COMMUNICATION ON PROGRESS QUESTIONNAIRE	Polisan Holding A.S.	No. of questions 44/44

R2. What is the time period covered by your Communication on Progress? (MM/YYYY - MM/YYYY)

Please share the date range of the reporting period used for the Communication on Progress option you select.

01/2025 - 12/2025

CEO Statement of Continued Support

CEO Statement of Continued Support

To our stakeholders,

I am pleased to confirm that Polisan Holding A.S. reaffirms its support of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labour, Environment, and Anti-Corruption.

In this annual Communication on Progress, we disclose our continuous efforts to integrate the Ten Principles into our business strategy, culture, and daily operations, and contribute to United Nations goals, particularly the Sustainable Development Goals.

Sincerely yours,

C1. Please complete the following information:

CEO/Highest-level executive name:	Selçuk Denizhan
CEO/Highest-level executive full title:	CEO
Company name:	Polisan Holding

C2. Please confirm:

○	I am the CEO or highest-level executive.
☑	I have received permission to sign on behalf of the CEO or highest-level executive.

C2.1. If applicable, form completed on behalf of the CEO or highest-level executive by:

Dilek Sarıaslan, Director of Sustainability and Compliance

Success Stories & Future Priorities

S1. (Optional) Within the reporting period, is there an initiative(s), project(s), and/or policy(ies) of which the company is particularly proud? Please focus on examples that demonstrate not only positive societal or environmental impact but also measurable value for the company.

Disclaimer: These initiatives are self-reported and have not been independently verified by the UN Global Compact. By responding to this question, you consent to being contacted by the UN Global Compact regarding these initiatives for potential inclusion as examples in UN Global Compact resources.

This stand-out effort relates to:

(Select all that apply)ⓘ

☑	Governance
☑	Human Rights
☑	Labour
☑	Environment
☐	Anti-Corruption

S1A. Please provide a link and/or provide additional information:

KSO Sustainable futures awards

S2. Which of the five issue areas does the company plan to prioritize in the next two years?

(Select all that apply)ⓘ

☑	Governance
☑	Human Rights
☑	Labour
☑	Environment
☑	Anti-Corruption
☐	None

S2A. (Optional) Please provide additional information:

At Polisan Holding, oversight of ESG and sustainability strategies is conducted at the Board level under the lead of the Corporate Governance Committee. ESG risks and compliance processes are holistically monitored by dedicated committees including the Early Detection of Risk Committee, Audit Committee, and Ethics Committee. Coordinated operationally by the Management Systems and Sustainability Department, our roadmap incorporates priority targets for the next two years, including SBTi-aligned emission reduction for 2026–2030, full compliance with TSRS standards, OH&S enhancements, and water footprint management.

Governance

Policies and Responsibilities

G1. Does the board/highest governance body or most senior executive of the company:

(*Select all that apply*)ⓘ

☑	Issue an annual statement about the relevance of sustainable development to the company

☐	Issue an annual statement that addresses impacts on both people and the environment
☐	Issue an annual statement highlighting a zero tolerance for corruption
☑	Sign off on organizational sustainability targets
☑	Supervise Environmental, Social, and Governance reporting
☑	Regularly review potential risks related to the business model
☐	None of the above

G1A. (Optional) Please provide additional information:

ESG-related topics, strategies, and key targets are periodically evaluated at the Board of Directors level through the Corporate Governance Committee, Early Detection of Risk Committee, and executive reporting mechanisms.

G2. Does the company have a code of conduct in place regarding each of the following sustainability topics?

(Select one answer option per line)ⓘ

	No, this is not a current priority	No, but we plan to within the next two years	Yes, focused on our employees	Yes, focused on our employees and suppliers	Yes, focused on our employees and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Human Rights	○	○	○	●	○

	No, this is not a current priority	No, but we plan to within the next two years	Yes, focused on our employees	Yes, focused on our employees and suppliers	Yes, focused on our employees and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Labour Rights/Decent Work	○	○	○	●	○
Environment	○	○	○	●	○
Anti-Corruption	○	○	○	●	○

G2A. (Optional) Please provide additional information:

Polisan Holding maintains publicly accessible policy framework documents covering Human Rights, Labour, Environment, and Anti-Corruption across all operations.

G3. Has the company appointed an individual or group responsible for each of the following sustainability topics?

(Select one answer option per line) ⓘ

	No one is specifically responsible for this topic	Yes, with limited influence on outcomes (e.g., limited access to internal information, limited decision-making authority)	Yes, with moderate influence on outcomes (e.g., has access to relevant information, reports to senior manager)	Yes, with direct influence on some outcomes (e.g., has access to relevant information, includes one or more senior manager with decision making rights)	Yes, with direct influence at the highest levels of the company (e.g., has access to relevant information, includes most senior members of company)
Human Rights	○	○	○	○	✓
Labour Rights/Decent Work	○	○	○	○	✓
Environment	○	○	○	○	✓
Anti-Corruption	○	○	○	○	✓

G3.1. If yes, does the company also have formal governance structures (e.g., committees or governance bodies) in place to provide strategic oversight and support for these sustainability topics?

(Select one answer option per line)ⓘ

	No formal structure	Yes, with limited influence on outcomes (e.g., limited access to internal information necessary to understand risks, poor representation from relevant departments or functions)	Yes, with moderate influence on outcomes (e.g., includes representatives of some functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, reports to senior manager)	Yes, with direct influence on some outcomes (e.g., includes representatives of functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, involves one or more members of senior management)	Yes, with direct influence at the highest level of the company (e.g., full access to relevant information, involves members at highest level of company)
Human Rights	○	○	○	○	✓
Labour Rights / Decent Work	○	○	○	○	✓
Environment	○	○	○	○	✓
Anti-Corruption	○	○	○	○	✓

G3.1A (Optional) Please provide additional information:

It is managed and monitored at the highest level by the Corporate Governance Committee within the framework of sustainability policies.

Prevention

G4. Does the company have a process to identify, assess and mitigate risks related to the following sustainability topics?

(Select one answer option per line)ⓘ

	No, this is not a current priority	No, but we plan to within the next two years	Yes, conducted by a designated individual or group	Yes, engaging employees across the company	Yes, engaging employees and business partners	Yes, engaging employees, business partners and external stakeholders
Human rights risks	○	○	○	○	✓	○
Labour rights risks	○	○	○	○	✓	○
Environmental risks	○	○	○	○	✓	○
Corruption risks	○	○	○	○	✓	○

G4A. (Optional) Please provide additional information:

Polisan systematically identifies, assesses, and manages risks related to human rights, labour rights, environmental impacts, and corruption within the framework of our sustainability policies. Under the governance and oversight of the Corporate Governance Committee and the Early Detection of Risk Committee.

G4.1. As part of the risk identification, assessment and mitigation process, has the company identified business partners and external stakeholders where the risk related to human rights, labour, environment and/or corruption may be particularly severe?

(Select one answer option per line)ⓘ

	Yes	No
Human rights risks	✓	○
Labour rights risks	✓	○

	Yes	No
Environmental risks	☑	☐
Corruption risks	☑	☐

G4.1A. (Optional) Please provide additional information:

As part of our supply chain and risk assessment framework, Polisan identifies and categorizes business partners, suppliers, and contractors based on potential risk levels related to human rights, labour practices, environmental impact, and ethics/corruption. High-risk suppliers and critical business partners are subject to prioritized audits, compliance evaluations, and corrective action plans.

G5. Does the company have a due diligence process through which it identifies, prevents, mitigates and accounts for actual and potential negative impacts on sustainability topics?

(Select one answer option per line)ⓘ

	No, this is not a current priority	No, but we plan to within the next two years	Yes, related to our own operations	Yes, related to our own operations and suppliers	Yes, related to our own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Human rights risks	☐	☐	☐	☑	☐
Labour rights risks	☐	☐	☐	☑	☐
Environmental risks	☐	☐	☐	☑	☐

	No, this is not a current priority	No, but we plan to within the next two years	Yes, related to our own operations	Yes, related to our own operations and suppliers	Yes, related to our own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Corruption risks	○	○	○	✓	○

G5A. (Optional) Please provide additional information:

Polisan conducts risk identification and due diligence processes primarily focused on our own direct operations and tier-1 suppliers. Environmental, labour, human rights, and anti-corruption standards are integrated into our internal operational policies, ISO management systems, and supplier assessment workflows to identify and mitigate key sustainability risks.

