



ÇİMSA ÇİMENTO SANAYİ VE TİCARET A.Ş.

# 2025 CDP Corporate Questionnaire 2025

Word version

**Important: this export excludes unanswered questions**

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

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## C1. Introduction

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

Select from:

☒ English

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

Select from:

☒ TRY

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

#### (1.3.2) Organization type

Select from:

☒ Publicly traded organization

#### (1.3.3) Description of organization

*Founded in 1972 in Mersin, Çimsa is a subsidiary of Sabancı Holding and operates with 4 production facilities located in Mersin, Eskişehir, and Afyonkarahisar in Turkey. The company leads the Turkish cement and construction materials sector with its innovative approach, producing not only grey cement but also specialty products such as white cement and calcium aluminate cement (CAC). Çimsa has become one of the world's top three producers of CAC and is among the leading global brands in white cement. Internationally, Çimsa continues its operations through Cimsa Building Solutions BV (CBS BV), a wholly owned subsidiary based in the Netherlands. CBS BV includes a white cement plant in Valencia (Spain), a grinding facility in Houston (USA), and terminals in Hamburg (Germany), Trieste (Italy), and Sevilla (Spain), positioning Çimsa as a global white cement player. In October 2024, CBS BV expanded its portfolio by acquiring Mannok Holdings DAC, an Ireland-based company engaged in the production and sale of cement, cement-based products (such as roof tiles, precast, and concrete), insulation materials, and recycled plastic packaging. Çimsa's Mersin plant is the only integrated facility in the world capable of producing grey cement, white cement, and CAC at the same site. It also hosts the industry's first R&D center approved by the Ministry of Industry and Technology, known as "Formülhane," which plays a pivotal role in developing advanced construction material technologies. Additionally, the company has extended its innovation capabilities into Europe through the Sabancı Technology Center located within the Technical University of Munich campus in Germany. With a market-oriented approach and an extensive distribution network, Çimsa meets the needs of its customers comprehensively and on time. As a trusted partner to its stakeholders, Çimsa delivers the essential materials required for future-ready living spaces and infrastructure.*

[Fixed row]

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

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2024	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

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

25447453361

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

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

Select from:

☒ No

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

*In 2024, Çimsa acquired Mannok Holdings DAC, and the company's financial statements for the year include Mannok's operations from 1 October 2024 onwards. However, due to challenges in establishing a complete and consistent data flow during the integration period, the CDP disclosure for 2024 was prepared excluding Mannok's operational data. The CDP reporting boundary therefore covers all other consolidated operations of Çimsa as per the financial statements, but excludes Mannok Holdings DAC pending the completion of full data integration and assurance processes*

[Fixed row]

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

**ISIN code - bond**

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

*Select from:*

☒ Yes

**(1.6.2) Provide your unique identifier**

TRCIMSA91F9

**ISIN code - equity**

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

*Select from:*

☒ No

**CUSIP number**

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

*Select from:*

☒ No

**Ticker symbol**

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

*Select from:*

☒ No

## SEDOL code

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

Select from:

☒ No

## LEI number

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

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

789000AZR4YMJIHZ1145

## D-U-N-S number

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

Select from:

☒ No

## Other unique identifier

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

Select from:

☒ No

[Add row]

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

Select all that apply

- ☒ Italy
- ☒ Spain
- ☒ Cyprus
- ☒ Turkey
- ☒ Germany
- ☒ Netherlands
- ☒ United States of America
- ☒ United Kingdom of Great Britain and Northern Ireland

### (1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: <input checked="" type="checkbox"/> Yes, for all facilities	Presented in question 2.3

[Fixed row]

### (1.12) Which part of the concrete value chain does your organization operate in?

Select all that apply

- ☒ Blended cement
- ☒ Clinker production
- ☒ Limestone quarrying
- ☒ Concrete production
- ☒ Aggregates production
- ☒ Portland cement manufacturing
- ☒ Alternative 'low CO2' cementitious materials production

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

#### (1.24.1) Value chain mapped

Select from:

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

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

Select all that apply

☒ Upstream value chain

☒ Downstream value chain

#### (1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 1 suppliers

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

Select from:

☒ All supplier tiers known have been mapped

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

At Çimsa, we view our suppliers as essential stakeholders in achieving our sustainability vision and are committed to building a transparent and responsible value chain. Our "Responsible Procurement Policy," supported by the "Supplier Management Policy" and "Supplier Code of Conduct," embeds environmental, social, and ethical criteria into all procurement and supplier engagement processes. In 2024, we completed the first phase of our new sustainability assessment initiative with the Synesgy platform, conducting Sustainability Self-Assessment Surveys for 63 priority suppliers. These tailored questionnaires evaluated suppliers across environmental, social, and governance practices, allowing us to measure sustainability maturity and identify improvement areas through detailed "scorecards." Further supporting these efforts, our Supplier Portal was upgraded in 2024, enhancing transparency and efficiency. It enables effective data sharing, document management, and ESG performance monitoring. An integrated AI-driven chatbot ("Chainy") further streamlined interactions, improving communication and responsiveness. To strengthen collaboration, we organized the "Supply & Sustain" event, bringing suppliers together to exchange best practices and develop joint solutions aligned with Çimsa's objectives. Structured feedback and targeted improvement plans enable suppliers to progress, while monitoring, evaluations, and training remain key parts of our approach. Our supply chain mapping covers all Tier 1 suppliers and includes both upstream and downstream operations. On the downstream side, Çimsa maps customer expectations through digital platforms and structured feedback systems. We measure customer satisfaction and loyalty via Net Promoter Score (NPS) surveys and other channels to align our sustainable product portfolio with evolving demands. This ensures sustainability criteria are embedded not only in supplier relations but also in customer interactions, fostering trust and long-term partnerships. Through these actions, Çimsa builds a resilient and environmentally responsible supply chain, aligned with global best practices and our long-term commitments.

[Fixed row]

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

	Plastics mapping	Primary reason for not mapping plastics in your value chain	Explain why your organization has not mapped plastics in your value chain
	Select from: <input checked="" type="checkbox"/> No, and we do not plan to within the next two years	Select from: <input checked="" type="checkbox"/> Not an immediate strategic priority	<i>the company's focus and strategic priorities do not consider plastics as a critical material in their industrial processes.</i>

[Fixed row]

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

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

### Short-term

(2.1.1) From (years)

1

(2.1.3) To (years)

5

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

*In the short term, we assess risks and opportunities related to immediate uncertainties, including extreme weather events such as storms, droughts, and floods. This period also covers regulations on climate change. Our goal is to develop solutions to these issues within 1 to 5 years. This timeframe allows us to swiftly respond to immediate environmental challenges and regulatory changes, ensuring compliance and operational continuity.*

### Medium-term

(2.1.1) From (years)

5

(2.1.3) To (years)

10

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



Our medium-term horizon encompasses actions planned for up to 10 years. During this period, we aim to achieve significant milestones in our environmental strategy. On March 30, 2023, Çimsa committed to setting a near-term carbon emission reduction target in line with climate science through the Science Based Targets initiative (SBTi). The validation process for this target submission, made in October 2023, was completed in April 2024. Risks and opportunities identified in the medium term are integrated into our board-level strategies, involving investment decisions that align with our sustainability goals. This timeframe allows us to make substantial progress while adapting to evolving market and regulatory conditions.

## Long-term

### (2.1.1) From (years)

10

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

Select from:

☒ Yes

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

The long-term horizon is dedicated to strategic planning and actions towards achieving our 2050 net zero target. We focus on investing in R&D projects, developing new technologies for asset management, carbon capture, biomass waste utilization, and alternative energy sources. This period allows us to align our business operations with the commitments of the Paris Agreement, leveraging advanced technologies to drive sustainable growth. Our long-term planning ensures that we remain at the forefront of innovation and sustainability, securing our position in the market for decades to come.

[Fixed row]

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

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

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

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

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

#### Row 1

#### (2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

☒ Water

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

*Select all that apply*

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

#### (2.2.2.3) Value chain stages covered

*Select all that apply*

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

#### (2.2.2.4) Coverage

*Select from:*

- ☒ Full

#### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- ☒ Tier 1 suppliers

#### (2.2.2.7) Type of assessment

*Select from:*

- ☒ Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

*Select from:*

- ☒ More than once a year

#### (2.2.2.9) Time horizons covered

*Select all that apply*

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

#### (2.2.2.10) Integration of risk management process

*Select from:*

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

#### (2.2.2.11) Location-specificity used

*Select all that apply*

- ☒ Site-specific
- ☒ Sub-national

#### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ WRI Aqueduct

Enterprise Risk Management

- ☒ COSO Enterprise Risk Management Framework
- ☒ Enterprise Risk Management
- ☒ ISO 31000 Risk Management Standard

International methodologies and standards

- ☒ Environmental Impact Assessment
- ☒ IPCC Climate Change Projections

- ✓ ISO 14001 Environmental Management Standard
- ✓ ISO 14046 Environmental Management – Water Footprint
- ✓ Life Cycle Assessment

#### Databases

- ✓ Nation-specific databases, tools, or standards

#### Other

- ✓ Scenario analysis

### (2.2.2.13) Risk types and criteria considered

#### Acute physical

- ✓ Flood (coastal, fluvial, pluvial, ground water)
- ✓ Landslide
- ✓ Wildfires

#### Chronic physical

- ✓ Changing temperature (air, freshwater, marine water)
- ✓ Heat stress
- ✓ Sea level rise
- ✓ Temperature variability
- ✓ Water stress

#### Policy

- ✓ Carbon pricing mechanisms
- ✓ Changes to national legislation
- ✓ Introduction of regulatory standards for previously unregulated contaminants

#### Market

- ✓ Availability and/or increased cost of raw materials
- ✓ Changing customer behavior

☒ Uncertainty in the market signals

#### Reputation

☒ Impact on human health

☒ Stigmatization of sector

#### Technology

☒ Transition to lower emissions technology and products

☒ Transition to water efficient and low water intensity technologies and products

☒ Unsuccessful investment in new technologies

#### Liability

☒ Exposure to litigation

☒ Non-compliance with regulations

### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

☒ Customers

☒ Local communities

☒ Employees

☒ Water utilities at a local level

☒ Investors

☒ Suppliers

☒ Regulators

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

*Select from:*

☒ No

### (2.2.2.16) Further details of process

*In managing our risks and opportunities, Çimsa employs a comprehensive process that aligns with global best practices. Our approach integrates the assessment of dependencies, impacts, and opportunities into our company-wide risk management strategy. We use a "risk radar" to systematically identify and prioritize potential*

risks based on their probability and impact, categorizing them accordingly. This method helps us determine which risks and opportunities could significantly affect our financial or strategic positioning. We also utilize scenario analysis to explore different future conditions and their potential impacts on our operations. For data not directly obtained from our operations, we rely on robust methodologies and various data sources to ensure accuracy and relevance. Our Risk Early Detection Committee, reporting to the Board of Directors, oversees these processes, ensuring that risk management is proactive and adaptive. This committee meets regularly to assess risks, develop mitigation strategies, and ensure compliance with our risk appetite. Additionally, we provide continuous training to our employees, fostering a strong culture of risk management across all levels of our organization.

[Add row]

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

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

Select from:

☒ Yes

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

At Çimsa, we assess the interconnections between environmental dependencies, impacts, risks, and opportunities through an integrated methodology aligned with TSRS 1 and 2 (IFRS S1 and S2) standards. This methodology incorporates scenario-based risk assessments and strategic foresight and forms a core part of our enterprise risk management and sustainability governance processes. The process begins with identifying critical environmental dependencies—such as our reliance on freshwater for cement production—and assessing how climate-related physical risks (e.g., drought, flood) may amplify these dependencies. We utilize datasets from global platforms (e.g., Copernicus, ISIMIP, and the World Bank) to model possible futures using multiple climate scenarios (e.g., RCP 8.5 for 2050). These data are integrated into our scenario analysis practices as defined under IFRS S2 to reflect potential financial and operational impacts under different climate futures. The risks and opportunities arising from climate and water issues are assessed not in isolation but in an interconnected fashion. Quantitative scoring is conducted based on both exposure and vulnerability, enabling us to understand compounding effects, such as the dual role of water stress as both a dependency and a risk driver. Our Risk Early Detection Committee, which reports to the Board of Directors, is responsible for evaluating these interconnected impacts. The Sustainability Management Committee (SMC) also plays a critical role by approving budget allocations and transition plans for high-priority environmental risks. These insights feed into our “risk radar,” which supports strategic decision-making across the company. Our ongoing training ensures employees understand these interconnected risks, fostering a strong risk management culture. This approach enhances our resilience and allows us to capitalize on opportunities from understanding our environmental dependencies and impacts.

[Fixed row]

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

### (2.3.1) Identification of priority locations

Select from:

☒ Yes, we are currently in the process of identifying priority locations

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

Select all that apply

☒ Direct operations

### (2.3.3) Types of priority locations identified

Sensitive locations

☒ Areas of limited water availability, flooding, and/or poor quality of water

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

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

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

Select from:

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

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

Çimsa Water Stress Map.xlsx  
[Fixed row]

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



## Risks

### (2.4.1) Type of definition

*Select all that apply*

- ☒ Qualitative
- ☒ Quantitative

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

*Select from:*

- ☒ Revenue

### (2.4.3) Change to indicator

*Select from:*

- ☒ % decrease

### (2.4.4) % change to indicator

*Select from:*

- ☒ Less than 1%

### (2.4.6) Metrics considered in definition

*Select all that apply*

- ☒ Frequency of effect occurring
- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring

### (2.4.7) Application of definition

*At Çimsa, we define significant financial impacts as situations where the magnitude of the impact is greater than or equals to 0.3% of the revenue. We assess these impacts by considering their occurrence frequency, time horizon, and likelihood based on historical and predictive data. These impacts are categorized into short,*

medium, or long-term, aligning with our strategic planning. We employ a matrix approach using multiple metrics to evaluate their combined significance, applying specific weightings to each. These metrics and their thresholds are reviewed annually to ensure they remain relevant to our current business environment and strategic priorities. This structured approach enables us to effectively manage risks within our operations.

## Opportunities

### (2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

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

Select from:

- ☒ Revenue

### (2.4.3) Change to indicator

Select from:

- ☒ % increase

### (2.4.4) % change to indicator

Select from:

- ☒ Less than 1%

### (2.4.6) Metrics considered in definition

Select all that apply

- ☒ Frequency of effect occurring
- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring

### (2.4.7) Application of definition

At Çimsa, we define significant financial impacts as situations where the magnitude of the impact is greater than or equals to 0.3% of the revenue. We assess these impacts by considering their occurrence frequency, time horizon, and likelihood based on historical and predictive data. These impacts are categorized into short, medium, or long-term, aligning with our strategic planning. We employ a matrix approach using multiple metrics to evaluate their combined significance, applying specific weightings to each. These metrics and their thresholds are reviewed annually to ensure they remain relevant to our current business environment and strategic priorities. This structured approach enables us to effectively manage risks within our operations.

[Add row]

**(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?**

**(2.5.1) Identification and classification of potential water pollutants**

Select from:

☒ Yes, we identify and classify our potential water pollutants

**(2.5.2) How potential water pollutants are identified and classified**

Details of the policies and processes your organization has in place to identify and classify potential water pollutants that may have detrimental impacts over water bodies and ecosystems: At Çimsa, we have strong policies in place to identify and classify potential water pollutants. We monitor wastewater pollutant loads and regularly analyse parameters such as BOD, COD, TSS, and pH bimonthly through an accredited laboratory. Details of an established standard followed by the company: These monitoring activities are conducted in compliance with the Turkish Water Pollution Control Regulation. The regulation provides sector-specific limits for various pollutants. We also align our practices with ISO 14001 Environmental Management Standard and ISO 14046 Water Footprint Guidance. The results of wastewater analysis are recorded and audited internally and externally to ensure full regulatory compliance. A description of the metrics and/or indicators used to identify pollutants: We use specific metrics such as BOD, COD, TSS, and pH to monitor the quality of wastewater discharged, as these parameters are critical indicators of water pollution and help us identify any deviations from acceptable levels. The allowed quantity for BOD, COD and TSS is defined in mg/L within the scope of the Turkish Water Pollution Control Regulation, varying by industry. As stated in our water policy, we are committed to complying with the national water regulations to which we are subject.

[Fixed row]

**(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.**

Row 1

### (2.5.1.1) Water pollutant category

Select from:

- ☒ Other nutrients and oxygen demanding pollutants

### (2.5.1.2) Description of water pollutant and potential impacts

*The pollutants are BOD, COD and TSS parameters. Potential impact of BOD: BOD (Biological Oxygen Demand) measures the oxygen used by microorganisms to break down organic matter in water. High BOD can deplete oxygen, harming fish and other aquatic life. Potential impact of COD: COD (Chemical Oxygen Demand) measures the total oxygen needed to oxidize organic material in water. High COD indicates a lot of organic matter, which can reduce oxygen levels and harm aquatic ecosystems. Potential impact of TSS: TSS (Total Suspended Solids) are solid particles in water. These can block sunlight and oxygen, making water turbid and unpleasant, and harming aquatic life.*

### (2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- ☒ Upgrading of process equipment/methods

### (2.5.1.5) Please explain

*How the procedures selected manages the risks of Potential impacts: We minimize the risks of water pollutants by monitoring discharged wastewater through accredited labs in line with the Turkish Water Pollution Control Regulation. Key parameters such as BOD, COD, TSS, and pH are regularly analysed. We improve treatment efficiency and invest in R&D to reduce water consumption and pollution. A description of how success is measured and evaluated: We measure success through regular wastewater testing against legal and internal standards. R&D success is measured by reductions in water use and pollutant levels, along with gains in efficiency and quality. Regular audits and reviews support ongoing improvement and compliance.*

[Add row]

### C3. Disclosure of risks and opportunities

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

	Environmental risks identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain
Water	Select from: <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

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

#### Climate change

##### (3.1.1.1) Risk identifier

Select from:

☒ Risk1

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

Policy

☒ Carbon pricing mechanisms

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

Select from:

- ☒ Direct operations

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

Select all that apply

- ☒ Ireland
- ☒ Spain
- ☒ United Kingdom of Great Britain and Northern Ireland

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

*This risk refers to the potential financial and operational impacts arising from carbon pricing mechanisms under the EU Emissions Trading System (EU ETS). Under a low-temperature scenario (<2°C), it is considered the most significant transition risk for Çimsa due to stricter regulatory measures. These policies would increase the cost of carbon-intensive production, directly affecting clinker and cement manufacturing. The risk predominantly impacts upstream activities in the supply chain and Çimsa's own operations, as higher carbon costs could lead to increased production expenses, influencing profitability and competitiveness in both domestic and export markets.*

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

Select from:

- ☒ Increased indirect [operating] costs

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

Select all that apply

- ☒ Medium-term

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

Select from:

☒ Very likely

#### (3.1.1.14) Magnitude

Select from:

☒ High

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

*The implementation of stricter carbon pricing under the EU ETS is expected to increase operating costs by raising the expense associated with CO<sub>2</sub> emissions from clinker and cement production. In the medium term, this may reduce profit margins and require higher allocation of financial resources for carbon allowance purchases. Over the long term, sustained or increasing carbon prices could lead to significant impacts on cash flows, particularly if emission reduction investments are not fully realized, as well as potential capital expenditure requirements for low-carbon technologies to maintain competitiveness and compliance.*

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

Select from:

☒ Yes

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

81476003842.6

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

169935665157.4

#### (3.1.1.25) Explanation of financial effect figure

*The financial effect figure was calculated using internal forecasted emission intensity metrics. Forecasted emissions were subtracted from the free allocation amounts defined in the EU ETS Free Allowance Plan to determine the volume of emissions subject to payment. Two carbon price projection sources were then applied to these payable emissions: Enerdata, which forecasts a stable carbon price over the medium term, and BNEF, which projects a more aggressive price increase. The minimum financial impact was derived by multiplying the payable emissions by Enerdata's price projections, while the maximum financial impact was calculated using BNEF's projections.*

### (3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Increase investment in R&D

### (3.1.1.27) Cost of response to risk

78524126.14

### (3.1.1.28) Explanation of cost calculation

Geo-crete 10,958,301.90 White Star 17,236,129.19 HyperCog 11,046,821.79 Iceberg 3,182,919.60 Forge 4,437,854.87 Cool Solution 3,891,714.75 ZinCem 1,441,661.26 Smartcure 3,480,182.72 Oli-Green 5,772,979.01 3DPG 551,978.88 3D(Mortar) - Tübitak/SAYEM 153,817.17 Heat Exchanger Yatırımları 16,369,765

### (3.1.1.29) Description of response

*The response to this risk focuses on implementing a wide range of decarbonization and efficiency initiatives aimed at reducing CO<sub>2</sub> emissions and minimizing exposure to EU ETS costs. Actions include lowering clinker content in products through alternative raw materials, increasing the use of low-carbon fuels such as biomass and hydrogen, developing innovative low-carbon cement types, enhancing energy and water efficiency, and applying advanced process optimization technologies. These measures collectively reduce the volume of payable emissions, support compliance with tightening carbon regulations, and strengthen the company's long-term competitiveness in both domestic and international markets.*

## Water

### (3.1.1.1) Risk identifier

Select from:

☒ Risk1

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

Acute physical

☒ Drought



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

Select from:

- ☒ Direct operations

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

Select all that apply

- ☒ Spain

- ☒ Turkey

#### (3.1.1.7) River basin where the risk occurs

Select all that apply

- ☒ Sakarya

- ☒ Other, please specify :Goksu River

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

*The distribution of droughts depending on climate conditions and the disruption of performance improvement.*

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

Select from:

- ☒ Increased production costs

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

Select all that apply

- ☒ Medium-term

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

Select from:

- ☒ Likely

#### (3.1.1.14) Magnitude

Select from:

☒ High

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

*In the medium term, potential water scarcity could lead to reduced production capacity due to insufficient water availability in manufacturing processes. This reduction in output may cause lower sales volumes and revenue losses, while also increasing operational costs. Currently, groundwater is used in operations; however, if supply constraints require switching to municipal water sources, costs could rise significantly, further pressuring overall financial performance and cash flows.*

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

Select from:

☒ Yes

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

270708668.8

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

3778363788.5

#### (3.1.1.25) Explanation of financial effect figure

*The financial effect figure for the water stress risk was estimated under high measurement uncertainty, as both the timing and severity of drought trends projected in climate models cannot be predicted with certainty. The largest uncertainty stems from water tariff projections, as the potential impact of drought on water prices remains unknown. Currently, operational water needs are met from groundwater sources; however, under the drought scenario, it was assumed that access to this source would be unavailable and all required water would need to be purchased from surrounding municipal networks. For the calculation, it was assumed that drought would occur in 2030. In the maximum scenario, water prices were projected to continue increasing at the half of the same annual rate observed over the past two years (2022–2023 and 2023–2024), with this rate applied as constant in future projections, multiplied by varying coefficients across the projection years to reflect potential fluctuations. In the minimum scenario, water tariffs were assumed to increase in line with inflation. Additionally, it was assumed that water consumption will remain constant in line with production capacity.*

### (3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Increase investment in R&D

### (3.1.1.27) Cost of response to risk

12652916.43

### (3.1.1.28) Explanation of cost calculation

Wastewater Treatment Plant Modernization ₺4,004,797 Digital Water Meters ₺865,270 Water Source Procurement ₺7,782,850 Total Investment Cost 12,652,916 TRY

### (3.1.1.29) Description of response

*The response to this risk focuses on enhancing water efficiency, securing alternative sources, and improving monitoring capabilities to reduce the impact of potential water scarcity on operations. Actions include modernizing wastewater treatment facilities to increase water recycling and reuse, installing digital water meters for precise and real-time tracking of consumption, and investing in alternative water supply solutions to ensure continuity of production in case of groundwater shortages. These measures aim to safeguard production capacity, limit operational disruptions, and control potential cost increases if municipal water must replace current groundwater use.*

[Add row]

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

**Climate change**

### (3.1.2.1) Financial metric

Select from:

☒ Revenue

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

169935665157.45

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

Select from:

☒ 21-30%

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

3778363788.54

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

Select from:

☒ 1-10%

### (3.1.2.7) Explanation of financial figures

ETS Risk: 169.9 billions TRY Water Stress/Drought Risk: 3.7 billions TRY

## Water

### (3.1.2.1) Financial metric

Select from:

☒ Revenue

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

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

Select from:

☒ Less than 1%**(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)**

3778363788.54

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

Select from:

☒ 1-10%**(3.1.2.7) Explanation of financial figures**

Water Stress/Drought Risk: 3.7 billions TRY

[Add row]

**(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?**

**Row 1****(3.2.1) Country/Area & River basin**

Turkey

☒ Other, please specify :Buyuk Menderes River**(3.2.2) Value chain stages where facilities at risk have been identified in this river basin**

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

4

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 2

### (3.2.1) Country/Area & River basin

Turkey

☒ Other, please specify :Ceyhan River

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

4

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 3

### (3.2.1) Country/Area & River basin

Spain

☒ Guadiana

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 4

### (3.2.1) Country/Area & River basin

Spain

☒ Other, please specify :Jucar

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin



Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 5

### (3.2.1) Country/Area & River basin

Turkey

☒ Other, please specify :Lake Beysehir / Afyon

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

6

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 6

### (3.2.1) Country/Area & River basin

Turkey

☒ Other, please specify :Lake Tuz

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 7

### (3.2.1) Country/Area & River basin

Turkey

☒ Other, please specify :Mugla

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 8

### (3.2.1) Country/Area & River basin

Turkey

☒ Sakarya

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

13

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 9

### (3.2.1) Country/Area & River basin

Turkey

☒ Other, please specify :Seyham River

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

11

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 10

### (3.2.1) Country/Area & River basin

Turkey

☒ Other, please specify :Bursa / Balikesir

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 11

### (3.2.1) Country/Area & River basin

Turkey

☒ Other, please specify :Goksu River

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

10

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

## Row 12

### (3.2.1) Country/Area & River basin

Turkey

☒ Other, please specify :Kocaeli

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin



Select all that apply

☒ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Unknown

### (3.2.11) Please explain

*At Çimsa, most of our production water comes from wells, making water stress in our operational regions a significant risk. We prioritize locations with high water stress by using tools and data from sources like WRI and RCP 8.5 scenarios. We assess the dependency, impact, risk, and opportunities related to water at each location, considering factors such as water stress levels and flood risks. Locations like Sevilla, Valencia, Afyon, Eskişehir, and Mersin, with high water stress scores, are identified as priority areas, while our sites in the USA have medium water stress levels. We continuously refine our methods, using multiple data points to improve accuracy and anticipate future impacts. Our process includes ongoing training to ensure employees understand the interconnected risks. Future plans involve enhancing data collection, using updated water stress maps, and conducting comprehensive risk assessments. By identifying common risks, we coordinate management processes effectively, improving resilience and taking advantage of opportunities related to water management.*

[Add row]

**(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?**

	Water-related regulatory violations	Comment
	Select from: <input checked="" type="checkbox"/> No	No violations.

