Unit	2020	2021	2022
Senior Management	Female	4	4	4
	Share	3%	3%	3%
	Male	4	5	5
	Share	3%	3%	3%
Mid-Level	Female	1	1	1
	Share	1%	1%	1%
	Male	7	5	9
	Share	5%	3%	6%
Other	Female	15	18	15
	Share	11%	13%	11%
	Male	109	107	102
	Share	78%	77%	75%

Number of Employees by Age

By Age	Unit	2020	2021	2022
18 to 30 Years	Female	5	7	5
	Share	4%	5%	3%
	Male	15	15	17
	Share	11%	11%	12.5%
31 to 40 Years	Female	8	7	8
	Share	6%	5%	6%
	Male	52	48	41
	Share	37%	34%	30%
41 to 50 Years	Female	6	8	6
	Share	4%	6%	4%
	Male	35	35	40
	Share	25%	25%	29%
51 to 60 Years	Female	1	1	1
	Share	1%	1%	1%
	Male	16	18	17
	Share	11%	13%	12.5%
Above 60	Female	-	-	-
	Share	-	-	-
	Male	2	1	1
	Share	1%	1%	1%

Employment and Turnover (Türkiye)

	Birim	2020	2021	2022
Newly hired employees – Total	Persons	16	24	25
White-Collar	Persons	4	5	14
Blue-Collar	Persons	12	19	11
Employees who left – Total	Persons	25	23	35
White-Collar	Persons	2	6	13
Blue-Collar	Persons	23	17	22
By Gender				
Male – Recruited	Persons	14	22	21
Male – Left	Persons	25	21	33
Female – Recruited	Persons	2	2	4
Female – Left	Persons	-	2	2
By Age				
18 to 30 Years – Recruited	Persons	7	10	11
18 to 30 Years – Left	Persons	7	5	10
31 to 40 Years – Recruited	Persons	5	7	4
31 to 40 Years – Left	Persons	8	6	10
41 to 50 Years – Recruited	Persons	3	4	6
41 to 50 Years – Left	Persons	3	6	8
51 to 60 Years – Recruited	Persons	1	3	4
51 to 60 Years – Left	Persons	5	6	6
Above 60 – Recruited	Persons	-	-	-
Above 60 – Left	Persons	2	-	1

Employee Rights and Development

Employee Development

At Emek Yağ, we recognize that our employees are the driving force behind our sustainability efforts. We are dedicated to cultivating a culture of continuous learning and professional growth, guaranteeing that our employees possess the requisite knowledge and skills to actively contribute to our sustainability objectives.

We invest in the professional development of our employees, empowering them to actively contribute to our sustainability endeavors. We believe that a knowledgeable and skilled workforce plays a pivotal role in advancing sustainable practices, fostering innovation, and ultimately realizing our enduring sustainability objectives. At the end of each year, we conduct one-on-one interviews with our employees, evaluating the outcomes derived from our Annual Performance System. Following these



interviews, we assess our employees' performance and make departmental decisions accordingly.

We acknowledge the significance of training programs designed for the professional development of our employees, and we are continually elevating the priority we assign to this matter. Our professional development training hours substantially increased from 850 hours in 2021 to 1,558 hours in 2022, almost doubling our efforts in this regard.

We have calculated the hours allocated to training investments as part of the training programs provided to our employees. In 2022, senior managers dedicated 90 hours to training, mid-level managers devoted 155.5 hours, and other employees collectively invested 1,816 hours in their training.

Employee Rights and Development

Training Hours by Employee Category

	Unit	2020	2021	2022
Senior Executives	Person *Hours	-	-	90
Senior Executives	Persons	-	-	3
Mid - Level Managers	Person *Hours	61	32	155
Mid - Level Managers	Persons	3	2	6
Other Employees	Person *Hours	1,924	882	1,816
Other Employees	Persons	93	66	101
Total		1,985	914	2,062

We track our employees' participation in training programs based on their employment categories. In 2022, blue-collar employees invested 1,332 hours in training, white-collar employees dedicated 595 hours, and subcontracted employees allocated 134 hours to their training efforts.

Employee Rights and Development

Training Hours by Employment Type

	Birim	2020	2021	2022
Blue - Collar	Person *Hours	1,724	587	1,332
Blue - Collar	Persons	70	48	67
White - Collar	Person *Hours	198	294	595
White - Collar	Persons	11	7	27
Subcontractor Employees	Person *Hours	63	33	134
Subcontractor Employees	Persons	15	13	16
Total		1,985	914	2,062

In 2022, “Fikrimde Emek, Emek’te Fikrim Var” contest for empowering Emek employees to create innovative ideas was launched, with the aim of fostering teamwork and enhancing work efficiency through process improvements. The objectives of our project, with a budget totaling TL 300,000, are as follows:

- Instill the concept of effectiveness as an ongoing life philosophy within the company, and foster awareness regarding the principles of executing tasks correctly and engaging in the right tasks,
- Enhance teamwork,
- Underscore the message that sustainable success, heightened competitiveness, and institutionalization should be collectively pursued.