G5.1. During the due diligence process, has the company identified those suppliers and/or other business relationships where the risk of adverse impacts on human rights, labour, environment and/or anti-corruption may be particularly severe?

(Select one answer option per line)ⓘ

	Yes	No
Human rights risks	✓	○
Labour rights risks	✓	○
Environmental risks	✓	○
Corruption risks	✓	○

G5.1A. (Optional) Please provide additional information:

Through our supplier evaluation and risk mapping processes, Polisan identifies key suppliers and contractor groups operating in sectors or categories with potential environmental, labour, human rights, or compliance risks. Priority is given to monitoring and evaluating these critical suppliers through self-assessment questionnaires, technical audits, and contractual compliance commitments.

Concerns and Grievance Mechanisms

G6. Does the company have a process(es) through which members of the company's workforce can raise concerns about the company's conduct on sustainability topics?

(Select one answer option per line)ⓘ

	No, this is not a current priority	No, but we plan to within the next two years	Yes, we have an informal process (e.g., through supervisors, others)	Yes, we have a formal process
Human Rights	○	○	○	✓
Labour Rights / Decent Work	○	○	○	✓
Environment	○	○	○	✓
Anti-Corruption	○	○	○	✓

G6A. (Optional) Please provide additional information:

Polisan has established formal channels for employees to confidentially report concerns regarding human rights, labour practices, environmental issues, and corruption. These include a dedicated Ethics Hotline, formal internal grievance mechanisms, and direct communication procedures governed under our Code of Ethics and Whistleblowing Policy

G6.1. Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct.

(Select one answer option per line)ⓘ

	Yes	No
Is the process communicated to all employees/workers in local languages?	✓	○
Is the process available to non-employees (e.g., suppliers, consumers, communities, and other business relationships)?	✓	○
Is the process confidential (e.g., whistleblowing process)?	✓	○
Are there processes in place to ensure the protection of whistleblowers? (e.g., against retaliation)	✓	○
Can concerns be raised about suppliers or other business relationships (e.g., clients, partners, etc.)?	✓	○
Other (Please provide additional information)	✓	○

G6.1A. Other (Please provide additional information):

Polisan's whistleblowing and grievance mechanisms are clearly communicated in Turkish to all employees. The Ethics Hotline and reporting channels are confidential, accessible to both internal and external stakeholders,

Tracking Action Effectiveness

G7. How does the company track the effectiveness of its actions to manage its potential and actual impacts on the following sustainability topics?

(Select all that apply for each line)

	No actions are systematically tracked	Gathers and assesses feedback from relevant stakeholders	Sets and regularly tracks goals and targets/KPIs	Conducts monitoring and evaluation (e.g. through internal and/or external auditing, impact assessments, grievance mechanisms, and benchmarking)	Incorporates lessons learned into operational policies and procedures
Human Rights	☐	☑	☑	☐	☐
Labour Rights/Decent Work	☐	☑	☑	☐	☐
Environment	☐	☑	☑	☐	☐
Anti-Corruption	☐	☑	☑	☐	☐

G7A. (Optional) Please provide additional information:

Polisan tracks the performance of its sustainability-related actions internally through established key performance indicators (KPIs), regular operational monitoring, and feedback collected from relevant internal and external stakeholders

Executive Pay

G8. Is executive pay linked to performance on one or more of the following sustainability topics?

(Select one answer option per line)ⓘ

	No, this is not a current priority	No, but we plan to within the next two years	Yes
Human Rights	○	●	○
Labour Rights / Decent Work	○	○	●
Environment	○	○	●
Anti-Corruption	○	●	○

G8A. (Optional) Please provide additional information:

Operational OHS and environmental metrics are monitored internally, but executive compensation is not yet formally tied to specific human rights or anti-corruption KPIs. We plan to further integrate comprehensive sustainability targets into executive performance frameworks within the next two years

Leadership Composition

G9. Please provide details regarding the company's board/highest governance body.ⓘ

(Please enter only whole numbers rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros. For the categories 'Male, Female, Other', 'Under 30 years old, 30–50 years old, Above 50 years old', and 'Executive directors or equivalent, Non-executive directors or equivalent, and Independent non-executive directors or equivalent', please enter whole numbers only from 0 to 100). The values within these categories must total 100% in order to proceed.)

If your organization does not have board directors, select the options which best represent the members of your equivalent governing body with respect to their involvement in the day-to-day management of your organization.

	Known	Number (Please input a whole number)	Not applicable
Total number of board members (#)	✓	6	○

	Known	Number (Please input a whole number e.g., 50% = 50)	Not applicable
Male (%)	✓	83	○
Female (%)	✓	17	○
Other (%)	✓	0	○

	Known	Number (Please input a whole number e.g., 50% = 50)	Not applicable
Under 30 years old (%)	☑	0	○
30-50 years old (%)	☑	50	○
Above 50 years old (%)	☑	50	○

	Known	Number (Please input a whole number e.g., 50% = 50)	Not applicable
From minority or vulnerable groups (%)	☑	0	○

	Known	Number (Please input a whole number e.g., 50% = 50)	Not applicable
Executive directors or equivalent (%)	☑	0	○
Non-executive directors or equivalent (%)	☑	67	○
Independent non-executive directors or equivalent (%)	☑	33	○

G9A. (Optional) Please provide additional information:

Following the share transfer of Polisan Holding to CoreX (as of July 2026), the Board of Directors consists of 67% non-executive directors representing controlling shareholder interests and 33% independent non-executive directors, with the CEO operating outside the board structure

G10. Within the reporting period, what was the percentage of women in managerial positions?

(If 'Known' is selected, include the value. Please enter only whole numbers from 0 to 100, inclusive, rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros)ⓘ

	Known	Percentage of women (%) (Please input a whole number e.g., 50% = 50)	Unknown
Managerial positions	○	○	☑

G11. What is the gender representation of the company's C-suite or equivalent executive leadership positions?

(Select all that apply for each line)ⓘ

	Women	Men	Other (e.g., non-binary)	Not applicable (e.g., the company does not have this position)	Choose not to disclose
Chief Executive Officer	☐	☑	☐	☐	☐
Chief Financial Officer	☐	☐	☐	☑	☐
Chief Procurement Officer	☐	☑	☐	☐	☐
Chief Technology Officer	☐	☐	☐	☑	☐
Chief Marketing Officer	☑	☐	☐	☐	☐
Chief Operations Officer	☐	☑	☐	☐	☐
Chief Sustainability Officer	☑	☐	☐	☐	☐
Chief Legal Officer/General Counsel	☐	☐	☐	☑	☐
Chief Human Resources Officer	☐	☐	☐	☑	☐
Chief Compliance Officer	☑	☐	☐	☐	☐
Other (Please provide additional information)	☐	☐	☐	☑	☐

G11A. (Optional) Please provide additional information:

As of July 2026, the data reflects the C-suite and executive leadership positions within Polisan Holding A.Ş. Following the corporate restructuring under CoreX, certain executive functions (such as CFO, CTO, Legal, and HR) are managed centrally at the parent company level, while operational C-suite and equivalent roles within Polisan are represented as indicated above

Sustainable Finance

G12. Does the company consider sustainability in its financing and investment strategies?