[Fixed row]

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

Select from:

☒ Yes

#### (3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply

☒ EU ETS

#### (3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

##### EU ETS

##### (3.5.2.1) % of Scope 1 emissions covered by the ETS

7

##### (3.5.2.2) % of Scope 2 emissions covered by the ETS

0

##### (3.5.2.3) Period start date

12/30/2023

#### (3.5.2.4) Period end date

12/30/2024

#### (3.5.2.5) Allowances allocated

97636.8

#### (3.5.2.6) Allowances purchased

20000

#### (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

4863221.05

#### (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

#### (3.5.2.9) Details of ownership

Select from:

☒ Facilities we own and operate

#### (3.5.2.10) Comment

N/A

[Fixed row]

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

Çimsa's regulatory framework is primarily shaped by domestic MRV regulations since 2015, focusing on Measurement, Reporting, and Verification without direct financial implications like carbon taxing or international tariffs. However, these regulations emphasize environmental integrity for certain industries. Çimsa has voluntarily implemented rigorous carbon footprint calculations and verification processes, enhanced data quality and fostering corporate awareness regarding climate

change driven by carbon emissions. These efforts serve as the foundation for Çimsa's decarbonization strategies and help forecast potential impacts of forthcoming domestic and international carbon pricing mechanisms. Additionally, Çimsa's Bunol factory in Spain operates under the EU Emissions Trading System (ETS), which imposes caps on greenhouse gas emissions for industrial facilities. This regulatory framework significantly influences Çimsa's operational strategies and competitive positioning in global markets. We consistently operate within these emission caps, aligning with our sustainability goals and reinforcing our commitment to environmentally responsible practices. Looking forward, Çimsa has actively participated in the EU's Carbon Border Adjustment Mechanism (CBAM), conducting reporting in Q4 2023 and Q1 2024, with plans to continue reporting in the future. Starting in 2026, Çimsa will address potential tariff liabilities under CBAM regulations. This strategic approach reflects our commitment to environmental responsibility and ensures proactive financial planning amid evolving international carbon tariff frameworks. Furthermore, Çimsa assesses the financial impacts of carbon pricing within the broader economic and regulatory landscape. Factors such as exchange rates, inflation, and capacity allocations in the Turkish carbon market are carefully evaluated alongside decarbonization efforts. Despite its relatively small share of Scope 3 emissions, Çimsa promotes shared responsibility among stakeholders, encouraging low-carbon transportation and procurement activities throughout its value chain. Given the concentration of emission sources in Scope 1 and Scope 2, Çimsa prioritizes actions to reduce carbon intensity. This includes optimizing raw material and fuel use, enhancing energy efficiency, implementing heat recovery systems, and making operational improvements to mitigate Scope 1 emissions. Furthermore, the company emphasizes green electricity procurement and localizing its supply chain to reduce value chain-related emissions. To achieve its ambitious decarbonization goals, Çimsa actively seeks collaboration opportunities in developing Carbon Capture, Utilization, and Storage (CCUS) technologies and exploring alternative low-carbon product innovations through ongoing research and development initiatives.

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

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

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

Climate change

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

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

Markets

☒ Increased demand for certified and sustainable materials

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

Select from:

☒ Downstream value chain

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

Select all that apply

☒ Spain

☒ Turkey

### (3.6.1.8) Organization specific description

*According to the announcement in the Official Gazette on March 16, 2024, about the "Promotion of Green Cement with Low Carbon Emission in Public Procurement Contracts," from 2025 onwards, the use of green cement with low carbon emissions will be encouraged in public procurement contracts, and limitations will be placed on other types of cement. This announcement aims to promote the use of green cements (such as CEM II, CEM III, CEM IV, CEM V, and others) with lower clinker content and carbon emissions, highlighting their environmental benefits, technical advantages, and cost-effectiveness. The limitations are defined for public construction contracts and cement-containing procurement contracts. To encourage the use of green cement with environmental sustainability and technical advantages, the clinker ratio in cement used in public construction contracts and procurement contracts will be limited to a maximum of 80% from January 1, 2025, to December 31, 2029. From January 1, 2030, the clinker ratio in cement for these contracts will be limited to a maximum of 75%. This new regulation provides a significant opportunity for Çimsa by increasing the demand for its sustainable products in public tenders. By leading in low-emission products, Çimsa can secure more public contracts and strengthen its market position. This shift towards low-emission products in public projects highlights Çimsa's role in supporting environmental goals and meeting new market demands.*

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

Select from:

☒ Increased revenues resulting from increased demand for products and services

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

Select all that apply

☒ Medium-term

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

Select from:

☒ Very likely (90–100%)

#### (3.6.1.12) Magnitude

Select from:

☒ High

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

*Çimsa's focus on sustainable products not only meets environmental goals but also sets the company up for financial growth. The expected increase in revenue from sustainable products should strengthen Çimsa's financial position, providing a steady and growing cash flow. This growth will allow for more investment in innovation and sustainability projects, ensuring long-term profitability and stability against market changes. By 2030, the higher revenue from sustainable products will likely improve Çimsa's financial stability.*

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

Select from:

☒ Yes

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

26179021767.13

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

52358043534.27

### (3.6.1.23) Explanation of financial effect figures

Percentage revenue from sustainable products in reporting year: 14% Internal projected revenue in 2030: 104,716,087,068.53 TRY Expected sustainable product revenue percentage in 2030 (min): 25% Expected sustainable product revenue percentage in 2030 (max): 50% Expected sustainable product revenue in 2030 (min):  $104,716,087,068.53 * 25\% = 26,179,021,767.13$  TRY Expected sustainable product revenue in 2030 (max):  $104,716,087,068.53 * 50\% = 52,358,043,534.27$  TRY

### (3.6.1.24) Cost to realize opportunity

865830000

### (3.6.1.25) Explanation of cost calculation

Bunol Factory Calcined Clay Investment: 129,890,000 TRY Bunol Factory Slag Grinding Mill Enhancing Mill Investment: 356,100,000 TRY Eskişehir Factory Silo Investment for Transition to Blended Cement Products and Reduction of Clinker Usage Rate: 189,920,000 TRY Mersin Factory Silo Investment for Transition to Blended Cement Products and Reduction of Clinker Usage Rate: 189,920,000 TRY Total Investment Cost: 865,830,000 TRY

### (3.6.1.26) Strategy to realize opportunity

The strategy to realize this opportunity, we made several key investments. These include the Bunol Factory Calcined Clay Investment, which supports sustainable cement production by using lower-emission calcined clay, and the Bunol Factory Slag Grinding Mill Enhancing Mill Investment, aimed at improving production efficiency and reducing carbon emissions. Additionally, Çimsa is investing in new silos at the Eskişehir and Mersin factories to transition to blended cement products, which use less clinker and are more environmentally friendly. These investments will help Çimsa enhance its sustainable product offerings, reduce its carbon footprint, and strengthen its market position.

## Water

### (3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

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

Resource efficiency

☒ Cost savings

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

Select from:

☒ Direct operations

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

Select all that apply

☒ Spain

☒ Turkey

#### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ Sakarya

☒ Other, please specify :Goksu River

#### (3.6.1.8) Organization specific description

*This opportunity arises from improving water efficiency and reducing overall consumption in operations, thereby mitigating the impacts of potential water scarcity. By optimizing water use through advanced monitoring systems, wastewater recycling, and process improvements, Çimsa can decrease its dependence on groundwater. This is particularly valuable in drought scenarios, where groundwater access may be restricted and higher-cost municipal water would otherwise be required. These actions not only reduce operational risks but also lower long-term water procurement costs, enhance compliance with tightening water-related regulations, and strengthen the company's environmental performance and reputation among stakeholders.*

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

Select from:

☒ Reduced direct costs

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



Select all that apply

☒ Medium-term

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

Select from:

☒ Very likely (90–100%)

#### (3.6.1.12) Magnitude

Select from:

☒ Low

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

*In the medium term, improved water efficiency is expected to reduce operating costs by lowering total water consumption and minimizing reliance on higher-cost municipal water sources, which would otherwise be required in the event of groundwater shortages during periods of drought. These savings can positively affect profit margins and free up financial resources for other strategic investments. Additionally, enhanced water management practices may reduce the risk of production disruptions, supporting stable revenue streams and contributing to more predictable cash flows.*

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

Select from:

☒ Yes

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

20772566.22

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

289929067.85

#### (3.6.1.23) Explanation of financial effect figures

Average unit water price for Çimsa in 2024: 48,16249 TRY/m3 Water consumption in 2024: 2327541,76566 m3 2030 water reduction target according to 2022: 30% Çimsa water savings in 2030 if the consumption stayed the same and the target has been achieved: 178601,65200 Expected water price in 2030 (min): 116,30669 TRY/m3 Expected water price in 2030 (max): 1623,32803 TRY/m3 Min water bill: 20772566,22372 TRY Max water bill: 289929067,84529 TRY

#### (3.6.1.24) Cost to realize opportunity

12652916.43

#### (3.6.1.25) Explanation of cost calculation

Wastewater Treatment Plant Modernization ₺4,004,797 Digital Water Meters ₺865,270 Water Source Procurement ₺7,782,85 Total Investment Cost 12,652,916 TRY

#### (3.6.1.26) Strategy to realize opportunity

The response to this risk focuses on enhancing water efficiency, securing alternative sources, and improving monitoring capabilities to reduce the impact of potential water scarcity on operations. Actions include modernizing wastewater treatment facilities to increase water recycling and reuse, installing digital water meters for precise and real-time tracking of consumption, and investing in alternative water supply solutions to ensure continuity of production in case of groundwater shortages. These measures aim to safeguard production capacity, limit operational disruptions, and control potential cost increases if municipal water must replace current groundwater use.

[Add row]

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

#### Climate change

##### (3.6.2.1) Financial metric

Select from:

☒ Revenue

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

52647972602.11

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

Select from:

☒ 41-50%

### (3.6.2.4) Explanation of financial figures

*Sustainable Product Demand Oppurtunity: 52 billions TRY Water Savings Oppurtunity: 290 millions TRY*

## Water

### (3.6.2.1) Financial metric

Select from:

☒ Revenue

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

289929067.85

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

Select from:

☒ Less than 1%

### (3.6.2.4) Explanation of financial figures

*Water Savings Oppurtunity: 290 millions TRY*

[Add row]

## C4. Governance

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

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

Select from:

☒ Yes

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

Select from:

☒ Quarterly

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

Select all that apply

☒ Executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

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

*The policy emphasizes the importance of diversity within the Board of Directors, considering various competencies and backgrounds. It mandates that candidates for the Board should be chosen based on measurable performance indicators, ensuring independence and goodwill. Special attention is given to different ages, genders, educational backgrounds, and professional experiences, without discrimination. The policy also covers female representation. As Çimsa, we support female employees in management roles and aim for at least one-third of the Board to be women. When candidates have similar qualifications, priority is given to female candidates. Progress towards this goal is shared with the public annually, and targets are reviewed and updated as necessary.*

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

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

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.****Climate change****(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue***Select all that apply*☒ Board-level committee**(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board***Select from:*☒ Yes**(4.1.2.3) Policies which outline the positions' accountability for this environmental issue**

Select all that apply

☒ Board mandate

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

Select from:

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

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

Select all that apply

☒ Reviewing and guiding annual budgets

☒ Overseeing and guiding scenario analysis

☒ Overseeing the setting of corporate targets

☒ Monitoring progress towards corporate targets

☒ Overseeing and guiding public policy engagement

☒ Overseeing and guiding the development of a business strategy

☒ Overseeing and guiding acquisitions, mergers, and divestitures

☒ Overseeing and guiding the development of a climate transition plan

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

☒ Reviewing and guiding innovation/R&D priorities

☒ Approving and/or overseeing employee incentives

☒ Overseeing and guiding major capital expenditures

☒ Monitoring the implementation of the business strategy

☒ Monitoring the implementation of a climate transition plan

#### (4.1.2.7) Please explain

*Board of Directors: As the highest-level unit, the Board of Directors (BoD) is concerned with combining Çimsa's business and sustainability strategy, including the financial effects of sustainability components such as social and environmental issues. Our BoD and CEO follow the long-term implementations of Çimsa's vision, strategy and projects as we move towards being carbon neutral on the 2050 route. Both non-financial financial targets are closely followed by the BoD and the CEO. In line with the sustainability strategy initiated in 2021, the Board of Directors directed efforts towards determining science-based targets in 2022. Under the guidance of the Board of Directors, Çimsa committed to setting near-term emission reduction targets to the Science Based Targets initiative (SBTi) on March 30, 2023. Our target submission in October 2023 was validated in April 2024. We pledge for a sustainable future as part of a process where we will transparently report progress on our decarbonization journey. The BoD pioneered the development of new products with Environmental Product Declarations and the diversification of the sustainable product portfolio in line with the EU Taxonomy. Within the scope of the social component of sustainability, the BoD has initiated projects to increase the number of female employees. The BoD is also responsible for reviewing investments and budgets. Executive Committee: Climate Change policies & strategies, performance & targets are managed by the Executive Committee (EC) led by the CEO and informed by the Sustainability Management Committee. The Vice President of Human Resources and Sustainability is also a member of the EC. At the quarterly meetings, projects that will support climate action are reviewed according to strategic areas that will guide growth and integration. As part of the integrated risk assessment adopted by Çimsa, the Sustainability Management Committee (SMC) deals with*

climate-related issues with a holistic approach, taking into account risk and opportunities (R&O) and risk management-oriented procedures. In this approach, the SMC implements the risk management process, defines alternative solutions and budgets for climate-related risks and approves the required budget for identified high risks. The SMC works directly with the Sustainability Directorate to fulfil these duties. The Directorate meets every month and determines the highest climate change risks and possible legislative changes related to these risks. It then shares these risks with the Corporate Risk Department (CRD) and the SMC. At this point, the SMC acts with an integrated risk assessment management approach and implements appropriate transition plan that will minimize or even eliminate risks and effects. Since Çimsa positions the management of Climate change and its impact on business activities as the top priority, great importance is attached to the development and smooth implementation of low carbon transition.

## Water

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

Select all that apply

- ☒ Board-level committee

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

Select from:

- ☒ Yes

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

Select all that apply

- ☒ Board mandate

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

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

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

Select all that apply

- ☒ Reviewing and guiding annual budgets
- ☒ Overseeing and guiding scenario analysis
- ☒ Reviewing and guiding innovation/R&D priorities
- ☒ Approving and/or overseeing employee incentives

- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Overseeing and guiding public policy engagement
- ☒ Overseeing and guiding acquisitions, mergers, and divestitures
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☒ Overseeing and guiding major capital expenditures
- ☒ Monitoring the implementation of the business strategy
- ☒ Overseeing and guiding the development of a business strategy

#### (4.1.2.7) Please explain

*Board of Directors: As the highest-level unit, the Board of Directors (BoD) is concerned with combining Çimsa's business and sustainability strategy, including the financial effects of sustainability components such as social and environmental issues. Our BoD and CEO follow the long-term implementations of Çimsa's vision, strategy and projects as we move towards being carbon neutral on the 2050 route. Both non-financial financial targets are closely followed by the BoD and the CEO. The BoD pioneered the development of new products with Environmental Product Declarations and the diversification of the sustainable product portfolio in line with the EU Taxonomy. The BoD is also responsible for reviewing investments and budgets. Executive Committee: Climate Change policies & strategies, performance & targets are managed by the Executive Committee (EC) led by the CEO and informed by the Sustainability Management Committee. The Vice President of Human Resources and Sustainability who is a member of SMC is also a member of the EC. At the quarterly meetings, projects that will support climate action are reviewed according to strategic areas that will guide growth and integration. As part of the integrated risk assessment adopted by Çimsa, the Sustainability Management Committee (SMC) deals with climate-related issues with a holistic approach, taking into account risk and opportunities (R&O) and risk management-oriented procedures. In this approach, the SMC implements the risk management process, defines alternative solutions and budgets for climate-related risks, and approves the required budget for identified high risks. The SMC works directly with the Sustainability Directorate to fulfil these duties. The Directorate meets every month and determines the highest climate change risks and possible legislative changes related to these risks. It then shares these risks with the Corporate Risk Department (CRD) and the SMC. At this point, the SMC acts with an integrated risk assessment management approach and implements appropriate transition plan that will minimize or even eliminate risks and effects. In addition, these risks are assessed through Çimsa's Enterprise Risk Management (ERM) system and are included in the company's corporate risk matrix. This ensures that water- and climate-related risks are systematically prioritized and addressed as part of the broader risk governance structure.*

*[Fixed row]*

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

#### Climate change

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

Select from:

- ☒ Yes



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

*Select all that apply*

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

Experience

- ☒ Management-level experience in a role focused on environmental issues

## Water

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

*Select from:*

- ☒ Yes

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

*Select all that apply*

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

Experience

☒ Management-level experience in a role focused on environmental issues

[Fixed row]

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

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

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

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

#### Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

#### Engagement

- ☒ Managing public policy engagement related to environmental issues

#### Policies, commitments, and targets

- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental targets

#### Strategy and financial planning

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

#### Other

- ☒ Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

*Select from:*

- ☒ Reports to the board directly

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

*Select from:*

☒ Quarterly

#### (4.3.1.6) Please explain

*As a member of the Executive Committee (EC), the CEO leads the EC and holds the highest senior management-level position responsible for climate change issues. The CEO's responsibilities include managing environmental dependencies, impacts, risks, and opportunities; measuring progress towards environmental science-based targets; developing and implementing a climate transition plan; and overseeing acquisitions, mergers, and divestitures related to environmental issues. Additionally, the CEO provides employee incentives related to environmental performance. Each C-suite officer within the EC conducts studies in their respective areas on climate-related risks and opportunities, presenting their findings to the EC and the CEO. This information is consolidated quarterly, compiled into a comprehensive report, and presented to the Board of Directors by the CEO.*

## Water

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

Executive level

☒ Chief Executive Officer (CEO)

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☒ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☒ Measuring progress towards environmental corporate targets

☒ Setting corporate environmental targets

Strategy and financial planning

☒ Conducting environmental scenario analysis

☒ Implementing the business strategy related to environmental issues

- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- ☒ Providing employee incentives related to environmental performance

#### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

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

Select from:

- ☒ Quarterly

#### (4.3.1.6) Please explain

*As a member of the Executive Committee (EC), the CEO leads the EC and holds the highest senior management-level position responsible for water-related issues. The CEO's responsibilities include conducting environmental scenario analysis, setting corporate environmental targets, measuring progress towards these targets, and providing employee incentives related to environmental performance. The CEO reviews investment plans to manage water-related risks and opportunities and oversees acquisitions, mergers, and divestitures accordingly. Each C-suite officer within the EC conducts studies in their respective areas on the risks and opportunities related to water management. They present their findings to the EC and the CEO. This information is consolidated quarterly, compiled into a comprehensive report, and presented to the Board of Directors by the CEO.*

[Add row]

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

**Climate change**

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

Select from:

☒ Yes

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

32

#### (4.5.3) Please explain

*At Çimsa, incentives are provided to improve performance indicators, accelerate the transition to a low carbon economy, and strengthen responsible production practices while achieving climate-related targets. These incentives are tailored to the specific units of all our employees. Additionally, sustainability incentives constitute 32% of the total incentives provided to our C-level executives, reflecting our commitment to integrating sustainability into all levels of the organization.*

### Water

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

Select from:

☒ Yes

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

32

#### (4.5.3) Please explain

*At Çimsa, incentives are provided to improve performance indicators, accelerate the transition to a low carbon economy, and strengthen responsible production practices while achieving climate-related targets. These incentives are tailored to the specific units of all our employees. Additionally, sustainability incentives constitute 32% of the total incentives provided to our C-level executives, reflecting our commitment to integrating sustainability into all levels of the organization.*

[Fixed row]

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

### Climate change

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

Board or executive level

☒ Chief Executive Officer (CEO)

#### (4.5.1.2) Incentives

*Select all that apply*

☒ Bonus - % of salary

#### (4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

Strategy and financial planning

☒ Board approval of climate transition plan

Emission reduction

☒ Implementation of an emissions reduction initiative

☒ Reduction in emissions intensity

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

*Select from:*

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

#### (4.5.1.5) Further details of incentives

*Within the CEO's key performance indicators (KPIs) for 2024, a significant focus lies on progressing towards environmental targets, obtaining board approval for the climate transition plan, implementing emissions reduction initiatives, reducing emissions intensity, investing in renewable energy and reduction of water consumption amounts. These metrics are aligned with our near-term Science Based Targets initiative (SBTi) commitment, aiming to reduce gross Scope 1 and Scope 2 greenhouse gas emissions per ton of cement product by 42.1% by 2033, relative to the 2021 base year. In this context, the CEO is directly responsible for overseeing*

*the implementation of the SBTi targets, ensuring effective emission reduction actions, and driving renewable energy investments to achieve these targets. Alongside, we have established long-term emission intensity reduction targets and aim to increase the consumption of alternative raw materials and fuels. The CEO's role encompasses tracking milestones towards our 2050 carbon neutral commitment and ensuring medium-term targets are aligned with our transition plan. These objectives are defined through quantifiable targets across various periods. In our performance evaluation framework, climate change targets account for 32% of all objectives, with attainment of 80% of targets entitling the individual to a 10% annual salary bonus, indicating both short-term and long-term incentive structures.*

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

*The CEO's incentives are integral to achieving our environmental commitments and climate transition plan. By linking a significant portion of their compensation to environmental targets, we ensure alignment with our sustainability objectives, driving a shared commitment across the organization. This accountability motivates the CEO to prioritize initiatives like emissions reduction and alternative fuel use, integrating sustainability into decision-making processes. The incentive structure provides a clear framework for monitoring progress and making necessary adjustments to strategies. By tying environmental targets to incentives, we demonstrate our long-term commitment to sustainability, attracting top talent and reinforcing our reputation as a responsible corporate citizen. Overall, these incentives drive our environmental agenda forward, keeping sustainability central to our corporate strategy.*

## **Water**

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

Board or executive level

☒ Chief Executive Officer (CEO)

#### **(4.5.1.2) Incentives**

*Select all that apply*

☒ Bonus - % of salary

#### **(4.5.1.3) Performance metrics**

Resource use and efficiency

☒ Reduction in water consumption volumes – direct operations

☒ Reduction of water withdrawal and/or consumption volumes – upstream value chain (excluding direct operations)

☒ Improvements in water efficiency – direct operations



## Pollution

- ☒ Improvements in wastewater quality – direct operations

## Engagement

- ☒ Implementation of employee awareness campaign or training program on environmental issues

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

Select from:

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

### (4.5.1.5) Further details of incentives

*Within the CEO's key performance indicators (KPIs) for 2024, a significant emphasis is placed on advancing environmental sustainability objectives. These metrics include reducing water consumption volumes improving water efficiency in direct operations, and minimizing water withdrawal and consumption throughout the downstream value chain. Additionally, key targets include reducing specific water consumption in cement production and lowering the share of water withdrawn from regions identified as high water-stress areas standards across operational sites. The CEO's scorecard also incorporates targets for enhancing wastewater quality within direct operations and implementing employee awareness campaigns or training programs on environmental issues. These performance metrics underscore our commitment to responsible water management and environmental stewardship, aligning with broader sustainability goals. In our performance evaluation framework, these environmental targets are integrated alongside other objectives, reflecting our dedication to holistic corporate responsibility. Furthermore, it's noteworthy that these targets are part of an incentive plan that encompasses both short-term and long-term goals, demonstrating our commitment to sustainable practices over time. Achievement of these targets not only contributes to operational efficiency but also reflects our commitment to environmental sustainability and responsible resource management.*

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

*The CEO's incentives are instrumental in propelling the achievement of our environmental commitments and climate transition plan, particularly in the realm of water management. By aligning a substantial portion of their compensation with targets focused on reducing water consumption, improving water efficiency, and enhancing wastewater quality, we underscore our dedication to responsible water stewardship across our operations and value chain. This accountability empowers the CEO to prioritize initiatives aimed at conserving water resources and minimizing our environmental footprint. Moreover, the incentive structure provides a robust framework for monitoring progress, enabling timely adjustments to strategies to ensure the attainment of our water-related objectives. Through the integration of water targets into the CEO's incentives, we signal our enduring commitment to sustainability, fostering a culture of innovation and environmental responsibility within the organization. In essence, the CEO's incentives not only drive individual performance but also significantly contribute to our broader environmental goals, advancing our journey towards a more sustainable future with every drop saved and every improvement made in water management.*

[Add row]

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

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☒ Climate change

(4.6.1.2) Level of coverage

Select from:

☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*The Environmental Management Policy (Policy) has been created to outline the roadmap for Çimsa Çimento Sanayi ve Ticaret A.Ş and its subsidiaries (the "Company") to adopt environmental excellence practices in all operations and processes, and to present the principles and guidelines it addresses with a continuous improvement perspective within this scope. With the mission of building a sustainable future, as a building materials manufacturer aware of its environmental responsibility, we aim to conduct our activities in a way that minimizes environmental impacts. We monitor our environmental footprint to protect tomorrow from today, and we work to take our performance to higher levels and make it sustainable.*

#### (4.6.1.5) Environmental policy content

##### Environmental commitments

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Other environmental commitment, please specify :Biodiversity

##### Climate-specific commitments

- ☒ Commitment to not invest in fossil-fuel expansion
- ☒ Commitment to not funding climate-denial or lobbying against climate regulations

##### Additional references/Descriptions

- ☒ Description of dependencies on natural resources and ecosystems
- ☒ Recognition of environmental linkages and trade-offs
- ☒ Reference to timebound environmental milestones and targets

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

*Select all that apply*

- ☒ Yes, in line with the Paris Agreement

#### (4.6.1.7) Public availability

*Select from:*

☒ Publicly available

#### (4.6.1.8) Attach the policy

*environmental-management-policy\_v1.pdf*

### Row 2

#### (4.6.1.1) Environmental issues covered

*Select all that apply*

☒ Water

#### (4.6.1.2) Level of coverage

*Select from:*

☒ Organization-wide

#### (4.6.1.3) Value chain stages covered

*Select all that apply*

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*The Policy outlines the strategies, targets, and commitments of Çimsa Çimento Sanayi ve Ticaret A.Ş. and its subsidiaries for water management, focusing on reducing water consumption, minimizing our water footprint, and promoting sustainable water management across all operations. The Policy emphasizes managing acute drought and chronic water stress, which are among the most significant physical risks the Company may face under all climate scenarios. While fulfilling its responsibilities in water management, Çimsa is committed to acting in compliance with local and international water management standards, legal regulations, and best practices.*

#### (4.6.1.5) Environmental policy content

#### Environmental commitments

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance

#### Water-specific commitments

- ☒ Commitment to reduce water consumption volumes
- ☒ Commitment to reduce water withdrawal volumes
- ☒ Commitment to reduce or phase out hazardous substances
- ☒ Commitment to control/reduce/eliminate water pollution
- ☒ Commitment to safely managed WASH in local communities
- ☒ Commitment to the conservation of freshwater ecosystems
- ☒ Commitment to water stewardship and/or collective action

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

*Select all that apply*

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

#### (4.6.1.7) Public availability

*Select from:*

- ☒ Publicly available

#### (4.6.1.8) Attach the policy

*water-management-policy\_v1.pdf*

*[Add row]*

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

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

*Select from:*

- ☒ Yes

#### (4.10.2) Collaborative framework or initiative

Select all that apply

- ☒ Global Reporting Initiative (GRI) Community Member
- ☒ Science-Based Targets Initiative (SBTi)
- ☒ UN Global Compact
- ☒ Other, please specify :IFRS 1-2, SASB, GCCA, CSI

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

*UN Global Compact: As a participant in the UN Global Compact, CIMSA, a prominent player in the cement industry, strives to set a leading example among cement manufacturers in Turkey. We are committed to promoting and integrating the ten principles and shared values of the Global Compact throughout our value chain and partnerships. Our objective is to be an exemplary model for responsible business conduct and to encourage the widespread adoption of these principles within our cement industry. SBTi: Çimsa has set near-term carbon emission reduction targets aligned with the Science-Based Targets initiative (SBTi). Our targets cover significant reductions in Scope 1, 2, and 3 greenhouse gas emissions, validated by SBTi in April 2024. We transparently track our progress in decarbonization, demonstrating our commitment to achieving science-based climate objectives. GRI: As Çimsa, we prepared our 2024 Integrated Activity Report in compliance with GRI Standards SASB: Çimsa utilizes Sustainability Accounting Standards Board (SASB) standards to communicate financially material sustainability information effectively to investors and stakeholders. IFRS S1 & S2: Çimsa integrates sustainability disclosures aligned with International Financial Reporting Standards (IFRS S1 General Requirements for Sustainability-related Financial Disclosure and S2 Climate-related Disclosures). These standards guide our ESG reporting framework, enhancing comparability, consistency, and clarity for financial stakeholders and investors. GCCA: As a core member of the Global Cement and Concrete Association (GCCA), Çimsa participates actively in GCCA working groups such as Cement Innovation, Cement Best Practice, and Reporting. Through these activities, we contribute to industry-wide initiatives to reduce GHG emissions, support innovative research and technology transfer, and collaborate with global peers to achieve net-zero cement production targets. CSI: Çimsa engages actively in the Cement Sustainability Initiative (CSI), previously under the World Business Council for Sustainable Development (WBCSD), now integrated into GCCA. We implement CSI guidelines and participate in industry-wide environmental and social performance benchmarks, driving sustainable practices, emissions reductions, and environmental stewardship across the global cement sector.*

[Fixed row]

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

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

Select all that apply

☒ Yes, we engaged directly with policy makers

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

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

Select from:

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

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

Select all that apply

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

#### **(4.11.4) Attach commitment or position statement**

*Cimsa-I.A.R.-2024-EN-V.0.pdf*

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

Select from:

☒ No

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

*At Çimsa, we have a particular process in place to ensure that our external engagement activities align closely with our environmental commitments and transition plan. This process begins with a full assessment of potential stakeholders across our value chain to identify those whose interests are closely aligned with our business objectives and sustainability goals. We prioritize engagement with stakeholders who share our vision for a low-carbon economy and demonstrate a commitment to environmental management. Our governance model further reinforces this alignment by prohibiting engagement with any stakeholders whose interests or activities contrast with our strategic direction. By maintaining a clear focus on collaboration with agreed partners and stakeholders, we ensure that our external engagement activities support our efforts to drive positive environmental outcomes and achieve our transition plan goals.*

*[Fixed row]*

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

**Row 1**

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

*The mandatory GHG reporting regulation in Turkey came into force in May 2014. Each year, we prepare, verify, and submit GHG reports for our cement plants to the Ministry of Environment and Urbanisation. These reports are evaluated for compliance, ensuring commitment to regulatory requirements*

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

*Select all that apply*

☒ Climate change

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

Transparency and due diligence

☒ Mandatory environmental reporting

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

*Select from:*

☒ National

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

*Select all that apply*

☒ Turkey

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



Select from:

☒ Support with no exceptions

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

Select all that apply

☒ Other, please specify :Mandatory Reporting

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

0

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

*As Çimsa, we recognize the crucial role of environmental regulations in guiding our sustainability efforts. Compliance with the Monitoring, Reporting, and Verification (MRV) regulation directly supports our goals of reducing carbon emissions, improving energy efficiency, and promoting sustainable practices. Informed by a deep understanding of MRV, our engagement activities drive stakeholder communications and partnerships aimed at advancing environmental objectives. We measure the success of our engagement through diverse metrics, including compliance levels, stakeholder input, and progress towards our environmental targets. Through alignment with regulatory mandates and effective stakeholder engagement, we're committed to driving meaningful progress towards a more sustainable future.*

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

## Row 2

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

*The EU Emissions Trading System (EU ETS) is a regulatory program designed to limit greenhouse gas emissions from industries in the European Union. It sets a cap on emissions and allows companies to trade emission allowances, creating incentives for reductions in emissions.*

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

*Select all that apply*

☒ Climate change

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

Financial mechanisms (e.g., taxes, subsidies, etc.)