Employee Rights

Observing employee rights allows companies to safeguard and empower their workforce through equitable practices, foster a healthy work environment, and uphold ethical standards. By respecting and safeguarding employee rights, we contribute to enhancing employee happiness, productivity, and overall well-being.

The remuneration policy is structured into four distinct groups corresponding to hierarchical levels and job titles reporting to the General Manager, with each level having its dedicated sub-categories. Within the sub-categories, variations in competencies among individuals at the same hierarchical level, disparities in experience, and scores obtained from the Annual Performance System all play a role in the assessment.

Over the past two years, we have implemented substantial improvements to the fringe benefits of-



fered to our employees. These improvements include enhancements such as Complementary Health Insurance, the Year-end Bonus System, better working conditions, and assistance programs that provide additional financial benefits. Internal communication across the company has undergone a significant enhancement, with company developments, news, achievements, and priorities now being disseminated through regular announcements.

The “Emek Yağ Integrity Hotline” is a mechanism we have established to enable our employees to confidentially and securely report any actions that contravene our company’s code of conduct. The objective of this hotline is to promote the company’s ethical, equitable, and secure operation. Reports are exclusively shared with Emek Yağ’s management or the pertinent legal authorities for appropriate handling.

Parental Leave

All our employees who took parental leave in 2020, 2021, and 2022 fully utilized their leave, subsequently returned to work following its conclusion, and remained employed for at least an additional 12 months.

Employees Who Took Parental Leave

	Total	2020		2021		2022	
		Female	Male	Female	Male	Female	Male
Employees entitled to parental leave	Number	2	3	1	-	-	1
Employees who took parental leave	Number	2	3	1	-	-	1
Employees who returned to work after the end of parental leave	Number	2	3	1	-	-	1
Employees who returned to work after parental leave and worked for at least 12 months afterwards	Number	2	3	1	-	-	1

Social Contributions

At Emek Yağ, we acknowledge our responsibility to the society in which we operate, and we amplify our societal contributions through the strategies we enact and the projects we undertake.

Five public schools have been constructed through the contributions of the company's shareholders, furthering our commitment to support and enhance education: Emine-Sait Uyar Primary School, Ahmet Uyar Primary School, İbrahim Uyar Primary School, İslam Uyar Vocational Technical and Anatolian High School, Feriha Uyar Vocational and Technical Anatolian High School. We maintain ongoing communication with school administrations and consistently offer both financial and moral support.

We collaborate with secondary and higher education institutions in Bursa, fostering student internship programs and project partnerships through protocols. We offer support to students pursuing studies in our field of activity, facilitating their practical experience in the business world.



We have established a vocational education cooperation protocol in partnership with Bursa Hamidiye Vocational and Technical Anatolian High School. Under the protocol, we extend internship opportunities to students in the field of food technology, enabling them to acquire practical experience. In the 2021-2022 academic year, three students completed internships in our facility's quality and production departments, gaining hands-on experience across various stages of our production process under the guidance of our Senior Quality Control and Assurance Manager. We plan to sustain and expand such collaborations in the forthcoming periods.

Every year, we sponsor the Women's Day concert organized by the Bursa Philharmonic Association, thereby supporting the advancement of the arts in Bursa and demonstrating our commitment to women's empowerment.

Occupational Health and Safety

Occupational health and safety hold a paramount position within our sustainability strategy, exemplifying our dedication to fostering a culture of occupational health and safety. This culture is rooted in individual and collective responsibility, emphasizing safe practices across all our activities. Through our commitment to occupational health and safety, we aim to establish a secure workplace environment, minimize accidents and injuries, bolster the well-being of our employees, and champion ethical and sustainable practices across our operations.

We prioritize the safety and well-being of individuals above all else, implementing comprehensive and enduring measures to mitigate potential hazards and ensure human health and safety. We document and report accidents, taking proactive measures to prevent future incidents and transparently communicate the outcomes with our workforce. We regard our employees and the environment as our most



invaluable assets, striving for a goal of zero occupational accidents and minimizing work-related losses by addressing potential hazards at their root.

In 2022, we provided occupational health and safety training to 108 employees.

A total of 438 hours of training were offered in occupational health and safety. We have expanded the number of occupational health and safety committees from 5 to 7 compared to previous years. Through these committees, we aim to enhance our occupational health and safety performance and work towards our goal of zero accidents.

Occupational Health and Safety Performance

In 2022, our company experienced 71 near misses. Our company's accident frequency rate is 23.44, and the accident severity rate is 0.40.