(Select one that applies)ⓘ

○	Yes, we consider sustainability in our financial planning and decision-making, **but not through a structured approach**
●	Yes, we take a structured approach to considering sustainability **through a sustainability-informed investment or financing strategy, but this does not include specific targets tied to sustainability impact** (e.g., sustainability-linked bonds)
○	Yes, we take a structured approach to considering sustainability in financing and investment **through SDG-aligned investment or SDG-linked financing strategies**, including specific targets tied to sustainability impact (e.g., use-of-proceeds bonds)
○	No, but we plan to within the next two years
○	No, this is not a current priority
○	Choose not to disclose

G12A. (Optional) Please provide additional information:

Polisan integrates environmental efficiency, resource management, and compliance criteria into its capital expenditure (CAPEX) and investment planning processes. While sustainability factors are actively considered during investment decisions, dedicated sustainability-linked financial instruments (such as green bonds) are not currently utilized

Data Assurance

G13. Does the company produce sustainability reporting according to:

(Select all that apply)ⓘ

☐	National/local regulation on sustainability
☐	Security exchange regulations
☐	Corporate Sustainability Reporting Directive (CSRD) (formerly known as Non-Financial Reporting Directive of the European Union (NRFD))
☐	Voluntary Sustainability Reporting Standards for non-listed SMEs (VSME)
☑	Global Reporting Initiative (GRI)
☐	Sustainability Accounting Standards Board (SASB, now consolidated into the IFRS Foundation)
☐	International Integrated Reporting Council (IIRC, now consolidated into the IFRS Foundation)
☐	Climate Disclosure Standards Board (CDSB, now consolidated into the IFRS Foundation)
☑	IFRS Sustainability Disclosure Standards (IFRS S1 and S2) (incorporating the Task Force on Climate-related Financial Disclosures (TCFD))

☐	Taskforce on Nature-related Financial Disclosures (TNFD)
☐	Taskforce on Inequality and Social-related Financial Disclosures (TISFD)
☐	CDP (formerly known as Carbon Disclosure Project)
☐	Science-Based Targets initiative (SBTi)
☐	Other voluntary frameworks (Please provide additional information)
☐	No sustainability reporting according to any frameworks nor regulations outside of this Communication on Progress

G13A. (Optional) Please provide additional information:

Polisan publishes sustainability disclosures in accordance with the GRI Standards and produces a separate report aligned with IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2)

G14. Is some or all of the information disclosed in this questionnaire assured by a third-party?

(Select one that applies)ⓘ

☑	Yes
○	No

G14A. Yes (Please provide additional information):

Polisan's sustainability disclosures prepared under TSRS (aligned with IFRS S1 and S2) are subject to third-party limited assurance by KPMG. Additionally, our GRI-aligned report has successfully completed the official GRI Materiality Disclosures Service

Human Rights and Labour

Materiality

HR/L1. Which of the following has the company identified (by way of a formal or informal assessment) as material human rights and labour rights topics connected with its operations and/or value chain?

Note: It is important that participants assess the topics below, especially areas such as digital security, privacy, and data protection through a human rights and labour rights lens rather than an operational risk management lens.

(Select all that apply)ⓘ

☑	Freedom of association and the right to collective bargaining
☑	Child labour
☑	Forced labour
☑	Non-discrimination and equality (in respect of employment and occupation)
☑	Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)
☑	Wages

☑	Working hours
☑	Mental health and employee wellbeing
☑	Gender equality and women's rights
☑	Children’s rights (beyond child labour)
☑	Rights of vulnerable groups (e.g., migrants, refugees, minority communities)
☑	Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)
☐	Just Transition (human rights impacts of climate action and economic transition on workers and communities)
☐	Land rights and rights of Indigenous Peoples
☑	Raw material sourcing (incl. traceability)
☑	Digital security, privacy, and data protection
☑	Freedom of expression and access to information
☑	Product and service end-user rights (incl. safety, accessibility, and potential misuse)
☐	Emerging technologies and responsible adoption of Artificial Intelligence (AI)
☐	Conflict-sensitive due diligence and/or use of security providers
☐	Other human/labour rights topics identified as material
☐	No informal or formal human/labour rights assessment conducted

HR/L1A. (Optional) Please provide additional information:

hrough both formal assessments and ongoing operational practices, Polisan addresses key human and labour rights topics across its operations and value chain. Fair compensation, regulated working hours, occupational health and safety, non-discrimination, and employee wellbeing are continuously monitored and embedded into our corporate policies and working culture.

HR/L1.1. In addition to the required labour rights topics (freedom of association and the right to collective bargaining, child labour, forced labour, non-discrimination and equality, a safe and healthy working environment, and wages) and the gender topic (gender equality and women's rights), which human rights and labour rights topics does the company identify as most material to be reported on when answering questions HR/L2–HR/L5?

(Select all that apply, maximum six)ⓘ

☑	Working hours
☑	Mental health and employee wellbeing
☐	Children's rights (beyond child labour)
☐	Rights of vulnerable groups (e.g., migrants, refugees, minority communities)
☑	Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)
☐	Just Transition (human rights impacts of climate action and economic transition on workers and communities)
☐	Land rights and rights of Indigenous Peoples
☐	Raw material sourcing (incl. traceability)
☑	Digital security, privacy, and data protection
☑	Freedom of expression and access to information

☑	Product and service end-user rights (incl. safety, accessibility, and potential misuse)
☐	Emerging technologies and responsible adoption of Artificial Intelligence (AI)
☐	Conflict-sensitive due diligence and/or use of security providers
☐	None

Commitment

HR/L2. Does the company have a policy commitment in relation to the following human rights & labour rights topics?

(Select one answer option per line, if 'Yes', include the value)ⓘ

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Please input the year the relevant human rights and labour rights policy was last reviewed (YYYY)
Freedom of association and the right to collective bargaining	○	○	●	○	2026
Child labour	○	○	●	○	2026
Forced labour	○	○	●	○	2026

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Please input the year the relevant human rights and labour rights policy was last reviewed (YYYY)
Non-discrimination and equality (in respect of employment and occupation)	○	○	●	○	2026
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)	○	○	●	○	2026
Wages	○	○	●	○	2026
Gender equality and women's rights	○	●	○	○	
Working hours	○	○	●	○	2026
Mental health and employee wellbeing	○	○	●	○	2026
Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)	○	○	●	○	2026

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Please input the year the relevant human rights and labour rights policy was last reviewed (YYYY)
Digital security, privacy, and data protection	○	○	☑	○	2026
Freedom of expression and access to information	○	○	☑	○	2026
Product and service end-user rights (incl. safety, accessibility, and potential misuse)	○	○	☑	○	2026

HR/L2A. (Optional) Please provide additional information:

Relevant corporate policies—including the Sustainability Policy, Human Rights Policy, Human Resources Policy, Quality, Health, Safety & Environment Policy, Sustainable Supply Chain Policy, Energy Management Policy, Anti-Bribery & Corruption Policy, Information Security Policy, and Employee Compensation Policy—are publicly available on our corporate website. In line with our governance approach, these policies are reviewed at least once a year, or immediately in case of any changes in practices, operations, legal, or other requirements: https://polisanholding.com/v/247/politikalarimiz

HR/L2.1. For each human rights & labour rights policy commitment, is it:

(Select all that apply for each line)ⓘ

	Aligned with international human rights/labour standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's suppliers	Applied to the other stakeholders within the company's value chain (consumers, communities, other business relationships)	Developed involving human rights/labour expertise from inside and/or outside the company	Other (Please provide additional information)
Freedom of association and the right to collective bargaining	☑	☑	☑	☑	☑	☐	☑	☐
Child labour	☑	☑	☑	☑	☑	☑	☐	☐
Forced labour	☑	☑	☑	☑	☑	☑	☐	☐
Non-discrimination and equality (in respect of employment and occupation)	☑	☑	☑	☑	☑	☑	☑	☐
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)	☑	☑	☑	☑	☑	☐	☑	☐

Wages	☑	☑	☑	☑	☑	☐	☑	☑
Working hours	☑	☑	☑	☑	☑	☐	☑	☐
Mental health and employee wellbeing	☑	☑	☑	☑	☑	☐	☑	☐
Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)	☑	☑	☑	☑	☑	☐	☐	☐
Digital security, privacy, and data protection	☑	☑	☑	☑	☑	☐	☑	☐
Freedom of expression and access to information	☑	☑	☑	☑	☑	☐	☑	☐
Product and service end-user rights (incl. safety, accessibility, and potential misuse)	☑	☑	☑	☑	☑	☐	☐	☐

HR/L2.1A. Other (Please provide additional information):

According to the latest WageIndicator data, in all our operating regions of Istanbul, Kocaeli, Adana, and Samsun, 100% of our employees receive wages above the upper threshold of the living wage benchmark.