☒ Emissions trading schemes

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

*Select from:*

☒ Regional

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

*Select all that apply*

☒ Europe

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

*Select from:*

☒ Support with no exceptions

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

Select all that apply

☒ Other, please specify :Mandatory Reporting

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

0

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

*As Çimsa, the EU Taxonomy is essential in guiding our sustainability efforts and supporting our environmental commitments and transition plan. By aligning our operations, in Buñol factory in Spain, with the Taxonomy's rigorous criteria, we effectively reduce carbon emissions, improve energy efficiency, and promote sustainable practices. This framework informs our stakeholder engagement and strategic initiatives, ensuring transparent communication and fostering partnerships committed to sustainability. We measure success through compliance levels, stakeholder feedback, progress towards environmental targets, and relevant certifications, demonstrating our dedication to a sustainable and low-carbon future.*

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

**Row 3**

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

*The Carbon Border Adjustment Mechanism (CBAM) is a proposed EU policy to address carbon leakage and maintain fair competition across industries under varied global climate policies. It entails imposing tariffs on imported goods according to their carbon footprint, aligning their costs with domestic products. This seeks to reduce global emissions while safeguarding the competitiveness of EU industries complying with strict climate regulations.*

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

*Select all that apply*

☒ Climate change

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

Financial mechanisms (e.g., taxes, subsidies, etc.)

☒ Carbon taxes

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

*Select from:*

☒ National

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

*Select all that apply*

☒ Europe

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

*Select from:*

☒ Support with no exceptions

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

*Select all that apply*

☒ Other, please specify :Mandatory Reporting

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

0

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

*As Çimsa, the Carbon Border Adjustment Mechanism (CBAM) is crucial to our environmental commitments and transition plan. Currently, we are in the transition period, with full financial obligations starting in 2026. CBAM aims to reduce global emissions and prevent carbon leakage by imposing a future carbon price on imports. This mechanism informs our engagement strategies by promoting collaboration with suppliers, investing in verification processes, and enhancing stakeholder communication. It directly supports our climate transition plans by encouraging the reduction of carbon emissions across our supply chain and aligning with our goal to decrease our carbon footprint. We measure the success of our engagement through compliance levels, emission reductions, and stakeholder feedback. Compliance levels ensure we are prepared for full implementation, tracking emission reductions helps us evaluate our low-carbon strategies, and regular stakeholder feedback measures our alignment with environmental objectives. Through transparent reporting and active engagement, we are committed to achieving our environmental goals and contributing to a more sustainable industry.*

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

### Row 4

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

ISO 14001 and Water Pollution Control Regulation

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

*Select all that apply*

☒ Water

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

Environmental impacts and pressures

☒ Water pollution

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

*Select from:*

☒ National

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

*Select all that apply*

☒ Turkey

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

*Select from:*

☒ Support with no exceptions

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

*Select all that apply*

☒ Other, please specify :Mandatory reporting

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

0

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

*As Çimsa, we recognize the critical importance of water management in our climate transition plan and broader environmental commitments. Compliance with regulations such as the Water Pollution Control Regulation and standards like ISO 14001 is integral to achieving our environmental goals. These regulations and standards provide a framework for systematically managing our water usage, reducing pollution, and improving overall environmental performance. Our engagement is informed by a deep understanding of these regulations and standards, guiding our water management strategies and initiatives across all operations. Success in our engagement is measured through various metrics, including reductions in water consumption, improvements in water quality, and compliance with regulatory requirements. By aligning our actions with these regulations and standards, we aim to minimize our environmental impact, optimize our water usage, and contribute to a more sustainable future.*

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

### **Row 5**

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

ISO 14046

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

Select all that apply

☒ Water

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

Transparency and due diligence

☒ Other transparency and due diligence, please specify :Voluntary Reporting

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

Select from:

☒ Global

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

Select from:

☒ Support with no exceptions

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

Select all that apply

☒ Other, please specify :Voluntary Reporting

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

0

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

*As Çimsa, we voluntarily implement ISO 14046 Water Footprint Reporting as part of our comprehensive water management strategy. Adopting ISO 14046 standards enhances transparency in water use across our operations, allowing us to identify critical water consumption areas, reduce water-related environmental impacts, and foster more efficient water management practices. This voluntary reporting informs our internal water reduction targets, strengthens our stakeholder engagement, and supports our climate and sustainability commitments. We measure success through comprehensive and transparent disclosure of our water footprint results, regular assessments, and continuous improvement in water management performance.*

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



Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

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

#### Row 1

##### (4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

##### (4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Turkish Cement Manufacturers Association (Turk Cimento))

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

Select all that apply

☒ Climate change

☒ Water

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

Select from:

☒ Consistent

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

Select from:

☒ Yes, we publicly promoted their current position

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

*TCMA (Turk Cimento) is a strong and an active association of cement manufacturing companies in Turkey. Beyond business wise topics it also started to guide and raise the awareness of its members on Sustainable Business. It tries to develop action plans for cement manufacturers. The Vice-Chairman of the Board and Chairman of the Sustainability Sub-Committee are members of our Board, the Industry Group Head of Sabancı Holding and CEO of ÇİMSA. Therefore, we take an active role in pioneering the cement industry on sustainability in Turkey. Çimsa's Environment and Sustainability Executive is a member of the Environment and Climate Change Committee of TCMA (Turk Cimento). She shares her accumulated experience and fosters the use of alternative raw materials and alternative fuels which is important for reducing CO2 emissions at the cement industry.*

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

4783373

#### (4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

*TCMA is a leading shelter organization for cement industry and brings sustainability and climate mitigation related topics to the front fitting to the needs of industry shareholders. CİMSA takes actively part in the organization and also benefits the valuable interaction and learning platform.*

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

*Select all that apply*

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

### Row 2

#### (4.11.2.1) Type of indirect engagement

*Select from:*

☒ Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Global

☒ Other global trade association, please specify :Global Cement and Concrete Association

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

*Select all that apply*

☒ Climate change

☒ Water

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

*Select from:*

☒ Consistent

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

Select from:

☒ Yes, we publicly promoted their current position

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

*Core members of the Global Cement and Concrete Association. (GCCA) include cement companies who are also members of the World Business Council for Sustainable Development (WBCSD). They manage and maintain the GCCA Charter (which identifies company commitments and responsibilities), define and fund its work program, and invite new members. Reducing GHG emissions from cement production is a key focus of GCCA's work. We are in Cement Innovation, Cement Best Practice, and Reporting working groups. We engage with GCCA and search for solutions to mitigate and adapt to our Climate Change effects. We also discuss legislation and also gather opinions from pioneering and peer companies all around the World. The event focused on how, through sharing knowledge and experience, the private sector can capture and build on the opportunities offered by the Sustainable Development Goals (SDGs) and understand the risks of inaction.*

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

1795496

#### **(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*CIMSA takes part in development of industry related tools, reports and assessments. As an active member, CIMSA attributes importance to the continuity of GCCA's activities, in this regard continual funding is a sign of supporting the growth and influence of the association.*

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

*Select all that apply*

- ☒ Paris Agreement
- ☒ Sustainable Development Goal 6 on Clean Water and Sanitation

### Row 3

#### (4.11.2.1) Type of indirect engagement

*Select from:*

- ☒ Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Global

- ☒ Other global trade association, please specify :GCCA Innovandi

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

*Select all that apply*

- ☒ Climate change
- ☒ Water

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

*Select from:*

- ☒ Consistent

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

*Select from:*

- ☒ Yes, we publicly promoted their current position

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

*Launched in 2020, the Innovandi Global Cement and Concrete Research Network is a consortium which critically brings together academia (over 40 leading global institutions) and industry (34 cement and concrete manufacturers, admixture companies, equipment and technology suppliers) to collaborate on essential actionable pre-competitive research, in areas such as calcined clays, concrete recycling, kiln electrification and carbonation. CIMSA promotes proliferation of industry knowledge between shareholders which significantly contributes to the decarbonization through circular economy practices and electrification.*

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

623794.6

**(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*CIMSA takes part in development of industry related tools, reports and assessments. As an active member, CIMSA attributes importance to the continuity of GCCA's activities, in this regard continual funding is a sign of supporting the growth and influence of the association.*

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

**Row 4**

**(4.11.2.1) Type of indirect engagement**

Select from:

- ☒ Indirect engagement via a trade association

#### (4.11.2.4) Trade association

Global

- ☒ Other global trade association, please specify :Oficemen

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

Select all that apply

- ☒ Climate change  
☒ Water

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

Select from:

- ☒ Consistent

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

Select from:

- ☒ Yes, we publicly promoted their current position

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

*The Spanish Cement Association (Oficemen) is a private non-profit organization representing the cement industry, committed to serving the public, being socially responsible, and respecting the environment. Çimsa's position aligns closely with Oficemen's, especially on environmental issues, as both prioritize sustainability and responsible practices in the cement industry. Our involvement in Oficemen's environment and climate working group shows our dedication to working together to achieve shared environmental goals. By actively participating and contributing to discussions, Çimsa aligns itself with Oficemen's vision for sustainable development.*

*Additionally, we use our expertise to influence Oficemen's position by promoting innovative approaches and best practices that support environmental protection and lower carbon emissions. By encouraging open discussions and collaboration within the working group, Çimsa aims to influence Oficemen's position to better align with our shared goals for a greener and more sustainable future.*

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

2005998.5

#### **(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*This funding aims to access Oficemen's resources, such as reports and tools, which would also benefit Çimsa's sustainability efforts.*

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

### **Row 5**

#### **(4.11.2.1) Type of indirect engagement**

Select from:

☒ Indirect engagement via a trade association

#### **(4.11.2.4) Trade association**



Global

☒ Other global trade association, please specify :UN Global Compact

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

Select all that apply

☒ Climate change

☒ Water

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

Select from:

☒ Consistent

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

Select from:

☒ Yes, we publicly promoted their current position

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

*Çimsa's position on environmental issues is consistently aligned with the principles and objectives of the UN Global Compact. As an active participant, Çimsa publicly promotes and supports the sustainability goals set forth by the UN Global Compact. Our commitment to environmental stewardship, including initiatives to reduce carbon emissions, promote renewable energy, and enhance resource efficiency, reflects our shared values with the UN Global Compact. Additionally, Çimsa engages in dialogue with the UN Global Compact to exchange best practices, share insights, and contribute to shaping global sustainability standards and initiatives. Through collaborative efforts and advocacy, we strive to influence and advance the environmental agenda in line with the principles advocated by the UN Global Compact.*

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

30000

#### **(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*UN Global Compact Turkey, which is one of the nearly 70 local networks of UN Global Compact around the world, aims to contribute to the sustainable development of Turkey with its multi-stakeholder member structure, which includes non-governmental organizations, universities and municipalities, as well as companies that take responsibility for sustainable development. It offers a development, sharing and collaboration platform for While UN Global Compact Turkey supports the development of its members in the field of sustainability with the activities it organizes, the resources and tools it offers; It functions as a meeting point for sharing good practices and establishing collaborations both locally and globally. Through the collaboration with UN Global Compact Türkiye, CIMSA closely follows, the global and local sustainability agenda; good practices in the field of sustainability with ensured visibility of achievements- particularly the cases suitable for the cement industry- and reaches an extensive network of companies of almost every industry and size represented in more than 160 countries. Particularly for circular economy knowledge and industry experiences, CIMSA embraces new collaborations within the unique multi-stakeholder network of the UN Global Compact. CIMSA informs its sustainability strategy with the global sustainability agenda highlighted by UN Global Compact Turkey also for internal education and capacity building benefits from the tools, resources, and training by UN Global Compact Türkiye.*

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

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

Select from:

☒ Yes

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

**Row 1**

**(4.12.1.1) Publication**

*Select from:*

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

**(4.12.1.2) Standard or framework the report is in line with**

*Select all that apply*

☒ GRI

☒ IFRS

☒ TCFD

**(4.12.1.3) Environmental issues covered in publication**

*Select all that apply*

☒ Climate change

☒ Water

☒ Biodiversity

**(4.12.1.4) Status of the publication**

*Select from:*

☒ Complete

**(4.12.1.5) Content elements**

*Select all that apply*

☒ Strategy

☒ Value chain engagement

- ☒ Governance
- ☒ Emission targets
- ☒ Emissions figures
- ☒ Risks & Opportunities
- ☒ Content of environmental policies

- ☒ Dependencies & Impacts
- ☒ Public policy engagement
- ☒ Water accounting figures
- ☒ Water pollution indicators

#### (4.12.1.6) Page/section reference

*-Content of environmental policies: page 35-43 -Governance: pages 119-122 - Dependencies & Impacts Risks & Opportunities: pages 46-48 & 123-128 -Strategy: pages 20-26 -Value chain engagement: pages 32-33 -Emissions figures: page 195 -Emission targets: page 38-41 -Water accounting figures: page 196 -Water pollution indicators: page 196*

#### (4.12.1.7) Attach the relevant publication

*Cimsa-I.A.R.-2024-EN-V.0.pdf*

#### (4.12.1.8) Comment

N/A

[Add row]

## C5. Business strategy

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

#### Climate change

##### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

##### (5.1.2) Frequency of analysis

Select from:

☒ More than once a year

#### Water

##### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

##### (5.1.2) Frequency of analysis

Select from:

☒ More than once a year

[Fixed row]

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

#### Climate change

#### (5.1.1.1) Scenario used

Climate transition scenarios

☒ IEA NZE 2050

#### (5.1.1.3) Approach to scenario

*Select from:*

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

*Select from:*

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Policy

☒ Market

☒ Reputation

☒ Technology

☒ Liability

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☒ 1.5°C or lower

#### (5.1.1.7) Reference year

2023

### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2040
- ☒ 2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

- ☒ Consumer attention to impact

Regulators, legal and policy regimes

- ☒ Other regulators, legal and policy regimes driving forces, please specify :Enhanced environmental mandates and regulations on existing products and services, increased pricing of GHG emissions

Relevant technology and science

- ☒ Other relevant technology and science driving forces, please specify :Rate of progress in renewable energy technologies

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

*In our scenario analysis using the IEA Net Zero by 2050 (NZE 2050) scenario, we focused on these key points and assumptions: Stakeholder demands and needs: In a world aligned with the Paris Agreement and aiming for less than 2°C warming, the cement industry faces increasing pressure from society to reduce its climate impact, aiming for no negative impact by 2050. Stakeholders like NGOs push for stricter sustainable practices. Investors look more at climate risks and align their investments with corporate sustainability goals. Renewable energy and breakthrough technologies, including Carbon Capture, Utilization, and Storage (CCUS): More investment, financial incentives, and policy support help advance technology crucial for reducing carbon emissions. The use of alternative fuels, electric kilns, and hydrogen in production, along with reduced clinker use through supplementary cementitious materials (SCMs), lowers emissions. A lot of CO2 is captured in heavy industries, especially in cement, where other solutions are limited. Progress in renewable energy technologies: Efficient technology is key to reducing carbon emissions. By 2050, renewables and biomass should provide 70% of the world's primary energy. In the cement industry, regulations and investments drive the use of alternative fuels and the gradual phase-out of coal and other fossil fuels. Circular and sustainable construction: Innovations in recycling design promote circular products, reducing the demand for and emissions from cement. As the construction industry decarbonizes, there's a focus on lowering operational emissions. Circular*

construction norms and regulations increase the demand for low-carbon, circular building materials like ground limestone and calcined clay. Moving to greener energy sources reduces the cement industry's reliance on fossil fuels.

#### (5.1.1.11) Rationale for choice of scenario

Çimsa committed to setting near-term carbon emission reduction targets in line with climate science to the Science Based Targets initiative (SBTi) on March 30, 2023. This commitment, aimed at aligning with the 1.5C targets, is a crucial part of our decarbonization pathway, ensuring that our goals are scientifically validated and aligned with global climate objectives. The validation process for the target submission made in October 2023 was completed in April 2024, further solidifying our strategic approach to achieving our decarbonization milestones. CİMSA follows the trend regarding clinker-ratio rate decline and annual emission reduction rate forecasted for the cement industry between 2020-2030 and after 2030, aligning our decarbonization pathway with IEA NZE 2050 for short-term, mid-term, and long-term targets. All in all, with the SBTi validation process completed, Çimsa has solidified its decarbonization milestones and required transition actions in line with the IEA NZE 2050 scenario.

## Water

#### (5.1.1.1) Scenario used

Water scenarios

☒ WRI Aqueduct

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical



#### (5.1.1.7) Reference year

2019

#### (5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2030

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

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

*While conducting our scenario analysis, we referenced the WRI Aqueduct scenario to address the water availability. The assumptions we have made while addressing these driving forces are as follows: Water Availability: In a Paris-aligned, <2°C world, Climate change induced changes in precipitation patterns, increasing temperatures and increased demand for water lead to an overall higher demand for freshwater. Water stress is location specific – some areas might see a decrease of water stress in the future, whereas others will face an increased risk. For Çimsa's production sites in Türkiye, <2°C projections forecast varying levels of exposure to water stress depending on location. In a hot house 3.5-4°C world, on a global level, higher temperatures exacerbate the factors leading to increased water stress levels. In water stressed areas, competition for water resources between individuals, agricultural sector and industries intensifies. Compared to 2°C projections, short/mid-term water stress forecasts for Çimsa's production sites in Türkiye follow a similar trajectory, albeit with slightly higher values.*

#### (5.1.1.11) Rationale for choice of scenario

*The decision to incorporate the WRI Aqueduct scenario into Çimsa's strategic planning is driven by our commitment to comprehensive risk assessment and proactive water resource management. The WRI Aqueduct scenario offers valuable insights into potential future water-related risks and their implications for our operations and supply chain. By leveraging the WRI Aqueduct scenario in our strategic planning, Çimsa acknowledges the importance of understanding and addressing water-related challenges, including water scarcity, quality issues, and regulatory constraints. This scenario enables us to assess the vulnerability of our operations to water-related risks and develop targeted mitigation and adaptation measures to enhance resilience. Furthermore, the inclusion of the WRI Aqueduct scenario enhances Çimsa's sustainability strategy by providing a holistic view of water risks across our value chain. By understanding the potential impacts of water stress on our operations, Çimsa can identify opportunities for efficiency improvements, resource conservation, and stakeholder engagement. While our primary focus remains on achieving water stewardship goals aligned with global best practices and standards, the consideration of the WRI Aqueduct scenario ensures that Çimsa adopts a*

*proactive and forward-thinking approach to water risk management. This proactive stance underscores our commitment to sustainable water management, resilience, and long-term value creation for all stakeholders.*

## Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 2.6

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

Select from:

☒ SSP1

### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

#### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

Select all that apply

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 2025 | <input checked="" type="checkbox"/> 2070 |
| <input checked="" type="checkbox"/> 2030 | <input checked="" type="checkbox"/> 2080 |
| <input checked="" type="checkbox"/> 2040 | <input checked="" type="checkbox"/> 2090 |
| <input checked="" type="checkbox"/> 2050 | <input checked="" type="checkbox"/> 2100 |
| <input checked="" type="checkbox"/> 2060 |  |

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

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

*While conducting our scenario analysis, we referenced the RCP 2.6 scenario to address the extreme weather events and changes in weather patterns and rising sea level. The assumptions we have made while addressing these driving forces are as follows: Extreme weather events: In a Paris-aligned, <2°C world, Likelihood of single-year extreme (agricultural) drought events are expected to almost triple by the last quarter of the century in the Southeast Anatolia and Black Sea regions and Rainfall events are expected to change slightly in either direction. Changes in weather patterns and rising sea level: In a Paris-aligned, <2°C world, the ranges of increase (in the Black Sea region) or decrease (in the rest of Türkiye) in total precipitation are projected to be relatively small for <2°C of warming, while for higher levels of warming the ranges are wider, with significant reductions in the Mediterranean region. Increase in median temperatures decelerate after mid-century, reaching 1.5°C by 2050.*

#### (5.1.1.11) Rationale for choice of scenario

*The adoption of the RCP 2.6 scenario is integral to Çimsa's resilience-focused business strategy and financial planning. By selecting this scenario, Çimsa is proactively positioning itself to navigate climate-related risks and uncertainties effectively. The alignment of Çimsa's near-term targets with the objectives of RCP 2.6 underscores our commitment to sustainability and responsible business practices. By embracing the stringent mitigation measures outlined in RCP 2.6, Çimsa aims to enhance its resilience to potential regulatory changes, market shifts, and physical impacts associated with climate change. This scenario serves as a strategic guidepost, informing our decision-making processes and investments to ensure long-term viability and competitiveness in a carbon-constrained world. The robustness of the RCP 2.6 scenario, derived from comprehensive climate modeling and research conducted by reputable institutions such as the Intergovernmental Panel on Climate Change (IPCC), instils confidence in Çimsa's strategic direction. By incorporating insights from this scenario into our financial planning, Çimsa strengthens its ability to anticipate and address emerging environmental challenges while capitalizing on opportunities associated with the transition to a low-carbon economy. In summary, the selection of the RCP 2.6 scenario reflects Çimsa's commitment to sustainability, resilience, and proactive risk management. By leveraging this scenario as a guiding framework, Çimsa aims to forge a path towards a more sustainable and prosperous future for all stakeholders.*

## Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 7.0

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

Select from:

☒ SSP3

### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

- ☒ Acute physical
- ☒ Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- ☒ 3.5°C - 3.9°C

#### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

*Select all that apply*

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 2025 | <input checked="" type="checkbox"/> 2070 |
| <input checked="" type="checkbox"/> 2030 | <input checked="" type="checkbox"/> 2080 |
| <input checked="" type="checkbox"/> 2040 | <input checked="" type="checkbox"/> 2090 |
| <input checked="" type="checkbox"/> 2050 | <input checked="" type="checkbox"/> 2100 |
| <input checked="" type="checkbox"/> 2060 |  |

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

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

While conducting our scenario analysis, we referenced the RCP 7.0 scenario to address the changes in weather patterns and rising sea level. The assumptions we have made while addressing these driving forces are as follows: Changes in weather patterns and rising sea level: In a hot house 3.5-4°C world, Total precipitation decreases significantly across Southern Anatolia and the Aegean, while the Black Sea region is more scenario-dependent, with total precipitation either decreasing or increasing slightly. Increase in mean temperatures accelerate significantly after mid-century.

#### (5.1.1.11) Rationale for choice of scenario

The decision to utilize the RCP 7.0 scenario in Çimsa's strategic planning is rooted in our commitment to robust risk management and proactive adaptation to potential future challenges. While RCP 7.0 represents a high-emission pathway compared to other scenarios, its consideration is essential for Çimsa to assess and mitigate risks associated with a range of possible climate futures. By incorporating the RCP 7.0 scenario into our strategic planning, Çimsa acknowledges the importance of scenario analysis in identifying vulnerabilities and opportunities across our operations and value chain. This scenario enables us to explore a broader spectrum of potential climate-related impacts, including extreme weather events, regulatory changes, and shifts in market dynamics. Furthermore, the inclusion of the RCP 7.0 scenario enhances Çimsa's resilience strategy by providing insights into potential future trajectories of greenhouse gas emissions and their implications for our business. By understanding the risks associated with a high-emission scenario, Çimsa can develop robust mitigation and adaptation measures to safeguard our operations and investments. While our primary focus remains on achieving ambitious emission reduction targets aligned with low-emission pathways such as RCP 2.6, the consideration of the RCP 7.0 scenario ensures that Çimsa adopts a comprehensive and forward-thinking approach to climate risk management. This proactive stance underscores our commitment to sustainability, resilience, and long-term value creation for all stakeholders.