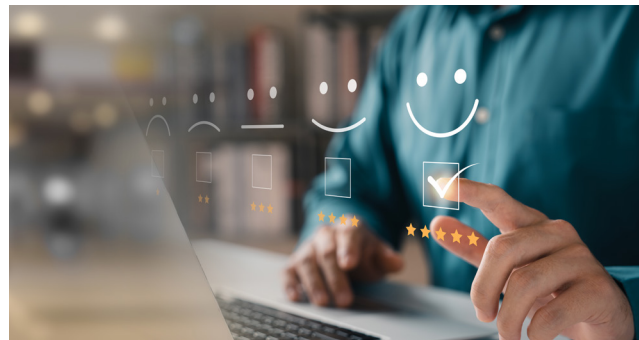
In 2022, legal authorities imposed 1 penal sanction on our occupational health and safety practices. The penalty was incurred due to a notification delay, and in response, we provided our employees with the necessary training to prevent a recurrence of this issue.

Occupational Health and Safety Performance

Occupational Accidents	Group	Unit	2020	2021	2022
Near Miss	Company	Number / Year	19	5	71
Number of Lost-Time Accidents	Company	Number / Year	1	2	4
Lost Days	Company	Number / Year	4	242	85
Number of No-Lost-Time Accidents	Company	Number / Year	0	0	1
AFO – Accident Frequency Rate	Company	Share	4.45	9.54	23.44
Fatalities	Company	Number / Year	0	0	0
ASR – Accident Severity Rate	Company	Share	0.02	1.15	0.40

Customer Satisfaction

At Emek Yağ, we are committed to enhancing our relationships with our customers and ensuring their satisfaction through our activities. We place a high priority on customer feedback and continuously enhance our processes and interactions to offer our customers exceptional experiences. By emphasizing customer satisfaction, our goal is to establish long-lasting relationships, foster loyalty, and contribute to the sustainable growth and success of our business.



In line with our customer satisfaction policy, we;

- Deliver equal service to all customers, treating their complaints impartially, fairly, and without prejudice.
- Establish various communication channels for our customers to provide feedback and ensure that these channels are readily accessible to our customers.
- Value every piece of feedback from our customers and carefully assess it to enhance our processes.
- Place significant emphasis on safeguarding the confidentiality of customer information and rigorously implement measures to ensure its protection.

The “Guidelines for Customer Satisfaction and Management of Complaints” are designed to effectively organize and oversee customer satisfaction processes, with the goal of ensuring that customers experience a high level of satisfaction with our products and services. These guidelines are designed to communicate company policies to customers, enhance customer satisfaction, improve business processes, measure product and service quality, identify areas for improvement, and foster customer loyalty.

Relations with Stakeholders

Stakeholder engagement is a crucial element for us as it enables active involvement of our stakeholders in our processes and fosters the development of collaborative relationships. We acknowledge the significance of stakeholders' viewpoints, requirements, and anticipations in influencing the direction of our sustainability endeavors. We foster transparent and inclusive communication with our stakeholders by engaging in regular dialogues, consultations, and feedback mechanisms. Through stakeholder engagement, our goal is to establish trust, enhance mutual understanding, generate shared value, and ultimately, deliver sustainable outcomes that benefit our organization and society alike.

Stakeholder Communication Platforms

Stakeholder Group	Communication Method	Reason for Communication	Communication Frequency
Associations	Meetings	Assessing industry developments	Monthly
Shareholders	Meetings	General Assembly	Quarterly
Business Partners	Meetings / E-Mails / Telephone Calls	Executing business-related activity plans	Daily
Public Organizations	Verbal / Written	Compliance with legal regulations	Case-based
Customers	Meetings / E-Mails / Telephone Calls	Management of sales related processes	Daily
Chambers of Commerce	Verbal / Written	Compliance with legal regulations	Monthly
Civil Society Organizations	Meetings	Monitoring social and environmental developments	Case-based
Suppliers	Meetings / E-Mails / Telephone Calls	Meeting procurement needs	Daily

Supplier Management

Supplier selection is pivotal for us at Emek Yağ as it underpins sustainability by ensuring ethical sourcing, reducing environmental impact, safeguarding food safety, driving innovation, and nurturing consumer confidence. This strategy is key in aligning our values and business practices with sustainable principles across the entire food supply chain.

In this context, we incorporate our Supplier Selection and Risk Assessment Policy into all of our operations. By selecting suppliers committed to sustainability, we continue our efforts to minimize our environmental footprint and contribute to a healthier planet. Partnering with environmentally conscious suppliers helps us progress toward our sustainability objectives.

Our supplier selection criteria include the following:

- On-site audits of manufacturers and suppliers for high-risk products
- Supplier pre-assessment form
- Periodic and initial procurement traceability test report requirements
- Product analysis report for supplied items
- Delivery note provided to Emek Yağ
- GFSI certification documentation (BRC Packaging, FSSC 22000, BRC Food, IFS Food, etc.)
- Manufacturer/Supplier Error Notification Form
- Declaration of allergen and GMO product management or declaration of conformity for allergens and GMOs
- Current corporate references
- Being a producer not listed in the Ministry of Agriculture and Forestry's fraudulent products list.