HR/L2.1A. (Optional) Please provide additional information:

According to Polisan Holding's Sustainable Supply Chain Policy and Supplier Code of Ethics and Conduct, suppliers must pay their employees at least the minimum wage, benchmarked against industry standards, and comply with local working hour regulations. These requirements are communicated to all suppliers as an annex to our procurement specifications. In 2025, internal audits and site reviews were conducted on subcontractors operating at our sites, reviewing ethical issues such as wages, overtime conditions, and labor rights.

HR/L2.2. Does the company's policy on freedom of association and collective bargaining:

(Select all that apply)ⓘ

☑	Reference the respect for the right of all workers to form and join a trade union of their choice without fear of intimidation or reprisal and protect workers against acts of anti-union discrimination
☑	Prohibit any acts of interference in trade unions
☑	Facilitate collective bargaining with the trade union representatives
☑	Provide trade union representatives with the information required for meaningful bargaining in the context of bona fide negotiations
☑	Reference the respect for the right of workers to submit grievances without suffering
☐	We do have a policy on freedom of association or collective bargaining but it does not include any of these details

HR/L2.2A. (Optional) Please provide additional information:

In line with our Human Rights and HR Policies, Polisan Holding fully respects the right to freedom of association and collective bargaining. As of 2025, 56% of our group employees are covered by collective labor agreements, and zero labor grievances or strikes were recorded. These requirements are also extended to our suppliers.

HR/L2.3. Does the company's policy on wages include:

(Select all that apply)ⓘ

Note: The International Labour Organization (ILO) defines living wage as “the wage level that is necessary to afford a decent standard of living for workers and their families, taking into account the country circumstances and calculated for the work performed during the normal hours of work.” Compliance with minimum wage laws alone does not constitute a living wage commitment unless explicitly aligned with recognised living wage benchmarks.

☑	A commitment to equal pay for work of equal value
☑	A commitment to paying living wages to the company's own employees
☐	A commitment to advancing the payment of living wages across the company's supply chain
☑	A commitment to measuring and monitoring progress toward paying living wages (e.g., through living wage gap analyses)
☐	Time-bound, measurable targets to advance the payment of living wages
☐	We do have a policy on wages, but it does not include any of these details (Please provide additional information)

HR/L2.3A. (Optional) Please provide additional information:

In line with our Human Resources and Compensation Policies, Polisan Holding strictly enforces equal pay for work of equal value and fair remuneration. According to the latest WageIndicator benchmarks across our operating regions (Istanbul, Kocaeli, Adana, and Samsun), 100% of our employees receive wages well above the upper threshold of the living wage benchmark. Wage structures and gender pay equity are regularly monitored and reviewed against international market data (e.g., Korn Ferry).

Prevention

HR/L3. Within the reporting period, has the company engaged with potentially affected stakeholders or their legitimate representatives in relation to the following human rights & labour rights topics?

(Select all that apply for each line)ⓘ

	No engagement on this topic	To better understand the risks/ impacts in question	To discuss potential ways to prevent/mitigate the risks/ impacts in question	To agree on a way to prevent/ mitigate the risks/ impacts in question	To assess progress in preventing /mitigating the risks/impacts in question	To collaborate in the prevention/ mitigation of the risks/ impacts in question
Freedom of association and the right to collective bargaining	☐	☑	☐	☐	☐	☐
Child labour	☐	☐	☐	☐	☐	☑
Forced labour	☐	☐	☐	☐	☐	☑
Non-discrimination and equality (in respect of	☐	☐	☐	☐	☑	☑

	No engagement on this topic	To better understand the risks/ impacts in question	To discuss potential ways to prevent/mitigate the risks/ impacts in question	To agree on a way to prevent/ mitigate the risks/ impacts in question	To assess progress in preventing /mitigating the risks/impacts in question	To collaborate in the prevention/ mitigation of the risks/ impacts in question
employment and occupation)						
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)	☐	☐	☐	☐	☐	☑
Wages	☐	☐	☐	☐	☐	☑
Gender equality and women's rights	☑	☐	☐	☐	☐	☐
Working hours	☐	☐	☐	☐	☐	☑
Mental health and employee wellbeing	☐	☐	☐	☐	☐	☑
Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)	☐	☐	☐	☑	☐	☐
Digital security, privacy, and data protection	☐	☐	☐	☑	☐	☐

	No engagement on this topic	To better understand the risks/ impacts in question	To discuss potential ways to prevent/mitigate the risks/ impacts in question	To agree on a way to prevent/ mitigate the risks/ impacts in question	To assess progress in preventing /mitigating the risks/impacts in question	To collaborate in the prevention/ mitigation of the risks/ impacts in question
Freedom of expression and access to information	☐	☑	☐	☐	☐	☐
Product and service end-user rights (incl. safety, accessibility, and potential misuse)	☐	☐	☐	☑	☐	☐

HR/L3A. (Optional) Please provide additional information:

Polisan Holding regularly engages with internal and external stakeholders through structured dialogue mechanisms and dedicated stakeholder dialogue surveys. Employees can freely communicate their requests and feedback to their supervisors, senior management, or committee representatives at any time, alongside utilizing the Memotive platform, employee surveys, and collective bargaining negotiations. External stakeholder insights are gathered through supplier evaluation surveys, customer satisfaction surveys, and site visits. Supported by the Ethics Hotline and 'Green Dialogue' sessions, these channels enable early risk identification and continuous improvement across our operations and value chain.

HR/L4. What type of action has the company taken within the reporting period with the aim of preventing/mitigating the risks/impacts associated with the following human rights & labour rights topics?

(Select all that apply for each line)ⓘ

	No action within reporting period	Provided internal training/ capacity building for the direct workforce	Built capacity among relevant business relationships (e.g., partners, suppliers, clients, etc.)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
Freedom of association and the right to collective bargaining	☐	☑	☐	☐	☐	☐	☐
Child labour	☐	☑	☑	☑	☐	☐	☐
Forced labour	☐	☑	☑	☑	☐	☐	☐
Non-discrimination and equality (in respect of employment and occupation)	☐	☑	☑	☑	☐	☐	☐
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)	☐	☑	☑	☑	☐	☐	☐
Wages	☐	☐	☑	☑	☑	☐	☐
Gender equality and women's	☐	☑	☐	☐	☑	☐	☐

	No action within reporting period	Provided internal training/ capacity building for the direct workforce	Built capacity among relevant business relationships (e.g., partners, suppliers, clients, etc.)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
rights							
Working hours	☐	☑	☑	☐	☐	☐	☐
Mental health and employee wellbeing	☐	☑	☐	☐	☑	☐	☐
Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)	☐	☑	☑	☑	☑	☐	☐
Digital security, privacy, and data protection	☐	☑	☑	☑	☑	☐	☐
Freedom of expression and access to information	☐	☑	☐	☑	☐	☐	☐

	No action within reporting period	Provided internal training/ capacity building for the direct workforce	Built capacity among relevant business relationships (e.g., partners, suppliers, clients, etc.)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
Product and service end-user rights (incl. safety, accessibility, and potential misuse)	☐	☑	☑	☐	☐	☐	☐

HR/L4A. (Optional) Please provide additional information:

Polisan Holding addresses human and labour rights risks through regular employee training, supplier evaluations, internal subcontractor audits, and the integration of contractors into our OHS and environmental management systems. Customer experience is monitored via independent surveys and site visits, while R&D partnerships strengthen sustainability awareness and innovation. During reporting period, zero breaches of customer privacy or cybersecurity incidents occurred.

HR/L4.1. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights & labour rights topics?