### Climate change

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

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

Select from:

☒ SSP5

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
- ☒ Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 4.0°C and above

#### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

Select all that apply

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 2025 | <input checked="" type="checkbox"/> 2070 |
| <input checked="" type="checkbox"/> 2030 | <input checked="" type="checkbox"/> 2080 |
| <input checked="" type="checkbox"/> 2040 | <input checked="" type="checkbox"/> 2090 |
| <input checked="" type="checkbox"/> 2050 | <input checked="" type="checkbox"/> 2100 |
| <input checked="" type="checkbox"/> 2060 |  |

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted

- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

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

*While conducting our scenario analysis, we referenced the RCP 8.5 scenario to address the extreme weather events. The assumptions we have made while addressing these driving forces are as follows: Extreme weather events: In a hot house 3.5-4°C world, Flood frequency is expected to increase in the Black Sea region, while flooding is expected to significantly decrease in the Inner and Southeast Anatolian regions, owing to reduced water availability. Likelihood of extreme drought events in the Mediterranean increase by over 200%.*

#### (5.1.1.11) Rationale for choice of scenario

*The decision to incorporate the RCP 8.5 scenario into Çimsa's strategic planning is driven by our commitment to robust risk assessment and proactive adaptation to potential future challenges. While RCP 8.5 represents a high-emission pathway compared to other scenarios, its consideration is essential for Çimsa to understand and address the full spectrum of potential climate-related risks. By including the RCP 8.5 scenario in our strategic planning, Çimsa acknowledges the importance of scenario analysis in identifying vulnerabilities and opportunities across our operations and value chain. This scenario enables us to explore a wide range of potential climate futures, including extreme weather events, regulatory changes, and shifts in market dynamics. Furthermore, the incorporation of the RCP 8.5 scenario enhances Çimsa's resilience strategy by providing insights into the potential impacts of unchecked greenhouse gas emissions on our business. By understanding the risks associated with a high-emission scenario, Çimsa can develop robust mitigation and adaptation measures to safeguard our operations and investments. While Çimsa remains committed to ambitious emission reduction targets aligned with low-emission pathways, such as RCP 2.6, the consideration of the RCP 8.5 scenario ensures that we adopt a comprehensive and forward-thinking approach to climate risk management. This proactive stance underscores our commitment to sustainability, resilience, and long-term value creation for all stakeholders.*

## Water

#### (5.1.1.1) Scenario used

Physical climate scenarios

- ☒ RCP 2.6

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

Select from:

- ☒ SSP1



### (5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical  
☒ Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 1.5°C or lower

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 2025 | <input checked="" type="checkbox"/> 2070 |
| <input checked="" type="checkbox"/> 2030 | <input checked="" type="checkbox"/> 2080 |
| <input checked="" type="checkbox"/> 2040 | <input checked="" type="checkbox"/> 2090 |
| <input checked="" type="checkbox"/> 2050 | <input checked="" type="checkbox"/> 2100 |
| <input checked="" type="checkbox"/> 2060 |  |

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☑ Changes to the state of nature
- ☑ Number of ecosystems impacted
- ☑ Changes in ecosystem services provision
- ☑ Climate change (one of five drivers of nature change)

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

*While conducting our scenario analysis, we referenced the RCP 2.6 scenario to address the extreme weather events and changes in weather patterns and rising sea level. The assumptions we have made while addressing these driving forces are as follows: Extreme weather events: In a Paris-aligned, <2°C world, Likelihood of single-year extreme (agricultural) drought events are expected to almost triple by the last quarter of the century in the Southeast Anatolia and Black Sea regions and Rainfall events are expected to change slightly in either direction. Changes in weather patterns and rising sea level: In a Paris-aligned, <2°C world, the ranges of increase (in the Black Sea region) or decrease (in the rest of Türkiye) in total precipitation are projected to be relatively small for <2°C of warming, while for higher levels of warming the ranges are wider, with significant reductions in the Mediterranean region. Increase in median temperatures decelerate after mid-century, reaching 1.5°C by 2050.*

#### (5.1.1.11) Rationale for choice of scenario

*The adoption of the RCP 2.6 scenario is integral to Çimsa's resilience-focused business strategy and financial planning. By selecting this scenario, Çimsa is proactively positioning itself to navigate climate-related risks and uncertainties effectively. The alignment of Çimsa's near-term targets with the objectives of RCP 2.6 underscores our commitment to sustainability and responsible business practices. By embracing the stringent mitigation measures outlined in RCP 2.6, Çimsa aims to enhance its resilience to potential regulatory changes, market shifts, and physical impacts associated with climate change. This scenario serves as a strategic guidepost, informing our decision-making processes and investments to ensure long-term viability and competitiveness in a carbon-constrained world. The robustness of the RCP 2.6 scenario, derived from comprehensive climate modeling and research conducted by reputable institutions such as the Intergovernmental Panel on Climate Change (IPCC), instils confidence in Çimsa's strategic direction. By incorporating insights from this scenario into our financial planning, Çimsa strengthens its ability to anticipate and address emerging environmental challenges while capitalizing on opportunities associated with the transition to a low-carbon economy. In summary, the selection of the RCP 2.6 scenario reflects Çimsa's commitment to sustainability, resilience, and proactive risk management. By leveraging this scenario as a guiding framework, Çimsa aims to forge a path towards a more sustainable and prosperous future for all stakeholders.*

### Water

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

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

*Select from:*

☒ SSP5

#### (5.1.1.3) Approach to scenario

*Select from:*

☒ Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

*Select from:*

☒ Organization-wide

#### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☒ Acute physical

☒ Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☒ 4.0°C and above

#### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

Select all that apply

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 2025 | <input checked="" type="checkbox"/> 2070 |
| <input checked="" type="checkbox"/> 2030 | <input checked="" type="checkbox"/> 2080 |
| <input checked="" type="checkbox"/> 2040 | <input checked="" type="checkbox"/> 2090 |
| <input checked="" type="checkbox"/> 2050 | <input checked="" type="checkbox"/> 2100 |
| <input checked="" type="checkbox"/> 2060 |  |

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

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

*While conducting our scenario analysis, we referenced the RCP 8.5 scenario to address the extreme weather events. The assumptions we have made while addressing these driving forces are as follows: Extreme weather events: In a hot house 3.5-4°C world, Flood frequency is expected to increase in the Black Sea region, while flooding is expected to significantly decrease in the Inner and Southeast Anatolian regions, owing to reduced water availability. Likelihood of extreme drought events in the Mediterranean increase by over 200%.*

#### (5.1.1.11) Rationale for choice of scenario

*The decision to incorporate the RCP 8.5 scenario into Çimsa's strategic planning is driven by our commitment to robust risk assessment and proactive adaptation to potential future challenges. While RCP 8.5 represents a high-emission pathway compared to other scenarios, its consideration is essential for Çimsa to understand and address the full spectrum of potential climate-related risks. By including the RCP 8.5 scenario in our strategic planning, Çimsa acknowledges the importance of scenario analysis in identifying vulnerabilities and opportunities across our operations and value chain. This scenario enables us to explore a wide range of potential climate futures, including extreme weather events, regulatory changes, and shifts in market dynamics. Furthermore, the incorporation of the RCP 8.5 scenario enhances Çimsa's resilience strategy by providing insights into the potential impacts of unchecked greenhouse gas emissions on our business. By understanding the risks associated with a high-emission scenario, Çimsa can develop robust mitigation and adaptation measures to safeguard our operations and investments. While Çimsa remains committed to ambitious emission reduction targets aligned with low-emission pathways, such as RCP 2.6, the consideration of the RCP 8.5 scenario ensures that we adopt a comprehensive and forward-thinking approach to climate risk management. This proactive stance underscores our commitment to sustainability, resilience, and long-term value creation for all stakeholders.*

## Water

### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 7.0

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

Select from:

☒ SSP3

### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

☒ 3.5°C - 3.9°C

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> 2025 | <input checked="" type="checkbox"/> 2070 |
| <input checked="" type="checkbox"/> 2030 | <input checked="" type="checkbox"/> 2080 |
| <input checked="" type="checkbox"/> 2040 | <input checked="" type="checkbox"/> 2090 |
| <input checked="" type="checkbox"/> 2050 | <input checked="" type="checkbox"/> 2100 |
| <input checked="" type="checkbox"/> 2060 |  |

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

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

*While conducting our scenario analysis, we referenced the RCP 7.0 scenario to address the changes in weather patterns and rising sea level. The assumptions we have made while addressing these driving forces are as follows: Changes in weather patterns and rising sea level: In a hot house 3.5-4°C world, Total precipitation decreases significantly across Southern Anatolia and the Aegean, while the Black Sea region is more scenario-dependent, with total precipitation either decreasing or increasing slightly. Increase in mean temperatures accelerate significantly after mid-century.*

### (5.1.1.11) Rationale for choice of scenario

*The decision to utilize the RCP 7.0 scenario in Çimsa's strategic planning is rooted in our commitment to robust risk management and proactive adaptation to potential future challenges. While RCP 7.0 represents a high-emission pathway compared to other scenarios, its consideration is essential for Çimsa to assess and mitigate risks associated with a range of possible climate futures. By incorporating the RCP 7.0 scenario into our strategic planning, Çimsa acknowledges the importance of scenario analysis in identifying vulnerabilities and opportunities across our operations and value chain. This scenario enables us to explore a broader*

spectrum of potential climate-related impacts, including extreme weather events, regulatory changes, and shifts in market dynamics. Furthermore, the inclusion of the RCP 7.0 scenario enhances Çimsa's resilience strategy by providing insights into potential future trajectories of greenhouse gas emissions and their implications for our business. By understanding the risks associated with a high-emission scenario, Çimsa can develop robust mitigation and adaptation measures to safeguard our operations and investments. While our primary focus remains on achieving ambitious emission reduction targets aligned with low-emission pathways such as RCP 2.6, the consideration of the RCP 7.0 scenario ensures that Çimsa adopts a comprehensive and forward-thinking approach to climate risk management. This proactive stance underscores our commitment to sustainability, resilience, and long-term value creation for all stakeholders.

[Add row]

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

### **Climate change**

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

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

#### **(5.1.2.2) Coverage of analysis**

Select from:

- ☒ Organization-wide

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

The scenario analysis conducted using climate pathways such as below 2°C and 3.5–4°C projections highlighted both transition and physical risks relevant to Çimsa's operations. As a result, several actions were taken across multiple business processes in the reporting year: For risk and opportunity identification, assessment, and management, the scenario analysis indicated that increasing temperatures and prolonged droughts could intensify water scarcity, particularly in regions where Çimsa operates. In response, Çimsa initiated water management initiatives such as enhancing rainwater harvesting, implementing smart metering systems, and developing infrastructure to improve internal water reuse. These actions aim to increase operational resilience to chronic physical climate risks. In the area of strategy and financial planning, transition risks such as rising carbon pricing and market shifts toward low-carbon materials were prioritized. These findings supported the acceleration of investments in lower-clinker and alternative material technologies, aligning the company's capital planning with evolving regulatory and

customer expectations under climate transition scenarios. Regarding the resilience of the business model and strategy, high-emission scenarios indicated potential supply chain disruptions and energy security risks. As a response, Çimsa expanded its renewable energy usage—including solar power and waste heat recovery systems—thereby increasing its energy self-sufficiency and reducing reliance on grid electricity. Lastly, within the scope of target setting and transition planning, scenario outcomes reaffirmed the importance of setting emission reduction targets aligned with a below 2°C pathway. Çimsa established short-term greenhouse gas reduction targets, which were submitted to and approved by the Science Based Targets initiative (SBTi) and integrated these into its broader transition planning. These decisions reflect how scenario analysis has informed Çimsa's climate resilience and transition agenda, while also contributing to broader environmental goals such as water stewardship, energy efficiency, and circular resource use.

## Water

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

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

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

Çimsa's scenario analysis incorporating both below 2°C and 3.5–4°C climate pathways identified increasing exposure to chronic water stress across its operational regions, particularly in Türkiye. These findings underscored water availability as a critical long-term risk, with implications for business continuity, operational cost, and local environmental impact. In response, Çimsa launched a company-wide Water Management Project in 2023, which served as a multi-functional strategy addressing both current vulnerabilities and future climate risks. The project was shaped directly by scenario analysis insights and had cascading effects across several key business processes. Water-related risks were integrated into Çimsa's corporate risk assessment framework, triggering structured monitoring through the Risk Radar tool. At the same time, scenario-informed projections on water scarcity and regulatory tightening were factored into financial planning and capital allocation decisions, guiding investment toward infrastructure for improved metering, reuse capacity, and rainwater harvesting. The same initiative also contributed to strengthening the resilience of the company's operations, with measures aimed at reducing freshwater dependency and enhancing process efficiency, particularly in high-stress regions. Internally, the project supported organizational capacity building through employee training and site-level WASH assessments, ensuring that water awareness and risk readiness were embedded across functions. Finally, scenario outcomes provided the analytical basis for refining Çimsa's medium-term



water-related environmental targets, with updated goals focused on reducing water intensity and increasing alternative water source use in risk-prone areas. As a result of these integrated efforts, Çimsa achieved a 30.6% reduction in total water consumption and a 41% decrease in specific water consumption in cement production compared to the 2022 baseline, demonstrating strong alignment with its 2030 targets.

[Fixed row]

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

### **(5.2.1) Transition plan**

Select from:

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

### **(5.2.3) Publicly available climate transition plan**

Select from:

☒ Yes

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

Select from:

☒ Yes

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

As part of our climate transition plan, we at Çimsa prioritize ensuring that neither our activities nor the activities we invest in contribute to the expansion of fossil fuels. In the clinker production process, we replace carbon-intensive fossil fuels with low-carbon biomass, tires, household waste, and refuse-derived fuels, thus increasing our alternative fuel usage. In 2024, the alternative fuel usage rate in gray cement was 10% and for white cement it was 28% we aim to increase the alternative fuel usage rate in gray cement, 35% by 2025, 40% by 2030 and 45% by 2035. Through our energy efficiency efforts and renewable energy investments, we reduce both direct and indirect carbon emissions. We take steps to reduce CO2 emissions through investments in digitization and energy diversification, and in 2024, our energy efficiency investments amounted to 3.4 million USD. Our Responsible Investment Policy, effective for new investment transactions from its publication date, explicitly prohibits investments in coal-fired power plants and coal mines, marking an important step towards producing sustainable and high-value-added products.

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

Select from:

☒ Our climate transition plan is voted on at Annual General Meetings (AGMs)

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

*The success of our climate transition plan relies on several critical factors across social, technological, economic, environmental, and political areas. Population growth, urbanization, and the expectations of stakeholders are significant drivers of cement demand, prompting the need for sustainable practices and resource efficiency measures. Advancements in renewable energy, carbon capture technologies, and circular construction are essential for reducing emissions, but they heavily rely on supportive policy frameworks for their development and application. Economic elements such as carbon pricing and the availability of raw materials play a significant role in shaping decisions related to resource management and the adoption of low-carbon technologies. Furthermore, effectively tackling extreme weather events and rising sea levels through adaptation and mitigation strategies is crucial for the plan's success. Ultimately, fostering supportive political environments and maintaining consistent climate change policies are vital for encouraging emissions reductions and promoting sustainable practices within the cement industry.*

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

*Çimsa's transition plan, aligned with the 1.5°C pathway advanced significantly in the reporting year across all strategic pillars. Key milestones were either achieved ahead of schedule or are on track for 2030 targets. Emissions reduction: In 2024, the company's Scope 1 and 2 emissions intensity decreased to 756 kg CO<sub>2</sub>/t cementitious product, representing a 3% year-on-year reduction against the 2021 baseline. This trajectory is consistent with the 2030 target of 623 kg CO<sub>2</sub>/t. The clinker ratio was reduced to 80%, achieving the 2025 target ahead of schedule; this success was supported by the transition to low-clinker cement in more than 60% of the grey cement product portfolio. Renewable energy deployment: The share of renewable electricity increased to 63% in 2024 (up from 54% in 2023), exceeding the 2025 milestone. This includes 49 GWh of self-generated renewable power and 362 GWh from I-REC and GO certified purchases. Two major solar installations were commissioned (7.2 MWp in Spain and 14.2 MWp in Eskişehir), while a 5.5 MW WHR system is under construction. Alternative fuels and process transformation: Thermal substitution remained stable at 10% across the group, with significant regional variations: Buñol plant reached 28%. A green hydrogen co-firing pilot at Buñol increased alternative fuel potential to 50%, contributing to an estimated annual reduction of 30 kt CO<sub>2</sub>. Circular raw materials: Çimsa utilized 450 kt of alternative raw materials in 2024, a 12% increase compared to 2023. These include ground granulated blast furnace slag (GGBFS), vitrified ceramic waste, and fly ash. Under the "Green Wave" programme, the company secured long-term secondary material contracts and with "White Star Project" we piloted a new CEM I product with 20–30% lower carbon footprint. Enablers (governance, finance, technology): Climate-related targets remain embedded in executive scorecards, with sustainability KPIs making up at least 20% of remuneration metrics. Green finance instruments were expanded with €25 million in EBRD loans and \$70 million from IFC. Çimsa also published its Green Finance Framework and continued scaling AI-based digitalization for energy and dust monitoring—reaching 9 of 10 planned AI projects by end-2024.*

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

Cimsa-I.A.R.-2024-EN-V.0.pdf

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

Select all that apply

- ☒ Water
- ☒ Biodiversity

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

*At Çimsa, we emphasize effective water management as a crucial aspect of our climate transition plan. Our extensive 'Water Management Project,' launched in 2023, focuses on addressing water-related challenges such as stress and scarcity. Through initiatives like reducing consumption, optimizing usage, and exploring recycling technologies, we've achieved impressive results, including a 30.6% reduction in total water consumption and a 41% decrease in specific water consumption in cement production compared to the 2022 baseline. In addition to water management, we recognize the importance of biodiversity conservation within our operations. As part of our commitment to sustainability, we integrate biodiversity considerations into our climate transition plan. This involves assessing and mitigating ecological impacts, developing action plans, and collaborating with stakeholders to preserve biodiversity in our operational areas. At our Eskişehir plant and quarry sites, we have initiated a Biodiversity Management Plan, under which seasonal monitoring and analysis of flora and fauna species are conducted to build a comprehensive species inventory. Particular attention is given to endemic and protected species, for which targeted conservation actions have already been implemented. By addressing both water and biodiversity issues, we aim to achieve comprehensive environmental sustainability and contribute to a more resilient and sustainable future.*

[Fixed row]

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

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

Select from:

- ☒ Yes, both strategy and financial planning

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

Select all that apply

- ☒ Products and services
- ☒ Upstream/downstream value chain
- ☒ Investment in R&D
- ☒ Operations

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

#### Products and services

##### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change
- ☒ Water

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

Climate-related risks and opportunities, particularly regulatory pressures and increasing customer demand for sustainable construction materials, have significantly shaped Çimsa's product and service strategy. To mitigate embedded carbon intensity and align with evolving market expectations, Çimsa accelerated its transition from CEM I to lower-clinker CEM II and CEM III cement types. As a result, over 60% of grey cement output in 2024 consisted of CEM II and CEM III formulations, enabling the company to meet its 2025 clinker ratio target ( $\leq 80\%$ ) one year ahead of schedule. Customer expectations around environmental transparency also influenced product strategy. In 2024, Çimsa maintained verified Environmental Product Declarations (EPDs) for key white cement products including Super White, ISIDAC 40, and Recipro 40, helping customers comply with green building certifications. In response to water-related physical risks, Çimsa launched R&D initiatives to improve product-level water efficiency. One example is the development of Hydrophobic Cement, which is designed to reduce process water use during production. Circular economy considerations also played a key role. The Iceberg Project, completed in April 2024, focused on producing eco-hybrid cement using secondary raw materials sourced from end-of-life buildings. This cement was used in lightweight wall elements and wood-sawdust concrete panels. In addition, the Forge Project, finalized in October 2024, developed new-generation protective coatings with improved performance and extended service life, contributing to material durability and lifecycle impact reduction. These actions reflect how climate-related risks and opportunities are integrated into product development, certification, and innovation strategies. By investing in low-carbon formulations, water-efficient cement types, and circular R&D, Çimsa enhances its climate resilience and competitive positioning across both domestic and export markets.

#### Upstream/downstream value chain

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change
- ☒ Water

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

Çimsa's value chain strategy is shaped by risks related to raw material dependency, energy transition, and logistics emissions. These risks have influenced strategic decisions in sourcing, production, and supplier engagement throughout 2024. On the upstream side, Çimsa focused on enhancing circularity by increasing the use of secondary raw materials. The company secured alternative inputs such as glass waste and dried sludge through long-term collaboration with seven major Turkish ports and multiple domestic recycling partners. This effort supports material continuity and contributes to reducing environmental impact in production. In terms of energy sourcing, Çimsa continued to invest in clean electricity infrastructure to address upstream emissions and reduce exposure to fossil fuel volatility. Solar panels and waste heat recovery systems were further expanded in 2024, contributing to a greater share of renewable electricity in the total consumption mix. These systems are used across several production sites and support Çimsa's Scope 2 decarbonisation targets. In addition to on-site generation, the company also utilized certified renewable electricity purchases through the I-REC and GO mechanism, reinforcing its commitment to verified and traceable clean energy use across operations. On the downstream side, Çimsa prioritised regional supplier engagement to limit transport-related emissions and improve supply chain resilience. The company's procurement model favours suppliers located in close proximity to its production facilities, supporting operational continuity and Scope 3 emission control. By integrating circular materials, expanding clean energy use, and engaging local suppliers, Çimsa reduces climate-related value chain risks and enhances alignment with long-term decarbonisation objectives.

## Investment in R&D

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change
- ☒ Water

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

Çimsa's R&D strategy is shaped by the dual imperative of reducing environmental impact and increasing product performance in line with long-term climate targets. In 2024, all major innovation efforts were aligned with the company's low-carbon and circular economy vision. To address transition risks related to clinker use, Çimsa advanced projects like White-Star, a low-clinker cement formulation that achieved 20–30% lower CO<sub>2</sub> emissions compared to traditional CEM I products, with full-scale industrial trials successfully completed during the year. In parallel, the Re-CON project focused on valorizing construction and demolition waste. By incorporating powdered debris into cement formulations, the project delivered pilot casting and lab testing results in 2024 and was finalized by year-end. Water scarcity and durability risks were addressed through the development of Hydrophobic Cement, designed for water-repellent applications in roofs and flood-prone areas. Also, The Cool Solution project, targeting water use in white clinker production, will be progressed to the industrial trial phase in 2025. To support digital and industrial transition, Çimsa launched the 3D Mortar initiative under the SAYEM Green Transformation Program, developing a sustainable 3D-printable cement-based mortar using recycled materials. The project received TÜBİTAK and World Bank funding and is planned for commercialization after the two-year development cycle. Further innovations included Flux (a new calcium aluminate-based additive for high-temperature durability), and EcoCAC, which explored magnesium-based mineralization for negative-carbon auxiliary cementitious materials. In addition, Çimsa began exploring green hydrogen integration at its Buñol plant, piloting hydrogen co-firing in the rotary kiln and calciner to test performance, combustion efficiency, and emissions reduction potential. Insights from these trials will inform wider hydrogen use across the company's other facilities in future years. Through these R&D initiatives, Çimsa targets long-term decarbonisation, enhanced durability, and water efficiency across its product range. All 2024 R&D activities were strategically designed to address environmental risks and accelerate Çimsa's transition to resilient, low-carbon cement solutions.

## Operations

### (5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

☒ Water

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

Çimsa's operational strategy is shaped by climate-related risks and opportunities, including rising energy prices, physical water scarcity in operating regions, and increasing expectations for digital traceability and emissions control. In response, the company implemented a portfolio of site-level actions to decarbonise operations, increase efficiency, and enhance climate resilience. Energy cost and decarbonisation pressures prompted Çimsa to invest in on-site renewable energy systems and optimise fuel and electricity consumption. As a result, Çimsa generated 49,538 MWh of clean electricity from waste heat recovery and solar installations, while procuring additional volumes via I-REC and GO certificates, raising the share of renewables to 63% of total electricity consumption. Scope 1 and 2 emissions intensity declined to 756 kg CO<sub>2</sub>/ton cementitious product, compared to 884 kg in 2021, driven by energy efficiency initiatives and process improvements. These actions reduce regulatory exposure. Water stress risks in locations like Mersin and Afyon led to the continuation of Çimsa's Water Management Project, including smart metering, grey water reuse, and rainwater harvesting. These investments contributed to a 30.6% reduction in total water consumptions compared to baseline and were supported by a TRY 12 million site-level CAPEX. Recognising the strategic opportunity of digitalisation, Çimsa scaled its use of AI and digital technologies. The launch of the CemClone platform (Digital Twin) and new AI tools enabled predictive maintenance, autonomous reporting, and real-time optimisation of energy and emissions performance. These solutions enhance operational continuity and reduce climate-related downtime and inefficiencies. In summary, Çimsa's operational priorities were directly influenced by climate risks and transition trends. Through investments in clean energy, water efficiency, and digital resilience, the company strengthened its alignment with net-zero targets while safeguarding operational performance against future climate-related disruptions.

[Add row]

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

#### Row 1

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

Select all that apply

- ☒ Revenues
- ☒ Direct costs
- ☒ Capital expenditures

#### (5.3.2.2) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities



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

Select all that apply

☒ Climate change

☒ Water

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

*Revenue: In 2024, Çimsa generated TRY 4.048 billion in revenue from sustainable products, representing 14.4% of total turnover, a significant increase from TRY 852 million and 4.2% in 2023. This rise reflects Çimsa's accelerated portfolio shift toward low-clinker and EU-Taxonomy-aligned cement products, particularly through its "Green Wave" line. These products not only meet emerging green public procurement requirements but also mitigate regulatory risks such as the EU CBAM. Direct Cost Savings: In 2024, Çimsa achieved TRY 26.6 million in operational savings through energy, emission, and water-related efficiency measures. Electricity savings from high-efficiency motors, process optimisation, and WHR upgrades reached 8,730 MWh, while additional thermal energy savings were realised through kiln and burner improvements. Water consumption per tonne of cementitious product decreased by 13% according to 2023, reducing both operational costs and exposure to local water-stress risks. Capital Expenditures: Environmental risks and opportunities continue to shape Çimsa's capital planning. In 2024, the company invested in the following key areas: • Digital Water Metering • Rainwater Harvesting Systems • Modernisation of Wastewater Treatment Plants • Total Water Management Investments • Alternative Fuel Infrastructure • Electricity Efficiency Projects • Thermal Energy Efficiency Projects • Renewable Energy Investments (Solar & WHR) • Total Environmental CAPEX (2024 ) These investments reflect Çimsa's strategic approach to mitigating carbon and water risks while enhancing long-term operational efficiency. All investments are aligned with the company's 2030 emission reduction and water intensity targets. Through proactive investment in sustainability, Çimsa strengthens its market position, reduces environmental exposure, and ensures that its financial planning directly supports its net-zero and resource-efficiency targets.*

[Add row]

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

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from:	Select all that apply	Select from:



	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> A sustainable finance taxonomy	<input checked="" type="checkbox"/> At the organization level only

[Fixed row]

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

## Row 1

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

Select from:

☒ A sustainable finance taxonomy

### (5.4.1.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

### (5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Total across climate change mitigation and climate change adaption

### (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☒ Yes

#### (5.4.1.5) Financial metric

Select from:

☒ Revenue/Turnover

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

947000000

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

3.4

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

5

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

10

#### (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

14.4

#### (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

85.6

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

*As Çimsa, we assess the alignment of our climate transition activities with the EU Taxonomy through a comprehensive framework. For example, we evaluate our transition to using decarbonized raw materials and cementitious materials instead of natural resources during clinker production and cement grinding, as well as our adoption of renewable energy sources in our production processes. This includes shifting towards sourcing electricity from solar and wind power instead of relying solely on fossil fuels. These actions not only make a substantial contribution to objectives such as climate change mitigation but also align with the Taxonomy's goal of promoting the transition to a circular economy by reducing reliance on finite resources. Additionally, we ensure that these actions comply with minimum safeguards*

and technical screening criteria outlined in the Taxonomy Regulation. By integrating performance criteria from the Taxonomy into our decision-making processes, we prioritize transparency and accountability in our sustainability assessments. Our taxonomy-eligible revenue mainly reflects our sustainable product portfolio, which currently accounts for 14.4% of total revenue. We aim to increase this share to 35% by 2035 as part of our long-term climate transition strategy.

[Add row]

### (5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

	Additional contextual information relevant to your taxonomy accounting	Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1	Please explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1
	N/A	Select from: <input checked="" type="checkbox"/> No	We plan to subject our taxonomy data to an assurance assessment in the future.

[Fixed row]

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

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

Select from:

☒ Yes

#### (5.5.2) Comment

Çimsa continually invests in R&D activities that contribute to expanding its product portfolio with optimized clinker-cement ratio and enhanced physical properties meanwhile maintaining operation specific decarbonization and digitalization projects focusing on energy saving and product specific carbon capture.

[Fixed row]

**(5.5.1) Provide details of your organization's investments in low-carbon R&D for cement production activities over the last three years.**

**Row 1**

**(5.5.1.1) Technology area**

Select from:

☒ Carbon capture, utilization, and storage (CCUS)

**(5.5.1.2) Stage of development in the reporting year**

Select from:

☒ Pilot demonstration

**(5.5.1.3) Average % of total R&D investment over the last 3 years**

2.4

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

5772979.01

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

0

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

*The investments in carbon capture, utilization, and storage (CCUS) technologies support our SBTi-validated targets and decarbonization transition plan by addressing process emissions from clinker production that cannot be mitigated through other measures, thereby contributing to our reduction targets and 2050 net-zero goal. As part of this effort, we have initiated a specific project focusing on carbon mineralization with Olivine rock. The aim is to produce supplementary cementitious material (SCM) with the carbon-negative product obtained in this way, which contains magnesium and calcium carbonate minerals. Using a specially designed reactor for*

carbon mineralization, the CO<sub>2</sub> sequestration capacity of Olivine has been studied under different temperatures and pressures, demonstrating the potential of this method to enable both permanent carbon storage and the creation of sustainable cementitious materials.

## Row 2

### (5.5.1.1) Technology area

Select from:

☒ Carbon capture, utilization, and storage (CCUS)

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

Select from:

☒ Basic academic/theoretical research

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

0

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

0

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

2.51

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

The investments in carbon capture, utilization, and storage (CCUS) technologies supports our SBTi-validated targets and decarbonization transition plan by addressing process emissions from clinker production that cannot be mitigated through other measures, contributing to our reduction target and 2050 net-zero goal.