Collaborations, Partnerships and Memberships

Collaborations

We signed an R&D cooperation protocol with Bursa Uludağ University for the 2023 academic year. This project aims to enhance refining efficiency by processing sunflower seeds with low moisture and wax content during procurement and identifying potential improvements by controlling harvest timing in this regard.

Memberships

Name of Organization

Vegetable Oil Industrialists Association

Aegean Exporters' Associations

İstanbul Exporters' Associations

TAİDER

BUSİAD

BTSO- Bursa Chamber of Commerce and Industry

LEAD NETWORK

PLAT

Performance and Indicators Tables

Quality Standards and Management Systems

BRCGS - Global Standard for Food Safety - Edition 8

FSSC 22000 v5.1 - Food Safety System Certification

Reliable Supplier Certificate

Halal Certificate

ISO 9001:2015

Kosher Certificate

TSE 886 - TSE 888

Environmental Performance Indicators

Greenhouse Gas Emissions

	Bandırma Facility (tCO ₂ e)	Bursa Facility (tCO ₂ e)	Total
Scope 1 Greenhouse Gas Emissions	1,885.03	2,053.16	3,938.19
Scope 2 Greenhouse Gas Emissions	1,018.47	2,084.93	3,103.40
Scope 3 Greenhouse Gas Emissions	3,044.17	2,026.54	5,070.72
Total	5,947.67	6,164.64	12,112.31

	Unit	2022
Emission Intensity	kgCO ₂ e/t product	0.245615

Energy Consumption

Non-Renewable Direct Energy	Production Facility	Unit	2020	2021	2022
Gasoline	Bursa / Bandırma	Liters	86,662	93,738	90,096
Diesel/Diesel Oil	Bursa	Sm ³	897,051	979,600	1,117,845
Natural Gas	Bandırma	Sm ³	1,087,343	1,238,497	815,046
Non-Renewable Indirect Energy	Production Facility	Unit	2020	2021	2022
Electricity	Bursa	kWh	2,982,839	3,538,220	4,307,707
Electricity	Bandırma	kWh	2,593,945	2,984,770	2,104,275

Energy Consumption Per Unit

Energy Consumption	Production Facility	Unit	2020	2021	2022
Natural Gas	Bursa	Sm ³ /kg	0.0346	0.0335	0.0314
Natural Gas	Bandırma	Sm ³ /kg	0.0571	0.0622	0.0591
Non-Renewable Indirect Energy	Production Facility	Unit	2020	2021	2022
Electricity	Bursa	kWh/kg	0.1150	0.1211	0.1212
Electricity	Bandırma	kWh/kg	0.1361	0.1500	0.1528

Water Management

Total Volume of Water Withdrawn	Production Facility	Unit	2020	2021	2022
Groundwater	Bursa*	Cubic Meters	-	-	-
	Bandirma	Cubic Meters	38,900	38,140	24,670
Wastewater Discharge	Production Facility	Unit	2020	2021	2022
Third Party Waters (Sewage, etc.)	Bursa	Cubic Meters	30,210	27,034	27,808
	Bandirma	Cubic Meters	14,110	13,590	8,940

* No measurements have been done for the Bursa facility during the reporting period.

Total Waste

By Type	Production Facility	Unit	2020	2021	2022
Hazardous Waste	Bursa	Tons	3,90	3,13	4,85
	Bandirma	Tons	1,09	0,28	0,47
Non-Hazardous Waste	Bursa	Tons	2,512	3,837	5,061
	Bandirma	Tons	1,82	0,25	153
Total Waste		Tons	2,518.81	3,840.66	5,219.32
By Disposal Method	Production Facility	Unit	2020	2021	2022
Energy Recovery	Bursa	Tons	589	603	533
	Bandirma	Tons	0	0	142
Recovery	Bursa	Tons	1,926	3,237	4,532
	Bandirma	Tons	3	1	12
Other Disposal Methods	Bursa	Tons	0.01	0.003	-
Total Disposed Waste		Tons	2,518.01	3,841.003	5,219

Total Waste

By Type		Production Facility	Unit	2020	2021	2022
Hazardous Waste	Liquid Waste	Bursa	Lt	65	120	1,780
		Bandirma	Lt	-	-	-
	Contaminated Waste	Bursa	Kg	3,810	2,985	2,970
		Bandirma	Kg	330	160	100
	Waste Oil	Bandirma	Kg	690	-	182
	Waste Toner / Cartridge	Bursa	Kg	-	10	60
	Waste Fluorescent	Bursa	Kg	18	15	35
	Other (Medical Waste)	Bursa	Kg	10	3	-
Other (Contaminated Packaging)	Bandirma	Kg	70	120	190	