(Select one answer per line)ⓘ

	No monitoring of progress	Review topics on an ad hoc basis	Set annual targets/ goals, track progress over time (internal programmes only)	Set annual targets/ goals, track progress over time (internal and external programmes)	Other (Please provide additional information)
Freedom of association and the right to collective bargaining	○	○	○	✓	○
Child labour	○	○	○	✓	○
Forced labour	○	○	○	✓	○
Non-discrimination and equality (in respect of employment and occupation)	○	○	○	✓	○
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)	○	○	○	✓	○
Wages	○	✓	○	○	○
Gender equality and women's rights	○	✓	○	○	○
Working hours	○	○	○	✓	○
Mental health and employee wellbeing	○	○	○	✓	○
Right to a clean, healthy and sustainable environment (e.g.,	○	○	○	✓	○

	No monitoring of progress	Review topics on an ad hoc basis	Set annual targets/ goals, track progress over time (internal programmes only)	Set annual targets/ goals, track progress over time (internal and external programmes)	Other (Please provide additional information)
pollution of water, air, and land)					
Digital security, privacy, and data protection	○	○	○	✓	○
Freedom of expression and access to information	○	○	✓	○	○
Product and service end-user rights (incl. safety, accessibility, and potential misuse)	○	○	✓	○	○

HR/L4.1A. (Optional) Please provide additional information:

Polisan Holding evaluates progress on human rights, labour standards, and environmental commitments through structured internal audit cycles, ISO management systems (ISO 9001, 14001, 45001, 27001, 50001 10002), and executive compensation KPIs linked to ESG targets. Progress is further validated by external benchmarks and independent disclosures, including CDP, Refinitiv ESG ratings, BİST Sustainability Index, and regular stakeholder feedback surveys.

HR/L4.1.1. (Optional) For relevant human rights & labour rights topics for which the company sets timebound goals/targets, what targets has the company set? ⓘ

Freedom of association and the right to collective bargaining	zero tolerans

Child labour	zero tolerans
Forced labour	zero tolerans
Non-discrimination and equality (in respect of employment and occupation)	zero tolerans
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)	zero incident
Working hours	zero non-compliance
Mental health and employee wellbeing	zero grievance
Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)	zero complaint
Digital security, privacy, and data protection	zero incident
Freedom of expression and access to information	zero grievance

Product and service end-user rights (incl. safety, accessibility, and potential misuse)	zero complaint

HR/L4.1.1A. (Optional) Please provide additional information:

Polisan Holding upholds a zero-tolerance approach to child labour, forced labour, discrimination, bribery, and corruption, extending these commitments across all subsidiaries, suppliers, and subcontractors. Freedom of association and the right to collective bargaining are fully respected, with unionized employees actively represented in management structures. Occupational health and safety (OHS) is ensured by integrating subcontractors into our HSE and process safety management systems, subject to regular internal audits and inspections. Customer and stakeholder engagement is strengthened through independent satisfaction surveys, customer visits, trainings, and university collaborations, feeding into our R&D processes to deliver innovative and sustainable solutions. In 2025, no incidents of customer privacy breaches or cybersecurity violations were recorded. Supplier compliance is monitored via procurement specifications and random audits; in 2025, subcontractors operating on our sites underwent internal audits conducted by our internal teams covering ethical issues such as wages and overtime. These measures underpin our targets of zero tolerance, zero incident, and zero complaint across relevant human rights and labour rights topics.

Response and Reporting

HR/L5. Within the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact(s) associated with the following human rights & labour rights topic(s)?

(Select one answer per line)

	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose
Freedom of association and the right to collective bargaining	☑	○	○	○

	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose
Child labour	✓	○	○	○
Forced labour	✓	○	○	○
Non-discrimination and equality (in respect of employment and occupation)	✓	○	○	○
Safe and healthy working environment (incl. sexual harassment, violence and abuse at work)	✓	○	○	○
Wages	✓	○	○	○
Gender equality and women's rights	✓	○	○	○
Working hours	✓	○	○	○
Mental health and employee wellbeing	✓	○	○	○
Right to a clean, healthy and sustainable environment (e.g., pollution of water, air, and land)	✓	○	○	○
Digital security, privacy, and data protection	✓	○	○	○
Freedom of expression and access to information	✓	○	○	○

	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose
Product and service end-user rights (incl. safety, accessibility, and potential misuse)	☑	○	○	○

HR/L5A. (Optional) Please provide additional information:

No adverse impacts were identified during the 2025 reporting period. Polisan Holding applies zero tolerance to child and forced labour, discrimination, and corruption, while fully respecting freedom of association. OHS, gender equality, fair wages, and supplier compliance are continuously monitored through internal audits and assessments. Digital security remains strengthened under the ISO 27001 standard and KVKK compliance protocols.

HR/L6. What was the average gender pay gap (comparing jobs of equal value) during the reporting period?ⓘ

(Please enter only whole numbers, inclusive, rounded to the nearest whole number. Do not use decimals, fractions, spaces, or leading zeros)

Guidance for Gender Pay Gap: Companies should calculate the gender pay gap by subtracting the average hourly earnings of male employees by the average gross hourly earnings of female employees, dividing the resulting figure by average gross hourly earnings of male employees. Earnings should be based on jobs of equal value. The result should then be multiplied by 100 to reveal the percentage wage gap between female and male employees. Please refer to the CoP guidebook for additional information on the gender pay gap formula.

		Unknown	Choose to not disclose
Average Gender Pay Gap (%) - (Please input answer as a whole number e.g., 95% = 95)	97	○	○

HR/L6A. (Optional) Please provide additional information:

Overall, across Polisan Holding group companies, women's base salaries range from 75% to 111% of men's salaries, depending on the company and job category. While in certain entities and levels women earn slightly less, in others—such as Polisan Kimya and senior positions across Polisan Holding—female employees earn equal to or higher salaries than their male counterparts.

HR/L7. Within the reporting period, what was the rate of recordable work-related accidents for employees? ⓘ

Guidance for work-related accidents rate: companies should calculate the work-related accidents rate by dividing the total number of work-related accidents in the reporting year by the total number of hours worked by all employees during the same period. The result should then be multiplied by 200,000. Please refer to the CoP guidebook for additional information on the work-related accidents rate formula.

		Unknown	Choose to not disclose
Rate of work-related accidents (Please input a number rounded to two decimal places, e.g., 1.55)	4	○	○

HR/L7A. (Optional) Please provide additional information:

The rate of recordable work-related accidents (frequency)for employees during the reporting period was 4 (rounded from 3.59) per 200,000 hours worked.

HR/L8. (Optional) Briefly describe additional relevant, practical actions the company has taken within the reporting period and/or plans to take to implement the human rights and labour principles, including goals set and any challenges faced and actions taken towards prevention and/or remediation.ⓘ

All details are given in our sustainability report.

Environment

Commitment

E1. Does the company have a policy commitment in relation to the following environmental topics?

(Select one answer per line, if 'Yes', include the value)ⓘ

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Please input the year the relevant environmental policy was last reviewed (YYYY)
Climate change	○	○	☑	○	2026
Water	○	○	☑	○	2026
Oceans	○	☑	○	○	
Nature and biodiversity	○	○	☑	○	2026
Air pollution	○	○	☑	○	2026

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Please input the year the relevant environmental policy was last reviewed (YYYY)
Waste management	○	○	☑	○	2026
Circularity	○	○	☑	○	2026
Energy & resource use	○	○	☑	○	2026
Other environmental topic(s) (Please provide additional information)	☑	○	○	○	

E1A. (Optional) Please provide additional information:

Polisan Holding enforces comprehensive environmental commitments through its Environmental, Energy, and Sustainability Policies, fully integrated into ISO 14001 and ISO 50001 management systems. Our policy commitments cover climate change mitigation, energy efficiency, responsible water stewardship, waste reduction, and circular economy practices across all operations. These commitments actively guide our decarbonization goals, CDP disclosures, and regular performance evaluations across our group facilities.