## Row 3

#### (5.5.1.1) Technology area

Select from:

☒ Fuel switching

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

Select from:

☒ Small scale commercial deployment

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

3.5

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

0

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

2.99

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

*These Investments integrate green hydrogen into kiln and calciner fuel systems to replace part of the fossil fuel mix, increasing combustion efficiency and enabling annual CO<sub>2</sub> reductions. As outlined in our decarbonization transition plan, hydrogen use is a priority advanced technology to address process-related emissions, supporting our SBTi-validated targets, and 2050 net-zero commitment.*

### Row 4

#### (5.5.1.1) Technology area

Select from:

☒ Alternative low-CO<sub>2</sub> cements/binders

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

Select from:

☒ Pilot demonstration

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

6.4

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

2371323.07

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

0

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

*The Geo-Crete and Iceberg projects develop alternative low-CO<sub>2</sub> cements and binders with reduced clinker content, incorporating supplementary cementitious materials to lower process emissions and resource use. These innovations are integral to our decarbonization transition plan, supporting the Green Wave product transformation program and enabling compliance with EU Taxonomy requirements, while contributing to our SBTi-validated CO<sub>2</sub> target and our 2050 net-zero ambition. With the Geo-Crete project, the aim was to produce clinker-free geopolymers concrete and reduce CO<sub>2</sub> emissions by 90%; in this context, clinker-free and cement-free binder formulations were successfully developed using fly ash and slag.*

### Row 5

#### (5.5.1.1) Technology area

Select from:

☒ Alternative low-CO<sub>2</sub> cements/binders

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

Select from:

☒ Applied research and development

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

0.3

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

705796.05

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

0.39

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

*The 3DPG and 3D (Mortar) – TÜBİTAK/SAYEM projects focus on developing 3D-printable, low-CO<sub>2</sub> cementitious materials with reduced clinker content, designed to enable resource-efficient construction and lower lifecycle emissions. By combining additive manufacturing with sustainable binder formulations, these projects advance our decarbonization transition plan, contribute to the Green Wave product transformation program, and support our SBTi-validated reduction target and 2050 net-zero ambition.*

### Row 6

#### (5.5.1.1) Technology area

Select from:

☒ Alternative low-CO<sub>2</sub> cements/binders

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

Select from:

☒ Basic academic/theoretical research



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

0

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

0

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

41.79

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

*The Calcined Clay Investment aims to develop low-CO<sub>2</sub> binders by replacing a portion of clinker with calcined clay, significantly reducing process emissions and natural resource consumption. Identified in our decarbonization transition plan as a key product transformation pathway, this initiative supports the Green Wave program, aligns with EU Taxonomy criteria, and contributes to achieving our SBTi-validated 2033 CO<sub>2</sub> intensity reduction target and 2050 net-zero ambition.*

### Row 7

#### (5.5.1.1) Technology area

Select from:

☒ Low clinker cement

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

Select from:

☒ Full/commercial-scale demonstration

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

7.1

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

12180365.93

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

0

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

*The White Star project delivers low-clinker cement at full commercial scale, reducing clinker content through the use of high-performance supplementary cementitious materials to lower process-related CO<sub>2</sub> emissions. As a core element of our Green Wave product transformation program, it advances the decarbonization transition plan, meets EU Taxonomy requirements, and supports our SBTi-validated 2033 CO<sub>2</sub> intensity reduction target and 2050 net-zero ambition.*

### Row 8

#### (5.5.1.1) Technology area

Select from:

☒ Control systems

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

Select from:

☒ Full/commercial-scale demonstration

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

6.4

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

3102794.69

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

0

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

*Within the scope of digital transformation with HyperCOG, the aim has been to apply image processing and machine learning technologies in white cement production and to optimize the use of natural resources through sensor data. As a result of the project, based on the improvements achieved with the developed solutions, our annual clinker production capacity increased and a reduction in production energy consumption was observed. Furthermore, our use of fossil fuels in production decreased compared to the standard average production values. With Forge, on the other hand, the objective was to reduce CO<sub>2</sub> emissions and lower costs through the production of new composite materials containing metal alloys and ceramics with special durability properties suitable for use in harsh environments. These initiatives align with our decarbonization transition plan, contribute to operational efficiency targets, and support our SBTi-validated 2033 CO<sub>2</sub> intensity reduction target and 2050 net-zero ambition.*

### Row 9

#### (5.5.1.1) Technology area

Select from:

☒ Waste heat recovery

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

Select from:

☒ Large scale commercial deployment

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

6.3

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

16369765.38

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

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

*The Kiln HEX Unit Upgrade and New Heat Exchanger (HEX) projects expand our waste heat recovery capacity, enabling the capture of excess thermal energy from kiln operations to generate renewable electricity and reduce fossil-based power consumption. These investments, identified in our decarbonization transition plan, directly lower Scope 2 emissions, enhance energy efficiency, and support our SBTi-validated 2033 CO<sub>2</sub> intensity reduction target and 2050 net-zero ambition*  
 [Add row]

#### **(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**

##### **(5.9.1) Water-related CAPEX (+/- % change)**

24.6

##### **(5.9.2) Anticipated forward trend for CAPEX (+/- % change)**

70

##### **(5.9.3) Water-related OPEX (+/- % change)**

-71

##### **(5.9.4) Anticipated forward trend for OPEX (+/- % change)**

7

##### **(5.9.5) Please explain**

While the OPEX value in 2023 was 1,128,672 TL, it was 328,642 TL in 2024, a decrease of 70.9%. In 2025, the projected OPEX value is 352,788 TL which is an increase by 7%. While the CAPEX value was 10,152,573 TL in 2023 it reached 12,652,916 TL in 2024 and increased by 24.6%. In 2025, the projected CAPEX value is 21,472,328.15 TL which is an increase by 70%.

[Fixed row]

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

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon <input checked="" type="checkbox"/> Water

[Fixed row]

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

Row 1

(5.10.1.1) Type of pricing scheme

Select from:  
☒ Implicit price

(5.10.1.2) Objectives for implementing internal price

Select all that apply  
☒ Drive energy efficiency  
☒ Drive low-carbon investment  
☒ Identify and seize low-carbon opportunities

- ☒ Reduce upstream value chain emissions

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

Select all that apply

- ☒ Alignment to scientific guidance
- ☒ Scenario analysis

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

*The implicit carbon price calculation shows how much it costs a company to reduce one ton of CO<sub>2</sub>e emissions. For Çimsa, this is calculated by dividing the total cost of their emissions reduction projects, which is TRY 138,695,438, by the total amount of CO<sub>2</sub>e they reduced, which is 12,775 tons. The result is an implicit carbon price of TRY 10,856 per ton of CO<sub>2</sub>e. This price helps us to understand the financial impact of their environmental efforts, energy efficiency and identify and seize low-carbon opportunities of our investments in sustainability.*

### (5.10.1.5) Scopes covered

Select all that apply

- ☒ Scope 1
- ☒ Scope 2

### (5.10.1.6) Pricing approach used – spatial variance

Select from:

- ☒ Uniform

### (5.10.1.8) Pricing approach used – temporal variance

Select from:

- ☒ Static

### (5.10.1.10) Minimum actual price used (currency per metric ton CO<sub>2</sub>e)

10856

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

10856

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

Select all that apply

- ☒ Capital expenditure
- ☒ Impact management
- ☒ Operations
- ☒ Product and R&D

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

Select from:

- ☒ Yes, for all decision-making processes

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

100

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

Select from:

- ☒ Yes

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

*Çimsa monitors and evaluates its implicit carbon pricing approach by collecting data on carbon emissions and the costs of reduction projects. We regularly review these projects to ensure they are reducing CO2e emissions as expected and compares the implicit carbon price with industry standards. If needed, Çimsa adjusts its strategies to improve the effectiveness of its efforts. This process helps Çimsa meet its sustainability objectives effectively.*

[Add row]

#### (5.10.2) Provide details of your organization's internal price on water.

## Row 1

### (5.10.2.1) Type of pricing scheme

Select from:

- ☒ Implicit price

### (5.10.2.2) Objectives for implementing internal price

Select all that apply

- ☒ Drive water-related investment
- ☒ Drive water efficiency

### (5.10.2.3) Factors beyond current market price are considered in the price

Select from:

- ☒ Yes

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

Select all that apply

- ☒ Cost of required measures to achieve water-related targets
- ☒ Existing water tariffs

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

*The implicit water price for Çimsa is calculated by dividing the total cost of investments made in water-saving projects, such as surface water conditioning and digital meters, by the total amount of water saved in 2024. In this case, the company invested TRY 12,652,916 to save 80,757 cubic meters of water. The result is an implicit water price of 157 TRY per cubic meter of water saved. This calculation helps Çimsa understand the financial impact of its water conservation efforts and evaluate the water efficiency of its investments in reducing water usage.*

### (5.10.2.6) Stages of the value chain covered

Select all that apply

- ☒ Direct operations



#### (5.10.2.7) Pricing approach used – spatial variance

Select from:

☒ Uniform

#### (5.10.2.9) Pricing approach used – temporal variance

Select from:

☒ Static

#### (5.10.2.11) Minimum actual price used (currency per cubic meter)

157

#### (5.10.2.12) Maximum actual price used (currency per cubic meter)

157

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

Select all that apply

☒ Capital expenditure

☒ Dependencies management

☒ Operations

☒ Product and R&D

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

Select from:

☒ Yes, for all decision-making processes

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

Select from:

☒ Yes

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

Çimsa monitors and evaluates its implicit water pricing approach by regularly tracking the costs and effectiveness of its water-saving projects, such as investments in surface water conditioning and digital meters. The company compares the calculated implicit water price with industry benchmarks to ensure its efforts are cost-effective. Çimsa also reviews the actual water savings achieved against its targets and adjusts its strategies if needed.

[Add row]

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

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water

[Fixed row]

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

## Climate change

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

Select from:

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

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

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 76-99%

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

*As Çimsa, we classify a supplier as having substantive environmental dependencies and/or impacts if the supplier's activities contribute more than 2,000 tCO<sub>2</sub>e to our supplier-specific greenhouse gas emissions.*

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

Select from:

☒ 1-25%

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

40

## Water

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

Select from:

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

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

Select all that apply

☒ Basin/landscape condition

☒ Dependence on water

☒ Dependence on ecosystem services/environmental assets

#### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 76-99%

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

*As Çimsa, we conducted a basin status assessment of our suppliers' water stress indicators using the WRI Aqueduct Tool. According to the assessment, 64 of our suppliers (25%) were assessed as "High" and 133 (53%) as "Extremely High". In this context, we consider the ones that has High or Very High ranking - 197 (78%) of our suppliers- have substantive impact.*

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

Select from:

☒ 1-25%

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

197

[Fixed row]

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

### Climate change

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

Select from:

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

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

Select all that apply

- ☒ Material sourcing
- ☒ Procurement spend
- ☒ Business risk mitigation
- ☒ Leverage over suppliers
- ☒ Product safety and compliance
- ☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

#### (5.11.2.4) Please explain

*At Çimsa, we continuously assess the climate impact and water management practices of each supplier and provide support for improvements. In this context, we maintain regular communication with our suppliers, encouraging their sustainability efforts and developing joint projects. In addition to assessing environmental dependencies and impacts, we also consider strategic criteria such as business risk mitigation, procurement spend, material sourcing, and leverage over suppliers when determining engagement priorities. These factors help us focus on suppliers that are not only environmentally significant but also critical in terms of operational continuity, cost impact, and product lifecycle responsibilities. By doing so, we aim to maximize the effectiveness of our engagement and ensure alignment between sustainability goals and core procurement strategies.*

### Water

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

Select from:

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

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

Select all that apply

- ☒ Material sourcing
- ☒ Procurement spend
- ☒ Business risk mitigation
- ☒ Leverage over suppliers
- ☒ Product safety and compliance
- ☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

#### (5.11.2.4) Please explain

*At Çimsa, we continuously assess the climate impact and water management practices of each supplier and provide support for improvements. In this context, we maintain regular communication with our suppliers, encouraging their sustainability efforts and developing joint projects. In addition to assessing environmental dependencies and impacts, we also consider strategic criteria such as business risk mitigation, procurement spend, material sourcing, and leverage over suppliers when determining engagement priorities. These factors help us focus on suppliers that are not only environmentally significant but also critical in terms of operational continuity, cost impact, and product lifecycle responsibilities. By doing so, we aim to maximize the effectiveness of our engagement and ensure alignment between sustainability goals and core procurement strategies.*

[Fixed row]

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

##### Climate change

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

Select from:

- ☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

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

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

#### **(5.11.5.3) Comment**

*At Çimsa, our suppliers must meet environmental requirements by complying with ISO 14001 standards. This ensures they follow proper environmental management practices. The policy further obliges suppliers to comply with all relevant environmental laws and regulations, hold the necessary permits and licenses, and adopt responsible resource consumption practices. Suppliers are expected to manage their environmental performance with a systematic approach, and they are encouraged to measure and report their greenhouse gas emissions, including Scope 1, 2, and 3, and to align with Çimsa's broader sustainability goals*

## **Water**

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

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

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

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

#### **(5.11.5.3) Comment**

*Çimsa requires all suppliers to meet specific environmental standards as part of its procurement process, as outlined in the Responsible Procurement Policy. This includes mandatory possession of the ISO 14001 Environmental Management System certification, which ensures suppliers implement structured environmental management practices. The policy further obliges suppliers to comply with all relevant environmental laws and regulations, hold the necessary permits and licenses, and adopt responsible resource consumption practices—particularly for water and energy.*

*[Fixed row]*

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

## **Climate change**

#### **(5.11.6.1) Environmental requirement**

*Select from:*

- ☒ Compliance with an environmental certification, please specify :ISO 14001

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

*Select all that apply*

- ☒ First-party verification
- ☒ Grievance mechanism/ Whistleblowing hotline
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

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

*Select from:*

- ☒ 100%

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

*Select from:*

- ☒ 76-99%

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

*Select from:*

- ☒ 100%

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

*Select from:*

- ☒ 51-75%



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

Select from:

- ☒ Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

- ☒ 1-25%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

#### (5.11.6.12) Comment

*In addition to ISO 14001 compliance and GHG disclosure requirements, Çimsa places strategic emphasis on supplier-level implementation of emissions reduction initiatives and product-level carbon tracking. Suppliers are encouraged to measure, monitor, and reduce their product carbon footprint across the life cycle of materials and services provided. These practices are essential not only for tracking Scope 3 emissions more accurately but also for aligning with Çimsa's climate transition plan and long-term decarbonization targets. Guidance, digital tools, and training support will be provided to suppliers to help them initiate these processes; their progress will be monitored through ESG evaluation processes and the Digital Supplier Portal*

### Water

#### (5.11.6.1) Environmental requirement

Select from:

- ☒ Setting and monitoring withdrawal reduction targets

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

Select all that apply

- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

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

Select from:

- ☒ 100%

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

Select from:

- ☒ 76-99%

#### **(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement**

Select from:

- ☒ 100%

#### **(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement**

Select from:

- ☒ 26-50%

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

Select from:

- ☒ Retain and engage

#### **(5.11.6.10) % of non-compliant suppliers engaged**

Select from:

- ☒ 1-25%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Providing information on appropriate actions that can be taken to address non-compliance

#### (5.11.6.12) Comment

*Çimsa encourages its suppliers to manage water withdrawal through responsible resource consumption policies as stated in the company's supplier requirements. While a specific withdrawal reduction target is not mandated, water use monitoring and efficiency are core expectations.*

[Add row]

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

#### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Adaptation to climate change

#### (5.11.7.3) Type and details of engagement

Capacity building

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

#### (5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

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

Select from:

☒ 51-75%

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

Select from:

☒ 51-75%

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

*In 2024, Çimsa continued to strengthen its Sustainable Supply Chain Management approach by engaging suppliers through training, digital tools, and direct collaboration. As part of its broader engagement strategy in 2024, Çimsa continued to strengthen supplier alignment with its sustainability goals by promoting collaboration, transparency, and ESG performance improvement. A key initiative during the year was the organization of the “Supply & Sustain” summit, which served as a platform to communicate Çimsa’s “Grey to Green” roadmap and invite suppliers to participate in the company’s low-carbon transition efforts. To support this engagement, Çimsa implemented an ESG evaluation program in partnership with the Synesgy platform. As part of this program, 63 priority suppliers completed a self-assessment questionnaire covering environmental, social, and governance topics. These assessments provided insight into each supplier’s ESG maturity and helped identify areas for improvement. The company aims to expand this program further in 2025 with customized training, regular site visits, and structured follow-up plans. Additionally, Çimsa upgraded its Digital Supplier Portal with new features such as real-time dashboards, a user-friendly interface, and the Chainy chatbot powered by artificial intelligence. These tools improved data transparency, enabled feedback mechanisms, and facilitated more efficient collaboration with suppliers on sustainability-related tasks and documentation. By year-end, active suppliers were onboarded onto the portal, contributing to improved data management and ESG visibility. Through these actions, Çimsa reinforced its commitment to reducing Scope 3 emissions and building a resilient, low-carbon supply chain.*

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

Select from:

☒ Yes, please specify the environmental requirement :Compliance with an environmental certification

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

Select from:

☒ Yes

### Water

#### (5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Substitution of hazardous substances with less harmful substances

### (5.11.7.3) Type and details of engagement

Capacity building

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

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

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

Select from:

- ☒ 51-75%

### (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- ☒ 26-50%

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

*In 2024, Çimsa continued to strengthen its Sustainable Supply Chain Management approach by engaging suppliers through training, digital tools, and direct collaboration. As part of the training programme, we delivered sessions covering water use in quarrying, dust suppression, equipment cooling, and cement transport processes. Water-specific training was integrated into ESG modules delivered to suppliers. Çimsa upgraded its Digital Supplier Portal with new features such as real-time dashboards, a user-friendly interface, and the Chainy chatbot powered by artificial intelligence. These tools improved data transparency, enabled feedback mechanisms, and facilitated more efficient collaboration with suppliers on sustainability-related tasks and documentation. By year-end, active suppliers were onboarded onto the portal, contributing to improved data management and ESG visibility. We also analyzed water practices in high-consumption segments such as raw material supply and transport. Action plans were created for suppliers operating in water-stressed regions, with a focus on recycling, efficiency measures, and leak prevention. Additionally, during our “Supply & Sustain” supplier forum, sessions on water stress, climate adaptation, and circular water use were held to raise*

awareness and promote collaboration. These efforts have enhanced transparency on water use in our supply chain and supported the integration of water risk considerations into procurement decisions, helping mitigate Çimsa's upstream water footprint.

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

Select from:

☒ Yes, please specify the environmental requirement :Compliance with an environmental certification

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

Select from:

☒ Yes

[Add row]

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

#### **Climate change**

##### **(5.11.9.1) Type of stakeholder**

Select from:

☒ Customers

##### **(5.11.9.2) Type and details of engagement**

Education/Information sharing

☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

Innovation and collaboration

☒ Align your organization's goals to support customers' targets and ambitions

☒ Run a campaign to encourage innovation to reduce environmental impacts

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

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

Select from:

☒ 100%

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

*We engage with our customers to accelerate the transition to low-carbon construction materials and reduce downstream emissions associated with cement use. Our customer engagement is guided by Net Promoter Score (NPS) surveys conducted in over 35 countries, which provide structured feedback on expectations, satisfaction, and opportunities for product innovation. In 2024, we integrated this feedback into the expansion of our Green Wave product portfolio—our low-carbon cement brand family—and worked directly with key customers to co-develop new CEM II and CEM III formulas tailored to their technical needs and decarbonisation goals. By aligning our product roadmap with customer sustainability targets, we aim to deliver value beyond compliance while supporting the market shift toward EU Taxonomy-aligned products.*

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

*In 2024, the effectiveness of our customer engagement was reflected in both market and performance indicators. Sustainable products accounted for 14.4% of total revenue, driven by increased demand for low-carbon solutions under our Green Wave portfolio. To evaluate impact, we monitored customer satisfaction through NPS, achieving scores of 87 in the domestic market and 81 globally—above our internal benchmark of 80. While NPS is not exclusively tied to climate-related engagement, it serves as an indicator of value alignment and service quality. These outcomes demonstrate that our product transformation and customer co-development approach is effectively supporting market decarbonisation and strengthening long-term commercial relationships.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Share information about your products and relevant certification schemes

#### (5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 100%

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

*In 2024, Çimsa engaged with customers to raise awareness on water efficiency across the cement value chain and to promote low-water-impact products, particularly in regions experiencing water stress. The company shared ISO 14046-based product water footprint data through documentation and customer platforms, highlighting its commitment to transparency and responsible production. Efforts were concentrated on promoting cement types that do not require water cooling during production—such as Iso Power and Master Power—thereby aligning product features with customer needs in water-sensitive construction projects and sustainability certification schemes*

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

*In 2024, Çimsa reduced its corporate-specific water intensity by 41% compared to its 2022 baseline, supporting both internal reduction goals and the needs of environmentally conscious customers. Additionally, the company emphasized the availability of verified water footprint data for its products, enhancing customer awareness of embedded water impacts. The continued prioritization of water-efficient cement types and transparency in communication reflects a positive alignment with stakeholder expectations in water-sensitive markets.*

### Climate change

#### (5.11.9.1) Type of stakeholder

Select from:

- ☒ Investors and shareholders

#### (5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Share information on environmental initiatives, progress and achievements



### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

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

Select from:

☒ None

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

*We actively engage with investors and shareholders to provide transparent, decision-useful information on our climate strategy, performance, and future investment plans. In 2024, our climate-related disclosures were maintained the alignment with CDP, TSRS (IFRS), and the BIST Sustainability Index criteria. We also launched our Green Finance Framework to support access to sustainable finance for key decarbonisation projects, including alternative fuel lines, solar PV systems, and low-clinker product upgrades. Through investor presentations, ESG ratings agency engagement, and bilateral dialogues with institutions such as the IFC and EBRD, we ensured alignment between Çimsa's net-zero targets and investor expectations, reinforcing long-term trust and financing access.*

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

*As a result of our climate-focused investor engagement, Çimsa received a score of A from the 2024 CDP Climate Change assessment, a two-tier improvement from the prior year. We also retained our A- ESG rating and remained listed in both the BIST Sustainability Index and the BIST 25 Sustainability Index, demonstrating consistency in investor-facing sustainability performance. Additionally, we successfully closed €25 million in green financing from EBRD and \$70 million from IFC, both of which were structured under our Green Finance Framework and directly linked to climate mitigation projects.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

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

*Water management is a material issue for investors due to Çimsa's operations in several water-stressed regions. In response, Çimsa discloses site-level water data through its Integrated Annual Report and CDP Water Security submissions and aligns water-related performance with global ESG standards and sustainable finance expectations. In 2024, Çimsa's Green Finance Framework included water efficiency as a thematic pillar, enabling the company to communicate water-related capital investments to ESG rating agencies, lending institutions, and investors. Transparency in resource governance remained key to maintaining credibility and access to green capital.*

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

*As a result of its water-focused transparency and performance, Çimsa achieved a CDP Water Security score of "A" in 2024, placing it in the Leadership band. Additionally, the company reduced its specific water intensity by 41% compared to its 2022 baseline, driven by efficiency projects such as digital metering, greywater reuse, and rainwater harvesting initiatives. These outcomes confirm that Çimsa met its 2024 engagement objectives of achieving a CDP Water score of A and making demonstrable progress on operational water efficiency.*

## Climate change

### (5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Employees

### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

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

Select from:

☒ None

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

*We engage with our employees to strengthen their awareness and capacity to understand and act on environmental and climate-related issues within their roles. As Çimsa transitions to a low-carbon business model, organisational alignment and internal competence are essential to embed sustainability into operational practices. In 2024, nine new e-learning modules were integrated into the Çimsa Akademi platform, focusing on environmental, sustainability, and waste management themes. These were assigned to employees across functions to foster shared understanding and action. In addition, regular cross-departmental meetings were held to ensure that knowledge gained through training translated into practical improvements at the facility level*

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

*Through the updated training program, Çimsa assigned new environment- and climate-themed e-learning modules to employees and achieved a 56% average completion rate, indicating a strong uptake across the organisation. Additionally, the inclusion of climate and sustainability metrics—such as CO<sub>2</sub> intensity reduction and alternative fuel use—into the company's performance evaluation and incentive mechanisms further reinforced behavioural alignment at all organisational levels. These initiatives demonstrate measurable progress toward fostering an internal culture that supports Çimsa's net-zero ambition and regulatory preparedness.*

### Water

#### (5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Employees

#### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

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

*We engage with employees to ensure that daily operational practices contribute to our corporate water reduction targets, particularly in water-stressed locations such as Mersin, Afyon, and Eskişehir. These regions face increasing water stress, with future projections showing rising demand-to-supply ratios. In 2024, Çimsa's water management strategy focused on minimising losses through digital metering, greywater reuse, and rainwater harvesting projects, all of which require the active participation of site-level personnel. Awareness was reinforced through internal communication channels and role-specific responsibilities, particularly within production and environment departments.*

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

*As a result of enhanced water management practices and employee engagement, Çimsa achieved a 41% reduction in specific water intensity in 2024 compared to its 2022 baseline. Employees contributed to this performance through the adoption of digital monitoring tools and process improvements, such as leakage prevention and treated wastewater reuse. While no formal water-specific training module is mentioned, operational results indicate a high level of internal ownership and capability in water-related matters.*

[Add row]

## C6. Environmental Performance - Consolidation Approach

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

### Climate change

#### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

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

*As Çimsa, we committed to setting near-term emission reduction targets aligned with climate science to the Science Based Targets initiative (SBTi) on March 30, 2023. The validation work for our target application, submitted in October 2023, was completed in April 2024. As the first step in target setting, we consolidated and reported our greenhouse gas emissions in accordance with the GHG Protocol. To achieve our targets, we used the operational control approach while consolidating our emissions, as it allows us to manage them most effectively.*

### Water

#### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

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

*According to SBTN guidance, it is recommended to use the same consolidation approach for other environmental calculations as used for greenhouse gas calculations. Therefore, while calculating our water footprint, we followed the operational control approach, taking SBTN guidance into account. In addition, our water footprint calculations are conducted in line with the ISO 14046:2016 standard to ensure methodological consistency and credibility.*

### Plastics

### (6.1.1) Consolidation approach used

Select from:

☒ Operational control

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

*According to SBTN guidance, it is recommended to use the same consolidation approach for other environmental calculations as used for greenhouse gas calculations. Therefore, while calculating our water footprint, we followed the operational control approach, taking SBTN guidance into account.*

*[Fixed row]*

C7. Environmental performance - Climate Change

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

Select from:

☒ No

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

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

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

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

Select all that apply

☒ Yes, a change in methodology

☒ Yes, a change in boundary

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

*Change in methodology: In 2024, we updated the emission factor used for Scope 3 Category 7 (Employee Commuting) and Scope 3 Category 12 (End-of-life Treatment of Sold Products). For Category 12, we also applied a more detailed end-of-life scenario analysis to improve the accuracy of our estimates. Change in operational boundary: We expanded our operational boundary by including Scope 3 Category 10 (Processing of Sold Products) and Category 13 (Downstream Leased Assets), which were not reported in previous years.*  
[Fixed row]

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

#### **(7.1.3.1) Base year recalculation**

Select from:

☒ No, because the impact does not meet our significance threshold

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

*Our organization applies a base year emissions recalculation policy that follows a materiality threshold of 5%. During the reporting period, methodological updates and boundary adjustments were made; however, the resulting impact on total emissions was below the 5% threshold. Therefore, these changes did not trigger a recalculation of the base year emissions or past years' emissions.*

#### **(7.1.3.4) Past years' recalculation**

Select from:

☒ No

[Fixed row]

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

Select all that apply

☒ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

☒ IEA CO2 Emissions from Fuel Combustion



- ☒ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance

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

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

Select from:

- ☒ We are reporting a Scope 2, location-based figure

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

Select from:

- ☒ We are reporting a Scope 2, market-based figure

#### **(7.3.3) Comment**

*For Scope 2 location-based emission calculations, the Turkey electricity emission factor value published in the National Inventory by the Ministry of Energy and Natural Resources has been used. In the reporting year, CIMSA purchased IREC and GO certificates. When calculating market-based Scope 2 emissions, transactions related to the contractual instruments for the energy CIMSA purchased were taken into account.*

*[Fixed row]*

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

Select from:

- ☒ No

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

#### **Scope 1**

### (7.5.1) Base year end

12/30/2021

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

5122297

### (7.5.3) Methodological details

*For Scope 1 emission calculations, the CO2 Emissions and Energy Inventory - Cement CO2 and Energy Protocol Version 3.1 provided by the World Business Council for Sustainable Development - Cement Sustainability Initiative (WBCSD) has been used. We produce three types of (Grey, White, and CAC) cement. The given gross global Scope 1 emissions figure represents the emissions of all cement types.*

## Scope 2 (location-based)

### (7.5.1) Base year end

12/30/2021

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

324920.47

### (7.5.3) Methodological details

*For Scope 2 (location-based) emission calculations, the Turkey electricity emission factor value published in the National Inventory by the Ministry of Energy and Natural Resources has been used.*

## Scope 2 (market-based)

### (7.5.1) Base year end

12/30/2021

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

### (7.5.3) Methodological details

*In the base year, all the electricity CIMSA consumed came from the interconnected grid. Therefore, emissions were calculated using the grid emission factor.*

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

12/30/2022

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

232316

### (7.5.3) Methodological details

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. The average-data method, which involves estimating emissions using secondary (e.g., industry average) emission factors for upstream emissions per consumption unit (e.g., kg CO<sub>2</sub>e/tonne material) is applied. The "DEFRA Greenhouse Gas Reporting: Conversion Factors 2022" is used. It includes upstream (cradle-to-gate) emissions of purchased goods used in the cement and ready-mix concrete business. This covers purchased raw materials (gypsum, limestone, additives etc.). The average-data method is applied according to the "GHG Protocol Technical Guidance for Calculating Scope 3 Emissions". Emissions are calculated by the data on the mass (kilograms) or other relevant units of goods purchased and multiplied by the emission factor. The activity data which is amount of raw materials purchased is based on purchase records. Cradle-to-gate emission factors of the purchased goods per unit of mass (e.g., kg CO<sub>2</sub>e/kg) are applied which are based on the "DEFRA Greenhouse Gas Reporting, Conversion Factors 2022".*

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

12/30/2022

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

6492

### (7.5.3) Methodological details

Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. The average-data method, which involves estimating emissions using secondary (e.g., industry average) emission factors for upstream emissions per consumption unit (e.g., kg CO<sub>2</sub>e/tonne material) is applied. The "DEFRA Greenhouse Gas Reporting: Conversion Factors 2022" is used. It includes upstream (cradle-to-gate) emissions of capital goods purchased in the reporting year. This covers purchased mechanical equipment. The average-data method is applied according to the "GHG Protocol Technical Guidance for Calculating Scope 3 Emissions". Emissions are calculated by the data on the mass (kilograms) or other relevant units of capital good and multiplied by the emission factor. The activity data which is amount of mechanical equipment is based on purchase records. Cradle-to-gate emission factors of the capital goods per unit of mass (e.g., kg CO<sub>2</sub>e/kg) are applied which are based on the "DEFRA Greenhouse Gas Reporting, Conversion Factors 2022".