Total Waste

By Type		Production Facility	Unit	2020	2021	2022
Non-Hazardous Waste	Waste Paper	Bursa	Tons	18.32	14.62	26.28
		Bandirma	Tons	-	0.25	-
	Waste Plastic	Bursa	Tons	6.28	3.42	1.77
	Waste Glass	Bandirma	Tons	-	-	-
	Waste Metal	Bursa	Tons	-	4.68	0.72
		Bandirma	Tons	1.82	-	11.09
	Mixed Packaging	Bursa	Tons	-	-	0.5
	Other: Materials unfit for consumption or processing	Bursa	Tons	2,487	3,814	5,032
Bandirma		Tons	-	-	141.52	

Amount of Waste Recycled as Raw Material Input

Type of Waste	Production Facility	Unit	2020	2021	2022
Materials unfit for consumption or processing at Emek Yağ facilities (soapstock, stearin, and distillate)	Bursa	Ton	1,898	3,211	4,499

Share of Reused / Recycled Packaging

Type of Packaging Waste	Production Facility	Unit	2020	2021	2022
Waste Paper	Bursa	Tons	18.32	14.62	26.28
Waste Plastic	Bursa	Tons	6.28	3.42	1.77
Waste Metal	Bursa	Tons	-	4.68	0.72
Waste Glass	Bursa	Tons	-	0.34	0.19
Waste Metal	Bandirma	Tons	1.82	-	11.09
Waste Paper	Bandirma	Tons	-	0.25	-
Mixed Packaging	Bandirma	Tons	-	-	0.5

Environmental Investments

	2020	2021	2022
Total operating costs of environmental activities (TL)	224,221.17	270,498.40	206,749.31

Social Performance Indicators
Employees by Employment Type

Number of Employees by Gender

By Gender	Unit	2020	2021	2022
Male	Persons	120	117	116
	Share	86%	84%	85%
Female	Persons	20	23	20
	Share	14%	16%	15%
Total		140	140	136

Number of Employees by Management Category

By Management Category	Unit	2020	2021	2022
Senior Management	Female	4	4	4
	Share	3%	3%	3%
	Male	4	5	5
	Share	3%	3%	3%
Mid-Level	Female	1	1	1
	Share	1%	1%	1%
	Male	7	5	9
	Share	5%	3%	6%
Other	Female	15	18	15
	Share	11%	13%	11%
	Male	109	107	102
	Share	78%	77%	75%

APPENDICES

Number of Employees by Age

By Age	Unit	2020	2021	2022
18 to 30 Years	Female	5	7	5
	Share	4%	5%	3%
	Male	15	15	17
	Share	11%	11%	12.5%
31 to 40 Years	Female	8	7	8
	Share	6%	5%	6%
	Male	52	48	41
	Share	37%	34%	30%
41 to 50 Years	Female	6	8	6
	Share	4%	6%	4%
	Male	35	35	40
	Share	25%	25%	29%
51 to 60 Years	Female	1	1	1
	Share	1%	1%	1%
	Male	16	18	17
	Share	11%	13%	12.5%
Above 60	Female	-	-	-
	Share	-	-	-
	Male	2	1	1
	Share	1%	1%	1%

Training Hours by Employee Category

	Unit	2020	2021	2022
Senior Executives	Person *Hours	-	-	90
Senior Executives	Persons	-	-	3
Mid - Level Managers	Person *Hours	61	32	155
Mid - Level Managers	Persons	3	2	6
Other Employees	Person *Hours	1,924	882	1,816
Other Employees	Persons	93	66	101
Total		1,985	914	2,062

Training Hours by Employment Type

	Unit	2020	2021	2022
Blue - Collar	Person *Hours	1,724	587	1,332
Blue - Collar	Persons	70	48	67
White - Collar	Person *Hours	198	294	595
White - Collar	Persons	11	7	27
Subcontractor Employees	Person *Hours	63	33	134
Subcontractor Employees	Persons	15	13	16
Total		1,985	914	2,062

Employment and Turnover (Türkiye)

	Birim	2020	2021	2022
Newly hired employees – Total	Persons	16	24	25
White-Collar	Persons	4	5	14
Blue-Collar	Persons	12	19	11
Employees who left – Total	Persons	25	23	35
White-Collar	Persons	2	6	13
Blue-Collar	Persons	23	17	22
By Gender				
Male – Recruited	Persons	14	22	21
Male – Left	Persons	25	21	33
Female – Recruited	Persons	2	2	4
Female – Left	Persons	-	2	2
By Age				
18 to 30 Years – Recruited	Persons	7	10	11
18 to 30 Years – Left	Persons	7	5	10
31 to 40 Years – Recruited	Persons	5	7	4
31 to 40 Years – Left	Persons	8	6	10
41 to 50 Years – Recruited	Persons	3	4	6
41 to 50 Years – Left	Persons	3	6	8
51 to 60 Years – Recruited	Persons	1	3	4
51 to 60 Years – Left	Persons	5	6	6
Above 60 – Recruited	Persons	-	-	-
Above 60 – Left	Persons	2	-	1