E1.1. For each environmental policy commitment, is it:

(Select all that apply for each line) ⓘ

	Aligned with international environmental standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's suppliers	Applied to the other stakeholders within the company's value chain (consumers, communities, other business relationships)	Developed involving environmental expertise from inside and/or outside the company	Other (Please provide additional information)
Climate change	☑	☑	☑	☑	☐	☐	☑	☐
Water	☑	☑	☑	☑	☐	☐	☑	☐
Nature and biodiversity	☑	☑	☑	☑	☐	☐	☐	☐
Air pollution	☑	☑	☑	☑	☐	☐	☑	☐
Waste management	☑	☑	☑	☑	☐	☐	☑	☐
Circularity	☑	☑	☑	☑	☐	☐	☑	☐
Energy & resource use	☑	☑	☑	☑	☐	☐	☑	☐

E1.1A. (Optional) Please provide additional information:

Polisan Holding's environmental policy commitments are publicly accessible, approved by top executive management, and applicable across all group subsidiaries, operational sites, and facilities. These commitments are aligned with recognized international standards (ISO 14001, ISO 50001) and global frameworks, including

the UN Sustainable Development Goals and Paris Agreement targets. Furthermore, environmental compliance and sustainability expectations are extended across our value chain to suppliers and subcontractors through our Sustainable Procurement Guidelines and Code of Conduct.

Prevention

E2. Within the reporting period, has the company engaged with potentially affected stakeholders or their legitimate representatives in relation to the following environmental topics?

(Select all that apply for each line)

	No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent/mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question	Other (Please provide additional information)
Climate change	☐	☑	☐	☐	☐	☐	☐
Water	☐	☑	☐	☐	☐	☐	☐
Oceans	☑	☐	☐	☐	☐	☐	☐
Nature and biodiversity	☑	☐	☐	☐	☐	☐	☐
Air pollution	☐	☑	☐	☐	☐	☐	☐
Waste management	☐	☑	☐	☐	☐	☐	☐

	No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent/mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question	Other (Please provide additional information)
Circularity	☐	☑	☐	☐	☐	☐	☐
Energy & resource use	☐	☑	☐	☐	☐	☐	☐
Other environmental topic(s)	☑	☐	☐	☐	☐	☐	☐

E2A. (Optional) Please provide additional information:

During the 2025 reporting period, Polisan Holding actively engaged with key stakeholders—including customers, suppliers, subcontractors operating on our sites, and local communities—on core environmental topics such as climate change, water stewardship, air emissions, waste management, and energy efficiency. Engagement took place through 'Green Dialogue' sessions, stakeholder surveys, trainings, and site-based meetings aimed at better understanding, preventing, and mitigating environmental risks and impacts.

E3. What type of action has the company taken within the reporting period with the aim of preventing/mitigating the risks/impacts associated with the following environmental topics?

(Select all that apply)ⓘ

	No action within reporting period	Provided internal training/capacity building for the direct workforce	Built capacity among relevant business relationships (e.g. suppliers, consumers, communities)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
Climate change	☐	☑	☑	☑	☐	☐	☐
Water	☐	☑	☑	☑	☐	☐	☐
Oceans	☐	☑	☐	☐	☐	☐	☐
Nature and biodiversity	☐	☑	☐	☑	☐	☐	☐
Air pollution	☐	☑	☐	☑	☐	☐	☐
Waste management	☐	☑	☑	☑	☐	☐	☐
Circularity	☐	☑	☑	☑	☐	☐	☐
Energy & resource use	☐	☑	☑	☑	☐	☐	☐
Other environmental topic(s)	☑	☐	☐	☐	☐	☐	☐

E3A. (Optional) Please provide additional information:

During the reporting period, Polisan Holding implemented comprehensive actions to prevent and mitigate environmental risks across its operations and value chain. We maintained ISO 14001 and ISO 50001 management systems, conducted internal environmental audits, and advanced energy efficiency and decarbonization projects aligned with our SBTi and CDP commitments. Real-time air emission monitoring systems (SEÖS/SAİS) were actively maintained, and circular economy practices were expanded through waste recovery and industrial symbiosis. Furthermore, we continued capacity building through employee ESG trainings and R&D initiatives dedicated to developing low-emission products.

E3.1. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?

(Select one answer option per line)ⓘ

	No monitoring of progress	Review topics on ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only)	Set annual targets/goals, track progress over time (internal and external programmes)	Other (Please provide additional information)
Climate change	○	○	○	✓	○
Water	○	○	○	✓	○
Oceans	✓	○	○	○	○
Nature and biodiversity	✓	○	○	○	○
Air pollution	○	○	○	✓	○
Waste management	○	○	○	✓	○
Circularity	○	○	○	✓	○
Energy & resource use	○	○	○	✓	○

E3.1A. (Optional) Please provide additional information:

Polisan Holding prepares its corporate carbon footprint report annually in line with the GHG Protocol and ISO 14064-1, with external verification completed and results disclosed to stakeholders. Since 2018, Polisan Kimya has regularly reported and verified its GHG emissions under national regulations, with data assured by accredited third parties in accordance with ISO 14064-3, also covering energy consumption. Waste management, water stewardship, circularity initiatives—including waste recovery and industrial symbiosis—and other sustainability targets are closely monitored through internal audits. All these environmental parameters are subject to limited assurance under TSRS (Türkiye Sustainability Reporting Standards).

E3.1.1. (Optional) For relevant environmental topics for which the company sets timebound goals/targets, what targets has the company set?

(Please provide a description of targets, for example, what is the target, absolute vs. intensity, externally verified, on track, etc. Refer to the CoP Guidebook for target examples)ⓘ

Climate change	including a 45% reduction in Scope 1 and 2 emission intensity by 2025 (vs. 2012) and a 15% absolute reduction by 2025 (vs. 2019).
Water	Some water reduction targets have been set separately at the operational level
Air pollution	100% compliance with air pollution regulations
Waste management	Reduction targets have been set separately at the operational level
Circularity	Targets set at the operational level waste recycling, industrial symbiosis

Energy & resource use	reduction targets have been set separately at the operational level

E3.1.1A. (Optional) Please provide additional information:

Polisan Holding set a target to reduce Scope 1 and 2 emission intensity by 25% by 2025 compared to 2019, achieving a 20% reduction. For Scope 1 and 2 absolute emissions, we targeted a 15% reduction by 2025 (vs. 2019) and surpassed it by achieving a 43% reduction. Additionally, we aimed for a 10% absolute reduction in Scope 1, 2, and 3 emissions by 2025 compared to 2021, realizing a 7% reduction. In 2025, we reached 100% renewable electricity usage across our operations, bringing our Scope 2 emissions down to zero. Our corporate carbon footprint continues to be externally verified, guiding our progress toward carbon neutrality by 2053.

E3.1.2. For each environmental topic in which the company sets timebound goals/targets, how is progress against goal/target tracked?

(Select all that apply for each line)ⓘ

	Progress is not tracked	Progress is reviewed against goals annually or more frequently	Progress is reported internally to the most senior level	Progress is reported externally	Other (Please provide additional information)
Climate change	☐	☐	☐	☑	☐
Water	☐	☐	☐	☑	☐
Air pollution	☐	☐	☐	☑	☐
Waste management	☐	☐	☐	☑	☐
Circularity	☐	☐	☐	☑	☐

	Progress is not tracked	Progress is reviewed against goals annually or more frequently	Progress is reported internally to the most senior level	Progress is reported externally	Other (Please provide additional information)
Energy & resource use	☐	☐	☐	☑	☐

E3.1.2A. (Optional) Please provide additional information:

Polisan Holding's GHG emission targets align with the Paris Agreement and Türkiye's 2053 net-zero roadmap, supported by SBTi commitment. Carbon footprint and energy data are externally verified annually under ISO 14064-1 and ISO 14064-3 standards. Furthermore, environmental targets receive limited assurance under Türkiye Sustainability Reporting Standards (TSRS) and are transparently disclosed via CDP.

E4. Within the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact(s) associated with the following environmental topics?

(Select one answer option per line)ⓘ

	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose
Climate change	☑	○	○	○
Water	☑	○	○	○
Oceans	☑	○	○	○
Nature and biodiversity	☑	○	○	○
Air pollution	☑	○	○	○

	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose
Waste management	✓	○	○	○
Circularity	✓	○	○	○
Energy & resource use	✓	○	○	○
Other environmental topic(s)	✓	○	○	○

E4A. (Optional) Please provide additional information:

The company did not cause or contribute to any adverse impacts during the reporting period.