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

#### (7.5.1) Base year end

12/30/2022

#### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

363037

### (7.5.3) Methodological details

Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. The average-data method, which involves estimating emissions using secondary (e.g., industry average) emission factors for upstream emissions per consumption unit (e.g., kg CO<sub>2</sub>e/kWh) is applied. The "DEFRA Greenhouse Gas Reporting: Conversion Factors 2022" is used. Fuel-and-energy-related activities include Well to Tank (WTT) process emissions of consumed fuels which is used in the cement plants such as kiln fuels, onsite power generation and electricity. The energy consumption figures are based on invoices and measured parameters. The data is based on energy consumption that is monitored and cross-checked with the supplier invoice. Emission factors are based on the "DEFRA Greenhouse Gas Reporting, Conversion Factors 2022".

### Scope 3 category 4: Upstream transportation and distribution

#### (7.5.1) Base year end

12/30/2022

#### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

### (7.5.3) Methodological details

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. This category covers the emissions from outsourced logistics services used which are not already reported in scopes 1 and 2 emissions. It covers the transportation of our raw materials from supplier to facilities and our global operations across all business units. The data includes road, rail, and waterway transport. The emissions are calculated based on the distance-based method, which involves determining the mass and distance, then applying the appropriate mass-distance emission factor for the vehicle used according to the Greenhouse Gas Protocol -Corporate Value Chain (Scope 3) Accounting and Reporting Standard. To calculate emissions, the number of goods purchased in mass by the distance traveled in the transport leg and then multiply that by an emission factor specific to the transport mode. Because each transport mode or vehicle type has a different emission factor, the transport legs are calculated separately and total emissions aggregated. The activity data which is the amount of raw materials transported is based on purchase records. Emission factors are based on the "DEFRA Greenhouse Gas Reporting, Conversion Factors 2022".*

### Scope 3 category 5: Waste generated in operations

#### (7.5.1) Base year end

12/30/2022

#### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

27

### (7.5.3) Methodological details

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. This category covers emissions from third-party disposal and treatment of waste generated in our operations in the base year. The waste-type-specific method is applied which involves using emission factors for specific waste types and waste treatment methods. The emissions are calculated based on the "DEFRA Greenhouse Gas Reporting: Conversion Factors 2022" tool. Emissions from waste depend on the type of waste being disposed of, and the waste diversion method. Therefore, waste data based on its type (e.g., cardboard, food waste, wastewater) and the waste treatment method (e.g., incinerated, landfilled, recycled) are necessary for calculation. We record all kinds of waste generated in our activities every year and upload the amount of waste according to their waste code to the online system in line with the local regulation. By this declaration, we calculate emissions inventory according to DEFRA GHG Conversion Factors. Emission factors are based on the "DEFRA Greenhouse Gas Reporting, Conversion Factors 2022".*

### Scope 3 category 6: Business travel

### **(7.5.1) Base year end**

12/30/2022

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

622

### **(7.5.3) Methodological details**

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. Business travel includes air travel and hotel accommodation for Cimsa's employees. The distance-based method, which involves determining the distance and mode of business trips, then applying the appropriate emission factor for the mode used is applied as per the Greenhouse Gas Protocol -Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The distance-based method involves multiplying activity data (i.e., vehicle-kilometers or person-kilometers traveled by vehicle type) by emission factors (typically default national emission factors by vehicle type). Vehicle types include all categories of aircraft, rail, subway, bus, automobile, etc. The emission factor for hotel stays is based on the country (kilograms of CO2e emitted per hotel night). The "DEFRA Greenhouse Gas Reporting: Conversion Factors 2022" is used. We gathered travel information from our travel management company which includes both flights and hotel stays. The emissions arising from air travel and hotel stays have been calculated.*

## **Scope 3 category 7: Employee commuting**

### **(7.5.1) Base year end**

12/30/2022

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

2636

### **(7.5.3) Methodological details**

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. The distance-based method, which involves collecting data from employees on commuting patterns (e.g., distance traveled and mode used for commuting) and applying appropriate emission factors for the modes used is applied as per the Greenhouse Gas Protocol -Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Total distance traveled by employees over the reporting period (e.g., passenger-kilometers traveled) and mode of transport used for commuting (e.g., train, subway, bus, car, bicycle) data are necessary for calculation. Employee commuting is realized by scheduled buses and minibuses. Since*

*the employee number carried on each trip is assumed to equal the full capacity of vehicles, this calculation may include a little overestimation. The distance data is obtained from the supplier service agreement. Emission factors are based on the "DEFRA Greenhouse Gas Reporting, Conversion Factors 2022".*

## **Scope 3 category 9: Downstream transportation and distribution**

### **(7.5.1) Base year end**

12/30/2022

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

236254

### **(7.5.3) Methodological details**

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. It covers the transportation of our sold products from facilities to supplier and our global operations across all business units. The data includes road, rail, and waterway transport. The emissions are calculated based on the distance-based method, which involves determining the mass and distance, then applying the appropriate mass-distance emission factor for the vehicle used according to the Greenhouse Gas Protocol -Corporate Value Chain (Scope 3) Accounting and Reporting Standard. To calculate emissions, the number of goods purchased in mass by the distance traveled in the transport leg and then multiply that by an emission factor specific to the transport mode. Because each transport mode or vehicle type has a different emission factor, the transport legs are calculated separately and total emissions aggregated. The activity data which is the amount of product transported is based on sales records. Emission factors are based on the "DEFRA Greenhouse Gas Reporting, Conversion Factors 2022".*

## **Scope 3 category 10: Processing of sold products**

### **(7.5.1) Base year end**

12/30/2022

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

34635

### **(7.5.3) Methodological details**

Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. Average-data method involves estimating emissions for processing of sold intermediate products based on average secondary data, such as average emissions per process or per product. The reported emission covers electricity consumption at the ready mixed concrete plant. The emission factor is applied as 11 kWh/tonne of cement according to the Cement Sector Scope 3 GHG Accounting and Reporting Guidance (WBCSD).

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

### (7.5.1) Base year end

12/30/2022

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

9249

### (7.5.3) Methodological details

Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard. This category includes emissions from the waste disposal and treatment of products sold at the end of their life. The average-data method on waste treatment is from the point that the products are sold by Cimsa through to the end of life after consumer use. The waste-type-specific method is applied which involves using emission factors for specific waste types and waste treatment methods. The emissions are calculated based on the "DEFRA Greenhouse Gas Reporting: Conversion Factors 2022" tool. Emissions from waste depend on the type of waste being disposed of, and the waste diversion method. Therefore, waste data based on its type and the waste treatment method (e.g., incinerated, landfilled, recycled) are necessary for calculation. The waste type is concrete which is the product sold. It is assumed on the conservative side that all concrete is sent to landfill for disposal. The amount of sold products is based on sales data. Emission factors are based on the "DEFRA Greenhouse Gas Reporting, Conversion Factors 2022".

## Scope 3 category 13: Downstream leased assets

### (7.5.1) Base year end

12/30/2022

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

0

### (7.5.3) Methodological details



*These emissions were calculated for the first time in 2024 and, since they were not included in the base year inventory and did not trigger a recalculation, they are reported as “0” for the base year.*

*[Fixed row]*

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

### **Reporting year**

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

4874623.267

#### **(7.6.3) Methodological details**

*For Scope 1 emission calculations, the CO2 Emissions and Energy Inventory - Cement CO2 and Energy Protocol Version 3.1 provided by the World Business Council for Sustainable Development - Cement Sustainability Initiative (WBCSD) has been used. We produce three types of (Grey, White, and CAC) cement. The given gross global Scope 1 emissions figure represents the emissions of all cement types.*

*[Fixed row]*

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

### **Reporting year**

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

246362.018

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

89068.768

#### **(7.7.4) Methodological details**

*For Scope 2 location-based emission calculations, the Turkey electricity emission factor value published in the National Inventory by the Ministry of Energy and Natural Resources has been used. In the reporting year, CIMSA purchased IREC and GO certificates. When calculating market-based Scope 2 emissions, transactions related to the contractual instruments for the energy CIMSA purchased were taken into account.*  
[Fixed row]

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

### **Purchased goods and services**

#### **(7.8.1) Evaluation status**

*Select from:*

☒ Relevant, calculated

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

1102079.474

#### **(7.8.3) Emissions calculation methodology**

*Select all that apply*

☒ Hybrid method

☒ Average data method

☒ Spend-based method

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

100

#### **(7.8.5) Please explain**

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.*

## Capital goods

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

7110.597

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Hybrid method

☒ Average data method

☒ Spend-based method

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

100

### (7.8.5) Please explain

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.*

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

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

316657.565

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

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

100

### (7.8.5) Please explain

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

213666.295

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

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

100

### (7.8.5) Please explain

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.*

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

125.993

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Waste-type-specific method

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

100

### (7.8.5) Please explain

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.*

## Business travel

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

1080.444

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

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

100

### (7.8.5) Please explain

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.*

## Employee commuting

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

576.832

### (7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Average data method
- ☒ Distance-based method

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

100

#### (7.8.5) Please explain

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.*

### Upstream leased assets

#### (7.8.1) Evaluation status

Select from:

- ☒ Not relevant, explanation provided

#### (7.8.5) Please explain

*Our leased assets are calculated under Scope 1 and 2 since they are under our operation control. Therefore, we don't have any emissions from upstream leased assets in the reporting year.*

### Downstream transportation and distribution

#### (7.8.1) Evaluation status

Select from:

- ☒ Relevant, calculated

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

221290.751

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

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

100

### (7.8.5) Please explain

Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

28001.077

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

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

100

### (7.8.5) Please explain



Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.

## Use of sold products

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

Based on World Business Council for Sustainable Development - Cement Sustainability Initiative - Scope 3 Guidance it is not relevant. Also, our main Scope 3 emissions are purchased goods, fuel and energy related activities, upstream and downstream transportation which covers majority of Scope 3 emissions. The use of sold product emissions is neglectable based on materiality assessment.

## End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

6375.824

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Waste-type-specific method

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

**(7.8.5) Please explain**

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.*

**Downstream leased assets****(7.8.1) Evaluation status**

Select from:

☒ Relevant, calculated

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

47.399

**(7.8.3) Emissions calculation methodology**

Select all that apply

☒ Average data method

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

100

**(7.8.5) Please explain**

*Scope 3 emissions have been calculated using the operational control principle within the framework of the Greenhouse Gas Protocol, Corporate Value Chain (Scope 3) Standard.*

**Franchises****(7.8.1) Evaluation status**

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*A franchise is a business operating under a license to sell or distribute another company's goods or services within a certain location. We don't have any franchise. Therefore, we don't have any emissions from franchise in the reporting year.*

## Investments

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*Not relevant*

## Other (upstream)

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*There are no additional upstream emission sources in the reporting year.*

## Other (downstream)

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

### (7.8.5) Please explain

*There are no additional downstream emission sources in the reporting year.*

*[Fixed row]*

### (7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place

*[Fixed row]*

### (7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

#### Row 1

#### (7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

#### (7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.1.3) Type of verification or assurance

Select from:

☒ Limited assurance

#### (7.9.1.4) Attach the statement

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#### (7.9.1.5) Page/section reference

Page 3

#### (7.9.1.6) Relevant standard

Select from:

☒ ISAE 3410

#### (7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

**Row 1**

#### (7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

#### (7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

#### (7.9.2.5) Attach the statement

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#### (7.9.2.6) Page/ section reference

Page 3

#### (7.9.2.7) Relevant standard

Select from:

☒ ISAE 3410

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

## Row 2

### (7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

### (7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

### (7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

### (7.9.2.5) Attach the statement

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### (7.9.2.6) Page/ section reference

Page 3

### (7.9.2.7) Relevant standard

Select from:

☒ ISAE 3410

### (7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

#### Row 1

### (7.9.3.1) Scope 3 category

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Scope 3: Capital goods  | <input checked="" type="checkbox"/> Scope 3: Purchased goods and services               |
| <input checked="" type="checkbox"/> Scope 3: Business travel  | <input checked="" type="checkbox"/> Scope 3: Waste generated in operations              |
| <input checked="" type="checkbox"/> Scope 3: Employee commuting   | <input checked="" type="checkbox"/> Scope 3: End-of-life treatment of sold products     |
| <input checked="" type="checkbox"/> Scope 3: Downstream leased assets   | <input checked="" type="checkbox"/> Scope 3: Upstream transportation and distribution   |
| <input checked="" type="checkbox"/> Scope 3: Processing of sold products  | <input checked="" type="checkbox"/> Scope 3: Downstream transportation and distribution |
| <input checked="" type="checkbox"/> Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) |   |

### (7.9.3.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

- ☒ Complete

### (7.9.3.4) Type of verification or assurance

Select from:



☒ Limited assurance

#### (7.9.3.5) Attach the statement

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#### (7.9.3.6) Page/section reference

Page 3 and 4

#### (7.9.3.7) Relevant standard

Select from:

☒ ISAE 3410

#### (7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Select from:

☒ Increased

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)
Change in renewable energy consumption	30770.25	Select from: <input checked="" type="checkbox"/> Decreased	0.631
Other emissions reduction activities	7598	Select from: <input checked="" type="checkbox"/> Decreased	0.156
Change in output	124966.284	Select from: <input checked="" type="checkbox"/> Increased	2.562

[Fixed row]

**(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Select from:

☒ Market-based

**(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

Select from:

☒ Yes

**(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.**

	CO2 emissions from biogenic carbon (metric tons CO2)	Comment
	66059.94	Biomass, wood and other biogenic combustion related emissions

[Fixed row]

## (7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☒ Yes

### (7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

#### Row 1

##### (7.15.1.1) Greenhouse gas

Select from:

☒ CO2

##### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

4848644.815

##### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☒ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

275.1

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☒ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

4063.673

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

☒ N2O

#### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

6381.716

#### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

### Row 5

#### (7.15.1.1) Greenhouse gas

Select from:

☒ SF6

#### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0.447

#### (7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

[Add row]

### (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

#### Cyprus

#### (7.16.1) Scope 1 emissions (metric tons CO2e)

217.253

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

118.646

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

118.646

## **Germany**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

## **Italy**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

714.697

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

66.298

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

66.298

## Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

314089.37

(7.16.2) Scope 2, location-based (metric tons CO2e)

13591.429

(7.16.3) Scope 2, market-based (metric tons CO2e)

10998.179

## Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

4559461.798

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

228745.305

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

74045.305

**United Kingdom of Great Britain and Northern Ireland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**United States of America**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

140.149

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

3840.34

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

3840.34

[Fixed row]



(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

- ☒ By business division
- ☒ By facility
- ☒ By activity

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	Grey Cement	3157467.215
Row 2	White Cement	1617505.852
Row 3	Calcium Aluminate Cement (CAC)	60443.378
Row 6	Ready-mixed concrete	21409.554

[Add row]

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

Mersin Cement Plant

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2303980.18

**(7.17.2.3) Latitude**

36.87193

**(7.17.2.4) Longitude**

34.76227

**Row 2**

**(7.17.2.1) Facility**

*Eskişehir Cement Plant*

**(7.17.2.2) Scope 1 emissions (metric tons CO2e)**

997492.445

**(7.17.2.3) Latitude**

39.84266

**(7.17.2.4) Longitude**

30.29909

**Row 3**

**(7.17.2.1) Facility**

*Afyon Cement Plant*

**(7.17.2.2) Scope 1 emissions (metric tons CO2e)**

1236338.045

(7.17.2.3) Latitude

38.6603

(7.17.2.4) Longitude

30.61781

Row 4

(7.17.2.1) Facility

Ready-mixed concrete facilities

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

21409.554

(7.17.2.3) Latitude

0

(7.17.2.4) Longitude

0

Row 5

(7.17.2.1) Facility

Cimsa Cementos España S.A.U. (Spain)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

314089.37

(7.17.2.3) Latitude

39.43521

(7.17.2.4) Longitude

77.6

Row 6

(7.17.2.1) Facility

Cimsa Americas Cement Manufacturing and Sales Corp. (USA)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

140.149

(7.17.2.3) Latitude

29.75086

(7.17.2.4) Longitude

95.18522

Row 9

(7.17.2.1) Facility

Cimsa Adriatico S.R.L. (Italy)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

714.697

(7.17.2.3) Latitude

45.3639

(7.17.2.4) Longitude

134.838

Row 10

(7.17.2.1) Facility

Cimsa Cement Free Zone Ltd. (Cyprus)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

217.253

(7.17.2.3) Latitude

35.1245

(7.17.2.4) Longitude

33.2034

Row 11

(7.17.2.1) Facility

Istanbul HQ

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

241.574

(7.17.2.3) Latitude

40.9833

(7.17.2.4) Longitude

29.1167

[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	Stationary combustion	1869895.015
Row 2	Mobile Combustion	22845.097
Row 3	Fugitive Emissions	249.147
Row 4	Process Emissions	2981634.007

[Add row]

(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Net Scope 1 emissions , metric tons CO2e	Comment
Cement production activities	4856825.999	4720340	Emissions of cement production activities

[Fixed row]

## (7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☒ By business division

☒ By facility

☒ By activity

### (7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Grey cement	157819.297	72877.834
Row 2	White cement	76627.07	10983.553
Row 3	Calcium aluminate cement (CAC)	5382.27	0
Row 6	Ready-mixed concrete	2294.804	968.804

[Add row]

### (7.20.2) Break down your total gross global Scope 2 emissions by business facility.

## Row 1

### (7.20.2.1) Facility

*Mersin Cement Plant*

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

110789.988

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

9350.988

## Row 2

### (7.20.2.1) Facility

*Eskişehir Cement Plant*

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

58966.532

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

32446.532

## Row 3

### (7.20.2.1) Facility

*Afyon Cement Plant*

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)



56495.314

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

31080.314

Row 4

(7.20.2.1) Facility

*Ready-mixed concrete facilities*

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2294.804

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

968.804

Row 5

(7.20.2.1) Facility

*Cimsa Cementos España S.A.U. (Spain)*

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

13591.429

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

10998.179

Row 6

#### (7.20.2.1) Facility

*Cimsa Americas Cement Manufacturing and Sales Corp. (USA)*

#### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

3840.34

#### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

3840.34

### Row 7

#### (7.20.2.1) Facility

*Istanbul HQ*

#### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

198.667

#### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

198.667

### Row 9

#### (7.20.2.1) Facility

*Cimsa Adriatico S.R.L. (Italy)*

#### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

66.298

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

66.298

### Row 10

### (7.20.2.1) Facility

Çimsa Cement Free Zone Ltd. (Cyprus)

### (7.20.2.2) Scope 2, location-based (metric tons CO2e)

118.646

### (7.20.2.3) Scope 2, market-based (metric tons CO2e)

118.646

[Add row]

### (7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>Purchased Electricity</i>	246362.018	89068.768

[Add row]

### (7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Cement production activities	242123.441	84830.191	Emissions of cement production activities

[Fixed row]

**(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

### Consolidated accounting group

#### (7.22.1) Scope 1 emissions (metric tons CO2e)

4874623.267

#### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

246362.018

#### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

89068.768

#### (7.22.4) Please explain

All consolidated

### All other entities

#### (7.22.1) Scope 1 emissions (metric tons CO2e)

0

#### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

#### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

#### (7.22.4) Please explain

*All consolidated*  
*[Fixed row]*

**(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

Select from:

☒ Yes

**(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.**

**Row 1**

#### (7.23.1.1) Subsidiary name

Afyon Çimento Sanayi Türk A.Ş.

#### (7.23.1.2) Primary activity

Select from:

☒ Cement

#### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ LEI number

**(7.23.1.9) LEI number**

789000I1DNEHEI7FSV27

**(7.23.1.12) Scope 1 emissions (metric tons CO2e)**

1236338.045

**(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)**

56495.314

**(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)**

31080.314

**(7.23.1.15) Comment**

N/A

**Row 2**

**(7.23.1.1) Subsidiary name**

Cimsa Building Solutions B.V.

**(7.23.1.2) Primary activity**

Select from:

☒ Cement

**(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary**

Select all that apply

☒ No unique identifier

#### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

314944.215

#### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

17498.067

#### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

14904.817

#### (7.23.1.15) Comment

N/A

### Row 3

#### (7.23.1.1) Subsidiary name

*Çimsa Cement Free-Zone Limited*

#### (7.23.1.2) Primary activity

Select from:

☒ Cement

#### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ No unique identifier

#### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

217.253

#### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

118.646

#### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

118.646

#### (7.23.1.15) Comment

N/A

[Add row]

#### (7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☒ More than 35% but less than or equal to 40%

#### (7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from:



	Indicate whether your organization undertook this energy-related activity in the reporting year
	<input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

### (7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

#### Consumption of fuel (excluding feedstock)

##### (7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

##### (7.30.1.2) MWh from renewable sources

141241.75

##### (7.30.1.3) MWh from non-renewable sources

5750164.41

#### (7.30.1.4) Total (renewable + non-renewable) MWh

5891406.16

### Consumption of purchased or acquired electricity

#### (7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.1.2) MWh from renewable sources

362650

#### (7.30.1.3) MWh from non-renewable sources

238552

#### (7.30.1.4) Total (renewable + non-renewable) MWh

601202.00

### Consumption of self-generated non-fuel renewable energy

#### (7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.1.2) MWh from renewable sources

49537.37

#### (7.30.1.4) Total (renewable + non-renewable) MWh

49537.37

### Total energy consumption

#### (7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.1.2) MWh from renewable sources

553429.12

#### (7.30.1.3) MWh from non-renewable sources

5988716.41

#### (7.30.1.4) Total (renewable + non-renewable) MWh

6542145.53

[Fixed row]

### (7.30.2) Report your organization's energy consumption totals (excluding feedstocks) for cement production activities in MWh.

	Heating value	Total MWh
Consumption of fuel (excluding feedstocks)	Select from:	5891406.16

	Heating value	Total MWh
	<input checked="" type="checkbox"/> LHV (lower heating value)	
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Unable to confirm heating value	601202
Consumption of other purchased or acquired energy (heat, steam and/or cooling)	Select from: <input checked="" type="checkbox"/> Unable to confirm heating value	Numeric input
Total energy consumption	Select from: <input checked="" type="checkbox"/> Unable to confirm heating value	6542145.53

[Fixed row]

### (7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from:

	Indicate whether your organization undertakes this fuel application
	<input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	<i>Select from:</i> <input checked="" type="checkbox"/> No

[Fixed row]

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

### Sustainable biomass

#### (7.30.7.1) Heating value

*Select from:*

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

141241.75

#### (7.30.7.8) Comment

N/A

### Other biomass

#### (7.30.7.1) Heating value

*Select from:*

☒ Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.8) Comment**

N/A

**Other renewable fuels (e.g. renewable hydrogen)**

**(7.30.7.1) Heating value**

Select from:

☒ Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.8) Comment**

N/A

**Coal**

**(7.30.7.1) Heating value**

Select from:

☒ LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

5477715.17

**(7.30.7.8) Comment**

N/A

## Oil

### (7.30.7.1) Heating value

Select from:

☒ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

239268.25

### (7.30.7.8) Comment

N/A

## Gas

### (7.30.7.1) Heating value

Select from:

☒ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

33180.99

### (7.30.7.8) Comment

N/A

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

### (7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.8) Comment

N/A

### Total fuel

#### (7.30.7.1) Heating value

Select from:

☒ LHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

5891406.16

#### (7.30.7.8) Comment

N/A

[Fixed row]

**(7.30.8) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel for cement production activities.**

### Sustainable biomass

#### (7.30.8.1) Heating value



Select from:

☒ LHV

#### (7.30.8.2) Total MWh fuel consumed for cement production activities

141242

#### (7.30.8.3) MWh fuel consumed at the kiln

0

#### (7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

#### (7.30.8.7) Comment

N/A

### Other biomass

#### (7.30.8.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.8.2) Total MWh fuel consumed for cement production activities

0

#### (7.30.8.3) MWh fuel consumed at the kiln

0

#### (7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

#### (7.30.8.7) Comment

N/A

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

#### (7.30.8.1) Heating value

Select from:

☒ Unable to confirm heating value

#### (7.30.8.2) Total MWh fuel consumed for cement production activities

0

#### (7.30.8.3) MWh fuel consumed at the kiln

0

#### (7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

#### (7.30.8.7) Comment

N/A

### Coal

#### (7.30.8.1) Heating value

Select from:

☒ LHV

**(7.30.8.2) Total MWh fuel consumed for cement production activities**

5477715.17

**(7.30.8.3) MWh fuel consumed at the kiln**

0

**(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln**

0

**(7.30.8.7) Comment**

N/A

**Oil**

**(7.30.8.1) Heating value**

Select from:

☒ LHV

**(7.30.8.2) Total MWh fuel consumed for cement production activities**

70198.04

**(7.30.8.3) MWh fuel consumed at the kiln**

0

**(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln**

0

**(7.30.8.7) Comment**

N/A

## Gas

### (7.30.8.1) Heating value

Select from:

☒ LHV

### (7.30.8.2) Total MWh fuel consumed for cement production activities

33180.99

### (7.30.8.3) MWh fuel consumed at the kiln

0

### (7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

### (7.30.8.7) Comment

N/A

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

### (7.30.8.1) Heating value

Select from:

☒ Unable to confirm heating value

### (7.30.8.2) Total MWh fuel consumed for cement production activities

0

(7.30.8.3) MWh fuel consumed at the kiln

0

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.7) Comment

N/A

**Total fuel**

(7.30.8.1) Heating value

Select from:

☒ LHV

(7.30.8.2) Total MWh fuel consumed for cement production activities

5722336.2

(7.30.8.3) MWh fuel consumed at the kiln

0

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.7) Comment

N/A

[Fixed row]

**(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

## **Electricity**

### **(7.30.9.1) Total Gross generation (MWh)**

49537.37

### **(7.30.9.2) Generation that is consumed by the organization (MWh)**

49537.37

### **(7.30.9.3) Gross generation from renewable sources (MWh)**

49537.37

### **(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Heat**

### **(7.30.9.1) Total Gross generation (MWh)**

0

### **(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

### **(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Steam**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

## **Cooling**

**(7.30.9.1) Total Gross generation (MWh)**

0

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

0

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

#### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

**(7.30.10) Provide details on the electricity and heat your organization has generated and consumed for cement production activities.**

	Total gross generation (MWh) inside the cement sector boundary	Generation that is consumed (MWh) inside the cement sector boundary
Electricity	49537.37	49537.37
Heat	0	0
Steam	0	0

[Fixed row]

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

#### Row 1

#### (7.30.14.1) Country/area

Select from:

☒ Turkey

#### (7.30.14.2) Sourcing method

Select from:



☒ Unbundled procurement of energy attribute certificates (EACs)

#### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

☒ Geothermal

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

229500

#### (7.30.14.6) Tracking instrument used

Select from:

☒ I-REC

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ Turkey

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

#### (7.30.14.10) Comment

N/A

#### Row 2

#### (7.30.14.1) Country/area

Select from:

☒ Spain

#### (7.30.14.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

#### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

☒ Solar

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

12650

#### (7.30.14.6) Tracking instrument used

Select from:

☒ GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ Spain

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

#### (7.30.14.10) Comment

N/A

### Row 3

#### (7.30.14.1) Country/area

Select from:

☒ Turkey

#### (7.30.14.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

#### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

☒ Geothermal

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

57500

**(7.30.14.6) Tracking instrument used**

Select from:

☒ I-REC

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

☒ Turkey

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

☒ Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2020

**(7.30.14.10) Comment**

N/A

**Row 4**

**(7.30.14.1) Country/area**

Select from:

☒ Turkey

**(7.30.14.2) Sourcing method**

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

☒ Geothermal

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

20000

### (7.30.14.6) Tracking instrument used

Select from:

☒ I-REC

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ Turkey

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2013

#### (7.30.14.10) Comment

N/A

#### Row 5

#### (7.30.14.1) Country/area

Select from:

☒ Turkey

#### (7.30.14.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

#### (7.30.14.3) Energy carrier

Select from:

☒ Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

☒ Geothermal

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

264

#### (7.30.14.6) Tracking instrument used

Select from:

☒ I-REC

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

☒ Turkey

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

☒ Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2018

**(7.30.14.10) Comment**

N/A

[Add row]

**(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.**

**Cyprus**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

202.81

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

202.81

**Germany**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Italy**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

294.66



**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

294.66

## **Netherlands**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

## Spain

### (7.30.16.1) Consumption of purchased electricity (MWh)

71753

### (7.30.16.2) Consumption of self-generated electricity (MWh)

5525

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

77278.00

## Turkey

### (7.30.16.1) Consumption of purchased electricity (MWh)

517523.31

### (7.30.16.2) Consumption of self-generated electricity (MWh)

44013

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

561536.31

**United Kingdom of Great Britain and Northern Ireland**

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

**United States of America**

(7.30.16.1) Consumption of purchased electricity (MWh)

11428.28

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

11428.28  
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.000195057

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

4963692.03

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

#### (7.45.4) Metric denominator: Unit total

25447453361

#### (7.45.5) Scope 2 figure used

Select from:

☒ Market-based

#### (7.45.6) % change from previous year

18.04

#### (7.45.7) Direction of change

Select from:

☒ Decreased

#### (7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Other emissions reduction activities

☒ Change in output

☒ Change in revenue

#### (7.45.9) Please explain

The main reason of the decrease is the revenue increase.