Employees Who Took Parental Leave

	Total	2020		2021		2022	
		Female	Male	Female	Male	Female	Male
Employees entitled to parental leave	Number	2	3	1	-	-	1
Employees who took parental leave	Number	2	3	1	-	-	1
Employees who returned to work after the end of parental leave	Number	2	3	1	-	-	1
Employees who returned to work after parental leave and worked for at least 12 months afterwards	Number	2	3	1	-	-	1

Occupational Health and Safety Performance

Occupational Accidents	Group	Unit	2020	2021	2022
Near Miss	Company	Number / Year	19	5	71
Number of Lost - Time Accidents	Company	Number / Year	1	2	4
Lost Days	Company	Number / Year	4	242	85
Number of No - Lost - Time Accidents	Company	Number / Year	0	0	1
AFO – Accident Frequency Rate	Company	Share	4.45	9.54	23.44
Fatalities	Company	Number / Year	0	0	0
ASR – Accident Severity Rate	Company	Share	0.02	1.15	0.40

Stakeholder Communication Platforms

Stakeholder Group	Communication Method	Reason for Communication	Communication Frequency
Associations	Meetings	Assessing industry developments	Monthly
Shareholders	Meetings	General Assembly	Quarterly
Business Partners	Meetings / E-Mails / Telephone Calls	Executing business-related activity plans	Daily
Public Organizations	Verbal / Written	Compliance with legal regulations	Case-based
Customers	Meetings / E-Mails / Telephone Calls	Management of sales related processes	Daily
Chambers of Commerce	Verbal / Written	Compliance with legal regulations	Monthly
Civil Society Organizations	Meetings	Monitoring social and environmental developments	Case-based
Suppliers	Meetings / E-Mails / Telephone Calls	Meeting procurement needs	Daily

Memberships

Name of Organization

Vegetable Oil Industrialists Association

Aegean Exporters' Associations

İstanbul Exporters' Associations

TAİDER

BUSİAD

BTSO- Bursa Chamber of Commerce and Industry

LEAD NETWORK

PLAT

GRI Content Index

GRI STANDARD	DEFINITION	DISCLOSURES	PAGE NUMBERS
Disclosure of Use:			
GRI 1: Foundation 2021			
GRI 2: General Disclosures 2021			
Organizational Profile			
2-1 Organizational details	a. Legal name of the company;	Emek Yağ Sanayii A.Ş. Çağrısan Mah. Eski Mudanya Cad. No:7 Mudanya, 16950 Bursa, Türkiye About Emek Yağ	06
	b. ownership structure and legal form;		
	c. the location of headquarters;		
	d. countries of operation.		
2-2 Entities included in the organization's sustainability reporting	a. list all entities included in sustainability reporting;	About the Report	04
	b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting;		
	c. if the organization consists of multiple entities, explain the approach used for consolidating the information, including:		
	i. whether the approach includes adjustments to information on minority interests;		
	ii. how the approach takes into account mergers, acquisitions, and disposals of entities or parts of entities;		
	iii. whether and how the approach differs across the disclosures in this Standard and across material topics.		

APPENDICES

2-3 Reporting period, frequency and contact point	a. specify the reporting period and frequency for sustainability reporting;	About the Report	04
	b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this;		
	c. report the publication date of the report or reported information;		
	d. specify the contact point for questions about the report or reported information.		
2-5 Limited Assurance	a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;	<i>Limited assurance has not been obtained.</i>	-
	b. if the organization's sustainability reporting has been externally assured:		
	i. Provide a link or reference to the Limited Assurance report(s) or assurance statement(s);		
	ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;		
iii. describe the relationship between the organization and the assurance provider.			
2-6 Activities, value chain, and other business relationships	a. report the sector(s) in which it is active;	About Emek Yağ	06
	b. describe its value chain, including:		
	i. the organization's activities, products, services, and markets served;		
	ii. the organization's supply chain;		
	iii. the entities downstream from the organization and their activities;		
	c. report other relevant business relationships;		
d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.			