Climate Action

E5. Within the reporting period, did the company measure Scope 1 and/or Scope 2 global greenhouse gas (GHG) emissions?

(Select one answer per line, if "Known', include the value. Please enter only whole numbers, rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros)

	Known	Measured Total Emissions (tCO2e)	We did not measure our gross emissions (Please provide additional information)
Scope 1 emissions	✓	8615	○
Scope 2 (market-based) emissions	✓	31	○
Scope 2 (location-based) emissions	✓	7892	○

E5A. (Optional) Please provide additional information:

Scope 1 and Scope 2 GHG emissions were calculated in accordance with the GHG Protocol and ISO 14064-1 standards. The significant difference between location-based and market-based Scope 2 emissions reflects our procurement of 100% renewable electricity across operations in 2025. All emission data is externally verified under ISO 14064-3 and GHG Protocol and receives limited assurance under TSRS.

E6. Within the reporting period, did the company measure Scope 3 global greenhouse gas (GHG) emissions?

(Select one answer per line, if "Known', include the value. Please enter only whole numbers, rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros) ⓘ

	Known	Measured total emissions (tCO2e)	Yes, partially measured	We did not measure Scope 3 emissions (Please provide additional information)
Scope 3 emissions	☑	179078	○	○

E6A. (Optional) Please provide additional information:

Scope 3 GHG emissions were calculated for relevant value chain categories in accordance with the GHG Protocol Corporate Value Chain Standard and ISO 14064-1. The inventory covers key activities, including purchased goods and services, waste management, and business logistics, supporting our target to reduce absolute Scope 1, 2, and 3 emissions.

E6.1. Which Scope 3 categories are included in the company's Scope 3 emissions calculation?

(Select all that apply)ⓘ

☑	Purchased goods and services
☑	Capital goods
☑	Fuel- and energy-related activities
☑	Upstream transportation and distribution
☑	Waste generated in operations
☑	Business travel
☑	Employee commuting

☐	Upstream leased assets
☑	Downstream transportation and distribution
☐	Processing of sold products
☐	Use of sold products
☑	End-of-life treatment of sold products
☐	Downstream leased assets
☐	Franchises
☐	Investments
☐	Other - upstream
☐	Other - downstream

E6.1A. (Optional) Please provide additional information:

Scope 3 GHG emissions are calculated across Polisan Holding and its subsidiaries (Polisan Kimya, Polisan Yapıkim, Poliport Kimya) in accordance with ISO 14064-1 and GHG Protocol standards.

E7. Does the company have a target(s), validated by a third-party, relating to the reduction of greenhouse gas (GHG) emissions?

(Select all that apply for each line. If have target(s), include the baseline year)ⓘ

	Short term (5-10 years)	Medium term (10-15 years)	Long term (20-30 years)	Baseline year (YYYY)	No targets set
Scope 1 targets validated by a third-party	☑	☐	☐	2012	☐
Scope 2 targets (market-based) validated by a third-party	☑	☐	☐	2019	☐
Scope 2 targets (location-based) validated by a third-party	☑	☐	☐	2012	☐
Scope 3 targets validated by a third-party	☑	☐	☐	2021	☐
All or some set targets not validated by a third-party	☑	☐	☐	2021	☐

E7A. (Optional) Please provide additional information:

Polisan Holding has set emission reduction targets in line with GRI and TSRS standards, including: reducing Scope 1 and 2 emission intensity by 45% by 2025 (vs. 2012); reducing Scope 1 and 2 absolute emissions by 15% and emission intensity by 25% by 2025 (2019); fully eliminating Scope 2 emissions by 2025 (2019); and reducing Scope 1, 2, and 3 emission intensity by 10% by 2025 (2021). In addition, the company targets 100% renewable energy use by 2025 and carbon neutrality by 2053.

E8. Does the company have a climate change adaptation plan?

(Select all that apply)ⓘ

☑	Yes, and it includes physical risk assessments
☑	Yes, and it includes transition risk assessments
☑	Yes, and it includes a physical climate risk scenario analysis
☑	Yes, and it includes actions to increase adaptation and resilience in the communities in which we operate
☐	No, but we plan to within the next two years
☐	No (Please provide additional information)

E8A. (Optional) Please provide additional information:

Polisan Holding conducts comprehensive climate risk assessments using NGFS and IPCC AR6 scenarios (CIE 2025) to evaluate both physical risks (water stress, heat, extreme weather across operational sites) and transition risks. Adaptation measures and stakeholder engagement initiatives are actively integrated into our corporate sustainability roadmap.

Energy/Resource Use

E9. Has the company set targets to phase out fossil fuels?

(Select all that apply)ⓘ

☐	Yes, we have set targets to phase out fossil fuel-based materials

☐	Yes, we have set targets for investment in non-fossil fuel emitting activities
☑	Yes, we have set targets for renewable energy procurement
☐	Yes, we have set targets to end the exploration of fossil fuels, the expansion of existing fossil fuel reserves, the extraction of fossil fuels
☐	Yes, we have set other targets to phase out fossil fuel usage
☐	No, but we plan to within the next two years
☐	No

E9A. (Optional) Please provide additional information:

In 2025, Polisan Holding achieved its target of procuring 100% renewable electricity across all operational sites. This transition successfully brought our Scope 2 market-based emissions down to zero, aligned with our ISO 50001 energy management objectives and verified under ISO 14064 standards.

E10. Does the company have a transition plan containing policies, actions, investments, accountability mechanisms, and targets to limit global warming?

(Select all that apply)ⓘ

☑	Yes, it is aligned with science to limit global warming to 1.5°C
☑	Yes, it follows the mitigation hierarchy
☑	Yes, it helps increase direct/indirect investment in renewable energy
☑	Yes, it transitions from fossil fuels to non-emitting energy sources such as renewables

☑	Yes, it improves energy efficiency and substituting disposable materials for reusable materials
☐	Yes, it deploys GHG removal methods
☑	Yes, it describes the impacts on stakeholders, workers and the environment and the actions taken to manage them
☐	Yes, it describes how public policy activities, including lobbying activities, are consistent with the transition plan
☑	Yes, it factors into the organization's financial planning
☑	Yes, it is embedded in the business strategy
☑	Yes, it is overseen by the highest governance body of the company
☐	No transition plan (Please explain why it does not exist)

E10A. (Optional) Please provide additional information:

Polisan Holding's climate transition plan targets carbon neutrality by 2053, supported by 2026–2030 SBTi-aligned targets (1.5°C absolute reduction for Scope 1–2 and intensity reduction for Scope 3). Key actions include maintaining 100% I-REC certified renewable electricity usage (reducing Scope 2 market-based emissions to zero) and executing operational efficiency projects.

Additional Topic-specific Questions

E11. Which of the following has the company identified as material environmental topics connected with its operations and/or value chain (e.g., based on the most severe actual or potential negative impacts on people and/or the environment)?

(Select all that apply)ⓘ

☑	Climate change
☐	Oceans
☑	Energy & resource use
☐	Waste management
☑	Water
☐	Nature and biodiversity
☐	Air pollution
☑	Circularity
☐	None of the topics have been identified as material by the company

E11A. (Optional) Please provide additional information:

Material environmental topics (climate change, energy, water, circularity) are identified and managed

Additional Topic-specific Questions: Water

E12. Please provide details regarding the company's water withdrawal and consumption (own operations) within the reporting period.

(Select one answer per line, if "Known', include the value. Please enter only whole numbers, rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros.)ⓘ

	Known	Unknown	Not applicable (Please provide additional information)	Number
Total water withdrawal (Volume of water in megaliters)	☑	○	○	295
Percentage of water withdrawn in regions with high or extremely high water stress (%)	☑	○	○	100
Total water consumption (Volume of water in megaliters)	☑	○	○	117
Percentage of water consumed in regions with high or extremely high water stress (%)	☑	○	○	100

E12A. (Optional) Please provide additional information:

Water withdrawal and consumption metrics are calculated across all operational facilities (Dilovası, Samsun, Adana). According to WRI Aqueduct Water Risk Atlas and IPCC AR6 (SSP2-4.5) scenario modeling, 100% of operational sites are located in regions with high baseline water stress.