[Add row]

**(7.47) State your organization's Scope 1 and Scope 2 emissions intensities related to cement production activities.**

	Gross Scope 1 emissions intensity, metric tons CO2e per metric ton	Net Scope 1 emissions intensity, metric tons CO2e per metric ton	Scope 2, location-based emissions intensity, metric tons CO2e per metric ton
Clinker	0.884	0.863	0.045
Cement equivalent	0.731	0.713	0.037
Cementitious products	0.742	0.725	0.038
Low-CO2 materials	0.17	0.165	0.008

[Fixed row]

**(7.52) Provide any additional climate-related metrics relevant to your business.**

## Row 1

### (7.52.1) Description

Select from:

☒ Waste

### (7.52.2) Metric value

7336

### (7.52.3) Metric numerator

ton

### (7.52.4) Metric denominator (intensity metric only)

N/A

### (7.52.5) % change from previous year

2.09

### (7.52.6) Direction of change

Select from:

☒ Increased

### (7.52.7) Please explain

Change in boundry

[Add row]

### (7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Intensity target

### (7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

#### Row 1

### (7.53.2.1) Target reference number

Select from:

☒ Int 1

### (7.53.2.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.2.3) Science Based Targets initiative official validation letter

#### (7.53.2.4) Target ambition

Select from:

☒ 1.5°C aligned

#### (7.53.2.5) Date target was set

03/29/2023

#### (7.53.2.6) Target coverage

Select from:

☒ Organization-wide

#### (7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

#### (7.53.2.8) Scopes

Select all that apply

☒ Scope 1

#### (7.53.2.11) Intensity metric

Select from:

☒ Metric tons CO2e per metric ton of cement

#### (7.53.2.12) End date of base year

12/30/2021



**(7.53.2.13) Intensity figure in base year for Scope 1**

0.832

**(7.53.2.33) Intensity figure in base year for all selected Scopes**

0.8320000000

**(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure**

100

**(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure**

100

**(7.53.2.55) End date of target**

12/30/2033

**(7.53.2.56) Targeted reduction from base year (%)**

39.3

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes**

0.5050240000

**(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions**

-37.77

**(7.53.2.60) Intensity figure in reporting year for Scope 1**

0.742

### (7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.7420000000

### (7.53.2.81) Land-related emissions covered by target

Select from:

☒ Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

### (7.53.2.82) % of target achieved relative to base year

27.52

### (7.53.2.83) Target status in reporting year

Select from:

☒ Underway

### (7.53.2.85) Explain target coverage and identify any exclusions

*The target is organization-wide and the target boundary includes land-related emissions and removals from bioenergy feedstocks.*

### (7.53.2.86) Target objective

*As part of our sustainability strategy, we made a commitment to the Science Based Targets initiative (SBTi) on March 30, 2023 to reduce carbon emissions. Validation studies for the target application process in October 2023 were completed in April 2024. We work in collaboration with our customers in the light of R&D in the fields of building and construction for sustainable cities. We take steps that encourage decarbonization and move forward in this direction together with our business partners. We evaluate the impacts of adverse conditions created by climate conditions on our operations and employees through scenario-based studies and monitor the financial consequences of these impacts. We carry out actions to create appropriate working environments (air conditioning, rotation, working hour arrangement, food arrangement, etc.) for our facilities and operations with high exposure to heat stress*

### (7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

*We advance by incorporating our decarbonization transition plans compatible with SBTi targets into our strategic business model and investments. Çimsa aims to use alternative raw materials, including decarbonized and cementitious materials instead of natural resources needed in clinker production and during cement grinding. We also plan to supply of the thermal energy needed in clinker production from low-emission biomass and other subsidiary products instead of fossil resources Çimsa*

*is working to reduce of clinker utilization rate by transitioning to products with low clinker content. Additionally, we are enhancing thermal and electrical efficiency through technological upgrades and optimization. Çimsa is also Supply of electricity produced in solar, wind, biomass, etc. power plants, instead of electricity produced from fossil sources and is exploring breakthrough technologies such as hydrogen fuel, advanced materials, and carbon capture, storage, and utilization to further reduce its carbon footprint.*

#### **(7.53.2.88) Target derived using a sectoral decarbonization approach**

Select from:

☒ Yes

#### **Row 2**

#### **(7.53.2.1) Target reference number**

Select from:

☒ Int 2

#### **(7.53.2.2) Is this a science-based target?**

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

#### **(7.53.2.3) Science Based Targets initiative official validation letter**

*Approved Letter.pdf*

#### **(7.53.2.4) Target ambition**

Select from:

☒ 1.5°C aligned

#### **(7.53.2.5) Date target was set**

*03/29/2023*

### (7.53.2.6) Target coverage

Select from:

☒ Organization-wide

### (7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

### (7.53.2.8) Scopes

Select all that apply

☒ Scope 2

### (7.53.2.9) Scope 2 accounting method

Select from:

☒ Market-based

### (7.53.2.11) Intensity metric

Select from:

☒ Metric tons CO2e per metric ton of cement

### (7.53.2.12) End date of base year

12/30/2021

### (7.53.2.14) Intensity figure in base year for Scope 2

0.053

### (7.53.2.33) Intensity figure in base year for all selected Scopes

0.0530000000

**(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure**

100

**(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure**

100

**(7.53.2.55) End date of target**

12/30/2033

**(7.53.2.56) Targeted reduction from base year (%)**

86.8

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes**

0.0069960000

**(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions**

-37.77

**(7.53.2.61) Intensity figure in reporting year for Scope 2**

0.014

**(7.53.2.80) Intensity figure in reporting year for all selected Scopes**

0.0140000000

**(7.53.2.81) Land-related emissions covered by target**

Select from:

☒ Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

#### (7.53.2.82) % of target achieved relative to base year

84.78

#### (7.53.2.83) Target status in reporting year

Select from:

☒ Underway

#### (7.53.2.85) Explain target coverage and identify any exclusions

*The target is organization-wide and the target boundary includes land-related emissions and removals from bioenergy feedstocks.*

#### (7.53.2.86) Target objective

*As part of our sustainability strategy, we made a commitment to the Science Based Targets initiative (SBTi) on March 30, 2023 to reduce carbon emissions. Validation studies for the target application process in October 2023 were completed in April 2024. We work in collaboration with our customers in the light of R&D in the fields of building and construction for sustainable cities. We take steps that encourage decarbonization and move forward in this direction together with our business partners. We evaluate the impacts of adverse conditions created by climate conditions on our operations and employees through scenario-based studies and monitor the financial consequences of these impacts. We carry out actions to create appropriate working environments (air conditioning, rotation, working hour arrangement, food arrangement, etc.) for our facilities and operations with high exposure to heat stress*

#### (7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

*We advance by incorporating our decarbonization transition plans compatible with SBTi targets into our strategic business model and investments. Çimsa aims to use alternative raw materials, including decarbonized and cementitious materials instead of natural resources needed in clinker production and during cement grinding. We also plan to supply of the thermal energy needed in clinker production from low-emission biomass and other subsidiary products instead of fossil resources Çimsa is working to reduce of clinker utilization rate by transitioning to products with low clinker content. Additionally, we are enhancing thermal and electrical efficiency through technological upgrades and optimization. Çimsa is also Supply of electricity produced in solar, wind, biomass, etc. power plants, instead of electricity produced from fossil sources and is exploring breakthrough technologies such as hydrogen fuel, advanced materials, and carbon capture, storage, and utilization to further reduce its carbon footprint.*

#### (7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

### Row 3

#### (7.53.2.1) Target reference number

Select from:

☒ Int 3

#### (7.53.2.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

#### (7.53.2.3) Science Based Targets initiative official validation letter

*Approved Letter.pdf*

#### (7.53.2.4) Target ambition

Select from:

☒ 1.5°C aligned

#### (7.53.2.5) Date target was set

03/29/2023

#### (7.53.2.6) Target coverage

Select from:

☒ Organization-wide

#### (7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

#### (7.53.2.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

#### (7.53.2.9) Scope 2 accounting method

Select from:

☒ Market-based

#### (7.53.2.11) Intensity metric

Select from:

☒ Metric tons CO2e per metric ton of cement

#### (7.53.2.12) End date of base year

12/30/2021

#### (7.53.2.13) Intensity figure in base year for Scope 1

0.832

#### (7.53.2.14) Intensity figure in base year for Scope 2

0.053

#### (7.53.2.33) Intensity figure in base year for all selected Scopes

0.8850000000



**(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure**

100

**(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure**

100

**(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure**

100

**(7.53.2.55) End date of target**

12/30/2033

**(7.53.2.56) Targeted reduction from base year (%)**

42.1

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes**

0.5124150000

**(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions**

-37.77

**(7.53.2.60) Intensity figure in reporting year for Scope 1**

0.742

**(7.53.2.61) Intensity figure in reporting year for Scope 2**

0.014

#### (7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.7560000000

#### (7.53.2.81) Land-related emissions covered by target

Select from:

☒ Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

#### (7.53.2.82) % of target achieved relative to base year

34.62

#### (7.53.2.83) Target status in reporting year

Select from:

☒ Underway

#### (7.53.2.85) Explain target coverage and identify any exclusions

*The target is organization-wide and the target boundary includes land-related emissions and removals from bioenergy feedstocks.*

#### (7.53.2.86) Target objective

*As part of our sustainability strategy, we made a commitment to the Science Based Targets initiative (SBTi) on March 30, 2023 to reduce carbon emissions. Validation studies for the target application process in October 2023 were completed in April 2024. We work in collaboration with our customers in the light of R&D in the fields of building and construction for sustainable cities. We take steps that encourage decarbonization and move forward in this direction together with our business partners. We evaluate the impacts of adverse conditions created by climate conditions on our operations and employees through scenario-based studies and monitor the financial consequences of these impacts. We carry out actions to create appropriate working environments (air conditioning, rotation, working hour arrangement, food arrangement, etc.) for our facilities and operations with high exposure to heat stress*

#### (7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

*We advance by incorporating our decarbonization transition plans compatible with SBTi targets into our strategic business model and investments. Çimsa aims to use alternative raw materials, including decarbonized and cementitious materials instead of natural resources needed in clinker production and during cement grinding. We also plan to supply of the thermal energy needed in clinker production from low-emission biomass and other subsidiary products instead of fossil resources Çimsa*

*is working to reduce of clinker utilization rate by transitioning to products with low clinker content. Additionally, we are enhancing thermal and electrical efficiency through technological upgrades and optimization. Çimsa is also Supply of electricity produced in solar, wind, biomass, etc. power plants, instead of electricity produced from fossil sources and is exploring breakthrough technologies such as hydrogen fuel, advanced materials, and carbon capture, storage, and utilization to further reduce its carbon footprint.*

#### **(7.53.2.88) Target derived using a sectoral decarbonization approach**

Select from:

☒ Yes

#### **Row 4**

#### **(7.53.2.1) Target reference number**

Select from:

☒ Int 4

#### **(7.53.2.2) Is this a science-based target?**

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

#### **(7.53.2.3) Science Based Targets initiative official validation letter**

*Approved Letter.pdf*

#### **(7.53.2.4) Target ambition**

Select from:

☒ 1.5°C aligned

#### **(7.53.2.5) Date target was set**

*03/29/2023*

### (7.53.2.6) Target coverage

Select from:

☒ Organization-wide

### (7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

### (7.53.2.8) Scopes

Select all that apply

☒ Scope 3

### (7.53.2.10) Scope 3 categories

Select all that apply

☒ Category 1: Purchased goods and services

### (7.53.2.11) Intensity metric

Select from:

☒ Metric tons CO2e per metric ton of cement

### (7.53.2.12) End date of base year

12/30/2022

### (7.53.2.15) Intensity figure in base year for Scope 3, Category 1: Purchased goods and services

0.82

### (7.53.2.32) Intensity figure in base year for total Scope 3

0.8200000000

**(7.53.2.33) Intensity figure in base year for all selected Scopes**

0.8200000000

**(7.53.2.36) % of total base year emissions in Scope 3, Category 1: Purchased goods and services covered by this Scope 3, Category 1: Purchased goods and services intensity figure**

100

**(7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure**

24

**(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure**

100

**(7.53.2.55) End date of target**

12/30/2033

**(7.53.2.56) Targeted reduction from base year (%)**

43.4

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes**

0.4641200000

**(7.53.2.59) % change anticipated in absolute Scope 3 emissions**

-43.4

#### (7.53.2.62) Intensity figure in reporting year for Scope 3, Category 1: Purchased goods and services

0.863

#### (7.53.2.79) Intensity figure in reporting year for total Scope 3

0.8630000000

#### (7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.8630000000

#### (7.53.2.81) Land-related emissions covered by target

Select from:

☒ Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

#### (7.53.2.82) % of target achieved relative to base year

-12.08

#### (7.53.2.83) Target status in reporting year

Select from:

☒ Underway

#### (7.53.2.85) Explain target coverage and identify any exclusions

*The target is organization-wide and the target boundary includes land-related emissions and removals from bioenergy feedstocks.*

#### (7.53.2.86) Target objective

*As part of our sustainability strategy, we made a commitment to the Science Based Targets initiative (SBTi) on March 30, 2023 to reduce carbon emissions. Validation studies for the target application process in October 2023 were completed in April 2024. We work in collaboration with our customers in the light of R&D in the fields of building and construction for sustainable cities. We take steps that encourage decarbonization and move forward in this direction together with our business partners. We evaluate the impacts of adverse conditions created by climate conditions on our operations and employees through scenario-based studies*

and monitor the financial consequences of these impacts. We carry out actions to create appropriate working environments (air conditioning, rotation, working hour arrangement, food arrangement, etc.) for our facilities and operations with high exposure to heat stress

#### (7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

We advance by incorporating our decarbonization transition plans compatible with SBTi targets into our strategic business model and investments. Çimsa aims to use alternative raw materials, including decarbonized and cementitious materials instead of natural resources needed in clinker production and during cement grinding. We also plan to supply of the thermal energy needed in clinker production from low-emission biomass and other subsidiary products instead of fossil resources Çimsa is working to reduce of clinker utilization rate by transitioning to products with low clinker content. Additionally, we are enhancing thermal and electrical efficiency through technological upgrades and optimization. Çimsa is also Supply of electricity produced in solar, wind, biomass, etc. power plants, instead of electricity produced from fossil sources and is exploring breakthrough technologies such as hydrogen fuel, advanced materials, and carbon capture, storage, and utilization to further reduce its carbon footprint.

#### (7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

[Add row]

#### (7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☒ Net-zero targets

☒ Other climate-related targets

#### (7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

##### Row 1

#### (7.54.2.1) Target reference number

Select from:

☒ Oth 1

#### (7.54.2.2) Date target was set

12/30/2023

#### (7.54.2.3) Target coverage

Select from:

☒ Organization-wide

#### (7.54.2.4) Target type: absolute or intensity

Select from:

☒ Absolute

#### (7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Engagement with suppliers

☒ Other engagement with suppliers, please specify :Number of material suppliers subjected to sustainability assessment

#### (7.54.2.7) End date of base year

12/30/2023

#### (7.54.2.8) Figure or percentage in base year

24

#### (7.54.2.9) End date of target

12/30/2025

#### (7.54.2.10) Figure or percentage at end of date of target

100

#### (7.54.2.11) Figure or percentage in reporting year



**(7.54.2.12) % of target achieved relative to base year**

65.7894736842

**(7.54.2.13) Target status in reporting year***Select from:*☒ Underway**(7.54.2.15) Is this target part of an emissions target?***Int 4***(7.54.2.16) Is this target part of an overarching initiative?***Select all that apply*☒ No, it's not part of an overarching initiative**(7.54.2.18) Please explain target coverage and identify any exclusions***The target is organization-wide and covers all material suppliers***(7.54.2.19) Target objective**

*According to the materiality assessment, Çimsa evaluated all material suppliers causing scope 3 emissions. As a result of this evaluation, key points will be determined and which suppliers will be preferred. In 2023, the number of suppliers subject to sustainability evaluation was 24, while we aim to increase this value to 100 in 2025.*

**(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year**

*In our supply chain, we are switching to low-emission transportation alternatives to reduce the amount of emissions (Scope 3) arising from our logistics operations. In the field of global logistics, we continued to work with the world's largest container lines, which consider sustainability at every point of transportation, at 79% of our business volume. We increased the use of railways from Izmir Aliağa to our Afyon Plant. We continued our research for the renewal of the rails at our Eskişehir Plant.*

As the February 6 earthquake prevented the use of railways in the Mersin region, we strengthened our supplier relations in road logistics and ensured operational continuity by working with alternative suppliers.  
[Add row]

### (7.54.3) Provide details of your net-zero target(s).

#### Row 1

##### (7.54.3.1) Target reference number

Select from:

☒ NZ1

##### (7.54.3.2) Date target was set

05/29/2023

##### (7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

##### (7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Int1

☒ Int2

☒ Int3

☒ Int4

##### (7.54.3.5) End date of target for achieving net zero

12/30/2050

### (7.54.3.6) Is this a science-based target?

Select from:

- ☒ No, but we anticipate setting one in the next two years

### (7.54.3.8) Scopes

Select all that apply

- ☒ Scope 1  
☒ Scope 2  
☒ Scope 3

### (7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO<sub>2</sub>)  
☒ Methane (CH<sub>4</sub>)  
☒ Nitrous oxide (N<sub>2</sub>O)  
☒ Hydrofluorocarbons (HFCs)

### (7.54.3.10) Explain target coverage and identify any exclusions

*The target is organization-wide and the target boundary includes land-related emissions and removals from bioenergy feedstocks.*

### (7.54.3.11) Target objective

*Sabancı Group, which Çimsa is a member of, has committed to expand its circular business model practices on an end-to-end basis and reach “Net Zero” greenhouse gas emissions by 2050. This target covers all our Scope 1, Scope 2, and Scope 3 emissions. The baseline year for Scope 3 is defined as 2022 which is the first year the Scope 3 emissions were verified by an independent third party. The following categories are calculated under Scope 3 emissions: Purchased goods and services, Fuel-and-energy-related activities, Upstream transportation and distribution, and Downstream transportation and distribution.*

### (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

- ☒ Yes

### (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☒ Yes, and we have already acted on this in the reporting year

### (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☒ No, we do not plan to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation

### (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*The methodology developed by the World Business Council for Sustainable Development (WBCSD) and the Global Cement and Concrete Association (GCCA) is used to calculate our greenhouse gas emissions from production processes. While planning our carbon neutral journey, we determine the main levers at our disposal to cut all types of emissions and we create our investment and action plans according to their potential to contribute to our targets. Alternative Fuel and Raw Materials Çimsa contributes to its environmental and carbon neutral targets by prioritizing the use of alternative fuels and alternative raw materials in its production processes. By replacing carbon-intensive fuels with carbon-free biomass and non-fossil fuels, it also supports the waste management processes of various industries and reduces the environmental impact of the waste. With the support of the Alternative Fuel Feeding Plant commissioned at the Afyon Factory in February 2022, we exceeded our target of alternative fuel use. Energy Management and Use of Green Energy Increasing energy efficiency in production processes and reducing energy consumption is an area open to continuous improvement. Çimsa closely follows technological developments in this regard. Work on Decarbonized Raw Materials One of the important issues in our journey to being carbon neutral is the reduction of CO2 emissions generated during calcination, by using decarbonized raw materials. Our plan includes the testing of alternative raw materials through our raw material supply network along with R&D activities. It is thought that carbon capture, use and storage technologies will reach a share of 30- 50% in the process of reaching the carbon neutral target. With the GCCA, which we are a member of, and Çimsa's other collaborations, we follow CCUS technologies and start-up projects around the world. Our R&D Unit develops designs in our products which will allow carbon storage, by working on alternatives for capturing carbon dioxide in concrete with the "C-World" project.*

### (7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

*Çimsa considers the management of Scope 1, Scope 2 and Scope 3 greenhouse gas emissions as a whole throughout the value chain as its main strategy. We aim to work in cooperation with our suppliers and customers in tackling the climate crisis, with due attention placed on the management of our impact stemming from our value chain. Aware of its sectoral responsibilities, Çimsa will develop sustainable business models by including suppliers, customers and other business partners with investments that touch society and the lives of people to create sustainable cities and living spaces. By focusing on sustainable cities and living spaces, Çimsa will proceed with the steps of sustainable product development through its R&D activities, energy efficiency, the use of low-carbon energy resources and raw material and fuel supply based on the principle of a circular economy. At the same time, our company is focused on developing the formula to be carbon neutral by 2050 by planning advanced technological investments such as carbon capture and storage.*

### (7.54.3.17) Target status in reporting year

Select from:

☒ Underway

(7.54.3.19) Process for reviewing target

The target is reviewed by Çimsa on an annual basis.  
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☒ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	0	`Numeric input
To be implemented	21	640476
Implementation commenced	2	25822
Implemented	3	12775
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

## Row 1

### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation

☒ Solar PV

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

5177

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☒ Scope 2 (location-based)

☒ Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

*Select from:*

☒ Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

9600363

### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

108099859

### (7.55.2.7) Payback period

*Select from:*

☒ 4-10 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 21-30 years

### (7.55.2.9) Comment

Bunol GES

### Row 2

### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Other, please specify :Hex Unit Upgrade

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

3098

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

### (7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

3995463

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

16369765

#### (7.55.2.7) Payback period

Select from:

☒ 1-3 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

#### (7.55.2.9) Comment

*Kiln hex unit upgrade*

### Row 3

#### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Other, please specify :Gas Recovery

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4500

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1



#### (7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

5803610

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

14225815

#### (7.55.2.7) Payback period

Select from:

☒ 1-3 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

#### (7.55.2.9) Comment

*Kiln Gas Recovery*

[Add row]

### (7.55.3) What methods do you use to drive investment in emissions reduction activities?

#### Row 1

#### (7.55.3.1) Method

Select from:

☒ Dedicated budget for energy efficiency

### (7.55.3.2) Comment

*As Çimsa, we identify and implement the necessary actions for reducing Scope 1 (direct) carbon emissions as well as Scope 2 (indirect) emissions through providing energy efficiency, decreasing energy consumption, using clean energy. In all our facilities, studies are conducted to take thermal and electrical energy efficiency opportunities, and investments are realized in areas of development. We see digitalization as the pole star in ensuring energy efficiency. We take the initiative to accelerate the use of low-emission electric energy and invest in renewable energy sources operated by our facilities.*

## Row 2

### (7.55.3.1) Method

Select from:

☒ Dedicated budget for low-carbon product R&D

### (7.55.3.2) Comment

*We are conducting numerous studies on increasing the use of alternative fuels and raw materials and optimizing their effects on products and processes, a priority topic for today's cement industry. These studies include examining the effect of using alternative raw materials and fuels on production processes, new application methods, reusing recycled materials and developing type of cement with low carbon content. With our "From Grey to Green" approach, we are working to reduce the ratios of clinker without compromising the characteristics and quality of existing products to achieve low carbon content.*

## Row 3

### (7.55.3.1) Method

Select from:

☒ Dedicated budget for other emissions reduction activities

### (7.55.3.2) Comment

*Increasing energy efficiency in production processes and reducing energy consumption is an area open to continuous improvement. Çimsa closely follows technological developments in this regard. Çimsa is evaluating options for purchasing low-emission energy generated from renewable energy sources. At the same time, talks continue on energy consumption certified with the International Green Energy Certificate (I-REC).*

## Row 4

### (7.55.3.1) Method

Select from:

☒ Employee engagement

### (7.55.3.2) Comment

*Employees are one of the most important stakeholders of Çimsa. Employees' role is extremely critical in the achievement of the company's sustainability objectives both in operation and production processes. The behavioral change of employees will both help the integration of sustainability aspects to core business activities and also the achievement of the targets in an effective and efficient way. R&D competencies and the employment of qualified personnel were stepped up, the production studies started to be given weight, and a complete project-based work system has been transitioned into the development of the R&D center philosophy.*

[Add row]

## (7.64) Disclose your organization's best available techniques as a percentage of Portland cement clinker production capacity.