APPENDICES

<p>2-7 Employees</p>	<p>a. report the total number of employees and a breakdown of this total by gender and by region;</p> <p>b. report the total number of:</p> <ul style="list-style-type: none"> i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region; <p>c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:</p> <ul style="list-style-type: none"> i. in headcount, full-time equivalent (FTE), or using another methodology; ii. rat the end of the reporting period, on average over the reporting period or using another methodology;; <p>d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;</p> <p>e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.</p>	<p>Employment, Diversity, and Inclusion</p>	<p>39</p>
<p>2-8 Workers who are not employees</p>	<p>a. report the total number of workers who are not employees and whose work is controlled by the organization and describe:</p> <ul style="list-style-type: none"> i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform; <p>b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported:</p> <ul style="list-style-type: none"> i. in count headcount, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; <p>c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.</p>	<p><i>External support staff are in place to provide security, cleaning and catering services.</i></p>	<p>-</p>

APPENDICES

2-9 Governance structure and composition	a. describe its governance structure, including committees of the highest governance body;	Sustainability Governance Structure	09
	b. list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people;		
	c. describe the structure of the highest governance body and its committees as follows		
	i. executive and non-executive members;		
	ii. independence;		
	iii. tenure of members of the governance body;		
	iv. number of other significant positions and commitments held by each member, and the nature of the commitments;		
	v. gender;		
	vi. under-represented social groups;		
2-10 Nomination and selection of the highest governance body	a. describe the nomination and selection processes for the highest governance body and its committees;	Sustainability Governance Structure	09
	b. describe the criteria used for nominating and selecting the highest governance body members, including whether and how the following are taken into consideration:		
	i. views of stakeholders (including shareholders);		
	ii. diversity		
	iii. independence;		
2-11 Chair of the highest governance body	a. report whether the chair of the highest governance body is also a senior executive in the organization;	Sustainability Governance Structure	09
	b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.		

APPENDICES

2-12 Role of the highest governance body in overseeing the management of impacts	a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development;	Sustainability Governance Structure Relations with Stakeholders	09 52
	b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including:		
	i. whether and how the highest governance body engages with stakeholders to support these processes;		
	ii. how the highest governance body considers the outcomes of these processes;		
	c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.		
2-13 Delegation of responsibility for managing impacts	a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including:	Sustainability Governance Structure	09
	i. whether it has appointed any senior executives with responsibility for the management of impacts;		
	ii. whether it has delegated responsibility for the management of impacts to other employees;		
	b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.		
2-14 Role of the highest governance body in sustainability reporting	a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information;	Sustainability Targets	13
	b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.		

APPENDICES

2-18 Evaluation of the performance of the highest governance body	a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people;	Sustainability Governance Structure	09
	b. report whether the evaluations are independent or not, and the frequency of the evaluations;		
	c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.		
2-22 Sustainable development	a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	Message from the Chairperson of the Board	05
2-23 Policy commitments	a. responsible for, including describes policy commitments to business behavior:	Sustainability Targets	13
	i. the authoritative intergovernmental instruments that the commitments reference;		
	ii. whether the commitments stipulate conducting due diligence;		
	iii. whether the commitments stipulate applying the precautionary principle;		
	iv. whether the commitments stipulate respecting human rights;	Risk Management and Food Safety	16
	b. the special obligation to respect human rights describes its policy commitment, including the following:	Environmental Policy	21
	i. the internationally recognized human rights that the commitment covers;	Energy Management	25
	ii. whether the commitments stipulate conducting due diligence;	Customer Satisfaction	51
	c. provide links to publicly available policy commitments or commitments are not publicly available, explain why;		
	d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level;		
	e. report the extent to which the policy commitments apply to the organization's activities and its business relationships;		
f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.			

APPENDICES

2-24 Embedding policy commitments	a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:	Sustainability Targets	13
	i. how it allocates responsibility to implement the commitments across different levels within the organization;	Risk Management and Food Safety	16
	ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures;	Environmental Policy	21
	iii. how it implements its commitments with and through its business relationships;	Energy Management	25
	iv. training that the organization provides on implementing the commitments.	Customer Satisfaction	51
2-25 Process to remediate negative impacts	a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;	Employee Rights and Development	43
	b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;		
	c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;		
	d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms;		
	e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.		
2-26 Mechanisms for seeking advice and raising concerns	a. Explain the mechanisms for individuals:	Employee Rights and Development	43
	i. seek advice on implementing the organization's policies and practices for responsible business conduct;		
	ii. raise concerns about the organization's business conduct.		

APPENDICES

2-27 Compliance with laws and regulations	a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:	Risk Management Food Safety	16
	i. instances for which fines were incurred;		
	ii. instances for which non-monetary sanctions were incurred;	Environmental Policy	21
	b. Report the total number and monetary value of fines paid for non-compliance with laws and regulations during the reporting period Report the breakdown of this total according to the following:		
	i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;	Energy Management Wastewater	25
	ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;		
	c. describe the significant instances of non-compliance;	Water Management	28
d. describe how it has determined significant instances of non-compliance.			
2-28 Membership associations	a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.	Collaborations, Partnerships and Memberships	54
Stakeholder Engagement			
2-29 Approach to stakeholder engagement	a. describe its approach to engaging with stakeholders, including:	Relations with Stakeholders	52
	i. the categories of stakeholders it engages with, and how they are identified;		
	ii. the purpose of the stakeholder engagement;		
	iii. how the organization seeks to ensure meaningful engagement with stakeholders.		
GRI 3: Material Topics 2021			
3-1 Process to determine material topics	a. describe the process it has followed to determine its material topics, including:	Emek Yağ's Material Sustainability Topics and Stakeholder Engagement	14
	i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;		
	ii. how it has prioritized the impacts for reporting based on their significance;		
	b. specify the stakeholders and experts whose views have informed the process of determining its material topics.		