E13. Please indicate the water basins of highest priority for engagement based on your direct operations and/or supply chains (up to 10).

	Does the company currently engage with the selected basin?	Does the company plan to engage the selected basin over the next two years?
Number of Basins	3	2

Additional Topic-specific Questions: Circularity

E16. Within the reporting period, how has the company implemented circular economy practices?

(Select all that apply) ⓘ

☑	Has a formal circular economy policy or commitment
☑	Has dedicated resources (budget and/or staff) to circular economy initiatives
☑	Has integrated circularity considerations into product or service design
☐	Promotes circular business models
☑	Applies circular economy practices to the company's own operations
☑	Engages and collaborates with suppliers and value chain partners to implement circular economy practices
☐	Applies circular economy practices to waste management
☑	Tracks and/or monitors circularity outcomes (examples include, but are not limited to: percentage of recycled input materials, circular products, or waste diverted from landfill/incineration, etc.) (If applicable, please provide additional information)

☐	Has other circular economy practices not listed above
☐	None – the company has not implemented any circular economy practices in the reporting period

E16A. (Optional) Please describe examples of how circularity outcomes have been tracked and monitored:

Circular economy initiatives focus on eco-design (E0/E1 low-emission resins, low-clinker additives), resource efficiency, and high-rate waste recycling (93–99% hazardous waste recovery). Performance is tracked through 35 EPD-certified products, waste monitoring metrics, and ISO 14064 verified data across all group operations.

Overall Environment

E17. (Optional) Briefly describe additional relevant, practical actions the company has taken within the reporting period and/or plans to take to implement the environment principles, including goals set and any challenges faced and actions taken towards prevention and/or remediation.

Operational environmental actions in 2025 delivered 538,800 kWh electricity, 19,750 m³ natural gas, and 974 tons steam savings, while maintaining 100% I-REC certified renewable electricity across all sites and managing 100,000 trees across a 2,000-decare afforestation area. Facility standards are validated by LEED Silver certification for Polisan Kimya's resin plant and 35 EPD-certified products. Challenges such as regulatory coal restrictions impacting dry-cargo volumes caused a 5% deviation from the 2025 intensity reduction target, which is actively managed via SBTi-aligned 2026–2030 roadmaps and ISO 14064 verified frameworks.

Anti-Corruption

Commitment

AC1. Does the company have an anti-corruption compliance programme?

(Select one that applies) ⓘ

○	No, this is not a current priority
○	No, but we plan to within the next two years
☑	Yes

AC1A. (Optional) Please provide additional information:

Polisan Holding's anti-corruption compliance program is structured under code of ethics principles, internal control systems, and oversight by the Audit Committee and Early Detection of Risk Committee. https://www.polisanholding.com/pdf/PolisanHolding_AntiBriberyandAntiCorruptionProgram.pdf https://polisanholding.com/yonetisim-ve-taahhutlerimiz/surdurulebilirlik-yonetimi/etik-yonetimi_v263

AC1.1. Is the anti-corruption compliance programme:

(Select all that apply) ⓘ

☑	Publicly available
☑	Approved at most senior level of the company
☑	Applied to the company's own operations
☑	Applied to the company's own suppliers

☑	Applied to the other stakeholders within the company's value chain (consumers, communities, other business relationships)
☐	Other (Please provide additional information)

AC1.1A. (Optional) Please provide additional information:

The anti-corruption compliance program is approved by the Board of Directors and publicly available via corporate governance disclosures and website policies. It applies across all group operations, supplier onboarding standards, and value chain stakeholder engagements, backed by internal audit procedures and committee oversight

AC1.2. Does the company monitor its anti-corruption compliance programme?

(Select all that apply)ⓘ

☑	Yes, through review on an adhoc basis
☑	Yes, through internal employee self-evaluations
☑	Yes, through automated controls monitoring
☐	Yes, through external independent monitoring
☐	Yes, through other mechanisms (Please provide additional information)
☐	No, we do not monitor the anti-corruption compliance programme (Please provide additional information)

AC1.2A. (Optional) Please provide additional information:

The company's anti-corruption compliance program is monitored through internal control procedures, ad hoc reviews, and oversight by the Audit Committee and Early Detection of Risk Committee. Identified risks and potential security, fraud, or compliance violations are reported and managed via the Polisan eBA Workflow System, web platform, and the 7575 hotline in line with the PH.098 Fraud and Security Violations Management Procedure.

AC2. Does the company have policies and recommendations for employee procedures in case of doubt and/or in situations that may represent a conflict of interest, e.g. with regard to gifts and hospitality, donations, sponsorship, or interactions with public officials?

(Select one that applies) ⓘ

○	No, and we have no plans to develop any policy/recommendation
○	No, but we plan to within the next two years
☑	Yes, included within a broader policy or as a standalone policy

AC2A. (Optional) Please provide additional information:

https://www.polisanholding.com/pdf/PolisanHolding_Anti-BriberyandAnti-CorruptionPolicy_20231206_76e9c.pdf

AC3. Does the company engage in collective action against corruption?

(Select one that applies) ⓘ

○	No, this is not a current priority
☑	No, but we plan to in the next two years
○	Yes (Please provide additional information)

AC3A. (Optional) Please provide additional information:

Polisan Holding is a member of the Ethics and Reputation Society (TEİD)

Prevention

AC4. Who receives training on anti-corruption and integrity?

(Select all that apply)ⓘ

☑	All employees
☐	Selected employees (Please provide additional information)
☐	Third-party suppliers, contractors and/or consultants
☐	No training provided

AC4A. (Optional) Please provide additional information:

ANTI-BRIBERY AND ANTICORRUPTION trainings & Ethics and compliance trainings are delivered to all employees through our Learning Management System (LMS).

AC4.1. How often is such training provided?

(Select one answer option per line)ⓘ

	One time only	Every two or more years	Every year	Unknown
All employees	○	○	☑	○

Performance

AC5. What mechanisms does the company have in place to detect incidents of corruption?

(Select all that apply)ⓘ

☑	Internal reporting channels (e.g., confidential or anonymous speak-up mechanisms)
☑	Whistleblower protection
☑	Internal audits, compliance reviews, or other forms of controls
☑	Third-party due diligence and ongoing monitoring
☑	External reporting channels (e.g., grievance or complaint mechanisms)
☑	External audits or independent reviews
☐	Other (Please provide additional information)
☐	No mechanisms in place to detect incidents of corruption

AC5A. (Optional) Please provide additional information:

Incidents of non-compliance or corruption are detected through internal reporting channels (7575 hotline, eBA workflow, web platform), internal audits, and regular oversight by the Audit Committee and Early Detection of Risk Committee. Detection mechanisms are supplemented by external assurance reviews (KPMG),

corporate governance evaluations (SAHA), and stakeholder communication channels

Response and Reporting

AC5.1. Within the reporting period, what actions has the company taken to address suspected incidents of corruption?

(Select all that apply)ⓘ

☐	Internal measures (e.g. internal investigation, review by board of directors, review by ethics committee)
☐	External measures (e.g., audit, review, report to and collaborate with authorities)
☐	Other (Please provide additional information)
☐	No actions were taken to address suspected incidents of corruption
☑	No incidents of corruption suspected

AC5.1A. (Optional) Please provide additional information:

No incidents of corruption were suspected or reported during the reporting period.

AC6. (Optional) Briefly describe additional relevant practical actions the company has taken within the reporting period and/or plans to take to implement the anti-corruption principle, including any challenges faced and actions taken towards prevention and/or remediation.ⓘ

Anti-corruption mechanisms were strengthened during the reporting period through internal control reviews, PH.098 procedure oversight, and automated reporting channels including the eBA Workflow System, web platform, and 7575 hotline. Governance performance is actively monitored by the Audit Committee and Early Detection of Risk Committee, supporting a corporate governance rating of 9.63 out of 10 and continuous internal compliance evaluations across all operations.