	Total production capacity coverage (%)
4+ cyclone preheating	22
Pre-calciner	78

[Fixed row]

## (7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ No, I am not providing data

## **(7.74) Do you classify any of your existing goods and/or services as low-carbon products?**

Select from:

☒ Yes

### **(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.**

#### **Row 1**

##### **(7.74.1.1) Level of aggregation**

Select from:

☒ Product or service

##### **(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon**

Select from:

☒ Green Bond Principles (ICMA)

##### **(7.74.1.3) Type of product(s) or service(s)**

Cement and concrete

☒ Other, please specify :Blended Cement

##### **(7.74.1.4) Description of product(s) or service(s)**

Low CO2 Cement

##### **(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)**

Select from:

☒ No

##### **(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

14.4

[Add row]

**(7.79) Has your organization retired any project-based carbon credits within the reporting year?**

Select from:

☒ No

## C9. Environmental performance - Water security

### (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ No

### (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

#### Water withdrawals – total volumes

##### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

##### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

##### (9.2.3) Method of measurement

*Water withdrawals from wells are monitored continuously by the flow meters and recorded on the “Well Meter Index Reading Form” monthly at each plant. The data is monitored monthly and consolidated by the Environment and Sustainability department. We have usage permits for all of our groundwater wells from local governance. Water withdrawals from municipal water are invoiced based on flow meter readings monthly.*

##### (9.2.4) Please explain

*Total water withdrawal is one of our key environmental indicators and helps us track improvements in how efficiently we use water. Our responses in this question refer to our sites, and for Çimsa ‘sites’ refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water withdrawal is monitored.*

#### Water withdrawals – volumes by source

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*Groundwater wells which are monitored by flow meters, the rest of it is provided from municipal water that is invoiced based on flow meter readings.*

### (9.2.4) Please explain

*In MersinPlant, well and municipal waters are used as water sources. In Eskişehir and Afyon Plants water is supplied from only wells. 100% of water withdrawal is measured. We measure this aspect for identify priority areas. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water withdrawal - volumes by source is monitored.*

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*Our water withdrawal quality is analyzed with using lab tests and monitored monthly.*

#### (9.2.4) Please explain

*We monitor this aspect because it is a standard regulation in Turkey and we are required to report it to the Ministry. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water withdrawal quality is monitored.*

### Water discharges – total volumes

#### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

#### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

#### (9.2.3) Method of measurement

*The total volume of water discharge is accepted as 100 liters/day per person based on WWT Plant Project Approval File. The data is consolidated by the Environment and Sustainability department.*

#### (9.2.4) Please explain

*All of our operational sites are monitored for this water aspect, which is a standard part of our site management. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water discharge is monitored.*

### Water discharges – volumes by destination

#### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

#### (9.2.2) Frequency of measurement



Select from:

☒ Monthly

### (9.2.3) Method of measurement

*The water discharge - volumes by destination are accepted as 100 liters/day per person based on WWT plant project approval file. All assumptions are verified and found acceptable by the third-party verification institution. The data is consolidated by the Environment and Sustainability department.*

### (9.2.4) Please explain

*All of our operational sites are monitored for this water aspect, which is a standard part of our site management. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water discharges - volumes by destination is monitored.*

## Water discharges – volumes by treatment method

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*The water discharge - volumes by treatment method are accepted as 100 liters/day per person based on WWT plant project approval file. All assumptions are verified and found acceptable by the third-party verification institution. The data is consolidated by the Environment and Sustainability department.*

### (9.2.4) Please explain

*We measure this aspect because our sites treat and discharge water into freshwater bodies. We are committed to reducing water pollution. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water discharges - volumes by treatment method is monitored.*

## Water discharge quality – by standard effluent parameters

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*Monthly of the total treated wastewater is analyzed periodically by an accredited laboratory to comply with the Turkish Water Pollution Control Regulation. BOD, COD, TSS, and pH parameters are also analyzed.*

### (9.2.4) Please explain

*We monitor this aspect because it is a standard regulation in Turkey and we are required to report it to the Ministry. Also, this aspect is relevant for us because our sites treat and discharge water into freshwater bodies. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water discharge quality is monitored.*

## Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

### (9.2.4) Please explain

*This aspect is not relevant for us because in our sites we do not cause any emissions to water. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place.*

## Water discharge quality – temperature

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*The data is monitored monthly and consolidated by the Environment and Sustainability department. We measure discharge quality data as per the local regulations. If it is required by the regulation, the temperature of discharge is monitored.*

### (9.2.4) Please explain

*The data is monitored monthly and consolidated by the Environment and Sustainability department. We measure discharge quality data as per the local regulations. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water discharge quality - temperature is monitored.*

## Water consumption – total volume

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*The water consumption is equal to the difference between the withdrawal and the discharge. In our company, water consumption includes total water evaporated for cooling purposes. The water consumption is based on wells and municipal water which are already measured by the flow meters.*

### (9.2.4) Please explain

*In our company, water consumption includes total water evaporated for cooling purposes. The water consumption is based on wells and municipal water which are already measured by the flow meters. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water consumption is monitored.*

## Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*The amount of reused wastewater is monitored with flow meter monthly.*

### (9.2.4) Please explain

*We measure this aspect to monitor our water efficiency. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of water recycled is monitored.*

## The provision of fully-functioning, safely managed WASH services to all workers

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

### (9.2.2) Frequency of measurement

Select from:

☒ Monthly

### (9.2.3) Method of measurement

*We use an internal Excel tool to track and monitor the progress on providing WASH services for our employees.*

### (9.2.4) Please explain

*The health and safety of all workers is one of the most important issues for our company and all precautions are taken for workers' health and safety including WASH. Our responses in this question refer to our sites, and for Çimsa 'sites' refer to where our manufacturing and sale operations take place. In all of our sites, 100% of the provision of fully-functioning, safely managed WASH services to all workers is monitored.*

*[Fixed row]*

**(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

#### **Total withdrawals**

#### (9.2.2.1) Volume (megaliters/year)

2327.62

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ About the same

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

#### (9.2.2.4) Five-year forecast

Select from:

☒ Lower

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in efficiency

#### (9.2.2.6) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher. Total withdrawn water from wells decreased by 4% compared to the previous year due to the increased recycling of wastewater in operation. In the future, we expect a decrease in water withdrawals as we invest more in water-smart technologies, improve water efficiency, and enhance water reuse.*

### Total discharges

#### (9.2.2.1) Volume (megaliters/year)

65.68

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much higher

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

#### (9.2.2.4) Five-year forecast

Select from:

☒ Lower

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in efficiency

#### (9.2.2.6) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher. In 2023, the water discharge value was 53. In the future, we expect a decrease in water withdrawals as we invest more in water-smart technologies, improve water efficiency, and enhance water reuse. As the water we will withdraw will decrease, we expect that our discharge will also decrease.*

### Total consumption

#### (9.2.2.1) Volume (megaliters/year)

2295.03

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ About the same

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

#### (9.2.2.4) Five-year forecast

Select from:

☒ Lower

#### (9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in efficiency

#### (9.2.2.6) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher. In 2023, the water consumption value was 2363. In the future, we expect a decrease in water consumption as we invest more in water-smart technologies, improve water efficiency, and enhance water reuse. As the water we will withdraw will decrease, we expect that our consumption will also decrease.*  
[Fixed row]

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

#### (9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ Yes

#### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

2272.73

#### (9.2.4.3) Comparison with previous reporting year

Select from:

☒ About the same

#### (9.2.4.4) Primary reason for comparison with previous reporting year



Select from:

☒ Increase/decrease in efficiency

#### (9.2.4.5) Five-year forecast

Select from:

☒ Lower

#### (9.2.4.6) Primary reason for forecast

Select from:

☒ Increase/decrease in efficiency

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

97.64

#### (9.2.4.8) Identification tool

Select all that apply

☒ WRI Aqueduct

#### (9.2.4.9) Please explain

*We define water stress by applying the WRI Aqueduct tool. The coordinates of each production site are entered into the tool and water stress is analyzed through the WRI Aqueduct Water Risk Atlas. The risk is defined as Extremely High (80%) for all basins which shows that our operations are located in water-stressed areas which are the same as the previous year. We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher. The total volume withdrawn from areas with water stress was 2,388 megaliters last year.*

*[Fixed row]*

#### (9.2.7) Provide total water withdrawal data by source.

**Fresh surface water, including rainwater, water from wetlands, rivers, and lakes**

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*Fresh surface water is not relevant because in our sites, fresh surface water is not withdrawn.*

### Brackish surface water/Seawater

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*Brackish surface water is relevant because in our sites, brackish surface water is not withdrawn.*

### Groundwater – renewable

#### (9.2.7.1) Relevance

Select from:

☒ Relevant

#### (9.2.7.2) Volume (megaliters/year)

2319.1

#### (9.2.7.3) Comparison with previous reporting year

Select from:

☒ About the same

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

#### (9.2.7.5) Please explain

*Total withdrawn water from wells decreased by 26% compared to the previous year due to the increased recycling of wastewater in operation. We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher. In 2023, the groundwater - renewable value was 2388.*

### Groundwater – non-renewable

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*In our sites, non-renewable groundwater is not withdrawn.*

### Produced/Entrained water

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*In our sites, produced water is not withdrawn.*

### Third party sources

#### (9.2.7.1) Relevance

Select from:

☒ Relevant

#### (9.2.7.2) Volume (megaliters/year)

8.5

#### (9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much lower

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

#### (9.2.7.5) Please explain

*Total withdrawn municipal water and tanker water are increased compared to the previous year. We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher. In 2023, the withdrawn third-party sources value was 28.*  
[Fixed row]

#### (9.2.8) Provide total water discharge data by destination.

##### Fresh surface water

#### (9.2.8.1) Relevance

Select from:

☒ Not relevant

#### (9.2.8.5) Please explain

*It is not relevant because our wastewater is not discharged to any fresh surface water.*

#### Brackish surface water/seawater

#### (9.2.8.1) Relevance

Select from:

☒ Not relevant

#### (9.2.8.5) Please explain

*It is not relevant because our wastewater is not discharged to any brackish surface water or seawater.*

#### Groundwater

#### (9.2.8.1) Relevance

Select from:

☒ Not relevant

#### (9.2.8.5) Please explain

*It is not relevant because wastewater is not discharged to any groundwater.*

#### Third-party destinations

#### (9.2.8.1) Relevance

Select from:

☒ Relevant

#### (9.2.8.2) Volume (megaliters/year)

**(9.2.8.3) Comparison with previous reporting year***Select from:*☒ Much higher**(9.2.8.4) Primary reason for comparison with previous reporting year***Select from:*☒ Increase/decrease in efficiency**(9.2.8.5) Please explain**

*The total discharged water to third-party destinations has increased by 8% compared to the previous year. We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher. In 2023, the water discharge to third-party sources value was 53.*

*[Fixed row]***(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.****Tertiary treatment****(9.2.9.1) Relevance of treatment level to discharge***Select from:*☒ Not relevant**(9.2.9.6) Please explain**

*We do not have any tertiary treatment facility so it is not relevant.*

**Secondary treatment**

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

#### (9.2.9.2) Volume (megaliters/year)

38.06

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ Much higher

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 21-30

#### (9.2.9.6) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher. In 2023, the water discharge to secondary treatment was 31.*

#### Primary treatment only

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

#### (9.2.9.6) Please explain

N/A

#### Discharge to the natural environment without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

#### (9.2.9.6) Please explain

*We do not discharge to the natural environment without treatment so it is not relevant.*

#### Discharge to a third party without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Relevant

#### (9.2.9.2) Volume (megaliters/year)

27.6

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☒ Much lower

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity



#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☒ 21-30

#### (9.2.9.6) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher. In 2023, the water discharge to third-party sources value was 53.*

#### Other

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

☒ Not relevant

#### (9.2.9.6) Please explain

*We do not have any other treatment so it is not relevant.  
[Fixed row]*

**(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?**

#### Direct operations

#### (9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

#### (9.3.2) Total number of facilities identified

### (9.3.3) % of facilities in direct operations that this represents

Select from:

☒ 51-75

### (9.3.4) Please explain

*At Çimsa, we define our plants with significant water-stress as substantive. We define water stress by applying the WRI Aqueduct tool. The coordinates of each production site are entered into the tool and water stress is analyzed through the WRI Aqueduct Water Risk Atlas. We divided our facilities by the river basin they have located.*

## Upstream value chain

### (9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.2) Total number of facilities identified

197

### (9.3.4) Please explain

*As Çimsa, we conduct basin risk assessments for the suppliers. This assessment involves evaluating the potential water-related risks and impacts that may arise from the operations of our suppliers. We assess factors such as water availability, quality, and the potential for water stress in the regions where both our plants and suppliers operate. WRI Aqueduct tool is utilized for this assesment.*

*[Fixed row]*

**(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.**

**Row 1**

#### (9.3.1.1) Facility reference number

Select from:

☒ Facility 1

#### (9.3.1.2) Facility name (optional)

2 Facilities located in Buyuk Menderes River

#### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

☒ Other, please specify :Buyuk Menderes River

#### (9.3.1.8) Latitude

37.332125

**(9.3.1.9) Longitude**

28.065445

**(9.3.1.10) Located in area with water stress**

Select from:

☒ Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

12.97

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

☒ Much higher

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

12.97

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0

**(9.3.1.21) Total water discharges at this facility (megaliters)**

1.21

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ Much higher

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

1.21

**(9.3.1.27) Total water consumption at this facility (megaliters)**

11.76

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher

### (9.3.1.29) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher.*

## Row 2

### (9.3.1.1) Facility reference number

Select from:

☒ Facility 2

### (9.3.1.2) Facility name (optional)

*2 Facilities located in Ceyhan River*

### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

☒ Other, please specify :Ceyhan River

#### (9.3.1.8) Latitude

36.412275

#### (9.3.1.9) Longitude

35.890322

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

21.18

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Much higher

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

21.18

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0

**(9.3.1.21) Total water discharges at this facility (megaliters)**

1.97

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ Much higher

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**



0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

1.97

#### (9.3.1.27) Total water consumption at this facility (megaliters)

19.21

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher

#### (9.3.1.29) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher.*

### Row 3

#### (9.3.1.1) Facility reference number

Select from:

☒ Facility 3

#### (9.3.1.2) Facility name (optional)

*1 Facility located in Guadaíra*

#### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Spain

☒ Guadiana

#### (9.3.1.8) Latitude

37.389092

#### (9.3.1.9) Longitude

-5.984459

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

0.2

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

☒ This is our first year of measurement

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0.2

**(9.3.1.21) Total water discharges at this facility (megaliters)**

0.2

#### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.23) Discharges to fresh surface water

0

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

0.2

#### (9.3.1.27) Total water consumption at this facility (megaliters)

0

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

#### (9.3.1.29) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher.*

**Row 4**

#### (9.3.1.1) Facility reference number

Select from:

☒ Facility 4

#### (9.3.1.2) Facility name (optional)

1 Facility located in Jucar

#### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Spain

☒ Other, please specify :Jucar

#### (9.3.1.8) Latitude

39.43521

**(9.3.1.9) Longitude**

-0.776211

**(9.3.1.10) Located in area with water stress**

Select from:

☒ Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

348.81

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

☒ Much higher

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

348.81

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0

**(9.3.1.21) Total water discharges at this facility (megaliters)**

2

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ About the same

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

2

**(9.3.1.27) Total water consumption at this facility (megaliters)**

346.81

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher

### (9.3.1.29) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher.*

## Row 5

### (9.3.1.1) Facility reference number

Select from:

☒ Facility 5

### (9.3.1.2) Facility name (optional)

*3 Facilities located in Lake Beysehir / Afyon*

### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities



#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

☒ Other, please specify :Lake Beysehir / Afyon

#### (9.3.1.8) Latitude

38.6603

#### (9.3.1.9) Longitude

30.61781

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

171.43

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Much higher

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

171.43

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0

**(9.3.1.21) Total water discharges at this facility (megaliters)**

2.72

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ Higher

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

2.72

#### (9.3.1.27) Total water consumption at this facility (megaliters)

168.71

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much lower

#### (9.3.1.29) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher.*

### Row 6

#### (9.3.1.1) Facility reference number

Select from:

☒ Facility 6

#### (9.3.1.2) Facility name (optional)

*8 Facilities located in Sakarya River*

#### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

☒ Sakarya

#### (9.3.1.8) Latitude

39.84266

#### (9.3.1.9) Longitude

30.29909

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

388.44

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

☒ Much lower

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

388.44

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0

**(9.3.1.21) Total water discharges at this facility (megaliters)**

5.37

#### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ About the same

#### (9.3.1.23) Discharges to fresh surface water

0

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

5.37

#### (9.3.1.27) Total water consumption at this facility (megaliters)

383.07

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much lower

#### (9.3.1.29) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher.*

**Row 7**

#### (9.3.1.1) Facility reference number

Select from:

☒ Facility 7

#### (9.3.1.2) Facility name (optional)

8 Facilities located in Seyham River

#### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

☒ Other, please specify :Seyham River

#### (9.3.1.8) Latitude

36.916561

**(9.3.1.9) Longitude**

34.89521

**(9.3.1.10) Located in area with water stress**

Select from:

☒ Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

73.24

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

☒ Much lower

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

71.63

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0



**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

1.61

**(9.3.1.21) Total water discharges at this facility (megaliters)**

6.83

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ Much higher

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

6.83

**(9.3.1.27) Total water consumption at this facility (megaliters)**

66.41

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much lower

### (9.3.1.29) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher.*

## Row 8

### (9.3.1.1) Facility reference number

Select from:

☒ Facility 8

### (9.3.1.2) Facility name (optional)

*5 Facilities located in Goksu River*

### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

☒ Other, please specify :Goksu River

#### (9.3.1.8) Latitude

36.87193

#### (9.3.1.9) Longitude

34.76227

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

#### (9.3.1.13) Total water withdrawals at this facility (megaliters)

1255

#### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ About the same

#### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

1249.65

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

5.35

**(9.3.1.21) Total water discharges at this facility (megaliters)**

35.07

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

☒ About the same

**(9.3.1.23) Discharges to fresh surface water**

0

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

35.07

#### (9.3.1.27) Total water consumption at this facility (megaliters)

1219.93

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ About the same

#### (9.3.1.29) Please explain

*We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher.*

### Row 9

#### (9.3.1.1) Facility reference number

Select from:

☒ Facility 9

#### (9.3.1.2) Facility name (optional)

*1 Facility located in Kocaeli*

#### (9.3.1.3) Value chain stage

Select from:

☒ Direct operations

#### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

#### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

#### (9.3.1.7) Country/Area & River basin

Turkey

☒ Other, please specify :Kocaeli

#### (9.3.1.8) Latitude

40.986964

#### (9.3.1.9) Longitude

29.131916

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

1.45

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

☒ Much lower

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

1.45

**(9.3.1.21) Total water discharges at this facility (megaliters)**

1.45

#### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ Much lower

#### (9.3.1.23) Discharges to fresh surface water

0

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

1.45

#### (9.3.1.27) Total water consumption at this facility (megaliters)

0

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ About the same

#### (9.3.1.29) Please explain

We consider 0-10% change in the volume as "about the same", 10-15% change in the volume as lower/higher, and 15% change in the volume as much lower/much higher.

[Add row]



**(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?**

### **Water withdrawals – total volumes**

#### **(9.3.2.1) % verified**

Select from:

☒ 76-100

#### **(9.3.2.2) Verification standard used**

*It has been verified according to the ""ISO 14046:2014 Environmental management - Water footprint Standard"" by an accredited third-party verification body. All data has been verified with reasonable assurance level.*

### **Water withdrawals – volume by source**

#### **(9.3.2.1) % verified**

Select from:

☒ 76-100

#### **(9.3.2.2) Verification standard used**

*It has been verified according to the ""ISO 14046:2014 Environmental management - Water footprint Standard"" by an accredited third-party verification body. All data has been verified with reasonable assurance level.*

### **Water withdrawals – quality by standard water quality parameters**

#### **(9.3.2.1) % verified**

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

*It has been verified according to the ""ISO 14046:2014 Environmental management - Water footprint Standard"" by an accredited third-party verification body. All data has been verified with reasonable assurance level.*

## Water discharges – total volumes

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

*It has been verified according to the ""ISO 14046:2014 Environmental management - Water footprint Standard"" by an accredited third-party verification body. All data has been verified with reasonable assurance level.*

## Water discharges – volume by destination

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

*It has been verified according to the ""ISO 14046:2014 Environmental management - Water footprint Standard"" by an accredited third-party verification body. All data has been verified with reasonable assurance level.*

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

*It has been verified according to the ""ISO 14046:2014 Environmental management - Water footprint Standard"" by an accredited third-party verification body. All data has been verified with reasonable assurance level.*

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

*It has been verified according to the ""ISO 14046:2014 Environmental management - Water footprint Standard"" by an accredited third-party verification body. All data has been verified with reasonable assurance level.*

## Water consumption – total volume

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

*It has been verified according to the ""ISO 14046:2014 Environmental management - Water footprint Standard"" by an accredited third-party verification body. All data has been verified with reasonable assurance level.*

[Fixed row]

## (9.5) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
	25447453361	10932821.23	<i>It is expected to improve water withdrawal efficiency based on our target</i>

[Fixed row]

### (9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
	Select from: <input checked="" type="checkbox"/> No	<i>Our products contain no hazardous substances.</i>

[Fixed row]

### (9.14) Do you classify any of your current products and/or services as low water impact?

#### (9.14.1) Products and/or services classified as low water impact

Select from:

☒ Yes

#### (9.14.2) Definition used to classify low water impact

*The definition of low water impact is products that do not need cooling during the production phase.*

#### (9.14.4) Please explain

CEM II iso power and masterpower which are our grey cement products with additives, have low water footprints during production. Since there is no water cooling in the production of these products and they contain additives, less water is needed during production compared to Portland cement. Our grey IZO power products with admixtures are CEM II/A-LL 42,5 R, CEM II/A-S 42,5 R, CEM II/A-V 42,5 R, CEM II/A-M (P-Q) 42,5 R. Our masterpower products are CEM III 32,5 and CEM IV/B-M 32,5.

[Fixed row]

#### (9.15) Do you have any water-related targets?

Select from:

☒ Yes

##### (9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Please explain
Water pollution	Select from: <input checked="" type="checkbox"/> Yes	Rich text input [must be under 1000 characters]
Water withdrawals	Select from: <input checked="" type="checkbox"/> Yes	Rich text input [must be under 1000 characters]
Water, Sanitation, and Hygiene (WASH) services	Select from: <input checked="" type="checkbox"/> Yes	Rich text input [must be under 1000 characters]
Other	Select from: <input checked="" type="checkbox"/> No, and we do not plan to within the next two years	No other water target

[Fixed row]

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

#### (9.15.2.1) Target reference number

Select from:

☒ Target 1

#### (9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

#### (9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction in withdrawals per unit of production

#### (9.15.2.4) Date target was set

12/30/2022

#### (9.15.2.5) End date of base year

12/30/2022

#### (9.15.2.6) Base year figure

506

#### (9.15.2.7) End date of target year

12/30/2030

#### (9.15.2.8) Target year figure

300

#### (9.15.2.9) Reporting year figure

358

#### (9.15.2.10) Target status in reporting year

Select from:

☒ Underway

#### (9.15.2.11) % of target achieved relative to base year

72

#### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goal 6

#### (9.15.2.13) Explain target coverage and identify any exclusions

*The target is organization-wide and there is no exclusion.*

#### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*As Çimsa in 2024, we continued to strengthen our water management efforts by modernizing our wastewater treatment facilities across our operations. Through these modernization works, we enhanced treatment efficiency and significantly increased the amount of water recovered and reused in production processes.*

#### (9.15.2.16) Further details of target

*By optimizing our water treatment systems and integrating recovery technologies, we achieved higher levels of water circularity, contributing to our corporate sustainability goals and aligning with Sustainable Development Goal 6 (Clean Water and Sanitation). These improvements create tangible benefits by reducing dependency on external water sources, lowering operational risks linked to water scarcity, and reinforcing our commitment to responsible resource management.*

## Row 2

### (9.15.2.1) Target reference number

Select from:

☒ Target 2

### (9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

Water pollution

☒ Increase in investment related to reducing water pollution

### (9.15.2.4) Date target was set

12/30/2022

### (9.15.2.5) End date of base year

12/30/2022

### (9.15.2.6) Base year figure

2

### (9.15.2.7) End date of target year

12/30/2030

### (9.15.2.8) Target year figure



**(9.15.2.9) Reporting year figure**

4

**(9.15.2.10) Target status in reporting year***Select from:*☒ Underway**(9.15.2.11) % of target achieved relative to base year**

25

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target***Select all that apply*☒ Sustainable Development Goal 6**(9.15.2.13) Explain target coverage and identify any exclusions***The target is organization-wide and there is no exclusion.***(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year***As Çimsa in 2024, we continued to strengthen our water management efforts by modernizing our wastewater treatment facilities across our operations. Through these modernization works, we enhanced treatment efficiency and significantly increased the amount of water recovered and reused in production processes.***(9.15.2.16) Further details of target***The target focuses on steadily increasing investments that contribute to reducing water pollution and improving overall water management performance. By prioritizing infrastructure modernization, wastewater treatment upgrades, and recycling improvements, Çimsa ensures that its operations minimize environmental impacts while maintaining compliance with regulatory requirements. These continuous investments strengthen the company's resilience against water-related risks and reinforce its alignment with Sustainable Development Goal 6 (Clean Water and Sanitation).*

### Row 3

#### (9.15.2.1) Target reference number

Select from:

☒ Target 3

#### (9.15.2.2) Target coverage

Select from:

☒ Organization-wide (including suppliers)

#### (9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☒ Other WASH, please specify :Increase WBCSD Self Assessment Tool Score

#### (9.15.2.4) Date target was set

12/30/2023

#### (9.15.2.5) End date of base year

12/30/2023

#### (9.15.2.6) Base year figure

95

#### (9.15.2.7) End date of target year

12/30/2050

#### (9.15.2.8) Target year figure

(9.15.2.9) Reporting year figure

97

(9.15.2.10) Target status in reporting year

Select from:

☒ Underway

(9.15.2.11) % of target achieved relative to base year

40

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target is organization-wide and there is no exclusion.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

In 2024, Çimsa improved its WASH performance score as (97/100) while continuing to strengthen internal practices. Ongoing efforts focused on maintaining high standards of water, sanitation, and hygiene across all facilities. Infrastructure modernization, access to safe water, and hygiene awareness initiatives for employees and contractors were prioritized to ensure consistent performance.

(9.15.2.16) Further details of target

Çimsa measures the impact on WASH in its direct operations and upstream value chain by using the WBCSD Self Assessment Tool. This WASH target aims to increase the score in the self-assessment tool.  
[Add row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Land/water protection

☒ Land/water management

☒ Species management

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	<div>Select from:</div> <div><input checked="" type="checkbox"/> Yes, we use indicators</div>	<div>Select all that apply</div> <div><input checked="" type="checkbox"/> State and benefit indicators</div> <div><input checked="" type="checkbox"/> Response indicators</div>

[Fixed row]

**(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?**

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	Select from: <input checked="" type="checkbox"/> No	N/A
UNESCO World Heritage sites	Select from: <input checked="" type="checkbox"/> No	N/A
UNESCO Man and the Biosphere Reserves	Select from: <input checked="" type="checkbox"/> No	N/A
Ramsar sites	Select from: <input checked="" type="checkbox"/> No	N/A
Key Biodiversity Areas	Select from: <input checked="" type="checkbox"/> No	N/A
Other areas important for biodiversity	Select from: <input checked="" type="checkbox"/> No	N/A

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

- Environmental performance – Climate change
- ☒ Electricity/Steam/Heat/Cooling consumption
  - ☒ Electricity/Steam/Heat/Cooling generation
  - ☒ Renewable Electricity/Steam/Heat/Cooling consumption

- ☒ Renewable Electricity/Steam/Heat/Cooling generation

### (13.1.1.3) Verification/assurance standard

General standards

- ☒ ISAE 3000
- ☒ ISAE 3410, Assurance Engagements on Greenhouse Gas Statements

### (13.1.1.4) Further details of the third-party verification/assurance process

*Limited Assurance*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*ING - Reissue Independent Assurance Report ÇİMSA\_.pdf*

## Row 2

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

- ☒ Water

### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Water consumption– total volume           | <input checked="" type="checkbox"/> Water intensities of products and services     |
| <input checked="" type="checkbox"/> Water discharges– total volumes           | <input checked="" type="checkbox"/> Water discharges – volumes by treatment method |
| <input checked="" type="checkbox"/> Water withdrawals– total volumes          |  |
| <input checked="" type="checkbox"/> Water withdrawals – volumes by source     |  |
| <input checked="" type="checkbox"/> Water discharges – volumes by destination |  |

### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISAE 3410, Assurance Engagements on Greenhouse Gas Statements

### (13.1.1.4) Further details of the third-party verification/assurance process

*Limited Assurance*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*ING - Reissue Independent Assurance Report ÇİMSA\_.pdf*

*[Add row]*

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

### (13.3.1) Job title

*CEO*

### (13.3.2) Corresponding job category

*Select from:*

☒ Chief Executive Officer (CEO)

*[Fixed row]*

**(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

*Select from:*



☒ No