APPENDICES

3-2 List of material topics	a. list its material topics;	Emek Yağ's Material Sustainability Topics and Stakeholder Engagement	14
	b. report changes to the list of material topics compared to the previous reporting period.		
Economic Performance			
GRI 3: Management Approach 2021	3-3 Management of material topics	Environmental Awareness Activities	37
GRI 201: Economic Performance 2016	201-1 Economic value generated and distributed	Environmental Awareness Activities	37
	201-4 Financial assistance received from the government		
Procurement Practices			
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Management and Food Safety	16
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Risk Management and Food Safety	16
Anti - Competitive Behavior			
GRI 3: Management Approach 2021	3-3 Management of material topics	Corporate Strategy and Goals	11
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Corporate Strategy and Goals	11
Energy			
GRI 3: Management Approach 2021	3-3 Management of material topics	Energy Management	25
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Management	25
	302-4 Reduction of energy consumption	Appendices – Environmental Performance Indicators – Energy	55

APPENDICES

Water Consumption and Effluents			
GRI 3: Management Approach 2021	3-3 Management of material topics	Water Management	27
GRI 303: Water Consumption and Effluents 2018	303-1 Interactions with water as a shared resource	Water Management	27
	303-2 Management of water related discharge impacts	Appendices – Environmental Performance Indicators – Water	56
	303-3 Water withdrawal		
Emissions			
GRI 3: Management Approach 2021	3-3 Management of material topics	Management of Greenhouse Gases	22
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Management of Greenhouse Gases	22
	305-2 Indirect (Scope 2) GHG emissions	Appendices – Environmental Performance Indicators – Greenhouse Gas	55
	305-5 Reduction of GHG emissions		
Waste			
GRI 3: Management Approach 2021	3-3 Management of material topics	Waste Management	30
GRI 306: Atıklar 2020	306-3 Waste generated	Waste Management	30
	306-4 Waste diverted from disposal	Appendices – Environmental Performance Indicators – Waste	56
	306-5 Waste directed to disposal		
Employment			
GRI 3: Management Approach 2021	3-3 Management of material topics	Employment, Diversity and Inclusion	39
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Employment, Diversity and Inclusion	39
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Rights and Development	43
	401-3 Return to work and retention rates after parental leave by gender	Appendices – Social Performance Indicators – Labor	57
Occupational Health and Safety			
GRI 3: Management Approach 2021	3-3 Management of material topics	Occupational Health and Safety	49

APPENDICES

GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety Appendices – Social Performance Indicators - Occupational Health and Safety	49 60
	403-2 Types and rates of injuries, occupational diseases, lost days, absenteeism, and work-related fatalities		
	403-3 Occupational health services		
	403-4 Worker participation, consultation, and communication on occupational health and safety		
	403-5 Worker training on occupational health and safety		
	403-6 Promotion of worker health		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		
	403-9 Work-related injuries		
	403-10 Work-related ill-health		
	Education and Training		
GRI 3: Management Approach 2021	3-3 Management of material topics	Employee Rights and Development	43
GRI 404: Education and Training 2016	404-1 Average hours of training per year per employee	Employee Rights and Development	43
	404-2 Programs for upgrading employee skills and transition assistance programs	Appendices – Social Performance Indicators - Education	58
Diversity and Equal Opportunity			
GRI 3: Management Approach 2021	3-3 Management of material topics	Employment, Diversity, and Inclusion	39
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Employment, Diversity, and Inclusion	39
		Appendices – Social Performance Indicators - Labor	57
Non-Discrimination			
GRI 3: Management Approach 2021	3-3 Management of material topics	Employment, Diversity, and Inclusion	39
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Employment, Diversity, and Inclusion	39



APPENDICES

Child Labor			
GRI 3: Management Approach 2021	3-3 Management of material topics	Social Approach	38
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Social Approach	38
Forced or Compulsory Labor			
GRI 3: Management Approach 2021	3-3 Management of material topics	Social Approach	38
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Social Approach	38
Supplier Social Assessment			
GRI 3: Management Approach 2021	3-3 Management of material topics	Risk Management and Food Safety	16
		Supplier Management	53
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Risk Management and Food Safety	16
	414-2 Negative social impacts in the supply chain and actions taken	Supplier Management	53
Strengthened Information Security			
GRI 3: Management Approach 2021	3-3 Management of material topics	Information Security	18
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information Security	18

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